

ANNUAL PERFORMANCE REPORT

2020

Commission to Investigate Allegations of Bribery or Corruption

Vote No. 010

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First Chapter

1. Profile of the Institution

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

1. Profile of the Institution

1.1. Introduction

The Commission to Investigate Allegations of Bribery or Corruption (CIABOC) has been established under the Act No.19 of 1994 and it became effective from 15 December 1994 onwards. Presently, this Commission performs as the independent statutory institution established to alleviate bribery and corruption.



1.2. Vision and Mission

1.2.1. Vision

Creating a generation endowed with integrity to raise Sri Lanka as a world's greatest nation.

1.2.2. Mission

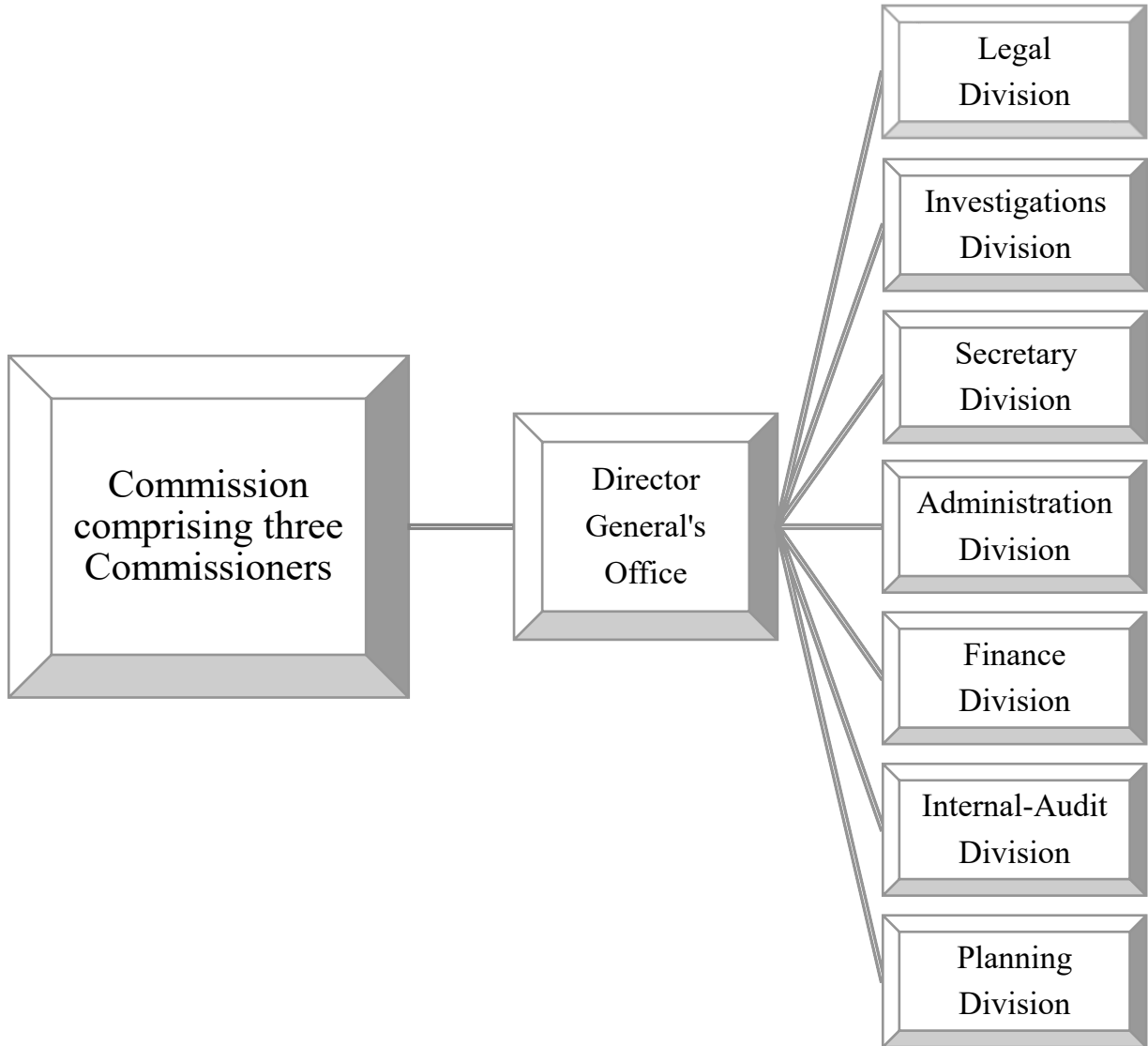
Minimizing bribery and corruption in Sri Lanka through a just and fair prosecution against bribery, corruption and illegal accumulation of assets and through uplifting the awareness of public on prevention of corruption.

1.3. Main Functions

- Receiving complaints on bribery /alleged corruptions / accumulation of illicit assets
- Conducting just and fair investigations on behalf of complaints
- Prosecuting on actionable allegations in the courts of law and conducting prosecutions
- Providing respective information to the relevant parties when investigations / cases are concluded

- Raising awareness of school students, general public and public officers on prevention of corruption
- Acting as the sole agent of the United Nations Convention Against Corruption (UNCAC) in Sri Lanka

1.4. Composition of the Organisation



1.5 Divisions coming under the 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 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 the Supreme Court or the retired judge of Court of Appeal is appointed as the Chairman of the Commission by the President.

Accordingly, the members of present Commission appointed with effect from 20 October 2015 to 19 October 2020 were as follows.

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

Also, a Commission comprising the following members was established with effect from 07 December 2020.

- Retired Supreme Court Judge, Mrs. Eva Wanasundera - Chairperson
- Retired Court of Appeal Judge, Mrs. Deepali Wijesundera - Member
- Retired Senior Deputy Inspector General of Police, Mr. Chandra Nimal Wakishta - 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 appoints a Director General for Prevention of Bribery or Corruption and to assist and discharge the functions of the Commission. Mr. W.K.D. Wijeratne , High Court Judge performs as the Director General of this Commission with effect from 30.01.2020.

The Commission issues directives to the Director General to institute criminal proceedings in Magistrate’s Court where the material received by the Commission discloses an offence under Part II of the Bribery Act and in accordance with Section 11 of the Commission to Investigate Allegations of Bribery or Corruption Act No. 19 of

1994 such as soliciting, accepting or offering by any person of a gratification which does not exceeds two thousand rupees and to institute cases in the High Court where the material received by the Commission discloses an offence such as soliciting, accepting or offering by any person of a gratification which does exceeds Rs. 2,000/= respectively. Once the proceedings are instituted in the High Court in pursuance of a directive made by the Commission through an indictment signed by the Director General, such High Court shall have the jurisdiction to try the offence described in such indictment as if such indictment was presented by the Attorney General.

At an event of acquirement of assets under the Section 23 A of the Bribery Act, in case of property acquired through bribery or existed / existing converted property acquired through bribery, the Director General shall institute criminal proceedings in the High Court by an indictment (in accordance with the section 8 of the Bribery Act).

The Director General shall institute criminal proceedings in the Magistrate’s Court in respect of the corruption offences under Section 70 of the Bribery Act. 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 responsible as the Chief Accounting Officer and for the administrative activities of the Commission. For this purpose the Director General is assisted by other officers.

1.5.3. Legal Division

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

A staff comprising 03 Deputy Director Generals, 07 Assistant Director Generals, 16 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. Further, prosecutions are done by this division on behalf of the Commission.

1.5.4. Investigations Division

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

The Investigation Officers are attached to the Investigations 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.

This division is led by Mrs. Padmini Weerasooriya, Senior Superintendent of Police and two Assistant Superintendent of Police act as Assistant Directors (Investigations). Also, 10 Investigation Units are operated under well experienced senior officers.

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 to Investigate Allegations of Bribery or Corruption are registered and forwarded to the Commission for necessary directions by the Secretary Division. This division is headed by Mrs. R.M.V.Shanthi Jayasekara a Class I officer in Sri Lanka Administrative Service since April 2017.

