

ANNUAL PERFORMANCE REPORT

2021

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. Organization Chart
- 1.5. Divisions coming under purview of the Commission

1. Profile of the Institution

1.1. Introduction

The Commission to Investigate Allegations of Bribery or Corruption (CIABOC) was 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 mitigate bribery and corruption.



1.2. Vision and Mission

1.2.1. Vision

Generating bribery and corruption free Sri Lanka

1.2.2. Mission

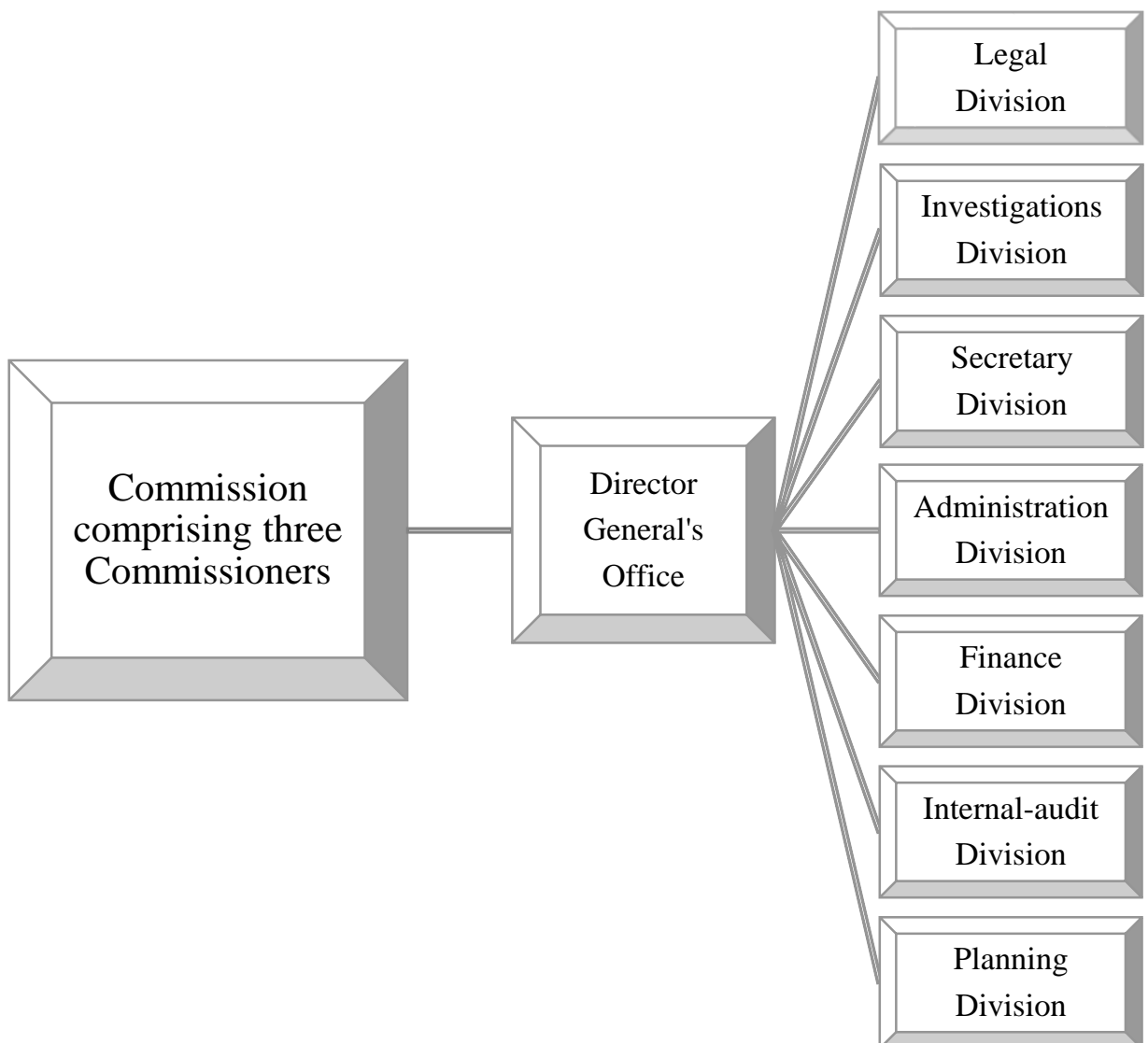
Taking actions to minimize bribery & corruption in Sri Lanka through conducting unbiased & fair investigations against bribery, corruption & illegal accumulation of assets and then conducting legal proceedings in court and through uplifting the awareness of all ethnic groups in the society on opposing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

