

ANNUAL PERFORMANCE REPORT

2019

Commission to Investigate Allegations of Bribery or Corruption

Vote No. 010

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01st Chapter

1. Profile of the Institution/ Implementation Summary

- 1.1. Introduction
- 1.2. Vision, and Mission
- 1.3. Main Functions
- 1.4. Organization Chart
- 1.5. Divisions coming under
purview of the Commission

1.1. Introduction

The Commission to Investigate Allegations of Bribery or Corruption(CIABOC) has been established in year 1994 by Act No.19 of 1994 and under the 17th Amendment to the Constitution.The objective of establishing the CIABOC was to issue orders to file cases against offences under the Bribery Act No.11 of 1954, the Assets and Liabilities Declaration Act No.01 of 1975 and relative offences thereto. Presently, this Commission performs as an independent statutory institution established to mitigate bribery and corruption.



1.2. Vision and Mission

1.2.1. Vision

Raising Sri Lanka as a world's greatest nation by creating a generation endowed with pride and integrity thoughts

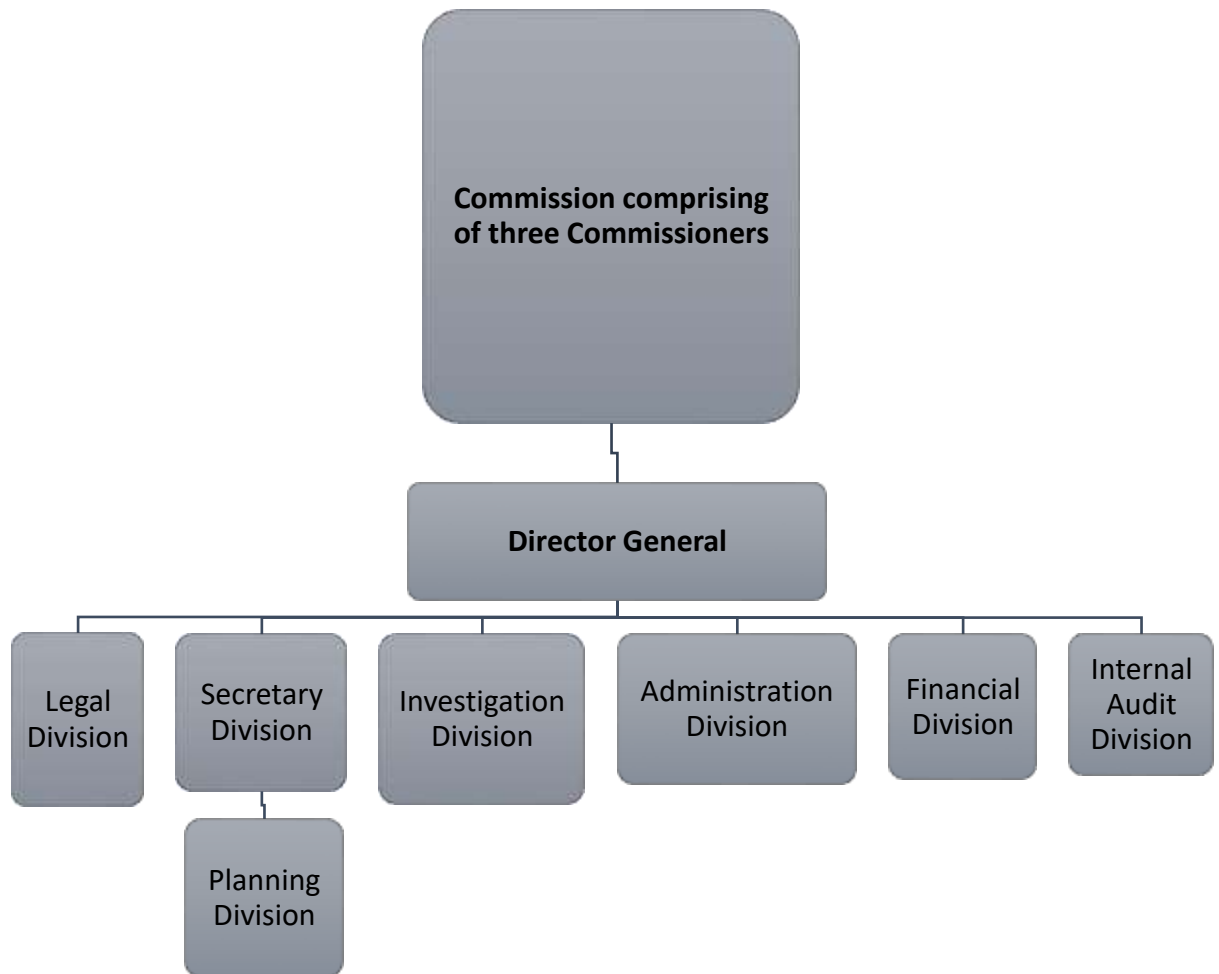
1.2.2. Mission

The mission of the Commission to Investigate Allegations of Bribery or Corruption is to spearhead the fight against Bribery and Corruption and the illegal accumulation of assets by persons through prevention and prosecution in a just and fair manner.

1.3. Main Functions

- Accepting complaints on bribery or corruption
- Conducting fair and just investigation on complaints received by the Commission
- Filing cases against chargeable complaints in respective courts and prosecution
- Raising public awareness against bribery and corruption

1.4. Organization Chart



1.5 Divisions coming under purview of the Commission

1.5.1. Commission

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

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

The members of present Commission appointed with effect from 20th October 2015 are as follows.

Retired Supreme Court Judge, Mr. T.B.Weerasuriya	-	Chairman
Retired Appeal Court Judge, Mr. W.Lal Ranjith Silva	-	Member
Retired Senior Superintendent of Police Mr. C. Neville Guruge	-	Member

1.5.2. Director General

In terms of Section 16 (1) of the Commission to Investigate Allegations of Bribery or Corruption Act No 19 of 1994, the President in consultation with the members of the Commission appoints a Director General for Prevention of Bribery or Corruption to assist the Commission in the discharging of functions assigned to the Commission. Mr. Sarath Jayamanne, PC performs as the Director General of this Commission with effect from 24.11.2016 to 2020.01.17.

The Commission issues directives to the Director General to institute criminal proceedings in Magistrate's Court where the material received by the Commission discloses an offence under Section 11 of Part II of the Commission to Investigate Allegations of Bribery or Corruption Act No. 19 of 1994 such as soliciting, accepting or offering by any person of a gratification which does not exceeds two thousand rupees and to institute cases in the High Court where the material received by the Commission discloses an offence such as soliciting, accepting or offering by any person of a gratification which does exceeds Rs. 2,000/= respectively. Once the proceedings are instituted in the High Court in pursuance of a directive made by the Commission by an indictment signed by the Director General, such High Court shall have the jurisdiction to try the offence described in such indictment as if such indictment was presented by the Attorney General.

In case of accumulation of wealth (vide Section 23 A of the Bribery Act) the Director General shall institute criminal proceedings in the High Court by an indictment (In accordance with the section 8 of the Bribery). The Director General shall institute criminal proceedings in the Magistrate's Court in respect of the offences under Section 70 of the Bribery Act and the Declaration of Assets and Liabilities Law No. 1 of 1975. As per the Gazette Extraordinary 849/15 dated 15.12.1994 cases may be filed at the jurisdiction of Colombo Magistrate Court and High Court as the case may be with regard to the offences on soliciting, offering and accepting of gratifications in Part II of Bribery Act and all offences cited in Part V of the Bribery Act. Further, the Director General should take action on instructions of the Commission to file cases at the Magistrate Court with regard to the offences committed under the Declaration of Assets and Liabilities Law No. 1 of 1975 of National State Council

In addition to the above responsibilities the Director General for the Prevention of Bribery and Corruption is the Chief Accounting Officer responsible for the administration. For this purpose the Director General is assisted by other officer.

1.5.3. Legal Division

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

A staff comprising of 03 Deputy Director Generals, 07 Assistant Director Generals, 17 Assistant Directors (Legal) attached to this division assists the Director General in this purpose.

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

1.5.4. Investigation Division

The investigations on allegations of bribery or corruption are conducted by the Investigation Division established in this Commission.

The Investigation Officers are attached to the Investigation Division to conduct investigations under the Bribery Act No.11 of 1954 and the Commission to Investigate Allegations of Bribery or Corruption Act No.19 of 1994.

The Director (Investigation) leads the division and investigation units are established under two Deputy Directors (Investigation) and three Assistant Directors (Investigation). Experienced officers are appointed as the Officer-In-Charge of each Unit.

The Investigation Division has strength of 209 Police Officers attached from the Department of Police.

1.5.5. Secretary Division

All complaints received by the Commission are registered and forwarded to the Commission for necessary directions by the Secretary Division. Since 05.04.2017 his division is headed by Mrs. R.M.V.Shanthi Jayasekara – a Class I officer in Sri Lanka Administrative Service.

1.5.6. Administration Division

The Director (Administration) is the Head of the Administration Division of the Bribery Commission. Presently the post of Director (Administration) is held by Mr. A.M. R. S. A. Adikari, a Class I officer in Sri Lanka Administrative Service since year 2014.

Main functions of this division

- Human resource management
- Human resource development
- Management of Transport Unit
- Maintenance of institution premises

1.5.7. Finance Division

The Finance Division established for financial managements of the Commission is headed by Mr. W.M.D. Bandara, a Class 1 Accountant of Sri Lanka Accountancy Service with the assistance of a supportive staff. Financial Management, preparation of accounts reports and following tasks are the main objectives of this division.

- All payments including salaries of all officers of the Commission except the Investigating Officers
- Implementing procurement process
- Maintaining of Public Officers Advance B Account for the issuance of Special Advances, Festival Advances and Distress Loans
- Maintaining Raid Advance Account to release advances for the officers performing as decoys of raids

Internal Audit Division, Prevention Division and Planning Division are functioning in this Commission in addition to the above specified divisions

02nd Chapter

2. Progress and Forward Vision (Special achievements, challenges and future goals)

2.1. Progress of the institution

2.2. Special Achievements

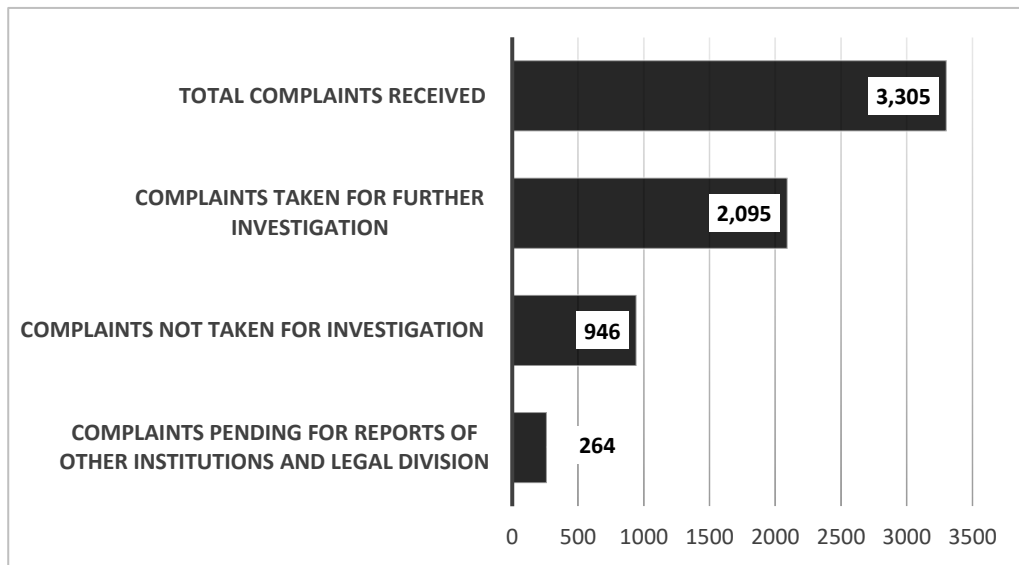
2.3. Challenges

2.4 Future Goals

2.1 Progress of the institution

2.1.1.Complaints received

The total complaints received by the Commission to Investigate Allegations of Bribery or Corruptions in year 2019 were 3,305. The Commission has decided to conduct further investigations on 2,095 complaints of the total 3,305. There were 443 bribery complaints, 1,452 corruption complaints, 125 complaints on illegal accumulation of assets, 75 raid complaints were in these complaints. Further it has decided to conduct no investigations on 946 complaints and to call reports on 264 complaints from other institutions and Legal Division.