1.5.6. Administration Division

All the administrative activities of the Commission to Investigate Allegations of Bribery or Corruption are carried out under Director (Administration). 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 the year 2014. Main functions of this division are,

- Personnel Management in the Institution
- Human Resource Development
- Management of Transport Unit
- Maintenance of the Buildings and Institutional Premises

1.5.7. Finance Division

Finance Division established for financial management of the Commission to Investigate Allegations of Bribery or Corruption is headed by Mr. W.M.D. Bandara, a Class 1 Accountant of Sri Lanka Accountants, Service with the assistance of Mrs.G.N.Jayasinghe,

Accountant (Procurement) and a supportive staff. Financial Management, preparation of accounts reports and following tasks are the main functions of this division.

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

1.5.8. Internal Audit Division

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

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

1.5.9. Planning Division

Planning division is established since November 2018 to carry out the activities conducted by the Commission to Investigate Allegations of Bribery or Corruption more successfully. This division is headed by Mr. S.A.C.N.Jayathilaka, a Grade II Officer of Sri Lanka Planning Service. The main task of this division is preparing reports in connection with the progress of the activities implemented by each division of the institution.

Accordingly,

- Preparing progress reports biweekly (after two weeks)
- Preparing progress reports quarterly

- Preparing progress reports to be forwarded at the event of the budgetary committee meetings
- Preparing the annual progress report
- Preparing the annual action plan
- Doing follow-ups to check whether the activities are conducted as per the annual action plan
- Preparing technical evaluation committee reports
- Coordinating the implementation activities of the five year national action plan for combating bribery and corruption in Sri Lanka

Second 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 Progress and Forward Vision

2.1 Progress of the Institution

2.1.1 Complaints Received

The total number of complaints received by the Commission to Investigate Allegations of Bribery or Corruptions in the year 2020 were 2,764. The Commission has decided to conduct preliminary investigations on 2,017 complaints of the total 2,764. There were 377 complaints on bribery, 1,480 complaints on corruption, 52 complaints on illegal accumulation of assets, 108 complaints on raids within these complaints. Further, it has decided to conduct no investigations on 595 complaints and to call reports on 152 complaints from other institutions and Legal Division.

2.1.1.1 Total No. of complaints received – 2,764

2.1.1.2 No. of complaints ordered to be investigated and received for raids – 2,017

Complaints ordered to be investigated			Complaints for raids	Total
Complaints on bribery	Complaints on corruption	Complaints on illegal accumulation of assets		
377	1,480	52	108	2,017

2.1.1.3. No. of complaints ordered not to be investigated – 595

Description	No. of complaints
No. of complaints forwarded to other institutions for further actions due to nonconformity with the act of the commission	340
No. of complaints removed due to insufficient information and obscurity	255
Total	595

2.1.1.4. No. of complaints which received the order to call reports from other institutions and Legal Division - 152

Description	No. of Complaints
No. of complaints for which actions were taken to call reports from other institutions (Ministries, Departments and Statutory Institutions)	152
No. of complaints decided to call legal reports to consider the possibility to commence investigations	00
Total	152

2.1.1.5. No. of complaints received in each quarter of year the 2020

No. of complaints received in the first quarter	743
No. of complaints received in the second quarter	384
No. of complaints received in the third quarter	553
No. of complaints received in the fourth quarter	1,084
Total No. of complaints received in the year 2020	2,764

2.1.2. Raids

Complaints received for raids	-	108
No. of successful bribery raids	-	38
No. of suspects arrested during raids	-	45

Details of the suspects arrested through raids during the year 2020

Consec No.	Institution	Designation of the arrestee	No. of persons arrested	Total No. of persons arrested	No. of successful raids
01	Ministry of Education	Principal	01	01	01
02	Sri Lanka Police	Police Constable	02	11	10
		Police Sergeant	04		
		Sub Inspector of Police	04		
		Inspector of Police	01		

Consec No.	Institution	Designation of the arrestee	No. of persons arrested	Total No. of persons arrested	No. of successful raids
03	Road Passenger Transport Authority	Bus Stop Time keeper	01	02	02
		Management Assistant	01		
04		Civil person	06	06	03
05	Department of Immigration and Emigration	Management Assistant	01	01	01
06	Central Cultural Fund	Project Manager	01	01	01
07	Divisional Secretariats	Divisional Secretary	01	03	02
		Assistant Director (Planning)	01		
		Grama Niladhari	01		
08	Ministry of Health	Overseer	01	01	01
09	Department of Forest Conservation	Forest Field Assistant	01	01	01
10	Department of Motor Traffic	Development Assistant	01	01	01
11	Urban Development Authority	Planning Officer	01	01	01
12	Sri Lanka Ports Authority	Former Labourer (Civil)	01	01	01
13	Sri Lanka Transport Board	Chief Regional Manager(Acting)	01	02	02
		Driver	01		
14	Department of Railways	Railway Bucket Carrier	01	01	01
15	Sri Lanka Parliament	Receiving Officer	01	01	01
16	National Water Supply and Drainage Board	Water Meter Reader	01	02	01
		Water Meter Reader's Inspector	01		
17	Condominium Management Authority	Assistant General Manager (Operational and Maintenance)	01	01	01
18	Department of Forest Conservation	Beat Forest Officer	01	01	01
19	Urban Development Authority	Planning Officer	01	02	01
		Director	01		
20	Department of Measurement Units, Standards and Services	Inspector of Measurement Services Devices	01	02	01
		Measurement Units Services Assistant	01		
21	Urban Council (Fire Brigade)	Officer in Charge (Acting)	01	01	01
Total			45	45	38

No. of raid-arrests of each quarter in the year 2020

No. of suspects arrested in the first quarter	13
No. of suspects arrested in the second quarter	01
No. of suspects arrested in the third quarter	19
No. of suspects arrested in the fourth quarter	12
Total number of suspects arrested in the year 2020	45

2.1.3. Investigations**No. of files of which investigations are completed in each quarter of the year 2020**

No. of files of which investigations are completed in the first quarter	519
No. of files of which investigations are completed in the second quarter	221
No. of files of which investigations are completed in the third quarter	535
No. of files of which investigations are completed in the fourth quarter	262
Total No. files of which investigations are completed in the year 2020	1,537

2.1.4. Filing Cases

Total number of cases filed in courts in the year 2020 - 50

(Magistrate Court – 08, High Court – 42, Permanent High Court at Bar – 00)

Cases filed at the Magistrate Court

Bribery cases	Corruption cases	Cases on non-declaration of assets/liabilities	Total
08	00	00	08

No. of accused for whom cases were filed at the Magistrate Court - 08

• Police Constable	-	02
• Police Sergeant	-	02
• Civil Persons	-	03
• Development Officer	-	<u>01</u>
Total		<u>08</u>

No. of cases filed at the High Court - 42

Bribery cases	Corruption cases	Cases on illegal accumulation of wealth	Total
39	01	02	42

No. of accused for whom cases were filed at the High Court - 54

- Inspector of Police - 01
- Senior Assessor - 01
- Police Sergeant - 01
- Watcher - 01
- Technical Officer - 01
- Sub Inspector of Police - 01
- Former Minister of Enterprise Development & Investment Promotion - 01
- Planning Officer - 02
- Regional Revenue Assessor - 01
- Excise Guard - 02
- Driver (Excise) - 01
- Investigations Officer - 02
- Unit Manager - 01
- Electrical Superintendent - 01
- Police Constable - 04
- Principal - 02
- Agriculture Instructor - 01
- Civil Persons - 09
- Chairman of Pradeshiya Sabha - 02
- Member of Pradeshiya Sabha - 02
- Office Assistant - 02
- Secretary of Pradeshiya Sabha - 02
- Inspector of Excise - 01
- Assistant Principal - 01
- Senior Investigations Officer - 01
- Former Chairman of Sri Lanka Harbour Corporation - 01
- Former Managing Director of Sri Lanka Harbor Corporation - 01

• Former-Minister-Member of Parliament at present	- 01
• Ex-Marketing Manager	- 01
• Colony Officer	- 01
• Administrative Officer	- 02
• Ex-Minister of Finance	- 01
• Archaeological Officer	- 01
• Judicial Summons Executer	- 01
Total	- <u>54</u>

No. of cases filed in the Permanent High Court at Bar - 00

Bribery cases	Corruption cases	Cases on illegal accumulation of wealth	Total
00	00	00	00

No. of accused for whom cases were filed in the Permanent High Court at Bar- 00
 Total - 00

2.1.5 Concluding Third Chapter

Cases concluded by the court in the year 2020 - 55

Magistrate court - 09

	Bribery cases	Corruption cases	Cases on non-declaration of assets and liabilities	Total
Convictions	03	01	00	04
Acquittals	05	00	00	05
Other	00	00	00	00
Total				09

High Court – 46

	Bribery cases	Cases on illegal accumulation of wealth	Total
Convictions	19	02	21
Acquittals	21	01	22
Other	03	00	03
Total			46

2.1.6. Cases which were being tried

No. of cases which were being tried in courts by 31.12.2020	-	268
• No. of cases which were being tried in Magistrate Court	-	81
• No. of cases which were being tried in High Court	-	185
• No. of cases which were being tried in Permanent High Court at Bar	-	<u>02</u>
		<u>268</u>

2.1.7. Conviction of Defendants

The Commission to Investigate Allegations of Bribery or Corruption was able to convict 28 defendants of 19 cases from 01.01.2020 to 31.12.2020 .