1.3. Main Functions

- Receiving complaints on bribery /alleged corruptions / accumulation of illicit assets
- Conducting just and fair investigations on behalf of complaints

- Prosecuting on actionable complaints in the courts of law and conducting prosecutions
- Providing respective information to the relevant parties when investigations/ cases are concluded
- Raising awareness of all ethnic groups in the society on opposing bribery & corruption.
- Operating the United Nations Convention against Corruption (UNCAC) in Sri Lanka

1.4. Organization Chart



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

1.5.2. The 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 7th December 2020 were as follows.

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

1.5.3. 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 05 Deputy Director Generals, 07 Assistant Director Generals, 14 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. Investigation 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.

Mrs.Padmini Weerasooriya, Senior Superintendent of Police served this division until 18th June 2021 and Mr.A.G.Nuwan Asanga, Superintendent of Police has been appointed as the director from 23rd June 2021.

This Investigation Division has a strength of 214 Police Officers attached from the Department of Police on secondary basis.

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 was led by Mrs.R.M.V.Shanthi Jayasekara- a Special Grade Officer in Sri Lanka Administrative Service from April 2017 to February 2021 and from February 2021 to 05th April 2021 this division was led by Mrs.W.H.M.M.C.K.Dayarathne, an Officer of the same Grade. Presently, Mrs Apsara Kaldera , an officer in Special Grade of Sri Lanka Administrative Service acts as the head of this division since 06th April 2021.

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 Resources 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.

- Preparing monthly progress reports
- Preparing quarterly reports
- Preparing progress reports to be forwarded at the event of the budgetary committee meetings
- Preparing the annual performance 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 Future 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 Future Vision

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 2021 were 2,335. The Commission has decided to conduct further investigations on 966 complaints of the total 2,335. There were 786 complaints on bribery & corruption, 106 complaints on illegal accumulation of assets, and 74 complaints on raids. Further, it has decided to conduct no investigations on 1,295 complaints and to call reports on 74 complaints from other institutions and Legal Division.

2.1.1.1 Total No. of complaints received – 2,335

2.1.1.2 Number of complaints ordered to be investigated and received for raids – 966

Complaints ordered to be investigated		Complaints received for raids	Total
Complaints on bribery & corruption	Complaints on making illicit		
786	106	74	966

2.1.1.3. Number of complaints ordered not to be investigated – 1,295

Description	Number of complaints
No. of complaints forwarded to other institutions for further actions due to nonconformity with the act of the commission	334
No. of complaints removed due to insufficient information and obscurity	961
Total	1,295

2.1.1.4. Number of complaints decided to call reports from other agencies and the Legal Division - 74

Description	Number of complaints
No. of complaints for which actions were taken to call reports from other institutions (Ministries, Departments and Statutory Institutions)	72
No. of complaints decided to call legal reports to consider the possibility to commence investigations	02
Total	74

Note : Due to the existing Covid 19 epidemic expected progress could not be achieved in the year 2021

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

No. of complaints received in the first quarter	917
No. of complaints received in the second quarter	374
No. of complaints received in the third quarter	198
No. of complaints received in the fourth quarter	846
Total No. of complaints received in the year 2021	2,335

2.1.2. Raids

Complaints received for raids	-	67
No. of successful bribery raids	-	33
No. of suspects arrested during raids	-	36