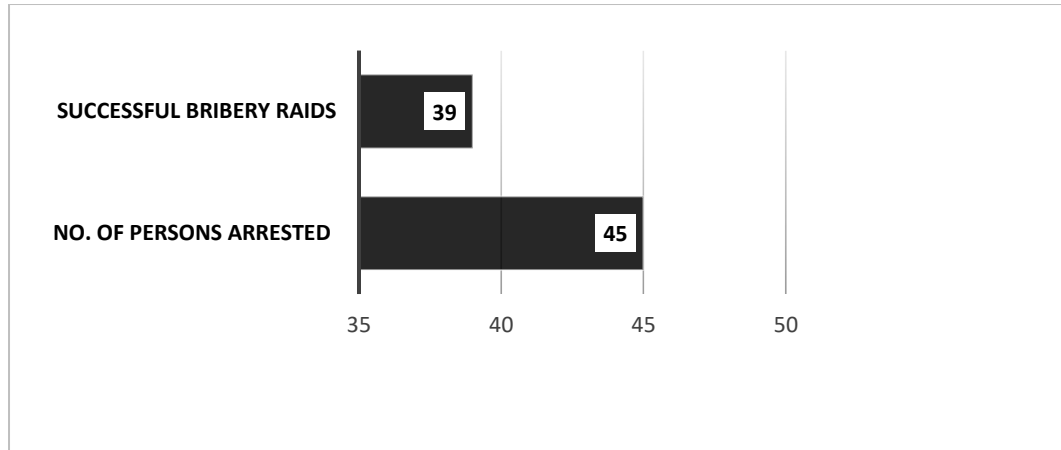


No. of complaints received in each quarter of year 2019

Total Complaints Received in First Quarter	717
Total Complaints Received in Second Quarter	916
Total Complaints Received in Third Quarter	866
Total Complaints Received in Fourth Quarter	806
Total Complaints Received Files in Year 2019	3,305

2.1.2. Raids

39 successful raids were conducted during year 2019 and 45 suspects were arrested.



Arrests of Each Quarter of Year 2019

No. of Suspects Arrested in First Quarter	16
No. of Suspects Arrested in Second Quarter	04
No. of Suspects Arrested in Third Quarter	10
No. of Suspects Arrested in Fourth Quarter	15
Total number of suspects arrested in 2019	45

Arrested suspects from 01.01.2019 to 31.12.2019

Serial No.	Institution	Designation of the officer arrested	No. of persons arrested	Total No. of arrests	Successful raids
1	Sri Lanka Police	Assistant Superintendent of Police	01	11	10
		Inspector of Police	01		
		Police Sargent	02		
		Police Constable	07		
2	Department of Education	Principal	04	06	06
		School Watcher	01		
		School Office Assistant	01		

Serial No.	Institution	Designation of the officer arrested	No. of persons arrested	Total No. of arrests	Successful raids
3	Divisional Secretariat	Administrative Grama Niladhari	01	04	04
		Grama Niladhari	01		
		Economic Development Officer	01		
		Land Officer	01		
4	Pradeshiya Sabha	Technical Officer	01	01	01
5	Mahaweli Authority	Unit Manager	02	02	02
6	Geological and Mines Bureau	Office Assistant	01	01	01
7	Department of Agrarian Development	Agrarian Research and Production Assistant	02	04	02
		Development Officer	02		
8	Road Passenger Transport Authority	Running Manager	01	01	01
9	Samurdhi Development Department	Samurdhi Development Officer	02	02	02
10	Sri Lanka Transport Board	Mobile Ticket Inspector	02	03	01
		Clerk	01		
11	Magistrate Court	Development Officer	01	01	01
12	Department of Excise	Excise Officer	01	01	01
13	Electricity Board	Cable Liner	01	02	02
		Electrical Technician	01		
14		Civil person	05	05	04
		Retired Land Officer	01	01	01
Total				45	39

2.1.3. Investigations

During year 2019, the investigations were completed on 4,352 files. Investigation completed files per each quarter are as follows.

Investigation Completed Files Per Each Quarter in Year 2019

Investigation Completed Files in First Quarter	1,129
Investigation Completed Files in Second Quarter	1,032
Investigation Completed Files in Third Quarter	1,122
Investigation Completed Files in Fourth Quarter	1,069
Investigation Completed Total Files in Year 2019	4,352

2.1.4. Instituting legal action

Total number of cases filed in year 2019 were 46, which were 09 cases in Magistrate Court, 34 cases in High Court, 03 cases in Permanent High Court at Bar.

2.1.4.1..Cases filed against following accuses from 01.01.20019 to 31.12.2019

Accused (Magistrate Court)

- Police Constable 2
- Police Sargent 4
- Officer in Charge 1
- Office Assistant 1
- Time Keeper 1
- Civil Person 1

Accused (High Court)

- | | |
|---------------------------------|--|
| • Assistant Superintendent 1 | • General Manager of Railways 1 |
| • Sub Inspector 1 | • Former Mayor 1 |
| • Senior Assessor 1 | • Colony Officer 1 |
| • Range Forest Officer 1 | • Unit Manager 1 |
| • Beat Forest Officer 1 | • Civil persons 3 |
| • Center Watcher 1 | • Retired Additional General Manager 1 |
| • Grama Niladhari 1 | • Former Railway General Manager 1 |
| • Production Assistant 1 | • Office Assistant 3 |
| • Former Minister of Aviation 1 | • Police Constable 8 |
| • Police Sargernt 2 | • Labourer 1 |
| • Principal 2 | • Forest Field Assistant 1 |

- Deputy Principal 1
- Legal Assistant 1
- Member of Formula Committee 1
- Commercial Superintendent of Railways 1
- Title Investigation Officer 1
- Assistant Title Investigation Officer 1
- Inspector of Police 2
- Land Officer 1

Accused (High Court at Bar)

- Consultant Medical Officer 1
- President's Chief of Staff 1
- Chairman of State Timber Corporation 1
- Member of Parliament 1
- Chairman of Lanka Sathosa 1

2.1.5 Disposal of cases

During the year 2019, there were 95 cases disposed which were 20 cases in Magistrate Court and 75 cases in High Court.

Magistrate Court - 20

	Bribery	Corruption	Non declaration of assets and liabilities	Total
Guilty	03	03	00	06
Not guilty	06	02	05	13
Other	01	00	00	01
Total				20

High Court - 75

	Bribery	Accumulation of illegal assets	Total
Guilty	40	00	40
Not guilty	32	00	32
Other	03	00	03
Total			75

2.1.6. Conviction of Defendants

The Commission to Investigate Allegations of Bribery or Corruption has been able to convict 54 defendants of 46 cases of total 95 cases in year 2019.

No of Cases Which the Defendants Convicted in Each Quarter of Year 2019

No. of Cases Which the Defendants Convicted in First Quarter	18
No. of Cases Which the Defendants Convicted in Second Quarter	07
No. of Cases Which the Defendants Convicted in Third Quarter	12
No. of Cases Which the Defendants Convicted in Fourth Quarter	09
No. of Cases Which the Defendants Convicted in Year 2019	46

No. of cases which the defendants convicted from 01.01.2019 to 31.12.2019

Serial No.	Institution	Post of the officer convicted	No. of persons convicted	Total No. of convicted persons	No. of cases of convictions
1	Sri Lanka Police	Senior Superintendent of Police	1	14	12
		Inspector of Police	1		
		Sub-Inspector	1		
		Police Sargent	4		
		Police Constable	6		
		Office Assistant	1		
2	Divisional Secretariat	Divisional Secretariat	1	08	08
		Field Instructor	1		
		Grama Niladhari	6		
3	Local Government Institutions	Chairman	2	04	04
		Technical Officer	1		
		Company Superintendent	1		
4	Department of Wildlife Conservation	Wildlife Officer	2	08	05
		Range Forest Assistant	1		
		Range Wildlife Assistant	1		
		Beat Forest Officer	1		
		Range Wildlife Officer	1		
		Forest Guard	1		
		Field Forest Assistant	1		

Serial No.	Institution	Post of the officer convicted	No. of persons convicted	Total No. of convicted persons	No. of cases of convictions
5	Department of Labour	Labour Officer	02	02	02
6	Department of Animal Production	Animal Development Officer	01	01	01
7	Department of Excise	Excise Officer	01	02	02
		Excise Guard	01		
8	Department of Railway	Security Sargent	01	02	01
		Ticketing Officer	01		
9	Institute of Advanced Technology	Store Keeper	01	01	01
10	District/ Magistrate Court	Management Assistant	01	01	01
11	Road Development Authority	Clerk	01	01	01
12	Co-opetative Wholesale Establishment	Acting General Manager	01	01	01
13	Timber Cooperation	Chairman	01	02	01
	Presidential Secretariat	Chief of President's Staff	01		
14	Agrarian Services Centre	Agrarian Development Officer	01	02	01
		Career Manager	01		
		Civil Person	05	05	05
Total				54	46

2.1.7. Awareness programmes on prevention

Serial No.	Date	Programme/ Function	Venue	Objective
1	2019.01.11	Awareness programme for Technical Officers in Sabaragamuwa Province	Ratnapura	Raising awareness in public officers on bribery and corruption
2	2019.01.17	Awareness for the officers of the Department of Company Registrar	Colombo	Raising awareness in public officers on investigating bribery or corruption
3	2019.01.22	Awareness for officer in Administrative Service Grade III	Colombo	Raising awareness in public officers on bribery and corruption
4	2019.01.22	Awareness for the students of Saddaramaraja Vidyalaya, Galle	Galle	Raising awareness on establishing integrity societies in schools
5	2019.01.23	Awareness for teachers and students in Central College, Batapola	Batapola	Raising awareness and attitudes of teachers and students
6	2019.01.25	Awareness for officers of Zonal Education Office of Gampaha	Gampaha	Raising awareness on establishing integrity societies in schools

Serial No.	Date	Programme/ Function	Venue	Objective
7	2019.01.31	Awareness for Police Officers in Attanagalle Division	Nittambuwa	Raising awareness on the importance of not involving in bribery and corruption
8	2019.02.07	Awareness for the students of Southland, Galle.	Galle	Raising awareness on establishing integrity societies in schools
9	2019.02.08	Awareness for the students of Southlands College, Galle.	Galle	Raising awareness on establishing integrity societies in schools
10	2019.02.11	Awareness the students of Mahinda Vidyalaya, Galle	Galle	Raising awareness on establishing integrity societies in schools
11	2019.02.12	Awareness for the teachers, parents and students of grade 9 of Mahinda Vidyalaya, Galle	Galle	Raising awareness on establishing integrity societies in schools
12	2019.02.14	Awareness for students of Vidyaloka Vidyalaya Galle	Galle	Raising awareness on establishing integrity societies in schools
13	2019.02.14	Raising awareness of 50 officers in Sri Lanka Accountants' Service Grade III	Colombo	Raising awareness in public officers on bribery and corruption
14	2019.02.14	Awareness programme for newly recruited Police Constables	Kirulapona	Introducing laws and by laws of the Bribery Act
15	2019.02.14	Awareness programme for newly recruited Police Constables	Mirihana	Introducing laws and by laws of the Bribery Act
16	2019.02.17	Awareness programme for Legal Officers of Ministry of Justice	Colombo	Explaining the importance of preventing from bribery or corruption
17	2019.03.05	Awareness programme for the Technical Officers in Galgamuwa Zone	Galgamuwa	Introducing laws and by laws of the Bribery Act
18	2019.03.06	Awareness programme for 40 newly recruited officers in Sri Lanka Accountants' Service	Colombo (SLIDA)	Raising awareness in public officers on bribery and corruption
19	2019.03.07	Awareness programme for the officers of the Department of Import and Export Control	Colombo	Raising awareness on consequences of bribery and corruption
20	2019.03.13	Awareness programme for the new officers in Sri Lanka Accountants' Service	Colombo (SLIDA)	Raising awareness in public officers on bribery and corruption
21	2019.03.19	Awareness programme for the civil societies in Ratnapura District	Ratnapura	Raising awareness of the members of civil societies in Ratnapurare regarding functions of the Bribery Commission
22	2019.03.25	Awareness programme for the new officers in Sri Lanka Accountants' Service	Colombo (SLIDA)	Raising awareness in public officers on bribery and corruption
23	2019.03.26	Awareness programme on clean and upright country	Anuradhapura	Raising awareness of the members of volunteer groups in Anuradhapura District
24	2019.03.27	Awareness programme for the Principals of the Zonal Education Division, Matara	Matara	Raising awareness on establishing integrity societies in schools
25	2019.03.28	Awareness programme for the new officers in Sri Lanka Accountants' Service	Colombo (SLIDA)	Raising awareness in public officers on bribery and corruption
26	2019.04.01	Awareness programme for the new officers in Sri Lanka Accountants' Service	Colombo (SLIDA)	Raising awareness in public officers on bribery and corruption
27	2019.04.01	Awareness programme for newly recruited Police Constables	Nikaweratiya	Raising awareness of Police Officers on bribery and corruption actions