Details of the cases of which the defendants were convicted in the year 2020

Consecutive No.	Institution	Designation of the convicted officer	Number of convicted defendants	Number of convicted cases
01	Municipal Council - Galle	Technical Officer	01	01
02	Urban Council - Boraesgamuwa	Office Assistant	01	01
		Labourer	01	
		Civil Person	01	
03	Pradeshiya Sabha - Yakkalamulla	Secretary	01	01
04	Police Station - Aralaganwila	Sub Inspector of Police	01	01

Consecutive No.	Institution	Designation of the convicted officer	Number of convicted defendants	Number of convicted cases
		Police Constable	01	
05	Police Station - Mahiyanganaya	Police Constable	01	01
06	Police Station – Biyagama	Police Constable	01	01
07	Police Headquarters - Jaffna	Police Sergeant	01	01
		Civil Person	01	
08	Office of the Senior Superintendent of Police – Kaluthara	Inspector of Police	01	01
09	District and Magistrate Court- Homagama	Judge	01	01
	Mirihana - Nugegoda	Police Constable	01	
10	Agrarian Service Centre- Bokundara	Agriculture Research and Production Assistant	01	01
		Civil Person	01	
11	Department of Provincial Revenue - Matara	Senior Assessor	01	01
		Civil Person	01	
12	Ceylon Electricity Board	Supplies Assistant	01	01
13	MOH Office	Health Office Assistant	01	01
14	District Land Reforms Authority - Matara	Field Officer	01	01
15	Land Reforms Commission – Rathnapura	Management Assistant	01	01
16	Education Office - Nikaweratiya	Assistant Director of Education	01	01
		Civil Person	02	
17	Regional Engineers' Office - Thawalama	Technical Officer	01	01
18	Department of Police - West - North	Former DIG	01	01
19	District Engineers' Office – Trincomalee	Management Assistant	01	01
Total			28	19

No. of convicted defendants in each quarter of the year 2020

No. of convicted defendants in the first quarter	10
No. of convicted defendants in the second quarter	04
No. of convicted defendants in the third quarter	10
No. of convicted defendants in the fourth quarter	04
Total No. of convicted defendants in the year 2020	28

2.1.8. Awareness programmes conducted on prevention of corruption

Cons No.	Date	Programme/ Function	Venue	Objective
1	08.01.2020	Making awareness among 300 students in schools of Galle district	Galle	Making awareness on establishing a disciplined society with integrity in schools and implementing National Action Plan
2	13.01.2020	Making awareness among 420 Field Officers in Consumer Affairs Authority	Colombo	Making awareness among public officers on bribery & corruption and measures of prevention.
3	21.01.2020	Making awareness among 200 Officers in Crime Division, Sri Lanka Police	Colombo	Making awareness on establishing a disciplined public service with integrity and implementing National Action Plan
4	24.01.2020	Making awareness among 100 public officers in Rathnapura district	Rathnapura	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
5	2020.01.24	Making awareness among 300 students in schools of Rathnapura district	Rathnapura	Making awareness on establishing a disciplined society with integrity in schools and implementing National Action Plan
6	29.01.2020	Making awareness among the officers of the Registrar General's Department	Battaramulla	Making awareness on establishing a disciplined public service with integrity and implementing National Action Plan

Cons No.	Date	Programme/ Function	Venue	Objective
7	30.01.2020	Making awareness among the officers in Sri Lanka Administrative Service	Colombo	Clarifying the role of Commission to Investigate Allegations of Bribery or Corruption
8	07.02.2020	Making awareness among 152 apprentice Tamil speaking Police Officers in Sri Lanka Police College	Pahalagama	Making awareness on establishing a disciplined public service with integrity and implementing National Action Plan
9	12.02.2020	Making awareness among 300 students in schools of Badulla district	Badulla	Making awareness on establishing a disciplined society with integrity in schools and implementing National Action Plan
10	13.02.2020	Making awareness among 100 public officers in Kandy district	Kandy	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
11	13.02.2020	Making awareness among 300 students in schools of Kandy district	Kandy	Making awareness on establishing a disciplined society with integrity in schools and implementing National Action Plan
12	14.02.2020	Making awareness among 100 public officers in Badulla district	Badulla	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
13	14.02.2020	Making awareness among the officers in Sri Lanka Accountants' Service	Colombo	Clarifying the role of Commission to Investigate Allegations of Bribery or Corruption
14	28.02.2020	Making awareness among the officers in Gampaha Police Division	Gampaha	Making awareness on establishing a disciplined public service with integrity and implementing National Action Plan
15	16,17,18.02.2020	Making awareness among 40 officers in Sri Lanka Administrative Service	Waskaduva	Making awareness on establishing a disciplined public service with integrity and implementing National Action Plan
16	12.03.2020	Making awareness among 300 apprentice Police officers in Sri Lanka Police College	Mahiyanganya	Making awareness on establishing a disciplined public service with integrity and implementing National Action Plan

Cons No.	Date	Programme/ Function	Venue	Objective
17	23.07.2020	Making awareness among Grade – III staff officers in Sri Lanka Administrative Service	Colombo	Making awareness on establishing a disciplined public service with integrity and implementing National Action Plan
18	23.09.2020	Making awareness among 300 new public officers	Kaduwela	Making awareness on establishing a disciplined public service with integrity and implementing National Action Plan
19	07.10.2020	Making awareness among officers who have been promoted to the post of Police Sergeant in Ampara Division	Ampara	Making awareness on establishing a disciplined public service with integrity and implementing National Action Plan
20	08.10.2020	Making awareness among officers who have been promoted to the post of Police Sergeant in Nuwara Eliya Division	Nuwara Eliya	Making awareness on establishing a disciplined public service with integrity and implementing National Action Plan

2.2 Special Achievements

The Awarding Ceremony of the competition organized by the “bestweb.lk” institute to select the best website of the island out of government and private websites was held on 09 September 2020 at the Shangri-La hotel, Colombo.

The official website of the Commission to Investigate Allegations of Bribery or Corruption has achieved several special victories in this competition. Among them,

- Won a Silver Award by becoming one of the best websites of the entire government sector.
- Won a Silver Award by acquiring the 2nd place on behalf of the Sinhala Medium website of the government and private sector.
- Won a Merit Award by acquiring the 4th place of the entire Tamil Medium.



Note:

Commission to Investigate Allegations of Bribery or Corruption was not able to achieve the expected progress due to prevailed Covid pandemic.

2.3. Challenges

1. Insufficient 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 or 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 most people regarding the fact that mere investigation of complaints and prosecutions may not be sufficient to eradicate bribery and corruption, but the awareness of preventing bribery and corruption is also required in this regard.
5. Difficulty in finding documentary evidence required in proving corruption cases in the court.
6. Unavailability of special Investigation Officers skilled with specializations in various streams.
7. Unavailability of Prevention Officers in the Commission to carry out tasks such as implement, coordinate and follow up awareness programmes on prevention of corruptions.
8. Unavailability of sufficient office space for the staff of the Bribery Commission.