Details of the suspects arrested through raids during the year 2021

Serial No	Institution	Designation of the suspect	No. of persons arrested	Total no. of persons arrested	No. of successful raids
1	Office of the Local Government Commissioner	Member of Urban Council	02	02	01
2	Ministry of Health and Indigenous Medicine	Public Health Inspector	02	02	02
		Acting Health Administrator	01	01	01
3	Divisional Secretariat	Grama Niladhari	04	04	04
4	Pradeshiya Sabha	Member of Pradeshiya Sabha	01	01	01
5		Civil Persons	03	03	03
6	Department of Forest Conservation	Forest Extension Officer	01	01	01
		Forest Field Assistant	02	02	02
		Beat Forest Officer	02	02	02
7	Department of Inland Revenue	Senior Assessor	01	01	01

Serial No	Institution	Designation of the suspect	No. of persons arrested	Total no. of persons arrested	No. of successful raids
8	Department of Railways	Railway Work Assistant	01	01	01
9	Department of Labour	Labour Officer	01	01	01
10	Department of Sri Lanka Police	Chief Inspector of Police	02	02	02
		Police Sergeant	01	01	01
		Sub Inspector of Police	01	01	01
		Police Constable	01	01	01
11	Road Passenger Transport Authority	Office Assistant	01	01	01
		Acting Manager (Running)	01	01	01
12	Eastern Provincial Land Department	Land Officer	01	01	01
		Field Officer	01	01	01
13	Ministry of Justice	Coroner	01	01	01
		Judicial Registrar	01	01	01
14	Department of Local Government	Revenue Administrator	01	01	
15	Department of Agrarian Development	Agrarian Development Officer (Regional)	01	01	01
16	Land Commissioner's Department	Land Officer	01	01	01
17	Ministry of Education	Principal	01	01	01
Total			36	36	33

No. of raid-arrests of each quarter in the year 2021

No. of suspects arrested in the first quarter	17
No. of suspects arrested in the second quarter	03
No. of suspects arrested in the third quarter	06
No. of suspects arrested in the fourth quarter	10
Total number of suspects arrested in the year 2021	36

2.1.3. Investigations

2.1.3.1. Details on files completed by each investigation unit in the year 2021 - 2,464

Serial No	Division	No. of files completed
1	Corruption Investigation Division I	476
2	Corruption Investigation Division II	333
3	Corruption Investigation Division III	378
4	Corruption Investigation Division IV	376
5	Assets Investigation Division	374
6	Open Inquiry Division	278
7	Raid I	88
8	Raid II	43
9	Raid III	63
10	Raid IV	55
Total		2,464

2.1.3.2. Proposals forwarded by the Investigation Officers to the Legal Division at the conclusion of the investigations

Decision	Total
No. of files proposed for filing cases	103
No. of files proposed for further investigations (for comparison/ legal advices/ amalgamated/ fully confidential)	929
No. of files proposed for further investigations (ordered to record statements)	62
No. of files proposed to be closed	1,370
Total	2,464

Note – Investigation Officers have suggested to file cases for 103 files and those files should be studied and then legal reports should be prepared by legal officers. Subsequently, filing cases will be determined by the commission after studying the said legal reports.

No. of investigation files which are concluded in each quarter of the year 2021

No. of investigation files which are concluded in the first quarter	854
No. of investigation files which are concluded in the second quarter	590
No. of investigation files which are concluded in the third quarter	490
No. of investigation files which are concluded in the fourth quarter	530
Total No. of investigation files which are concluded in the year 2021	2,464

2.1.4. Filing cases

Total number of cases filed in courts in the year 2021 - 62

(Magistrate Court – 05, High Court – 57)

Cases filed at the Magistrate Court 05

Bribery cases	Corruption cases	Cases on non-declaration of assets/liabilities	Total
03	00	02	05

No. of accused for whom cases were filed at the Magistrate Court - 05

- Police Constable 03
- Irrigation Engineer 01
- Prison Guard 01
- 05**

Cases filed at the Magistrate Court 57

Bribery cases	Corruption cases	Cases on illegal accumulation of wealth	Total
55	02	00	57