Serial No.	Date	Programme/ Function	Venue	Objective
28	2019.04.04	Awareness programme for the new officers in Sri Lanka Accountants' Service	Colombo (SLIDA)	Raising awareness in public officers on bribery and corruption
29	2019.05.04	Awareness programme for newly recruited Police Constables	Pahalagama	Raising awareness of Police Officers on bribery and corruption
30	2019.05.15	Awareness programme for the new officers in Sri Lanka Accountants' Service	Colombo (SLIDA)	Raising awareness in public officers on bribery and corruption
31	2019.05.17	Raising awareness of Principals and Education Directors of Tangalle Education Zone	Tangalle	Raising awareness on establishing integrity societies in schools
32	2019.06.10	Raising awareness of Principals of Akuressa Zonal Education Division	Akuressa	Raising awareness in public officers on bribery and corruption
33	2019.06.11	Raising awareness of 150 Field Officers of Mahaweli Authority	Thambuttegama	Raising awareness on bribery and corruption
34	2019.06.12	Raising awareness of Sri Lanka Administrative Service Grade III officers	Colombo (SLIDA)	Raising awareness in public officers on bribery and corruption
35	2019.06.17	Raising awareness of Principals of Deniyaya Zonal Education Division	Morawaka	Creating integrity schools through raising awareness of Principals
36	2019.06.18	Raising awareness of staff officers of Ministry of Education	Colombo	Formulating prevention methods to prevent bribery and corruption
37	2019.06.19	Raising awareness of officers of Jaffna Provincial Council	Kilinochchi	Creating integrity societies through prevention of bribery and corruption
38	2019.06.19	Raising awareness of Sri Lanka Administrative Service Grade III officers	Colombo (SLIDA)	Raising awareness in public officers on bribery and corruption
39	2019.06.20	Raising awareness of the officers of Kilinochchi Provincial Council	Kilinochchi	Creating integrity societies through prevention of bribery and corruption
40	2019.06.21	Raising awareness of Junior Traffic Police Officers in traffic duties	Colombo	Convincing the importance of preventing officers from committing offences than law enforcement against officers obtained bribery
41	2019.06.22	Raising awareness of officers of Northern Provincial Council	Vavuniya	Creating integrity societies through prevention of bribery and corruption
42	2019.06.23	Raising awareness of officers of Northern Provincial Council	Vavuniya	Creating integrity societies through prevention of bribery and corruption
43	2019.06.24	Raising awareness of the members of civil organizations, trade associations and Pradeshiya Sabha	Mannar	Creating integrity societies through prevention of bribery and corruption
44	2019.06.25	Raising awareness of officers of Northern Provincial Council	Mannar	Creating integrity societies through prevention of bribery and corruption
45	2019.06.25	Raising awareness of Sri Lanka Administrative Service Grade III officers	Colombo	Raising awareness in public officers on bribery and corruption
46	2019.06.27	Raising awareness of officers of Colombo Municipal Council	Colombo	Raising awareness on bribery and corruption
47	2019.06.27	Raising awareness of new female members of North-Western Province Local Authority	Variyapola	Raising awareness on bribery and corruption

Serial No.	Date	Programme/ Function	Venue	Objective
48	2019.06.28	Raising awareness of 217 Field Officers of Mahaweli Authority	Colombo	Raising awareness on bribery and corruption
49	2019.06.28	Raising awareness of officers of Anuradhapura District	Anuradhapura	Formulating integrity society through bribery and corruption prevention and implementing National Action Plan
50	2019.06.28	Raising awareness of 300 students of Anuradhapura District	Anuradhapura	Formulating integrity societies in schools through bribery and corruption prevention and implementing National Action Plan
51	2019.07.02	Raising awareness of members of civil organizations, trade associations & Pradeshiya Sabha	Trincomalee	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
52	2019.07.02	Raising awareness of students and parents of Paraduwa Kanishta Vidyalaya	Paraduwa	Raising awareness on implementing integrity clubs in schools and implementing National Action Plan
53	2019.07.02	Raising awareness of members of civil organizations, trade associations & Pradeshiya Sabha	Trincomalee	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
54	2019.07.03	Raising awareness in officers of Eastern Provincial Council	Trincomalee	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
55	2019.07.03	Raising awareness of members of civil organizations, trade associations & Pradeshiya Sabha	Batticaloa	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
56	2019.07.04	Raising awareness of Sri Lanka Administrative Service Grade III officers	Colombo	Raising awareness in officers on bribery and corruption
57	2019.07.05	Raising awareness of members of civil organizations, trade associations & Pradeshiya Sabha	Ampara	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
58	2019.07.06	Raising awareness of officers of Eastern Provincial Councils	Batticaloa	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
59	2019.07.06	Raising awareness of 60 officers of Mahaweli Authority	Giradurukotte	Introduction to the responsibility against bribery and corruption
60	2019.07.09	Raising awareness of members of civil organizations, trade associations & Pradeshiya Sabha	Nuwara Eliya	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
61	2019.07.10	Raising awareness of the officers of Nuwara Eliya Local Authority	Nuwara Eliya	Raising awareness on bribery and corruption
62	2019.07.16	Raising awareness of the officers of Department of Registrar General	Battaramulla	Raising productive service of Office Assistants
63	2019.07.17	Raising awareness of Sri Lanka Administrative Service Grade III officers	Colombo	Raising awareness in officers of public service
64	2019.07.25	Raising awareness of the officers of Sri Lanka Military Police	Polhengoda	Raising awareness of the law on obtaining bribes and investigating corruptions

Serial No.	Date	Programme/ Function	Venue	Objective
65	2019.07.25	Raising awareness of 91 officers of Walasmulla Education Zone	Walasmulla	Introduction to establishing integrity clubs in schools and implementing National Action Plan
66	2019.07.25	Raising awareness of Sri Lanka Administrative Service Grade III officers	Colombo	Raising awareness in officers of public service
67	2019.07.26	Raising awareness of 100 officers of Galle District Secretariat	Galle	Introduction to establishing integrity clubs and implementing National Action Plan
68	2019.07.29	Raising awareness of 60 officers of Gampaha Education Zone	Gampaha	Introduction to establishing integrity clubs in schools
69	2019.07.29	Raising awareness of 325 students of Yasodara Devi Balika Vidyalaya, Gampaha	Gampaha	Introduction to establishing integrity clubs in schools
70	2019.07.31	Raising awareness of 300 Principals of national schools of Western Province and Sabaragamuwa Province	Colombo	Raising awareness in officers of public service
71	2019.08.02	Raising awareness of 297 Principals of national schools of Central, North-Central and North-Western Provinces	Colombo	Raising awareness in officers of public service
72	2019.08.05	Raising awareness of 20 Principals of national schools	Colombo	Introduction to establishing integrity clubs in schools
73	2019.08.08	Raising awareness of members of civil organizations, trade associations & Pradeshiya Sabha	Matale	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
74	2019.08.09	Raising awareness of members of civil organizations, trade associations & Pradeshiya Sabha	Matale	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
75	2019.09.03	Raising awareness of Public Management Assistants	Colombo	Raising productive service of Public Management Assistants
76	2019.09.03	Raising awareness of members of Chillaw Municipal Council and 90 officers	Chillaw	Raising awareness on bribery and corruption
77	2019.09.05	Raising awareness of Public Management Assistants	Colombo	Raising productive service of Public Management Assistants
78	2019.09.05	Raising awareness of 300 students of Mannar Education Zone	Mannar	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
79	2019.09.05	Raising awareness of 100 public officers of Mannar District Secretariat	Mannar	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
80	2019.09.06	Raising awareness of 300 students of Jaffna Education Zone	Jaffna	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
81	2019.09.06	Raising awareness of 100 public officers of Jaffna District Secretariat	Jaffna	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
82	2019.09.09	Raising awareness of Principals and 150 officers of Negambo Education Zone	Negambo	Creating integrity society through bribery and corruption prevention and implementing National Action Plan

Serial No.	Date	Programme/ Function	Venue	Objective
83	2019.09.17	Raising awareness of 200 public officers of Central Provincial Council	Kundasale	Establishing excellent public service through upgrading knowledge, skills and attitudes of public officers of Central Province
84	2019.09.17	Raising awareness of 70 officers of Excise Department	Rajagiriya	Raising awareness on bribery and corruption
85	2019.09.20	Raising awareness of 300 students of Trincomalee Educational Zone	Trincomalee	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
86	2019.09.20	Raising awareness of 100 public officers of Trincomalee District Secretariat	Trincomalee	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
87	2019.09.21	Raising awareness of the staff of Ruwanwella Rajasinghe Vidyalaya	Ruwanwella	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
88	2019.09.24	Raising awareness of 70 officers of Excise Department	Rajagiriya	Raising awareness on bribery and corruption
89	2019.09.27	Raising awareness of Police Officers	Gampola	Raising awareness on bribery and corruption
90	2019.09.27	Raising awareness of Principals and 120 officers of Homagama Education Zone	Homagama	Creating integrity society through bribery and corruption prevention and implementing National Action Plan
91	2019.09.27	Raising awareness of 40 officers of Sri Lanka Army	Colombo	Raising awareness in laws on obtaining bribes and investigating corruption allegations
92	2019.10.02	Awareness programme for Class III officers in Sri Lanka Accountants' Service	Colombo	Raising awareness in officers of public service
93	2019.10.04	Raising awareness of 300 officers of Chief Secretary's Office of Central Province	Kandy	Creating integrity society through preventing bribery and corruption and implementing National Action Plan
94	2019.10.08	Raising awareness of staff of Central Environment Authority	Battaramulla	Creating integrity society through preventing bribery and corruption and implementing National Action Plan
95	2019.10.10	Raising awareness of Grade III officers of Sri Lanka Administrative Service	Colombo	Raising awareness in officers of public service
96	2019.10.11	Raising awareness of 250 officers of Excise Department	Gampaha	Raising awareness in officers of public service
97	2019.10.19	Raising awareness of the members of civil societies, trade societies and Pradeshiya Sabha	Addalachchenai	Creating integrity society through preventing bribery and corruption and implementing National Action Plan
98	2019.10.20	Raising awareness of the members of civil societies, trade societies and Pradeshiya Sabha	Batticaloa	Creating integrity society through preventing bribery and corruption and implementing National Action Plan
99	2019.10.24	Raising awareness of Grade III officers of Sri Lanka Administrative Service	Colombo	Raising awareness in officers of public service
100	2019.10.24	Raising awareness of 300 students of Ampara District	Ampara	Creating integrity society through preventing bribery and corruption and implementing National Action Plan