2.4. Forward Goals

1. Facilitating court procedures against bribery and corruption in Sri Lanka by enacting newly compiled Act of Bribery Act, Assets - Liabilities Act and Bribery Commission Act.
2. Obtaining declarations of assets and liabilities through online method and establishing a special unit in Bribery Commission to maintain such declarations as a database.
3. Implementing the Action Plan to eliminate bribery and corruption in Sri Lanka in order to minimize bribery and corruption in government institutions.
4. Constructing a new office building for the Commission to Investigate Allegations of Bribery or Corruption.
5. In order to enhance the values of school students, undergraduates, and youth, incorporating topics such as ethical conceptions and legal information on bribery and corruption to their educational curricular.
6. Creating a Computerized File Management System in order to manage the files of the Commission to Investigate Allegations of Bribery or Corruption.

I hereby certify that the details given in above Chapter 02 (2.1-2.4) are true and correct.

.....
Chief Accounting Officer
Name :W.K.D .Wijerathna
Designation :Director General
Date : July 2021

Third Chapter

03. Overall Financial Performance of the Year

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

03. Overall Financial Performance of the Year

3.1 Statement of Financial Performance of the Year

Financial performance statement for the year ending 31st December 2020

ACA-F

Budget 2020	Note	Rs. 2020	Actual Rs. 2019	
-	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	29,68,73,522	29,88,00,000	ACA-3
-	Deposits	13,69,306	-	ACA-4
-	Advance Accouts	1,04,89,457	90,50,530	ACA-5
-	Other Receipts	74,23,181	67,42,513	
-	Total Non- revenue Receipts(B)	31,61,55,466	31,45,93,043	
-	Total Revenue Receipts and Non- Revenue Receipts C=	31,61,55,466	31,45,93,043	
	Less: Expenditure			
-	Recurrent Expenditure	-	-	
41,15,00,000.00	Wages, Salaries& other Employment Benefits	37,92,10,819	35,01,43,410	} ACA-2(ii)
9,28,60,000.00	Other Goods& Services	8,38,09,772	10,23,17,918	
52,00,000.00	Subsidies, Grants and Transfers	11,11,054	9,73,125	
-	Interest Payments	-	-	
16,000.00	Other Recurrent Expenditures	15,110	-	
50,95,76,000.00	Total Recurrent Expenditure(D)	46,41,46,755	45,34,34,452	
	Capital Expenditure			
48,50,000.00	Rehabilitation and Improvement of Capital Assets	46,27,605	1,70,38,449	} ACA-2(ii)
1,02,00,000.00	Acquisition of Capital Assets	59,79,576	81,20,007	
-	Capital Transfers	-	-	
-	Acquisition of Financial Assets	-	-	
20,00,000.00	Capacity Building	16,23,875	23,67,562	
1,30,00,000.00	Other Capitul Expenditure	1,10,87,609	1,26,62,720	
3,00,50,000.00) Total Capital ExpenditureE(2,33,18,665	4,01,88,738	
) Main Ledger ExpenditureF (1,75,44,080	1,26,42,385	
	Deposit Payments	14,10,548	-	
	Advance Payments	1,61,33,532	1,26,42,385	ACA-4
	Total Expenditure G=(D+E+F)	50,50,09,501	50,62,65,575	ACA-5/5(A)/5(B)
53,96,26,000.00	Imprest Balance as at 31st December 2020	(18,88,54,035)	(19,16,72,532)	
	H=(C-G)			

3.2. Statement on Financial Position

		Statement on Financial Position as at 31 st December 2020		ACA-P	
	Note	2020	Actual	2019	
		.Rs		.Rs	
<u>Non-Financial Assets</u>					
Property, Plant and Equipment	ACA-6	1,52,44,76,553		1,51,53,92,977	
<u>Financial Assets</u>					
Advance Account	ACA-5/5(A)	6,95,42,303		6,38,98,228	
Cash & Cash Equivalents	ACA-3	45,000		5,14,522	
Total Assets		1,59,40,63,856		1,57,98,05,727	
<u>Net Assets/ Equity</u>					
Net Assets		6,86,50,057		6,29,64,740	
Property, Plant & Equipment Reserve		1,52,44,76,553		1,51,53,92,977	
Rent and Work Advance Reserve	ACA-5(b)				
<u>Current Liabilities</u>					
Deposits Accounts	ACA-4	8,92,246		9,33,488	
Imprest Balance	ACA-3	45,000		5,14,522	
Total Liabilities		1,59,40,63,856		1,57,98,05,727	

Detail Accounting Statements in above ACA format Nos. 1 to 6 presented in pages from 4 to 36 and Notes to accounts presented in pages from 37 to 48 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 of Revenue
 Name : W.K.D. Wijerathna
 Designation : Director General

.....
 Chief Accountant
 Name : W.M.D. Bandara
 Date : 23rd February 2021

3.3. Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended on 31st December 2020

	Actual	
	2020 Rs.	2019 Rs.
<u>Cash Flows Generated through Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profits	-	-
Non-Revenue Receipts	74,23,181	38,59,278
Revenue Collected from other Departments/ Ministries	10,64,448	-
Imprest Receipts	29,68,73,522	29,88,00,000
Total Cash Generated through Operations (a)	30,53,61,151	30,26,59,278
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Expenditure	29,38,28,824	26,34,02,058
Subsidies & Transfer Payments	11,11,054	-
Finance Costs for other votes	7,11,442	-
Imprest Settlement to Treasury	18,928	2,061
Total Cash Disbursed for Operations (b)	29,56,70,248	26,34,04,119
Net Cash Flow from Operating Activities (c)=(a)-(b)	96,90,903	3,92,55,159
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	2,12,420
Recoveries from Equipment	-	-
Recoveries from Advance	81,23,373	-
Total Cash Generated through Investing Activities (d)	81,23,373	2,12,420

<u>Less - Cash Disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	59,79,576	3,25,73,002
Advance Payments	1,17,73,457	5,14,522
Total Cash Disbursed for Investing Activities (e)	1,77,53,033	3,30,87,524
Net Cash Flow Generated through Investing Activities (f)=(d)-(e)	(96,29,661)	(3,28,75,104)
Net Cash Flow from Operating & Investment Activities(g)=(c)+(f)	61,242	63,80,055
<u>Cash Flows Generated through Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Deposits Received	13,69,306	-
Total Cash Generated through Financing Activities (h)	13,69,306	-
<u>Less - Cash Disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Deposit Payments	14,10,548	63,80,055
Total Cash Flow Disbursed for Financing Activities (i)	14,10,548	63,80,055
Net Cash Flow Generated through Financing Activities (J)=(h)-(i)	(41,242)	(63,80,055)
Net Movement in Cash (k) = (g) -(j)	20,000	-
Opening Cash Balance as at 01 st January	-	-
Closing Cash Balance as at ³¹ st December	-	-

3.4. Notes to the Financial Statements

Note-(i)

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

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

Programme No. & Title: Operational Programmes 1

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

Value	No.of Cases	Total Amount (Rs. Cts)
Below Rs.25,000.00	04	50,700.00
Over Rs.25,000.00	<u>05</u>	<u>9,10,086.18</u>
Total	<u>09</u>	<u>9,60,786.18</u>

Classification of Cases by the Nature of Losses

No. of Cases	Value	No. of Cases	Value
	Below 25,000/=		Over 25,000/=
	(Rs. Cts)		(Rs. Cts)
1) CAC-7019	12,700.00	1) CAC-6952	6,69,686.18
2) PG-1343	16,000.00	2) NB-5063	26,000.00
3) KS-7589	10,000.00	3) PG-1338	1,52,600.00
4) KP-1099	12,000.00	4) PG-0429	35,500.00
		5) KS-7595	26,300.00
Total	<u>50,700.00</u>		<u>9,10,086.18</u>

(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	<u>5</u>	<u>224,335.74</u>
	<u>13</u>	<u>296,904.41</u>

(iii) Analysis as per time

Less than 5years	No. of cases	10
	Amount	259,225.11
5-10 years	No. of cases	01
	Amount	2,725.00
More than 10 years	No. of cases	02
	Amount	34,954.30

Classification of Cases by Nature of Losses

<u>No. of Cases</u>	<u>Value</u>	<u>No. of Cases</u>	<u>Value</u>
	:Less than Rs25,000.00		More than Rs: 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 in the year under object code No. 1701 or are to be accounted in coming years should be included.