No. of accused for whom cases were filed at the High Court - 83

- Sub Inspector of Police 02
- Inspector of Police 02
- Police Sergeant 05
- Chief Inspector of Police 01

• Police Constable	04
• Technical Officer	01
• Principal	03
• Senior Regulator	01
• Grama Niladhari	03
• Civil Person	12
• Development Officer	03
• Agrarian Development Officer	01
• Overseer	01
• Forest Field Assistant	01
• Fisheries Inspector	01
• Agriculture Research and Production Assistant	01
• Chairperson, National Livestock Development Board	01
• Accounts Assistant, National Livestock Development Board	01
• Investigation Officer (Customer Affairs Authority)	04
• Security Guard	01
• Office Work Assistant	01
• Former Chairman and Leader of Opposition, Pradeshiya Sabha, Tangalle	01
• Unit Manager	03
• Excise Inspector	03
• Excise Regulator	04
• Excise Chief Sergeant	01
• Excise Sergeant	01
• Driver (Excise)	01
• Secretary, Pradeshiya Sabha	01
• Superintendent of Customs	03
• Assistant Superintendent of Customs	01
• Wire Conductor	01
• Chief Minister- North Central Provincial Council	01
• Private Secretary to the Chief Minister	01
• Exploration Officer	01
• Samurdhi Officer	01
• Former Member of Pradeshiya Sabha	01
• Former Chairperson of Pradeshiya Sabha	01
• Meter Reader	01
• Former Colony Officer	01
• Wild life Guard	01
• Accountant- Social Services Department	01
• Assistant Secretary- Social Services Department	01
• Director of Social Services	<u>01</u>
	<u>83</u>

2.1.5. Concluding cases

Cases concluded by the court in the year 2021 - 69

Magistrate court - 26

	Bribery cases	Corruption cases	Cases on non-declaration of assets and liabilities	Total
Convictions	00	00	02	02
Acquittals	02	00	00	02
Other/Withdrawn	02	20	00	22
Total				26

High Court – 43

	Bribery cases	Cases on illegal accumulation of wealth	Total
Convictions	09	00	09
Acquittals	14	02	16
Other /Withdrawn	15	03	18
Total			43

2.1.6. Cases which were being tried

No. of cases which were being tried in courts by 31.12.2021 - 261

- No. of cases which were being tried in Magistrate Court - 60
- No. of cases which were being tried in High Court - 201

2.1.7. Convicting defendants

Commission to Investigate Allegations of Bribery or Corruptions was able to convict 09 defendants of 10 cases during 2021.

Details of the cases of which the defendants were convicted in the year 2021

Serial No	Institution	Designation of the accused	Number of convicts	Number of convictions
01	Agrarian Service Centre, Ranorawa	Regional Agrarian Development Officer	01	01
02		Civil Persons	03	03
03	Ministry of Health	Management Service Officer	01	01
04	Office of the Medical Officer of Health, Wererllagoda	Public Health Inspector	01	01
05	District Labour Office, Matara	Labour Officer	01	01
06	Divisional Secretariat	Colony Officer	01	01
07	Office of Irrigation Engineer	Irrigation Engineer	01	02
Total			09	10

No. of convicted defendants in each quarter of the year 2021

No. of convicted defendants in the first quarter	03
No. of convicted defendants in the second quarter	01
No. of convicted defendants in the third quarter	01
No. of convicted defendants in the fourth quarter	04
Total No. of convicted defendants in the year 2021	09

2.1.8. Awareness programmes conducted on prevention of corruption

Cons No	Date	Programme/ Function	Venue	Objective
1	03.02.2021	Making awareness among 30 Inspectors of Measurement in the Department of Measurement Units, Standards and Services	Colombo	Making awareness on establishing a disciplined society with integrity and implementing National Action Plan
2	19.02.2021	Making awareness among Sub Inspectors of Police who have been promoted from the post of Police Sergeant	Nuwara Eliya	Making awareness among public officers on bribery & corruption and measures of prevention.