Serial No.	Date	Programme/ Function	Venue	Objective
101	2019.10.24	Raising awareness of 100 public officers of Ampara District Secretariat	Ampara	Creating integrity society through preventing bribery and corruption and implementing National Action Plan
102	2019.10.25	Raising awareness of Grade III officers of Sri Lanka Administrative Service	Colombo	Raising awareness in officers of public service
103	2019.10.25	Raising awareness of 300 students of Batticaloa District	Batticaloa	Creating integrity society through preventing bribery and corruption and implementing National Action Plan
104	2019.10.25	Raising awareness of 100 public officers of Batticaloa District Secretariat	Batticaloa	Creating integrity society through preventing bribery and corruption and implementing National Action Plan
105	2019.10.28	Raising awareness of Junior Traffic Police Officers in traffic duties	Colombo	Preventing officers through awareness than law enforcement against bribery
106	2019.10.29	Raising awareness of 120 officers of Ministry of City Planing, Water Supply and Higher Education	Colombo	Creating integrity society through preventing bribery and corruption and implementing National Action Plan
107	2019.10.30	Raising awareness of the members of civil societies, trade societies and Pradeshiya Sabha	Trincomalee	Creating integrity society through preventing bribery and corruption and implementing National Action Plan
108	2019.10.31	Raising awareness of the members of civil societies, trade societies and Pradeshiya Sabha	Nuwara Eliya	Creating integrity society through preventing bribery and corruption and implementing National Action Plan
109	2019.11.05	Raising awareness of 260 officers of Excise Department	Colombo	Raising awareness on bribery and corruption
110	2019.12.09	Raising awareness in 3 lakh of general public on Anti-Corruption Day	Colombo Fort Railway Station	Creating integrity society through preventing bribery and corruption and implementing National Action Plan
111	2019.12.16	Raising awareness of members of women's associations in Kurunegala	Anuradhapura	Creating integrity society through preventing bribery and corruption and implementing National Action Plan
112	2019.12.17	Raising awareness of officers of Arachchikattuwa Pradeshiya Sabha	Arachchikattuwa	Creating integrity society through preventing bribery and corruption and implementing National Action Plan
113	2019.12.26	Raising awareness of 100 members of Dambulla Alagamuwa Farmers' Society	Dambulla	Raising awareness of responsibility against bribery and corruption
114	2019.12.26	Raising awareness of 150 officers of Mahaweli Authority	Dambulla	Raising awareness on responsibility against bribery and corruption
115	2019.12.26	Raising awareness of 100 members of Dambulla Galkiriyagama Farmers' Society	Dambulla	Raising awareness on responsibility against bribery and corruption
116	2019.12.27	Raising awareness of Junior Traffic Police Officers	Colombo	Preventing officers through awareness than law enforcement against bribery

2.2 Special Achievements

2.2.1. Amendments to Laws

- In accordance with recommendations and preliminary draft Bill, the Parliament has passed the Inquiry of Commission Amendment Act No.03 of 2019.
- Held discussions with Legal Draftsman upon comiling draft Bill.
- The Parliamentary Sectoral Judicial Sub-Committee held a stakeholder consultation discussion with the public officials of the Gampaha District to obtain public opinion on the draft Bill.

2.2.2. Launching of National Action Plan on preventing Bribery and Corruption

The Commission to Investigate Allegations of Bribery and Corruption unveiled a new road map for the next 5 years under the patronage of His Excellency the President on 18.03.2019. This action plan outlines the steps to be taken by the community and various agencies to create a country free from bribery and corruption.

This national action plan is the result of massive public intervention as well as the contribution of local and foreign experts. The action plan has been developed by covering all sectors of the country, with Sri Lankan inherent and best practices and experiences of other countries.

In particular, the launch of this national program was attended by about 1250 persons representing a cross section of the society. Public Officers were invited to the event to realize that they were part of the action plan as they were included in the National Action Plan drafting. In addition, it will be made clear to them that they should implement this program in the future as well. Art and media were used to the highest level during this event. The participants were given a nice photograph of their own to be placed in their office desk with the invitation of this event to always be mindful of their responsibilities.

2.2.2.1. Special events of launching National Action Plan



2.2.2.2. Books released in line with National Action Plan

- Handbook on integrity
- Handbook on gift rules
- Handbook on conflict of interests
- Handbook on policy suggestions for proposed legislative amendment



2.2.3. Obtaining approval of Cabinet of Ministers

- The approval of the Cabinet of Ministers was obtained to implement the “National integrity plan and actions to uplift integrity” in all ministries, departments and statutory boards expeditiously.
- Obtaining approval to the National Action Plan to combat corruption in Sri Lanka 2019-2023.

2.2.4. Initiatives to online method for bribery and corruption declaration

The government officers of Sri Lanka are yet following handwritten paper system for the declaration of assets and liabilities. Even in countries less developed than Sri Lanka are using online systems to declare assets and liabilities. Therefore, the officials of the Commission has conducted preliminary discussions with representatives of World Bank and specialists of Slovenia and Indonesia.

Accordingly, the Commission has conducted preliminary discussions with ICTA to introduce online method to declare assets and liabilities in addition to make amendments to assets and liabilities law of the compiled bill.

2.2.5. Trialing of corruption cases in Colombo High Court

The Minister of Justice on April 2019 has amended the gazette notification as to make arrangements to try corruption cases in Colombo High Court in terms of Judicature Act as per the approval of Chief Justice.

2.2.6. International Relations

2.2.6.1. Open Government Partnership Summit

Representatives of Sri Lanka attended the Open Government Partnership world conference held from 29th to 31st May 2019. The Director General of the Commission to Investigate Allegations of Bribery or Corruption, Mr. Sarath Jayamanne, PC and several other representatives of the Commission attended this conference.

The Bribery Commission had several positive objectives to achieve through this Open Government Partnership. Implementing productive preventive measures and strengthening institutional framework in declaring assets and liabilities were the major objectives.

The Bribery Commission has actively involved in implementing National Action Plan under the Open Government Partnership programme. Furthermore, the Bribery Commission has been assigned the responsibility in formulating the monthly progress review committee report of the implementation of this action plan.

2.2.6.2. Delegates from European Union (EU) to Sri Lanka

Representatives from EU visited in Sri Lanka on 28th August 2019 with the view of implementing obligations under GSP+ concessions offered for Sri Lankan exports, amending laws and introducing online method to declare assets and liabilities and strengthening Commission to Investigate Allegations of Bribery or Corruption.

2.2.7. Golden Award to the Bribery Commission from the Committee on Public Accounts

Commission to Investigate Allegations of Bribery or Corruption had secured third place among 838 institutions under the Government Special Expenditure Unit examined by the Committee on Public Accounts considering the splendid utilization of government funds in the year 2017. Its golden award was presented to the Director General of the Commission to Investigate Allegations of Bribery or Corruption by H.E. the President on 9th July 2019.

2.2.8. Residential training on prosecuting

A residential training on prosecuting was held on 10th, 11th and 12th August 2019 at Citrus Hotel Waskaduwa for Legal Officers of Bribery Commission.

This workshop was conducted by four resource persons with vast experience in prosecuting.

2.2.9. Residential programme for training of trainers

A residential training for training of trainers was held on 23rd, 24th and 25th of August 2019 at Heritons Hotel, Negombo covering 25 districts of Sri Lanka. The Secretary to the President, Mr. Udaya R Senevirathna, Secretary to the Ministry of Public Administration, Mr. J.J. Rathnasiri were participated in this programme. Furthermore, 70 officers including District Secretaries, Divisional Secretaries and officers of Bribery Commission were participated in this programme.

2.2.10. International Anti-corruption Day

Several programmes were conducted positioning Pettah Railway Station on 09.12.2019 from 6.00 a.m. to 7.00 p.m. in commemoration of International Anti-Corruption Day. On this day, number of awareness programmes were conducted targeting railway commuters based at railway stations of Pettah, Maradana, Secretariat, Bambalapitiya, Colpity, Dematagoda. Steps were taken to raise awareness about 3 ½ lakh commuters under this programme held with the fullest assistance of the Department of Railways.

2.2.11. Judgement against Former Chief of Staff of the President

Former Chief of Staff to the President, I.H.K. Mahanama and former Chairman of State Timber Corporation, P. Dissanayaka were sentenced to imprisonment respectively 20 years and 12 years upon the trial held at the Permanent High Court at Bar. This verdict was praised by Transparency

International of Sri Lanka as a positive step to strengthen the anti-corruption mechanism. The two accused were taken into custody on a raid conducted by the officers of the Commission to Investigate Allegations of Bribery or Corruption based on a complaint received from an Indian businessman. The arrest was taken place while the suspects were obtaining an advance bribe of 20 million rupees of the solicited 100 million rupees.

2.2.12 Printed and electronic Media to raise public awareness on preventing bribery and corruption

Raising public awareness is a main technique applied in the process of eradicating bribery and corruption. Hence, the steps were taken with effect from 1st of December 2019 to broadcast creative public awareness advertisements through electronic media to reach the general public.

2.3. Challenges

1. Lack of public support to complain on corrupted officers and provide evidence when required.
2. Absence of businessmen and investors to make complaints on large scale bribery and corruptions committed by persons in high ranking posts.
3. Lack of interest in public officers to formulate a programme in public offices against bribery and corruption.
4. Unawareness of general public regarding the mere investigation of complaints and prosecutions may not be sufficient to eradicate bribery and corruption but the awareness of preventing bribery and corruption also required in this regard.
5. Difficulty of finding printed evidence required in proving cases in the court.
6. Unavailability of graduate Investigation Officers skilled with specializations in various streams.
7. Unavailability of Prevention Officers to implement corruption prevention programmes, coordinate and follow-up.
8. Unavailability of Legal Assistants in the Commission to support functions of the Legal Division.
9. Lack of office space for the staff of Bribery Commission.

2.4 Forward Goals

1. Facilitating court procedures against bribery and corruption by enacting newly compiled Act of Bribery Act, Assets and Liabilities Act.
2. Obtaining declarations of assets and liabilities through online method and establishing a special unit in Bribery Commission to maintain declarations as a database.
3. Recruiting 200 graduated Investigation Officers skilled in various streams.
4. Recruiting 50 Prevention Officers to implement corruption prevention programmes, coordinations and follow-ups.
5. Recruiting 17 Legal Assistants to assist Legal Officers.
6. Implementing action plan to mitigate bribery and corruption in government institutions.
7. Establishing a new office building for the Commission.
8. Introducing ethics and laws on bribery and corruption to curricular of education field to raise values of students, under graduates and youths.
9. Introducing computerized system to maintain and manage files of Bribery Commission.

I hereby certify that the details given in above Chapter 2 are true and correct.

.....
Chief Accounting Officer
Name : W.K.D. Wijerathna
Designation : Director General
Date : July 2020

03rd Chapter

03. Overall Financial Performance for the Year

- 3.1. Statement of Financial Performance
- 3.3. Statement of Financial Position
- 3.4. Statement of Cash Flows
- 3.5. Notes to the Financial Statements (i)-(ix)
- 3.6. Performance of Revenue Collection
- 3.7. Performance of Utilization of Allocation
- 3.8. 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
- 3.9. Performance of Reporting Non-Financial Assets
- 3.10. Auditor General's Report

3.1 Statement of Financial Performance

Financial performance statement for the year ending 31st December 2019

Budget 2019	Note	Rs.		ACA-F
		2019	Actual 2018	
-	Revenue Receipts	-	-	
-	Income Tax	-	-	ACA-1
-	Taxes on Domestic Goods and Services	-	-	
-	Taxes on International Trade	-	-	
-	Non-tax revenue and Other	-	-	
-	Total Revenue Receipts (A)	-	-	
-	Non-revenue Receipts	-	-	
-	Treasury Imprests	298,800,000	286,917,000	ACA-3
-	Deposits	-	568,628	ACA-4
-	Advance Accouts	9,050,530	20,446,904	ACA-5
-	Other Receipts	6,742,513	5,288,537	
-	Total Non-revenue Receipts (B)	314,593,043	313,221,069	
-	Total Revenue Receipts and Non-Revenue Receipts C=(A)+(B)	314,593,043	313,221,069	
	Less : Expenditure			
-	Recurrent Expenditure	-	-	
350,455,000	Wages, Salaries & other Employment Benefits	350,143,410	297,846,973	ACA-2(ii)
108,102,000	Other Goods & Services	102,317,918	96,646,061	
2,883,000	Subsidies, Grants and Transfers	973,125	962,843	
-	Interest Payments	-	-	
-	Other Recurrent Expenditures	-	-	
461,440,000	Total Recurrent Expenditure (D)	453,434,452	395,455,878	
	Capital Expenditure			
33,000,000	Rehabilitation and Improvement of Capital Assets	17,038,449	7,586,050	ACA-2(ii)
25,000,000	Acquisition of Capital Assets	8,120,007	15,734,872	
-	Capital Transfers	-	-	
-	Acquisition of Financial Assets	-	-	
8,000,000	Capacity Building	2,367,562	10,602,300	
120,000,000	Other Capitl Expenditure	12,662,720	-	
186,000,000	Total Capital Expenditure (E)	40,188,738	33,923,223	
	Main Ledger Expenditure (F)	12,642,385	45,787,472	
	Deposit Payments	-	57,540	ACA-4
	Advance Payments	12,642,385	45,729,932	ACA-5/5(A)/5(B)
	Total Expenditure G=(D+E+F)	506,265,575	475,166,572	
647,440,000	Imprest Balance as at 31 st December 2019. H=(C-G)	(191,672,532)	(161,945,503)	

* Imprest adjustment account is attached in special note – 01.