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 Chief Accountant
 Name: W.M.D.Bandara
 Date: 23rd Feburary 2021

Statement on Write off from Books

Note -(ii)

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

Programme No. & Title : Operational Programmes 1

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

	Value	No. of cases	Total (Rs: Cts)
i. Below Rs.25,000.00		04	15,110.00
ii. Over Rs.25,000.00		-	-
Total		04	15,110.00

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

Nature of the loss	Opening balance which was not written off (Rs.)	Value of loss (Rs.)	Recoveries (Rs.)	Value written off from the book (Rs.)	Balance carried forward which was not written off (Rs.)	Reference No. of Approval for write off from the book
1) Loss due to marketing of the gold biscuit	2,02,940	6,610	1,96,330	6,610	-	85/20/2019
2) Running away of the suspect with bribed money	5,000	5,000	-	5,000	-	85/20/2019
3) Biting of the bribed money	1,000	500	500	500	-	85/20/2019
4) Biting of the bribed money	3,000	3,000	-	3,000	-	85/20/2019
Total	2,11,940	15,110	1,96,830	15,110	-	

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: 23rd February 2021

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: Operational Programmes I

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. Departments																	
Civil Security Department	1	12	30	010	1	1	0	1409	11	Security services	2,50,000.00	2,50,000.00	2020.12.01				
Department of Buildings	2	12	30	010	1	1	0	2001	11	Building repairs	8,33,540.17	8,33,540.17	2020.12.02				
Total											10,83,540.17	10,83,540.17					
2. State Corporations/ Statutory Boards																	
Sri Lanka Telecom	4	12	30	010	1	1	0	1402	11	Telephone bills	1,50,000.00	1,48,558.45	2020.12.30	1,441.55			1441.55
Sri Lanka State Trading Corporation	7	12	30	010	1	1	0	2103	11	Purchasing a printing machine	38,900.00	38,900.00	2020.12.28				
Total											1,88,900.00	1,87,458.45		1,441.55			1441.55
3. Other (Private Sector)																	
Envirotech Trading Company	8	12	30	010	1	1	0	2509	11	Testing devices	13,32,924.86	13,32,924.86	2020.12.28				
Prime Clean Auto Services	9	12	30	010	1	1	0	1301	11	Vehicle services	25,150.00	25,150.00	2020.12.21				
Piyota Motors	10	12	30	010	1	1	0	1301	11	Vehicle repairs	42,750.00	42,750.00	2020.12.18				
Toyota Lanka	11	12	30	010	1	1	0	1301	11	Vehicle repairs	75,000.00	75,000.00	2020.12.16				
Deep Freeze	12	12	30	010	1	1	0	1301	11	Vehicle repairs	60,000.00	60,000.00	2020.12.28				
United Motors	13	12	30	010	1	1	0	1301	11	Vehicle services	1,30,000.00	1,30,000.00	2020.12.30				
Dialog Axiata (Private) Ltd	15	12	30	010	1	1	0	1402	11	Telephone bills	20,000.00	20,000.00	2020.12.30				
Dialog Broadband	16	12	30	010	1	1	0	1402	11	WIFI bills	40,000.00	40,000.00	2020.12.30				

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
Eureka Technology	17	12	30	010	1	1	0	1402	11	E-mail bills	1,500.00	201.00	2020.12.28	1,299.00			1,299.00
E.T.I.Melko	18	12	30	010	1	1	0	1302	11	Fixing the batteries of the lift	34,560.00	34,560.00	2020.01.01				
Associated Newspapers of Ceylon	19	12	30	010	1	1	0	1409	11	Buying newspapers	25,940.00	25,940.00	2020.01.01				
Lakbima Newspapers	20	12	30	010	1	1	0	1409	11	Buying newspapers	3,740.00	3,740.00	2020.01.01				
Supreme Publishers	21	12	30	010	1	1	0	1409	11	Cleaning service	7,91,694.00	7,91,694.00	2020.12.28				
Family Movers	22	12	30	010	1	1	0	1409	11	Moving goods	9,750.00	9,750.00	2020.12.30				
S.K.Edirisinghe	23	12	30	010	1	1	0	1303	11	Arranging a temporary vehicles' park	30,000.00	30,000.00	2020.12.30				
D.R.Industries	24	12	30	010	1	1	0	2102	11	Buying an executive chair	25,237.50	25,237.50	2020.12.30				
John Keels Automation	25	12	30	010	1	1	0	2103	11	Laptops	11,08,500.00	11,08,500.00	2020.12.30				
Anims Private Ltd	26	12	30	010	1	1	0	1201	11	Copying of hard discs	46,280.00	46,280.00	2020.12.30				
Total											38,03,026.36	38,01,727.36		1,299.00			1,299.00
Grand Total											<u>50,75,466.53</u>	<u>50,72,725.98</u>		<u>2,740.55</u>			<u>2,740.55</u>

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: 23rd February 2021

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								
Wasantha Rohans and Others	Overtime	1	0	1002	11			74,892.30
Sisira Kumara and Others	Overtime	1	0	1002	11			1,38,719.22
K.A.R.R Thushara and Others	Overtime	1	0	1002	11			2,69,804.53
T.M.T.M Thennakoon	Other Allowence	1	0	1003	11			25,500.00
S.T Prasanga	Travelling	1	0	1101	11			15,000.00
M. Ananda	Travelling	1	0	1101	11			34,228.00
W.A.S.K. Weerathunge	Travelling	1	0	1101	11			20,000.00
R.D.J. Pushpakumara	Travelling	1	0	1101	11			15,000.00
W.A.S.K. Weerathunge	Fuel	1	0	1202	11			5,000.00
R.D.J. Pushpakumara	Fuel	1	0	1202	11			5,000.00
R.K.K.A.S.Manohari and Others	Overtime	1	0	1002	11			19737.16
Wasantha Rohana and Others	Overtime	1	0	1002	11			2,268.00
harsha Madurange	Overtime	1	0	1002	11			14,297.07

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.)
Sisira Kumara and others	Overtime	1	0	1002	11			28,810.90
Thushara Kasun	Overtime	1	0	1002	11			902.30
D.M.D Prasadini	Other	1	0	1409	11			9,955.00
Total								6,79,114.48
2. Government Corporations /Statutory Boards								
Sri lanka Telicom	Postal and Telecommunications	1	0	1402	11			1,441.55
National Water Board	Electricity & Water	1	0	1403	11			34,227.36
National Water Board	Electricity & Water	1	0	1403	11			17,502.48
National Water Board	Electricity & Water	1	0	1403	11			9,605.52
National Water Board	Electricity & Water	1	0	1403	11			25,405.20
National Water Board	Electricity & Water	1	0	1403	11			19,623.60
National Water Board	Electricity & Water	1	0	1403	11			1,484.40
National Water Board	Electricity & Water	1	0	1403	11			2,45,573.20
National Water Board	Electricity & Water	1	0	1403	11			16,09,615.80
Co-Operative Society, Beruwala	Fuel	1	0	1202	11			5,304.00
Co-Operative Society, Warakapola	Fuel	1	0	1202	11			5,408.00
Sri Lanka Telecom	Telecommunications	1	0	1402	11			1,19,184.44
Ceylon Electricity Board	Electricity & Water	1	0	1403	11			3,45,240.20
State Trading Corporation	Machinery	1	0	2103	11			38,900.00
Total								<u>24,78,515.75</u>

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.)
3. Other (Private Sector)								
C.F De Mel and Sons	Fuel	1	0	1202	11			1,81,035.00
C.F De Mel and Sons	Fuel	1	0	1202	11			2,11,299.00
Dialog Broadband Networks	Telecommunications	1	0	1402	11			13,995.40
Ideal Drive Pvt LTD.	Leasing Vehicles	1	0	1408	11			20,39,155.76
Appuhami and Sons	Fuel	1	0	1202	11			5,200.00
Velro Enterprises	Fuel	1	0	1202	11			4,247.00
Metropolitan Office Private Limited	Equipments	1	0	1302	11			10,260.00
AG Melco Elevators	Equipments	1	0	1302	11			34,560.00
Dialog Broadband	Communication	1	0	1402	11			3,085.60
Supreeme Publishers	Cleaning	1	0	1409	11			3,48,883.20
								<u>28,51,720.96</u>
Total								<u>60,09,351.19</u>

.....
 Chief Accountant
 Name : W.M.D Bandara
 Date : 23rd February 2021

Note - (v)

Statement of Liabilities (ii)