Cons No	Date	Programme/ Function	Venue	Objective
3	21.01.2020	Making awareness among 100 Drivers in All Island School Bus Association	Battaramulla	Making awareness on establishing a disciplined public service with integrity and implementing National Action Plan
4	22.02.2021	Making awareness among 70 officers who have been promoted to the post of Police Sergeant of the Department of Prisons	Angunakolapelessa	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
5	22.02.2021	Making awareness among 300 staff officers in State Timber Corporation	Battaramulla	Making public officers aware on bribery & corruption and prevention methodologies
6	23.02.2021	Making awareness among 300 staff officers in State Timber Corporation	Battaramulla	Making public officers aware on bribery & corruption and prevention methodologies
7	10.03.2020	Making awareness among the officers in Registrar General's Department	Colombo	Clarifying the role of Commission to Investigate Allegations of Bribery or Corruption and the installation of the box of complaints
8	06.04.2021	Making awareness among 17 Staff Officers in the Mahaweli Authority of Sri Lanka	Colombo	Making awareness on establishing a disciplined public service with integrity and the installation of the box of complaints
9	06.04.2021	Making awareness among 322 new Police Constables	Nikaweratiya	Making awareness on establishing a disciplined public service with integrity and implementing National Action Plan
10	07.04.2021	Making awareness among Staff Officers in Sri Lanka Customs	Colombo	Clarifying the role of Commission to Investigate Allegations of Bribery or Corruption and the installation of the box of complaints
11	09.04.2021	Making awareness among officers who have been promoted to the post of Police Sergeant from the post of Police Constable	Panadura	Making awareness on establishing a disciplined society with integrity and implementing National Action Plan

Cons No	Date	Programme/ Function	Venue	Objective
12	27.04.2021	Making awareness among officers who have been promoted to the post of Police Sergeant from the post of Police Constable	Attidiya	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
13	30.07.2021	Making awareness among members of the civil organizations	Through ZOOM technology	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
14	31.07.2021	Making awareness among the Prison Officers in Angunakolapelessa	Angunakolapelessa	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
15	21.08.2021	Making awareness among officers who have been promoted to the post of Police Sergeant from the post of Police Constable	Colombo	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
16	01.10.2021	The programme held on behalf of World Children's Day	Through ZOOM technology	Making awareness on establishing a disciplined public service with integrity and implementing National Action Plan
17	23.10.2021	Making awareness among Prison Officers in Boossa, Galle	Galle	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
18	23.11.2021	Making awareness among Civil Servants through Kind Hearts (NGO)	Valaichenai	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
19	23.11.2021	Making awareness among Police Officers in Police Station , Kallady	Kallady	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan

Cons No	Date	Programme/ Function	Venue	Objective
20	08.12.2021	Making awareness among officers in the Department of Fisheries & Aquatic Resources	Through ZOOM technology	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
21.	10.12.2021	Making awareness among officers in the Municipal Council, Colombo	Colombo	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
22.	15.12.2021	Making awareness among Police Officers in Police Station , Aralaganwila	Aralaganwila	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
23.	16.12.2021	Making awareness among the Officers in Prime Minister's Office	Prime Minister's Office	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
24.	17.12.2021	Making awareness among the Officers in Prime Minister's Office	Prime Minister's Office	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan
25.	26.12.2021	Making awareness among the Officers in Sri Lanka Police College, Kalutara	Sri Lanka Police College, Kalutara	Generating a disciplined society with integrity by preventing bribery & corruption and implementing National Action Plan

2.2. Challenges

- Insufficient public support to complain on corrupted officers and provide evidence when required.
- Absence of businessmen and investors to make complaints on large scale bribery or corruptions committed by politicians.
- Lack of interest in public officers to formulate a programme in public offices against bribery and corruption.
- Unavailability of special Investigation Officers skilled with specializations in various streams.
- Difficulty in finding documentary evidence required in proving corruption cases in the court.
- 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.
- Unavailability of sufficient office space for the staff of the Bribery Commission.

2.3. Future 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 National 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. Installing 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 (2.1-2.3) are true and correct.