3.3. Statement of Financial Position

		Statement of Financial Position as at 31st December		ACA-P	
Note		2019	Actual	2018	
		Rs.	Rs.	Rs.	Rs.
<u>Non-Financial Assets</u>					
Property, Plant and Equipmwns	ACA-6	1,515,392,977.22		1,506,294,373.24	
<u>Financial Assets</u>					
Advance Account	ACA-5/5(A)	63,898,227.71		60,710,119.67	
Cash & cash Equivalents	ACA-3	514,522.01		-	
Total Assets		1,579,805,726.94		1,567,004,492.91	
<u>Net Assets/ Equity</u>					
Net Worth to Treasury		62,964,739.71		59,776,631.67	
Property, Plant & Equipment Reserve		1,515,392,977.22		1,506,294,373.24	
Rent and Work Advance Reserve	ACA-5(b)				
<u>Current Liabilities</u>					
Deposits Accounts	ACA-4	933,488.00		933,488.00	
Imprest Balance	ACA-3	514,522.01		-	
Total Liabilities		1,579,805,726.94		1,567,004,492.91	

Detail Accounting Statements in above ACA format Nos. 1 to 6 presented in pages from 4 to 55 and Notes to accounts presented in pages from 56 to 68 form and integral parts 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 to in agreement.

.....
 Chief Accounting Officer
 Name : W.K.D. Wijerathna
 Designation : Director General
 Date : February 2020

.....
 Chief Accountant
 Name : W.M.D. Bandara
 Date: 20th February 2020

3.4. Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 31st December 2019

	Actual	
	2019 Rs.	2018 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non-Revenue Receipts	3,859,278	301,937,086
Revenue Collected from other Departments/ Ministries	-	-
Imprest Receipts	298,800,000	-
Total Cash generated from Operations (a)	302,659,278	301,937,086
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	263,402,058	230,837,563
Subsidies & Transfer Payments	-	-
Finance Costs	-	-
Imprest Settlement to Treasury	2,061	598
Total Cash disbursed for Operations (b)	263,404,119	230,838,161
NET CASH FLOW FROM OPERATING ACTIVITIES (C)=(a)-(b)	39,255,159	71,098,925
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	212,420	-
Recoveries from Equipments	-	-
Recoveries from Advance	-	-
Total Cash generated from Investing Activities (d)	212,420	-
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	32,573,002	32,505,649
Advance Payments	514,522	-
Total Cash disbursed for Investing Activities (e)	33,087,524	32,505,649
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(d)-(e)	(32,875,104)	(32,505,649)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)	6,380,055	38,593,276
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Deposit Received	-	-
Total Cash generated from Financing Activities (h)	-	-

<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Deposit Payments	6,380,055	38,593,276
Total Cash disbursed for Financing Activities (i)	6,380,055	38,593,276
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	(6,380,055)	(38,593,276)
Net Movement in Cash (k) = (g) -(j)	0	
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.5. Notes to the Financial Statements

Note-(i)

Statement of losses and waivers (Losses under FR 106 and FR 113)

Expenditure Head No : 010 Commission to Investigate Allegations of Bribery or Corruption
Programme No. & Title : 1 Operational Programmes

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

Value	No.of Cases	Total Amount (Rs. Cts)
Below Rs.25,000.00	9	126,658.15
Over Rs.25,000.00	6	324,554.09
Total	15	451,212.24

Classification of the Cases By Nature Of Losses

<u>No. of Cases</u>		<u>Value</u>		<u>No. of Cases</u>		<u>Value</u>	
Below 25,000.00		Over 25,000.00					
		Rs.	Cts			Rs.	Cts
1.	KM-8687	13,000.00		1.	NB-1370	52,615.81	
2.	NB-1370	18,000.00		2.	PG-1356	40,683.00	
3.	PG-1356	4,500.00		3.	PB -6597	37,150.00	
4.	CAC-6970	20,889.15		4.	PG-1356	32,266.01	
5.	NB-1370	15,500.00		5.	PG-0601	127,123.26	
6.	PG-0429	9,325.00		6.	PG-1340	34,716.01	
7.	PG-1343	12,700.00					
8.	PG-1343	9,400.00					
9.	PG-1340	23,344.00					
Total		126,658.15				324,554.09	

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

Value	No.of Cases	Total Amount (Rs. Cts)
Below Rs.25,000.00	8	75,568.67
Over Rs.25,000.00	5	224,335.74
	<u>13</u>	<u>296,904.41</u>

(iii). Age analysis per

less than 5years	No. of cases	10
	Amount	259,225.11
5-10 years	No. of cases	2
	Amount	2,873.80
Over 10 years	No. of cases	1
	Amount	34,805.50

Classification of the cases by nature of Losses

<u>No. of cases</u>		<u>Value</u>	<u>No. of cases</u>		<u>Value</u>
Below 25000.00			Over 25,000.00		
		Rs. Cts			Rs. Cts
1.	GB-9408	148.80	1.	19-9522	34,805.50
2.	PA-5787	2,725.00	2.	PG-0429	42,000.00
3.	KM-8687	19,950.00	3.	NB- 5063	65,800.00
4.	PG-0429	9,500.00	4.	301-9385	32,150.00
5.	NB-1370	6,581.22	5.	KM-8687	49,580.24
6.	KQ-1814	11,371.35			
7.	CAC-7026	13,326.79			
8.	PG-1338	8,965.51			
Total		72,568.67			224,335.74

Note- Details on losses under F.R.106 and waives under F.R. 113 which were accounted under object code no 1701 are to be accounted in coming years should be included.

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Chief Accountant
Name: W.M.D.Bandara
Date: 20th Feburuary 2020

Statement of Write off from Books**Note -(ii)**

Expenditure Head No : 010 Commission to Investigate Allegations of Bribery or Corruption
 Programme No. & Title : 1 Operational Programmes

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

<u>Value</u>	<u>No. of cases</u>	<u>Value (Rs.)</u>
(1) Below Rs.25,000.00	-	-
(11)Over Rs.25,000.00	-	-
Total	_____	_____
	=====	=====

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 (Rs.)	Value of loss (Rs.)	Recoveries (Rs.)	Value written off from book (Rs.)	Balance carried forward which was not written off (Rs.)	Reference No. of Approval for write off from the book
1						
2						
3						
4						
Total						

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

.....
 Chief Accountant
 Name: W.M.D.Bandara
 Date: Feburary 2020

Statement of Liabilities and Commitments

Note -(iii)

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

Expenditure Head No: 010

Programme No. & Title:1 Operational Programmes

Name of the Person/Institution	Commitment No	Month	Date	Head	Programme	Project	Sub Project	Object Code	Finance Code	Details of Item	Commitment	Commitment Balance	Liability Date	Liability Amount	Revised Liability	Paid Liability	Liability Balance
1. Ministries/ Govt. Department																	
.....																	
.....																	
Total																	
2. State Corporations/ Statutory Boards																	
.....																	
.....																	
Total																	
3. Other (Private Sector)																	
.....																	
.....																	
Total																	
Grand Total																	

Nature of payments/Liabilities should be recognized separately as follows.

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

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

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

.....
Chief Accountant
Name:W.M.D.Bandara
Date: Feburuary 2020

Note-(iv)

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

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

Expenditure Head No. : 010

Programme No. & Title : 1 Operational Programmes

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 Departments								
P.M.R.L.Karunaratne and others	Overtime	1	0	1002	11			73,356.17
B.D.A. Sisira Kumara and others	Overtime	1	0	1002	11			308,885.23
H.M.H.P.Menike and others	Overtime	1	0	1002	11			64,391.48
K.K.T.K.Gunawardhana and others	Overtime	1	0	1002	11			12,198.68
R.M. Asanka Rathnayake	Overtime	1	0	1002	11			70,502.10
A.Siriwardhana	Overtime	1	0	1002	11			3,472.10
B.Loshani and others	Allowance	1	0	1003	11			68,500.00

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.)
P.T. Nilukshi	Overtime	1	0	1002	11			2,830.45
K.G.H.Prabash	Overtime	1	0	1002	11			6,453.00
C.A.Gunawardhana	Travelling	1	0	1101	11			1,954.00
Gayan Maduwage	Travelling	1	0	1002	11			2,732.45
C.A.Gunawardhana	Travelling	1	0	1101	11			2,454.00
A.H.M.Yazin	Translations	1	0	1409	11			2,002.50
Kasun Tharanga and others	Travelling	1	0	1101	11			51,100.00
H.M.A.Susantha and others	Travelling	1	0	1101	11			119,101.00
R.A.N.C.Nandasena	Other	1	0	2509	11			700.00
D.M.A. Priyankara	Travelling	1	0	1101	11			1,750.00
Kivindi Siriwardana	Stationeries and office Requisites			1201	11			4,800.00
Ruvinda Roshan	Vehicle	1	0	1301	11			2,500.00
A.M.R.S.A.Adhikari	Vehicle	1	0	1301	11			3,500.00
K.H. Sanka Madushanka	Vehicle	1	0	1301	11			2,500.00
Civil Defense Department	Other	1	0	1409	11			265,200.00
Civil Defense Department	Other	1	0	1409	11			309,200.00
Gayan Sameera and others	Overtime	1	0	1002	11			14,543.94

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.)
A.M.R.S.A.Adhikari	Newspaper	1	0	1409	11			600.00
Priyantha Chandrasiri	Newspaper	1	0	1409	11			1,650.00
Jayantha Padmini	Newspaper	1	0	1409	11			1,200.00
A.P.Liyanage	Newspaper	1	0	1409	11			540.00
Ruwan Kumara	Newspaper	1	0	1409	11			540.00
K.A.R.R.Thushara and others	Overtime	1	0	1002	11			56,169.69
Asha Sandamali and others	Overtime	1	0	1002	11			40,522.19
Gayana Maduwage and others	Travelling	1	3	2509	11			6,652.00
M.A.Lakmal	Property Loan Interest to Public Servants	1	0	1506	11			121,748.56
Department of Buildings		1	0	2001	11			1,071,595.69
Civil Defense Department	Security Services	1	0	1409	11			309,200.00
Civil Defense Department	Security Services	1	0	1409	11			316,100.00
Civil Defense Department	Security Services	1	0	1409	11			304,300.00
Civil Defense Department	Security Services	1	0	1409	11			309,400.00
Civil Defense Department	Security Services	1	0	1409	11			445,600.00

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.)
Civil Defense Department	Security Services	1	0	1409	11			297,900.00
Total								<u>4,678,345.23</u>
2. State Corporations/ Statutory Board								
National Water Board	Electricity & Water	1	0	1403	11			16,088.04
National Water Board	Electricity & Water	1	0	1403	11			12,862.08
National Water Board	Electricity & Water	1	0	1403	11			23,239.08
Ceylon Electricity Board	Electricity & Water	1	0	1403	11			297,299.64
MILODA	Staff trainings	1	0	2401	11			39,000.00
Skills Development Foundation	Staff trainings	1	0	2401	11			36,000.00
Sri Lanka Foundation	Staff trainings	1	0	2401	11			24,000.00
Sri Lanka Foundation	Staff trainings	1	0	2401	11			20,000.00
Skills Development Foundation	Staff trainings	1	0	2401	11			17,000.00
MILODA	Staff trainings	1	0	2401	11			52,000.00
Sri Lanka Foundation	Staff trainings	1	0	2401	11			20,000.00
Sri Lanka Foundation	Staff trainings	1	0	2401	11			24,000.00
Sri Lanka Foundation	Staff trainings	1	0	2401	11			224,000.00

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.)
Cooperative Society, Beliatta	Fuel	1	0	1202	11			4,992.00
Cooperative Society, Mahiyangana	Fuel	1	0	1202	11			5,200.00
MILODA	Staff trainings	1	0	2401	11			525,000.00
State Timber Cooperation	Office furniture	1	0	2102	11			672,516.63
MILODA	Staff trainings	1	0	2401	11			104,000.00
MILODA	Staff trainings	1	0	2401	11			39,000.00
MILODA	Staff trainings	1	0	2401	11			72,000.00
Total								<u>2,228,197.47</u>
3. Other (Private Sector)								
Srinco Enterprises	Stationery and office Requisites	1	0	1201	11			569,000.00
Feilix Perera & Sons	Fuel	1	0	1202	11			162,698.00
United Fuel marketing	Fuel	1	0	1201	11			5,096.00
Mr.Fix	Vehicle	1	0	1301	11			4,000.00
Universal Tyres Pvt Limited	Vehicle	1	0	1301	11			72,645.00
Ajith Tyres Pvt Limited	Vehicle	1	0	1301	11			7,850.00
United Motors	Vehicle	1	0	1301	11			28,729.04
Micro Car	Vehicle	1	0	1301	11			32,383.80
Associated Motorways	Vehicle	1	0	1301	11			106,195.60