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

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

Programme No. & Title : 010

Programme No. & Title: 1 Operational Programmes

Name of the Person / Institution (To be Identified at the Transferring the Provision to (Deposit Accounts	Discription 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 Departments Total	-	-	-	-	-	-	-	XX XX
2. Government Corporations/ Statutory Boards Total	-	-	-	-	-	-	-	XX XX
3. Other ((Private Sector Total	-	-	-	-	-	-	-	XX XX
Grand Total								

.....
 Chief Accountant
 Name: W.M.D. Bandara
 Date: 23rd February 2021

Note-(vi)

Statement of Claims under Reimbursable Foreign Aid**Name of the Ministry/ Department/ District Secretariat : The Commission to Investigate Allegations of Bribery or Corruption****Programme No. & Title: 1 Operational Programmes**

	Rs.
(1) Provision in Estimates – 2020 under Reimbursable Foreign Aid, including Supplementary Provisions	-
(2) Total Expenditure disbursed during the year 2020, against (1) above	-
(3) Total of Reimbursement Claims outstanding as at 01 st January 2020	-
(4) Total of Reimbursement Claims made during the year 2020, in respect of year 2019 or prior years (if any)	-
(5) Total of Reimbursement Claims made during the year 2020, in respect of year 2020	-
(6) Total of Claims disallowed by the Donor, during 2020, in respect of claims of 2019 or years prior	-
(7) Total of Claims disallowed by the Donor, during 2020, in respect of claims 2020	-
(8) Total of Reimbursement Received during the year 2020, in respect of year 2019 and prior years	-
(9) Total of Reimbursement Received in the year 2020, in respect of year 2020	-
(10) Total of Reimbursement Claims outstanding as at 31 st December 2020	-
$\{(3 + 4 + 5) - (6 + 7)\} - (8 + 9)$	
(11) Total of Reimbursement Claims made after 31 st December 2020 in respect of 2020 up to the finaliozation of the Financial Statements	-
(12) Total of Reimbursement Received after 31 st December 2020 in respect of 2020 up to the finaliozation of the Financial Statements	-
(13) Total of Reimbursement Claims Outstanding as at the date of presenting the Financial Statements	-
$(10 + 11 - 12)$	

.....
Chief Accountant

Name : W.M.D. Bandara

Date : 23rd February 2021

Note-(vii)

Statement of Missing Vouchers

Ministry/Department/District Secretariat: The 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: 23rd February 2021

Note-(viii)

The Status Report as at 31.12.2020 on Bank
Accounts opened in terms of Treasury Operation Circular No. 03/2015 of 23.10.2015.

Ministry/Department/District Secretariat : The Commission to Investigate Allegations of Bribery or Corruption
 Expenditure head No. : 010

Serial No.	Name of the Bank	Account No.	Balance as per Bank Statement as at 31.12.2020 (Rs.)	Balance as per Cash Book as at 31.12.2020 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31.12.2020 (if exceeds 6 months)	Month of last Bank Reconciliation Prepared
1	Bank Of Ceylon, Torrington Branch	7040057	89,24,717.43	-	20,591.00	December

I here by certified that the above information is true and correct.

.....
 Chief Accountant
 Name : W.M.D. Bandara
 Date : 23rd February 2021

Note-(ix)

Special Note-01

Balance of imprest as per financial report as at 31.12.2020		(18,88,54,035)
<u>Add</u>		
Debited by other Departments	18,77,19,081	
Expenditure incurred on behalf of other Departments	10,64,448	
Advance Account Cross Notes	<u>43,60,075</u>	19,31,43,604
		42,89,569
<u>Less</u>		
Advance Account Cross Notes	23,66,084	
Debited by other Departments	11,73,115	
Expenditure incurred on behalf of other Expenditure Heads	7,11,442	
Amount remitted to the Treasury on 31/12/2020	<u>18,928</u>	42,69,569
Balance of Imprest as at 31/12/2020		20,000
Receipt of Advance Payment for the previous year (2019)		25,000
Total balance of imprest as at 31/12/2020		<u>45,000</u>

Special Note-02

Balance of imprest of the previous year	5,14,522	
<u>Less</u>		
Setteling imprests through transfer sheets	4,89,522	
Balance brought farward in the previuos year	25,000	
<u>Add</u>		
Net changes in currency	20,000	
Balance of imprest as at 31/12/2020	45,000	

Special Note-03

The opening balance of Rs. 3,118,800.00 is included to the amount of Rs. 9,083,575.79 mentioned under the purchasing of year 2019 non-financial assets statement.	
	Rs.
Communication Equipments	31,04,000.00
Computer Equipments	<u>14,800.00</u>
	<u>31,18,800.00</u>

.....
 Chief Accountant
 Name :W.M.D. Bandara
 Date : February 2021

3.5. Performance of Revenue Collection

ACA - 1

Revenue Statement for the year ending 31st December 2020

Chief Accounting Officer of Revenue: Director General

Expenditure Head No. :010

Rs.

Revenue Coder	Description	Estimated Revenue		Collected Revenue			Refunds from Revenue			Net Revenue	
		(1)		(2)		(3)	(4)				(5)
		Original Estimate	Revised estimate	Collected by relevant Ministry/ Department	Collected by other Ministries/ Departments (Table 66/SA-21)	Total	Collection of Arrears	In Cash	Corrections		Tota
		1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)		4(iii)=4(i)+4(ii)
2002.01.00	Rentals										
2002.01.01	Rent on Government Buildings	1,90,000	10,668.35	10,668.35		10,668.35				10,668.35	
2002.02.00	Interest									-	
2002.02.99	Other	10,80,000	7,85,111.06	7,85,111.06		7,85,111.06		11,970	11,970	7,73,141.06	
2003.02.99	Miscellaneous	1,10,000	5,26,522.47	5,26,522.47		5,26,522.47				5,26,522.47	
2003.99.00	Other Receipts	1,00,000	-	-		-				-	
2004.01.00	Social Security Contribution									-	
2004.01.00	Central Government	60,00,000	61,12,849.53	61,12,849.53		61,12,849.53				61,12,849.53	
	Revenue from Other Sources (b)										
	Non Taxable Revenue (a) + (b)										
	Total Revenue (Note 1 - 4)										
	Total	74,80,000	7435151.41	74,35,151.41	0	74,35,151.41	0	0	11,970	11,970	74,23,181.41

.....
 Chief Accountant
 Name: W.M.D. Bandara
 Date: 23rd February 2021

.....
 Chief Accounting Officer of Revenue
 Name:- W.K.D. Wijerathne
 Designation:-Director General

ACA - 1(i)

Statement of Deficit Revenue for the Year Ending 31st December 2020

Chief Accounting Officer of Revenue : Director General

Expenditure Head No. :001

Net Revenue Collection for the previous 3 financial years	1 st Year	(2016)	-
	2 nd Year	(2017)	-
	3 rd Year	(2018)	-

Rs.

Time Period	Revenue Code	Description	Opening Balance(1)	Deficit for the Year (2)	Recovered(3)	Deducted Deficit Revenue (4)	Year End Balance 5=(1)+(2)-[(3)+(4)]
(1) Deficit applicable for the reporting year	<i>Ex:</i> 1001.01.00 1001.04.00 1002.05.04		-	-	-	-	-
Sub total							
(2) Deficit applicable for previous year	<i>Ex:</i> 1001.01.00 1001.04.00 1002.05.04		-	-	-	-	-
Sub Total							
(3) Deficit as at the year before previous	<i>Ex:</i> 1001.01.00 1001.04.00 1002.05.04		-	-	-	-	-
Sub Total							
Total			-	-	-	-	-

.....
Chief Accountant
Name: W.M.D.Bandara
Date: 23rd February 2021

.....
Chief Accounting Officer of Revenue
Name: -W.k.D.Wijerathne
Designation: -Director General

ACA - 1(ii)

Explanation of variabilities between the Original Estimate and the Revised Estimate

Chief Accounting Officer of Revenue :Director General

Expenditure Head No. :010

Rs.