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.)
Sarath Motors	Vehicle	1	0	1301	11			8,200.00
Auto Air Services	Vehicle	1	0	1301	11			42,500.00
Softlogic Retail Pvt Limited	Machinery & Equipments	1	0	1302	11			113,400.00
John Keels	Machinery & Equipments	1	0	1302	11			12,988.18
Dialog Asiata	Postal and Communication	1	0	1402	11			14,243.79
Dialog Asiata	Postal and Communication	1	0	1402	11			1,666.54
Ideal Drive Pvt Limited	Lease Rental for Vehicles Procured under Operational Leasing	1	0	1408	11			2,039,155.76
Unicare Services	Other	1	0	1409	11			604,120.55
Gunarathna Industries	Other	1	0	1409	11			1,900.00
A.S.M. Jefri	Other	1	0	1409	11			10,597.50
Sun Super	Furniture and Office Equipments	1	0	2102	11			88,200.00
A Risvani	Staff Trainings	1	0	2401	11			19,875.00
Sun Super	Other	1	0	2509(3)	11			243,740.00
Power House	Other	1	0	2509(3)	11			297,432.00

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.)
Auto Service, Dambulla	Fuel	1	0	1202	11			3,016.00
Piyota Motors	Vehicle repair	1	0	1301	11			61,750.00
New Maharagama Cushion Works	Vehicle repair	1	0	1301	11			55,000.00
Micro Car Limited	Vehicle repair	1	0	1301	11			41,466.60
Southern Furnitures	Office Furniture	1	0	2102	11			150,120.00
Southern Furnitures	Office Furniture	1	0	2102	11			291,276.00
Sun Super Enterprises	Office Furniture	1	0	2102	11			335,980.00
Sun Super Enterprises	Office Furniture	1	0	2102	11			555,560.00
Toyota Lanka Pvt Limited	Vehicle services	1	0	1301	11			18,940.39
Associated Motorways Pvt Limited	Vehicle services	1	0	1301	11			37,576.45
Associated Motorways Pvt Limited	Vehicle repair	1	0	1301	11			31,686.50
United Motors Lanka	Vehicle services	1	0	1301	11			49,973.15
United Motors Lanka	Vehicle services	1	0	1301	11			56,875.82
Piyota Motors	Vehicle repair	1	0	1301	11			95,250.00
Sun Super Enterprises	Office Furniture	1	0	2102	11			740,000.00
Sun Super Enterprises	Office Furniture	1	0	2102	11			671,960.00
Metropolitan Pvt Limited	CCTV Camera	1	0	2103	11			737,399.16
Ravaya Publishers	News Papers	1	0	1409	11			4,992.00
Deep Freeze Pvt Limited	Vehicle repair	1	0	1301	11			175,700.00

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.)
Lalith Fernando	Other	1	0	2509(3)	11			3,000.00
Senesh Bandara	Other	1	0	2509(3)	11			5,000.00
Total								<u>8,609,138.83</u>
Grand Total								<u>15,515,681.53</u>

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Chief Accountant

Name:W.M.D.Bandara

:Date20th Feburuary2020

Note-(v)

Statement of Liabilities - (ii)

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

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

Expenditure Head No : 010

Programme No. & Title : 1 Operational Programmes

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	Financing Code		
1.Ministries/ Government Department Total	-	-	-	-	-	-	-	XX XX
2. State Corporations/ Statutory Boards Total	-	-	-	-	-	-	-	XX XX
3. Other (Private Parties) Total	-	-	-	-	-	-	-	XX XX
Grand Total								

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Chief Accountant

Name:W.M.D.Bandara

:Date20th Feburary2020

Note-(vi)

Statement of Claims under Reimbursable Foreign Aid

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

Programme No. & Title : 1 Operational Programmes

- (1) Provision in Estimates - 2019 under Reimbursable Foreign Aid including Supplementary provisions
- (2) Total Expenditure disbursed during the year 2019, against (1) above
- (3) Total of Reimbursement Claims outstanding as at 01st January 2019
- (4) Total of Reimbursement Claims made during the year 2019, in respect of years 2018 & prior years (if any)
- (5) Total of Reimbursement Claims made during the year 2019, in respect of year 2019
- (6) Total of Claims disallowed by the Donor, during 2019 (if any), in respect of Claims 2018 or prior years (if any)
- (7) Total of Claims disallowed by the Donor, during 2019 (if any), in respect of Claims 2019
- (8) Total of Reimbursements received during the year 2019, in respect of years 2018 or prior years
- (9) Total of Reimbursements received during the year 2019, in respect of years 2019
- (10) Total of reimbursement Claims outstanding as at 31st December 2019
- (11) Total of Reimbursement Claims made after 31/12/2019 in respect of 2019 up to the finalization of the Financial Statements

$$\{(3 + 4 + 5) - (6 + 7) - (8 + 9)\}$$
- (12) Total of Reimbursement received after 31/12/2019 up to the finalization of the Financial Statements
- (13) Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements

$$(10 + 11 - 12)$$

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Chief Accountant
Name:W.M.D.Bandara
Date : 20th Feburuary2020

Note-(vii)

Statement of Missing Vouchers

Ministry/Department/District Secretariat : Commission to Investigate Allegations of Bribery or Corruption
 Expenditure Head No : 010
 Programme No. & Title : 1 Operational Programmes

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

.....
Chief Accountant
Name:W.M.D.Bandara
Date: 20thFeburuary 2020

Note-(viii)

**The Status Report as at 31/12/2019 on Bank Accounts opened
in terms of Treasury Operation Circular No. 3/2015 of 23.10.2015**

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

Expenditure Head No. : 010

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2019	Balance as Per Cash Book as at 31/12/2019	Total Value of Cheques not yet Presented to Bank as at 31/12/2019 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
			(Rs.)	(Rs.)		
1	Bank of Ceylon, Torrington Branch	7040057	8,907,386.52	-	68,304.97	December

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

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Chief Accountant
Name: W.M.D. Bandara
Date: 20th February 2020

Note -(ix)

Special Note-01

Balance of imprest as per financial performance report as at 31.12.2019		(191,672,532.17)
<u>Add</u>	-	
Debited by other Departments		192,189,114.97
		516,582.80
<u>Less</u>	-	
Amount remited to the Treasury as at 31.12.2019		2,060.79
Balance of imprest as at 31.12.2019		514,522.01

Special Note-02

The opening balance of Rs. 3,396,953.00 is included to the amount of Rs. 11,516,960.00 mentioned under the purchasing of year 2019 non-financial assets statement.		
	Rs.	
Motor Bicycles		3,262,999.00
Office Equipments		87,074.00
Communication Equipments		8,700.00
Construction Equipments		2,350.00
Computer Equipments		4,000.00
Electronic Equipments		31,830.00
		<u>3,396,953.00</u>

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Chief Accountant
Name:W.M.D.Bandara
Date:20th Feburuary 2019

3.6. Performance of Revenue Collection

Revenue Code	Description	Estimated Revenue		Collected Revenue	
		Original Estimate	Final Estimate	Amount (Rs.)	Final Revenue as a % of Estimate
2002.01.01	Rent on Govt. Building	221,316.53	221,316.53	221,316.53	100
2002.02.99	Other	800,000.00	918,732.27	918,732.27	100
2003.02.99	Miscellaneous	700,000.00	367,171.23	367,171.23	100
2003.99.00	Other receipts	200,000.00	212,420.00	212,420.00	100
2004.01.00	Social Security Contribution	3,100,000.00	5,022,872.94	5,022,872.94	100

3.7. Performance of Utilization of Allocation

Type of Allocation	Provision allocated		Actual Expenditure	Utilized allocation as a % of disbursed final Allocations
	Initial Allocation	Final Allocation		
Recurrent	432,300,000.00	461,440,000.00	453,434,451.89	98.27
Capital	86,000,000.00	186,000,000.00	40,188,738.11	21.61

3.8. 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

Rs. ,000

Serial No.	Allocation granted Ministry/ Department	Allocation		Actual Expenditure	Utilized allocation as a % of disbursed final allocation
		Initial Allocation	Final Allocation		
-	-	-	-	-	-

3.9. Performance of reporting Non-Financial Assets

Assets Code	Description	Balance as per the Board of Survey as at 31.12.2019	Balance as per the financial status report as at 31.12.2019	For future accounting	Progress as a %
9151	Buildings & Structure	157,531,791.65	157,531,791.65	-	100%
9152	Machinery & Equipment	282,111,185.57	282,111,185.57	-	100%
9153	Land	1,075,750,000.00	1,075,750,000.00	-	100%
9154	Intangible Assets				
9155	Biological Assts				
9160	Ongoing work				
9180	Leased Assets				

3.10. Auditor General's Report

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

AUDITOR GENERAL'S DEPARTMENT

My No} JPA/E/CIABC/2019/37

Date} 18th June 2020

Chief Accounting Officer,

Commission to Investigate Allegations of Bribery or Corruption,

Summary Report of the Auditor General in terms of Section 11(1) of the National Audit Act No.19 of 2018 on Financial Statement for the year ended 31st December 2019 of Commission to Investigate Allegations of Bribery or Corruption

The originals of above report and financial statement is sent in three languages.

M.G.B.G.P. Fernando

Assistant Auditor General

For Auditor General

Copy: Director General, Department of State Accounts

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

AUDITOR GENERAL'S DEPARTMENT

My No} JPA/E/CIABC/2019/37

Date} 18th June 2020

Chief Accounting Officer,

Commission to Investigate Allegations of Bribery or Corruption,

Summary Report of the Auditor General in terms of Section 11(1) of the National Audit Act No.19 of 2018 on Financial Statement for the year ended 31st December 2019 of Commission to Investigate Allegations of Bribery or Corruption

1. Financial Statement

1.1. Qualified Opinion

The Financial Statement for the year ended 31st December 2019 of the Commission to Investigate Allegations of Bribery or Corruption comprising the Statement of Financial Status, Statement of Financial Performance and Cash Flow Statements ended as at 31st December 2019 were audited under my directions in pursuance of provisions of Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No.19 of 2018. My comments and observations presents to the Commission to Investigate Allegations of Bribery or Corruptions in terms of Section 11(1) of the National Audit Act No.19 of 2018 are included in this report. The Auditor General's Report ought to be presented in terms of Section 10 National Audit Act No.19 of 2018 read in conjunction with Article 154(6) of the Constitution of Democratic Socialist Republic of Sri Lanka will be submitted to the Parliament in due course.

It is my opinion that except for the effect of the facts depicted in Para 1.6 of this report, the financial reports formulated in compliance to the provisions of the Public Accounts Circular No.271/2019 dated 03rd December 2019 representing financial status and financial performance and cash flow of the Commission to Investigate Allegations of Bribery or Corruption for the year ended 31st December 2019, hold a true and fair status as per the generally accepted accounting principles.

1.2. Basis for Qualified Opinion

I have audited in accordance with the Sri Lanka Audit Standards (SLAS). My responsibility with regard to the financial statements is further described under the

heading of the Responsibility of Auditor. I believe that the audit evidences that I have reserved as the basis of my view are adequate and appropriate.

1.3. Responsibility of Chief Accounting Officer on Financial Statement

It is the responsibility of the Chief Accounting Officer to determine internal control as to formulate financial statements in true and fair manner according to the generally accepted accounting principles and in compliance with Public Accounts Circular No. 271/2019 dated 03rd December 2019 avoiding material misstatements that may generate due to fraud and error.

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

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

1.4. Responsibility of Auditor on Financial Statement Auditing

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

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

- The basis of my observation depends on the adequate and appropriate evidence gathered to overcome the risk arise due to frauds and errors affects in the formulation of audit procedures and to identify risk of material misstatements arise as a result of frauds and errors. The effect creates by a fraudulent incident is enormous than the effect creates by material misstatement; and frauds can be occurred as a result of collusion, preparation of forged documents, intentional evasion, escaping internal controlling systems.

- It is not intended to deliver an observation with regard to the capability of the Commission to formulate an appropriate audit procedures.
- Evaluating the inclusion of transactions and incidents based for the structure and content of financial statements in a fair and appropriate manner.
- Fair and appropriate inclusion of transactions and incidents based for the structure and contents of financial statements,

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

1.5. Report on other Legal Requirements

I declare that the financial statements are consistent with the previous year in terms of Section 6(d) of Audit Act No.19 of 2018.

1.6. Comments on Financial Statement

1.6.1. Review on Financial Performance

1.6.1.1. Non-Financial Receipts

Receipt of Advance

Merely the receipts from Advance Account were cited under non-revenues of the year and the amount of Rs.1,594,158 received by cross entries was not entered as well.

1.6.1.2. Advance Payments

An advance payment of an amount of Rs.1, 190,411 debited by cross entries was not entered under expenditure of main ledger.

1.6.2. Review on Cash Flaw

1.6.2.1. Cash Flow Generated by Operational Functions

Following will be observed.

- a) As a result of not entering non-revenue receipts under cash flow generated by operational functions under provisions of Public Account Circular No.271/2019 dated 03rd December 2019, a difference of Rs.2,672,015. could observe between the amount mentioned and the amount should be mentioned.

- b) A difference of Rs.28,938,885 could observe between the amount mentioned and the amount should be mentioned of expenses disbursed on personal emoluments due to not entering of amounts to be entered with reference to the above circular.
- c) Even though the expenditure for public officers' property loan interest transfers, awards and concessionaries under 1506 were Rs.973,125, the amount was not mentioned under concessionaries and transfers of cash flow statement.

1.6.2.2. Cash Flow Generated by Investments

Following will be observed,

- a) In terms of Public Accounts Circular No.271/2019, a recovery of Rs.9,050,530 from Advance Account and advance payment of Rs.12,642,385 was not mentioned.
- b) Even though in terms of above circular, construction of physical assets or purchasing and other investments should be Rs.8,120,007, the amount so mentioned was Rs.32,573,002.

1.6.3. Other Observations on Financial Statement

- a) Damages of 6 vehicles due to accidents were not correctly mentioned under the statement of losses and waivers.
- b) The Actual Expenditure column of ACA 2(iv) Summary of Financing the Expenditure by Programme was not completed in Sinhala copy.
- c) ACA-1 format was not correctly completed in English copy.
- d) Non-financial receipts of cash flow statement was mentioned as Rs.3,859,278 in Sinhala and English copies, but the same was mentioned as Rs.302,871,698 in Tamil copy. Furthermore, the imprest receipts of Rs.298,800,000 was not mentioned in cash flow statement. The amount mentioned under Divestiture Proceeds & Sale of Physical Assets in Sinhala and English copy was Rs.212,420 which was not mentioned in Tamil copy.

1.6.4. Not maintaining of Records and Books

The Appropriation (Vote) Ledger, in terms of F.R.447(6) was not duly completed by the Commission to Investigate Allegations of Bribery or Corruption as the voucher numbers were not mentioned in the relevant column of the ledger.

2. Financial Review

2.1. Expenditure Management

Followings were observed

a) In the year under review, an amount of Rs.1,000,000 of the provision Rs.1,200,000 of Object Code No.10-1-1-1-1401 and Rs.1,617,000 of the provision of Rs.3,400,000 of Object Code No.10-1-1-1505 had been transferred to another Object Code under the provisions of F.R.66. Furthermore, balance provisions of some Object Codes were observed kept remaining exceeding the amounts to be remained according to the circulars and provisions of some Object Codes were remained balance even though circular restrictions were not made to keep balances. Accordingly the expenses were not duly managed.

b) Recurrent Expenditure

Balance amount of Rs.1,262,967 which was 63% of the provisions of Rs.2,000,000 of Object Code No.10-01-01-1303 was remained as balance.

c) Capital expenditure

Balance amount of Rs.121,331,933 which was 55-96% of the provisions of 03 Capital Object Codes was remained as balance.

2.2 Non-authorized Working Losses

Non-authorized working loss in the Advance Account under Object No.01002 for bribery raids was Rs.11, 610.

2.2. Non-compliance to Rules and Regulations

Following non-compliances were observed.

Reference of rules and regulations	Non-compliance
<p>(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka</p> <p>-----</p> <p>(I) Financial Regulation 138(6)</p>	<p>Incidents of not mentioning of the connection between payment vouchers and files were observed.</p>

(II) Financial Regulation
371(2)

Even though the Sub Imprests should be settled immediately after completion of its due task, some incidents of delays in settling Ad-hoc Sub Imprests were observed.

(III) Financial Regulation
371(5)

Even though the balance of non-disbursed cash should be settled within 10 days from the completion of task, some were not settled even after 25 days from the completion of the tasks.

(b) Procurement Procedure
Manual of the Democratic
Socialist Republic of Sri
Lanka

(I) Para 5.6

Even though a certain amount of money should be retained from payments to the contractor until completion of defect liability period, no amount of money as such were retained from all constructions.

(II) Para 8.9.1

(i) The value of contract was not mentioned in the MOU signed between two parties in the construction of new security wall and the date of completion of second stage and the demurrage were also not mentioned.

- (ii) An effective contract has not been entered in relation to maintenance and repairs of buildings.

2.3. Maintenance of Bank Accounts

No actions had been taken under F.R.396(d) on 06 cheques to the value of Rs.68,305 and dated 31st December 2019 kept being expired the validity period without depositing in the bank.

3. Operation Review and Performance

The audit observations on revenue, expenditure, assets and liabilities depicted in financial statements conducted subject to the operational review, sustainable development, good governance and human resource management are included in the report presented in terms of Section 10 of the National Audit Act No.19 of 2018 refer to above Para No.1.1.

M.G.B.G.P. Fernando
Assistant Auditor General
For Auditor General

04th Chapter

04. Performance index of the institution (based on the Action Plan)

Performance index of the institution (based on the Action Plan)

Serial No.	Special index	Expected outcome	Actual outcome	Actual outcome as a percentage (%) of expected outcome		
				100% - 90%	75% - 89%	50% - 74%
i.	Received complaints	3,500	3,305	✓		
ii.	Successful raids conducted	40	39	✓		
iii.	Investigation completed files	4,500	4,352	✓		
iv.	Cases pending in the courts	50	46	✓		
v.	No. of cases completed court procedure	100	94	✓		
vi.	No. of programmes conducted to raise public awareness	125	116	✓		
vii.	No. of staff trainings given	500	484	✓		
viii.	No. of Commission meetings held	12	11	✓		
ix.	No. of Audit Management Committees held	04	03		✓	
x.	Annual Report 2018	01	01	✓		
xi.	Quarter Report 2019	04	04	✓		
xii.	Biweekly Report 2019	24	24	✓		

05th Chapter

05. Performance of achieving Sustainable Development Goals (SDG)

5.1. Identified objectives of
Sustainable Development
Goals

5.2. Achievements and
challenges of realizing
Sustainable Development
Goals

5.1. Identified objectives of Sustainable Development Goals

The Commission to Investigate Allegations of Bribery or Corruption takes action to fulfill Sustainable Development Goal No.16.5 which is “Substantially reduce corruption and bribery in all their forms through strengthening law enforcement institutions and elevating just and peace in the society.”

5.2. Achievements and challenges of realizing Sustainable Development Goals

The Sustainable Development Goals assigned to be realized by this Commission can be fulfilled through the implementation of five year National Action Plan to prevent bribery and corruption.

The objectives of sustainable development goals of 16.5 are expected to be fulfilled through implimenting of following activities of the action plan introduced by Bribery Commission.

1. Increasing community contribution against bribery and corruption through public awareness on bribery and corruption preventions and introducing educational programmes to raise values of general public.
2. Strengthening law enforcement agencies such as Bribery Commission.
3. Amending existing laws and policies on bribery and corruption.

Goals	Achievement index	Progress of achievements		
		0%-49%	50%-74%	75%-100%
1. Programmes to raise awareness on bribery and corruption preventions and public values against corruption	Conducting 116 programmes to raise awareness of government officers, general public and students on bribery and corruption prevention and social values.			✓
	Displaying posters, promotional advertisements distribution of leaflets and street drama based on Pettah and several other railway stations on 09th December 2019 commemorating International Anti-Corruption day and making aware arround 300,000 railway commuters.			✓

Goals	Achievement index	Progress of achievements		
		0%-49%	50%-74%	75%-100%
	Introducing ethics and laws on bribery and corruption to curricular of education field to raise values of students, under graduates and youths.			✓
2. Strengthening law enforcement agencies such as Bribery Commission	Completing recruitment of 200 graduate Investigation Officers to investigate complicate financial corruption allegations.			✓
	Completing necessary arrangements to recruit 50 graduate officers for Prevention Unit.			✓
	Completing necessary arrangements to recruit 17 Legal Assistants to assist Legal Officers.			✓
	Providing 484 local and foreign trainings to Investigation Officers, Legal Officers and other officers to increase capacity of each officer.			✓
3. Amending existing laws and policies applying for the judicial actions against bribery and corruption	Submission of draft act compiling over 25 years old Bribery Act, Assets and Liabilities Act and Bribery Commission Act to the Department of Legal Draftsman			✓
	Amending Bribery Act No.11 of 1954 as to try corruption cases in High Court.			✓
	Amending Presidential Investigation Commission Act as to use the evidence of Presidential Investigation Commissions by Bribery Commission			✓

06th Chapter

06. Human Resource Profile

6.1. Cadre Management

6.2. Impact of the shortage or excess of human resource on performance of the institution

6.3. Human resource development

6.1. Cadre Management

	Approved cadre	Existing cadre	Vacancies / (Excess)
Senior	70	38	32
Tertiary	232	09	223
Secondary	437	270	167
Primary	140	94	46

6.2. The shortage or excess in human resources has been affected to the performance of the institution.

Since the shortage in human resource will cause to increase duties assigned to each officer, it may be reasoned to decrease efficiency of the duties as a result of omissions. It may prejudice clients expecting service of the Commission due to delay in completing duties assigned. Therefore, the shortage of human resource will cause to decrease in performance of the institution.

The Excess of human resource may decrease duties assigned to each officer causing to reduce productivity. Excess in human resources would decrease performance of the institution.

6.3. Human Resource Development

484 local and foreign trainings were provided to the staff members in order to develop knowledge and skills required for the performing of duties.

- **Local Trainings**

Serial No.	Name of the programme	No. of staff trained	Duration of the programme	Total investment (Rs. Mn)	Nature of the programme (Foreign/ local)	Output/ knowledge gained
1	50 hour workshop on Tamil Language	50	11	160,000.00	Local	Tamil language reading and speaking skills development
2	108 hour workshop on Tamil Language for officers	50	01 day per week	78,875.00	Local	Tamil language reading and speaking skills development

Serial No.	Name of the programme	No. of staff trained	Duration of the programme	Total investment (Rs. Mn)	Nature of the programme (Foreign/ local)	Output/ knowledge gained
3	Diploma in English for Junior Executives (DEJE)	8	01 day per week from 26.11.2019	525,000.00	Local	English language reading and speaking skills development
4	Information system auditing	2	1	14,000.00	Local	Computer based activity knowledge development
5	Advanced Function of MS Excel 2010/2013	1	2	12,500.00	Local	Computer based activity knowledge development
6	Microsoft Excel – Advanced Analysis Tools	1	2	17,000.00	Local	Computer based activity knowledge development
7	Advanced MS Excel Skills for Government Officers	10	2	130,000.00	Local	Computer based activity knowledge development
8	Database Management Using MS Access	4	2	52,000.00	Local	Computer based activity knowledge development
9	ICT for Management Assistant	3	2	39,000.00	Local	Computer based activity knowledge development
10	Advanced Excel for Data Analysis and Decision Making	2	2	36,000.00	Local	Computer based activity knowledge development
11	Essential IT Skills for Non-IT Officer	3	2	39,000.00	Local	Computer based activity knowledge development
12	Present office systems and office management	9	2	76,500.00	Local	To gain knowledge on office management, Establishment Code, Public Administration Circulars
13	Maintaining personal files	1	2	8,500.00	Local	To gain knowledge on office management, Establishment Code, Public Administration Circulars
14	Public officers' leave regulations	1	2	8,500.00	Local	To gain knowledge on office management, Establishment Code, Public Administration Circulars
15	Scheme of recruitment	1	2	8,500.00	Local	To gain knowledge on office management, Establishment Code, Public Administration Circulars
16	Workshop on Establishment Code for public institutions	1	2	7,000.00	Local	To gain knowledge on office management, Establishment Code, Public Administration Circulars