Revenue Code	Description	Original Revenue Estimate	Revised Revenue Estimate	The deffrence as % of the Original Estimate	Reasons for Variabilities
2002.01.01	Rental on Government Buildings	1,90,000.00	10,668.35	(94)	Reterning the Official Quaters from February
2002.02.99	Other	10,80,000.00	7,85,111.06	(27)	Absance of Interests in April & May and the Delay in Granting New Distress Loans
2003.02.99	Other	1,10,000.00	5,26,522.47	379	Indeterminate Revenue Items
2003.99.00	Other Receipts	1,00,000.00	-	(100)	Absance of Estimated Revenue due to Covid - 19
2004.01.00	Central Government(Social Security Contribution)	60,00,000.00	61,12,849.53	2	Recruiting New Officers

.....
 Chief Accountant
 Name :W.M.D.Bandara
 Date: 23rd February 2021

.....
 Chief Accounting Officer of Revenue
 Name:W.K.D.Wijerathne
 Designation:Director General

ACA - 1(iii)

Explanation of Variabilities between the Original Revenue Estimate and Revised Revenue Estimate

Revenue Accounting Officer :Director General

Expenditure Head No. :010

Rs.

Expenditure Code	Description	Revised Revenue Estimate	Actual Revenue	Difference between Actual Revenue and Revised Revenue Estimate	The deffrence as % of the Revised Revenue Estimate	Reasons for Variabilities
2002.01.01	Rental on Government Buildings	10,668.35	10,668.35	-	0	
2002.02.99	Other	7,85,111.06	7,73,141.06	11,970.00	0.02	Repayment of charged loan interests due to granting of loan relief according to circular no. 7/2020
2003.02.99	Miscellaneous	5,26,522.47	5,26,522.47	-	0	
2003.99.00	Other Receipts	-	-	-	0	
2004.01.00	Central Government(Social Security Contribution)	61,12,849.53	61,12,849.53	-	0	

.....
 Chief Accountant
 Name:W.M.D.Bandara
 Date: 23rd February 2021

.....
 Chief Accounting Officer of Revenue
 Name:W.K.D. Wijerathne
 Designation:Director General

3.6. Performance of Utilization of Allocation

ACA -2

Summary of Expenditure according to Programmes for the Year ending 31st December 2020

Expenditure Head No. :010

The Commission to Investigate Allegations of Bribery or Corruption

Rs.

Programme No. as stated in the Annual Estimate	Expenditure	Budget Estimated Provisions (1)	Supplementary Estimated provisions (2)	Transfers In accordance with F.R. 66/69 (3)	Total Net Allocation (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Result Balance / (Exceedings) (6)=(4)-(5)
Programme (1)	(1) Recurrent	50,95,76,000	-	-	50,95,76,000	46,41,46,755.23	4,54,29,244.77
	(2) Capital	3,00,50,000	-	-	3,00,50,000	2,33,18,665.36	67,31,334.64
	Sub Total	53,96,26,000	-	-	53,96,26,000	48,74,65,420.59	5,21,60,579.41
Programme (2)	(1) Recurrent						
	(2) Capital						
	Sub Total						
	Grand Total	53,96,26,000	-	-	53,96,26,000	48,74,65,420.59	5,21,60,579.41

.....
 Chief Accountant
 Name : W.M.D. Bandara
 Date : 23rd February 2021

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

Rs. ,000

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

3.8. Performance of reporting Non-Financial Assets

ACA-6

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

Immovable Properties	Code			Balance as at 01.01.2020	Acquisitions	Net Value	Balance as at 31.12.2020
<i>Immovable properties</i>	611			43,96,42,977.22	90,83,575.79	90,83,575.79	44,87,26,553.01
Buildings & Structure		6111		15,75,31,791.65			15,75,31,791.65
Housing			61111	0			0
	Sub Total						
Non-residential Buildings			61112	15,75,31,791.65			15,75,31,791.65
Office Buildings			6111201	15,75,31,791.65			15,75,31,791.65
	Sub Total						
Other Constructions			61113	0	-	-	15,75,31,791.65
	Sub Total				0	0	0
Machinery & Equipment		6112		28,21,11,185.57	90,83,575.79	90,83,575.79	29,11,94,761.36
Transport Equipment			61121	19,28,21,699.00	-	-	19,28,21,699.00
Passenger Vehicles			6112101	18,92,70,200.00		-	18,92,70,200.00
Motorcycles			6112109	35,51,499.00		-	35,51,499.00
	Sub Total				-	-	19,28,21,699.00
Other Machinery & Equ:			61122	8,92,89,486.57	90,83,575.79	90,83,575.79	9,83,73,062.36
Office Equipment			6112201	25,94,408.15	4,43,310.00	4,43,310.00	30,37,718.15
Computer Equipment			6112202	4,15,74,826.20	5,52,250.00	5,52,250.00	4,21,27,076.20

Immovabile Properties	Code	Balance as at 01.01.2020	Acquisitions	Net Value	Balance as at 31.12.2020
Electric Equipment	6112203	1,74,43,545.62	1,38,539.00	1,38,539.00	1,75,82,084.62
Communication Equipment	6112204	23,66,010.50	39,45,604.16	39,45,604.16	63,11,614.66
Furniture	6112205	2,46,16,156.59	39,40,652.63	39,40,652.63	2,85,56,809.22
Medical Equipment	6112207	300.00	62,500.00	62,500.00	62,800.00
Construction Equipment	6112213	6,75,839.51	720.00	720.00	6,76,559.51
Security Equipment	6112215	18,400.00			18,400.00
	Sub Total	8,92,89,486.57	90,83,575.79	90,83,575.79	9,83,73,062.36
Non-renevable Properties	614	1,07,57,50,000.00			1,07,57,50,000.00
Land	6141	1,07,57,50,000.00	-	-	1,07,57,50,000.00
Urban or Built Lands	61411	1,07,57,50,000.00	0	0	1,07,57,50,000.00
Trade & Service	6141101	1,07,57,50,000.00			1,07,57,50,000.00
	Sub Total	1,07,57,50,000.00	0	0	1,07,57,50,000.00
		1,51,53,92,977.22			1,52,44,76,553.01

3.9. Auditor General's Report

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

AUDITOR GENERAL'S DEPARTMENT

My No} JPA/E/CIABC/2020/FA/28

Date} 14th June 2021

Director General (Chief Accounting Officer),

The 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 2020 of the Commission to Investigate Allegations of Bribery or Corruption.

1. **Financial Statement**

1.1 **Qualified Opinion**

The Financial Statement for the year ended 31st December 2020 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 2020 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, financial status and financial performance and cash flow of the Commission to Investigate Allegations of Bribery or Corruption for the year ended 31st December 2020, 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 section 38 of the Public Accounts Circular No. 19 of 2018 avoiding material misstatements that may generate due to fraud and error.

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

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

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

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

I have conducted the auditing according to the professional judgments 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 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

In terms of Section 6(d) of Audit Act No.19 of 2018 I declare that,

- (a) Financial statements are consistent with the previous year.
- (b) My recommendations regarding the financial statements for the previous year had been implemented.

1.6 Comments on Financial Statement

1.6.1 Review on Financial Performance

1.6.1.1 Non-Financial Assets

Following will be observed.

- (a) An amount of Rs.3, 118,800/- which has to be adjusted as the opening balance of the non-financial assets statement has been cited under purchases in the year under review.

- (b) Eventhough, the value of the assets purchased in the year under review is Rs.9, 098, 376, it has been mentioned as Rs.9, 083,576 in the non-financial assets statement.
- (c) Eventhough, an amount of Rs.14, 452, 025 has been spent to construct a wall around the Commission Building and to install a name board they have not been capitalized under the category of buildings and constructions.
- (d) Eventhough, an amount of Rs.4, 043, 840 and Rs.1, 301, 339 has been spent to renovate the toilet system and to construct shelves in the record room in 2016, it has been capitalized under the opening balance of buildings and constructions as Rs.621, 783 and Rs.1, 010, 008 respectively.
- (e) Although the financial lease was over on 31st December 2020, 14 unclaimed vehicles were capitalized and mentioned in the financial performance statement dated 31st December 2020.
- (f) Instead of cost capitalization, specified value for the insurance had been capitalized for 22 out of 31 vehicles which have been capitalized in the financial performance statement dated 31st December 2020 and the Commission has failed to confirm the cost for the rest of the 9 vehicles.

1.6.2 Cash flow statement

Following observations are made.