Serial No.	Name of the programme	No. of staff trained	Duration of the programme	Total investment (Rs. Mn)	Nature of the programme (Foreign/ local)	Output/ knowledge gained
17	Discipline management of public institutions	1	3	12,000.00	Local	To gain knowledge on office management, Establishment Code, Public Administration Circulars
18	Procedural rules of Public Service Commission	6	1	24,000.00	Local	Skill development office activities
19	Salary conversion	2	2	17,000.00	Local	To gain knowledge on office management, Establishment Code, Public Administration Circulars
20	File Management & General Office Administration, E-Code	4	3	72,000.00	Local	To gain knowledge on office management, Establishment Code, Public Administration Circulars
21	Workshop on pensions	2	1	15,000.00	Local	Knowledge on pension preparation
22	Transport management	1	2	7,000.00	Local	Knowledge on transport duties
23	Scientific, economic and safe driving	4	1	13,500.00	Local	Knowledge on transport duties
24	Discipline and office ethics for Drivers and Office Assistants	4	2	34,000.00	Local	Knowledge on transport duties
25	Safe and scientific driving	1	1	5,000.00	Local	Knowledge on transport duties
26	160-hour half time course on motor mechanic	1	01 day per week from 19.10.2019	15,100.00	Local	Knowledge on transport duties
27	Training on Driver's responsibility, ethics, safe driving, laws, vehicle management and maintaining	37	1	29,700.00	Local	Knowledge on transport duties
28	Maintaining official bank accounts	1	1	5,000.00	Local	Knowledge on transport duties
29	Statements of cash flow and control account	2	1	14,000.00	Local	Skill development on duties of finance division
30	Public accounting methods and accounting Treasury transactions	2	2	17,000.00	Local	To gain knowledge on financial circulars and financial regulations
31	Office management and financial regulations	3	2	25,500.00	Local	To gain knowledge on financial circulars and financial regulations
32	Accounting for productive public service	1	2	8,500.00	Local	Skill development on duties of finance division
33	Government Payroll System	4	3	72,000.00	Local	To gain knowledge on financial circulars and financial regulations

Serial No.	Name of the programme	No. of staff trained	Duration of the programme	Total investment (Rs. Mn)	Nature of the programme (Foreign/ local)	Output/ knowledge gained
34	How to Collect and Remit VAT, NBT & WHT	2	2	17,000.00	Local	To gain knowledge on financial circulars and financial regulations
35	Public finance management and procurement procedure	1	4	13,500.00	Local	Skills development on procurement procedure
36	Establishment Code, procedural financial regulation and public procurement procedure	2	2	14,400.00	Local	Skills development on procurement procedure
37	Stores Management & Purchasing	1	2	8,500.00	Local	Skills development on store management
38	Workshop on internal auditing and internal administration	1	2	8,500.00	Local	Skills development on internal auditing
39	Speechcraft Programme	3	03 hoursX10 days	60,000.00	Local	Presentation skills development
40	Public Speaking Skills	10	3	180,000.00	Local	Presentation skills development
41	Skill development on productive presentation	28	2	224,000.00	Local	Presentation skills development
42	Upgrading skills of prevention programmes of Legal officers	27	3	-	Local	Skill development on conducting prevention programmes
43	Conduct of model courts by Director General	27	5	-	Local	Skills on prosecutions of Legal Officers
44	Stress Management	1		3,500.00	Local	Multiple skills development
45	Landscaping	1	5	18,000.00	Local	Multiple skills development
46	Awareness programmes for Investigation Officers (workshops on co-operative Act, deeds, birth, death, marriage certificates, workshop on abstracts, workshop on issues related to the Ministry of Education such as students' admissions, specialists evidence, workshop on computer knowledge, workshop on land law)	175	03 hoursX 05 days	54,131.00	Local	Multiple skills developments of Investigation Officers
47	Financial Regulations	6	1	24,000.00	Local	Skill development on duties of finance division
48	Establishment Code	5	1	20,000.00	Local	Skill development on duties of administration division

Serial No.	Name of the programme	No. of staff trained	Duration of the programme	Total investment (Rs. Mn)	Nature of the programme (Foreign/ local)	Output/ knowledge gained
49	Intelligence knowledge	5	1	20,000.00	Local	Multiple skills development
Total				<u>2,264,206.00</u>		

Foreign Trainings

Serial No.	Name of the programme	No. of staff trained	Duration of the programme	Total investment		Nature of the programme (Foreign/ local)	Output/ knowledge gained
				US \$	RS.		
50	10 th IAACA Annual Conference and General Meeting	1	From 22.01.2019 to 24.01.2019	993	297,857.00	Vienna	To present bribery and corruption prevention progress of Sri Lanka to the Summit
51	Diploma in Public Procurement & Contract Administration (DIPPCA) Partial Fulfillment – 2 nd Country Visit	1	From 12.05.2019 to 22.05.2019	1491	778,435.00	United Kingdom	To have foreign experiences on contract administration and procurements
52	Study Visit - Indonesia	4	From 01.04.2019 to 04.04.2019	-	-	Indonesia	To gain knowledge on bribery and corruption prevention
53	10 th Session of the Implementation Review Group	2	From 27.05.2019 to 29.05.2019	6,600	604,434.00	Vienna	To discuss corruption prevention methods taken by Sri Lanka
54	Open Government Partnership Summit & Proposed Meeting with Canadian Officials	1	From 29.05.2019 to 31.05.2019	823	405,807.35	Canada	To discuss objectives to be fulfilled by the Bribery Commission under Open Government Partnership
55	International Workshop on Supply Chain Management	1	From 09.06.2019 to 16.06.2019	1015	287,656.00	China	To gain knowledge on international supply managements
56	Asset Disclosure and Conflict of Interest in South and Southeast Asia Regional Workshop	3	From 11.06.2019 to 13.06.2019	480	6,147.00	Thailand	Knowledge development on declaration of assets and liabilities and conflict of interest in South Asian Region
57	Investigation of White-Collar Crime	1	From 29.07.2019 to 09.08.2019	520	-		

Serial No.	Name of the programme	No. of staff trained	Duration of the programme	Total investment		Nature of the programme (Foreign /local)	Output/ knowledge gained
				US \$	RS.		
58	Digital Forensics	1	From 29.08.2019 to 06.09.2019	12,705	1,268,156.59	India	To gain skills on modern investigation methods
59	First Resumed Tenth Session of the Implementation Review Group & Tenth Session of the Open-Ended Intergovernmental Working Group	3	From 02.09.2019 to 06.09.2019	560	-	Australia	Discussion on corruption prevention methods taken in Sri Lanka
60	Seminar on China's Development Experience & its Reform and Opening-Up Policies for Sri Lanka	1	From 02.09.2019 to 01.10.2019	1200	-	China	To gain knowledge on how to use China's development experiences in Sri Lanka
61	Use of Open-Source Data in Criminal and Financial Investigations of Corruption	3	From 18.09.2019 to 20.09.2019	480	6,273.00	Thailand	Skill development on using open-source data for crime investigations and financial crimes investigations
62	Knowledge Co-Creation Program Criminal Justice Response to Corruption	1	From 06.10.2019 to 16.11.2019	1,200	-	Japan	To be skilled with taking action to minimize crimes and corruption
63	Seminar on Economic Globalization & Industrial Transfer for Developing Countries-China	1	From 08.11.2019 to 28.11.2019	920	-	China	Gain skills on economic globalization and industrial transfer
64	Cyber Security and Incident Response	1	From 25.11.2019 to 06.12.2019	-	92,482.00	India	Cyber security and responding knowledge
65	8 th Conference of the States Parties (COSP) to the UN Convention against Corruption (UNCAC)	2	From 13.12.2019 to 20.12.2019	8,550	484,549.00	Dubai	Discussion on corruption preventions taken by Sri Lanka
Total		27		<u>37,537</u>	<u>4,231,796.94</u>		

This institution has spent Rs. 2,264,206.00 in respect of 457 local trainings and Rs. 4,231,796.94 which was US\$37,537 for 37 foreign trainings for staff members.

The training programmes contributed to the performance of the institution

It will increase the knowledge and skills of the officers to execute duties as a result of participating in training programmes. Furthermore, since the trainings may increase motivation of the officers, it will increase the interest, efficiency and productivity of the duties.

Therefore, making the officers participate in training programmes will cause to increase productivity of the institution.

07th Chapter

07. Compliance Report

Compliance Report

No.	Applicable requirement	Status of compliance (Comply/ Non-comply)	If non-comply reason in brief	Corrective actions proposed to avoid non- compliance in future
1	Following financial statements/ accounts have been submitted as at due date			
1.1	Annual financial statement	Comply		
1.2	Public officers' Advance Account	Comply		
1.3	Trading and Manufacturing Advance Account (Commercial Advance Accounts)	Non-comply	This Advance Account is not available	
1.4	Stores Advance Account	do	do	
1.5	Special Advance Account	Comply		
1.6	Other	-		
2	Maintenance of Books and Registers (F.R.445)			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Comply		
2.2	Personal emoluments register/ personal emoluments cards have been maintained and updated	Comply		
2.3	Register of Audit queries has been maintained and update	Comply		
2.4	Register of Internal Audit reports has been maintained and updated	Comply		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Comply		
2.6	Register for cheques and money orders has been maintained and updated	Comply	-	
2.7	Inventory register has been maintained and update	Comply		
2.8	Stocks Register has been maintained and update	Comply		
2.9	Register of Losses has been maintained and update	Comply		
2.10	Register of liabilities has been updated and maintained	Comply		
2.11	Register of Counterfoil Books (GA-N20) has been maintained and update	Comply		
3	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Comply		
3.2	The delegation of financial authority has been communicated within the institute	Comply		

No.	Applicable requirement	Status of compliance (Comply/ Non-comply)	If non-comply reason in brief	Corrective actions proposed to avoid non- compliance in future
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Comply		
3.4	The controls has 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	Comply		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Comply		
4.2	The annual procurement plan has been prepared	Comply		
4.3	The annual Internal Audit plan has been prepared	Comply		
4.4	The annual estimate has been prepared and submitted to the NB Don due date	Comply		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Comply		
5	Audit queries			
5.1	All the audit queries have been replied within the specified time by the Auditor General	Comply		
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	Comply		
6.2	All the internal audit reports have been replied within one month	Comply		
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	Comply		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Comply		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per theme Circular 1-2019	Comply		
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	Comply		

No.	Applicable requirement	Status of compliance (Comply/ Non-comply)	If non-comply reason in brief	Corrective actions proposed to avoid non- compliance in future
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Comply		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No.05/2016	Comply		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Comply		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Comply		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Comply		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Comply		
9.3	The vehicle logbooks had been maintained and updated	Comply		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Comply		
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	Comply		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Comply		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Comply		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Comply		
10.3	The action had been taken in terms of Financial Regulations regarding lances that had been regarding lances reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Comply		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Comply		

No.	Applicable requirement	Status of compliance (Comply/ Non-comply)	If non-comply reason in brief	Corrective actions proposed to avoid non- compliance in future
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Comply		
12	Public Officers' Advance Account			
12.1	The limits had been complied with	Comply		
12.2	A time analysis had been carried out on the loans in arrears	Comply		
12.3	The loan balances in arrears for overdone year had been settled	Comply		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Comply		
13.2	The control register for general deposits had been updated and maintained	Comply		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Comply		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Comply		
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per F.R. 371	Comply		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Comply		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Comply		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Comply		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Comply		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Comply		
16.2	All members of the staff have been issued a duty list in writing	Comply		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Comply		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Comply		

No.	Applicable requirement	Status of compliance (Comply/ Non-comply)	If non-comply reason in brief	Corrective actions proposed to avoid non- compliance in future
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate /allegation to public against the public authority by this website or alternative measures	Comply		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and10 of the RTI Act	Comply		
18	Implementing citizens charter			
18.1	charter has been formulated and implemented by the Institution in terms of the circular number05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Comply		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter /Citizens client's charter as per paragraph 2.3 of the circular	Comply		
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.02/2018dated 24.01.2018.	Comply		
19.2	A minimum training opportunity of not less than 12 hours per year foreach member of the staff has been ensured in the aforesaid Human Resource Plan	Comply		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01of the aforesaid Circular	Comply		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Comply		
20	Responses Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Comply		

END