- (a) An amount of Rs.25, 000 outstanding balance of sub imprest as at 01st January 2020 was not mentioned in the cash flow statement.
- (b) Even though, the final cash balance was Rs.45, 000 as at 31st December 2020; the cash flow statement indicates it as no cash balance.

1.6.3 Non maintenance of Records and Books

Following observations are made.

- (a) Inventory on losses and damages has not been maintained and updated properly in terms of FR 110.

- (b) Inventory books in each section have not been maintained and updated properly in terms of FR 751, 754 and 755.

2. Financial Review

2.1 Non-compliance to Rules and Regulations

Following non-compliances were observed.

Reference of rules and regulations	Non-compliance
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	

(i) Financial Regulation 137 (2) (3)	The approving officer of payments has not concentrated on the matters to be considered on the payments of the renovation of the toilet system at 1 st floor in the five storey building.
(ii) Financial Regulation 371 (2)	Settlement of Ad-hoc interim imprest amounting Rs.74,000 had been delayed at 9 occasions.
Section 3.1 of the Public Financial Circular No. 05/2016 dated 31 st March 2016.	<p>Recommendations for the items mentioned under the General 47 report, which were identified at the survey of goods, had not been implemented.</p> <p>No survey had been conducted on production items as at 31st December 2019.</p>

3. Operational Review

3.1 Performance

3.1.1 Planning

The action plan prepared for the year 2020 had not been designed in terms of Public Financial Circular No. 01/2014 dated 17th February 2014.

3.2 Procurement

(a) Construction of a toilet system

- (i) By the letter no. BC/E/05/02/04 dated 19th October 2018, the contract with an estimated value of Rs.1, 136, 818, for renovation activities of the toilet system on the ground floor of the 5 storey building had been awarded to the Department of Buildings. Although, both parties were required to enter into a Memorandum of Understanding in accordance with the above letter, no formal contract agreement was entered into in terms of section 8.9.1 of the Procurement Guidelines.
- (ii) There was no possibility of identifying the exact dates on which the work should be commenced finalized due to the fact of not entering to a written agreement. Accordingly, it was not possible to ascertain whether the primary objectives of procurement could be achieved in terms of the section 1.2.1 (a) of the Procurement Guidelines.
- (iii) An amount of Rs.17, 844 had been paid while the estimated 9 functions had not been complete.

(b) Installing the main name board

The resources used for the bidding process were ineffective as the bidding failed in both occasions due to lack of proper identification of specifications and qualified suppliers during the preparation and installation of the main name board.

(c) Installing a CCTV camera system

Details of the procedure which had been utilized to send the bidding letters to the agencies for the installation of a CCTV camera system covering the main gate were not in the relevant file. The relevant institutions have not been informed about the details

about the due date of submission of bids, venue and opening of bids while the bidding period was not considered as per the section 6.2 of the Government Procurement Guidelines.

3.3 Damages and Losses

Eventhough, a loss of Rs.34, 954 in connection to 2 cases has been descended from 10 years according to the statement on damages and abandonments, above losses had not been written off from books even by 31st December 2020.

3.4 Weaknesses of the management

Although, it had been to hand over the land No. 36/69/C, Malalasekara Mawatha to the Commission through the Cabinet Committee on Economic Management held on 01st March 2016, the legal ownership of the above land had not been confirmed even by 31st December 2020.

4. Human Resources Management

Following observations are made.

- (a) According to the information on civil staff and staff of the investigation division at the Commission, 425 and 44 vacancies respectively could be observed as at 31st December 2020.
- (b) Annual performance agreements had not been signed on behalf of the entire staff of the Commission as per the section 1 of the Public Administration Circular No.02/2018 dated 24th January 2018.

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

Fourth Chapter

04.Performance Index (Based on the Action Plan)

4. Performance Index (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%
1	Received complaints	3,500	2,764		✓	
2	Successful raids conducted	40	38	✓		
3	Investigation completed files	3,000	1,537			✓
4	Cases filed in courts	60	50		✓	
5	No. of cases completed court procedure	100	55			✓
6	No. of programmes conducted to raise public awareness	125	20	Progress less than 50%		
7	No. of staff training given	500	58	Progress less than 50%		
8	No. of commission meetings held	12	05	Progress less than 50%		
9	No. of Audit Management Committees held	04	03		✓	
10	Annual Report 2019	01	01	✓		

Note:

Due to the existing Covid 19 epidemic expected progress could not be achieved in the year 2020.

Fifth 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. Performance of Achieving Sustainable Development Goals (SDG)

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 justice 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.

As stated in the Action Plan,

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 applying for judicial actions on bribery and corruption.

The objectives of sustainable development goals of 16.5 are expected to be fulfilled through implimenting of above activities.

Goals	Achievement Index	Progress of Achievements		
		0%-49%	50%-74%	75%-100%
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	Conducting programmes to raise awareness of government officers.		✓	
	Conducting programmes to raise awareness of general public.		✓	
	Conducting programmes to raise awareness of school children.		✓	

Goals	Achievement Index	Progress of Achievements		
		0%-49%	50%-74%	75%-100%
2. Strengthening the commission to Investigation Allegations of Bribery or Corruption as a law enforcement agency.	Capacity building of the legal officers, investigation officers and prevention officers serving in the Bribery Commission.	✓		
	Recruiting new officers (legal officers, investigation officers, prevention officers) as per the necessity of the institution.	✓		
	Providing necessary office facilities to the newly appointed officers.	✓		
3. Amending existing laws and policies applying for the judicial actions against bribery and corruption	Amending over 25 years old Bribery Act, Assets and Liabilities Act and Bribery Commission Act.		✓	
	Combining above Acts and creating a new consolidated Act.		✓	

Note : Due to the existing Covid 19 epidemic expected progress could not be achieved in the year 2020.

Sixth Chapter

6. 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. Human Resource Profile

6.1. Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/ Excess
Senior	70	35	35
Tertiary	232	20	212
Secondary	437	272	165
Primary	140	95	45

6.2. The Shortage of 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

09 local and foreign trainings were provided to 35 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
1	Role & Responsibility of the Office Assistants	2	2Days	17,000.00
2	Government Procurement Procedure	1	2Days	8,500.00
3	Skill Development of Drivers	3	2Days	24,000.00
4	Training Programme on Translation	1	4Days	

Serial No.	Name of the Programme	No. of Staff Trained	Duration of the Programme	Total Investment
5	Basic Store	2	1Day	14,000.00
6	Scientific, Economical and Safe Driving	3	1Day	10,500.00
7	Scientific, Economical and Safe Driving	2	1Day	7,000.00
8	Procurement Guidelines, Planning and Regulations	1	3Days	18,000.00
9	Introductory Training	18	7Days	
10	Integrated Treasury Management Information System (ITMIS)	3	4Days	
11	Integrated Treasury Management Information System (ITMIS)	2	1Day	
Total		38		99,000.00

Foreign Training

Name of the Programme	White Collar Crime
No. of Staff Trained	20
Duration of the Programme	12 Days
Total Investment (USD)	11200
Nature of the Programme (Local/ Foreign)	India

This institution has spent Rs. 99,000.00 in respect of 38 local trainings and US\$ 11200 for 20 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 caused to increase productivity of the institution.

Note:

Due to the existing Covid 19 epidemic expected progress could not be achieved in the year 2020.

Seventh Chapter

07 .Compliance Report

7. Compliance Report

No.	Applicable Requirement	States of compliance Comply/ Non-comply	If non-comply reason in brief	Corrective actions proposed to avoid noncompliance 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		

No.	Applicable Requirement	States of compliance Comply/ Non-comply	If non-comply reason in brief	Corrective actions proposed to avoid noncompliance in future
03	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		
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 NBD 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		

No.	Applicable Requirement	States of compliance Comply/ Non-comply	If non-comply reason in brief	Corrective actions proposed to avoid noncompliance in future
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 & 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		
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		

No.	Applicable Requirement	States of compliance Comply/ Non-comply	If non-comply reason in brief	Corrective actions proposed to avoid noncompliance in future
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		
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	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		

No.	Applicable Requirement	States of compliance Comply/ Non-comply	If non-comply reason in brief	Corrective actions proposed to avoid noncompliance in future
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 Resources 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		
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		

No.	Applicable Requirement	States of compliance Comply/ Non-comply	If non-comply reason in brief	Corrective actions proposed to avoid noncompliance in future
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