Chief Accounting Officer of Revenue
Name : W.K.D. Wijerathna
Designation : Director General
Date : February 2022

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

3. Overall Financial Performance of the Year

3.1. Statement of Financial Performance

ACA-F

Financial performance statement
for the year ending 31st December 2021

Budget 2021 Rs.	Note	Actual	
		2021 Rs.	Readjusted 2020 Rs.
-	Revenue Receipts	-	-
-	Income Tax	1	-
-	Taxes on Domestic goods and Services	2	-
-	Taxes on International Trade	3	-
-	Non-Tax Revenue and Other	4	-
-	Total Revenue Receipts	-	-
-	Non- Revenue Receipts	-	-
-	Treasury Imprest	331,412,000	296,873,522
-	Deposits	52,745	1,369,306
-	Advance Accounts	16,243,517	10,489,457
-	Other receipts of main ledger accounts	-	-
-	Total Non- Revenue Receipts (B)	347,708,262	308,732,285
-	Total Revenue Receipts and Non- Revenue Receipts C=(A)+(B)	347,708,262	308,732,285
-	Remittance to treasury (D)	6,311	18,928
-	Net Revenue Receipts and Non- Revenue Receipts E=(C)-(D)	347,701,950	308,713,357
-	Less : Expenditure	-	-
-	Recurrent Expenditure	-	-
557,740,000	Wages, Salaries & other Employment Benefits	5	413,874,353
112,300,000	Other goods & Services	6	96,273,019
3,200,000	Subsidies, Grants and Transfers	7	746,419
-	Interest Payments	8	-
-	Other Recurrent Expenditures	9	-
-	Other Recurrent Expenditures	9	15,110
673,240,000	Total Recurrent Expenditure (F)	510,893,791	464,146,755
-	Capital Expenditure	-	-
6,000,000	Rehabilitaion and Improvement of Capital Assets	10	2,739,012
19,225,500	Acquisition of Capital Assets	11	18,213,507
-	Capital Transfers	12	-
-	Acquisition of Financial Assets	13	-
3,000,000	Capacity Building	14	367,800
6,774,500	Other Capital Expenditure	15	528,844
35,000,000	Total Capital Expenditure (G)	21,849,163	23,318,665
-	Deposit Payments	923,955	1,410,548
-	Advance Payments	17,574,949	16,133,532
-	Others Payments of Main Ledger Accounts	-	-
-	Main Ledger Expenditure	18,498,904	17,544,080
-	Total Expenditure I=(F+G+H)	551,241,858	505,009,501
708,240,000.00	Balance at 31st December 2021 J= E-I	(203,539,907)	(196,296,144)
-	Balance as per the Imprest Reconciliation Statement	203,539,907	196,251,144
-	Imprest Balance as at 31st December 2021	-	45,000
-		203,539,907	196,296,144

3.2. Statement on Financial Position

P-ACA

**Statement on Financial Position
as at 31st December 2021**

	Note	Actual	
		2021 Rs.	2020 Rs.
<u>Non-financial Assets</u>			
Property, Plant and Equipment	ACA-6	1,561,920,933	1,524,476,553
<u>Financial Assets</u>			
Advance Account	ACA-5/5(A)	70,873,736	69,542,303
Cash & Cash Equivalents	ACA-3		45,000
Total Assets		1,632,794,669	1,594,063,856
<u>Net Assets / Equity</u>			
Net Assets to treasury		70,852,700	68,650,057
Property, Plant and Equipment Reserve		1,561,920,933	1,524,476,553
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	21,036	892,246
Imprest Balance	ACA-3		45,000
Total Liabilities		1,632,794,669	1,594,063,856

Detailed Accounting Statements in above ACA format Nos. 1 to 7 presented in pages from 6 to 36 and Notes to accounts presented in pages from 37 to 45 are 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.

We hereby certify that the reporting institution has a productive internal administrative system for financial control and reviews are being conducted periodically to supervise the effectiveness of the internal administrative system and accordingly necessary modifications are being conducted in order to operate the said system productively.

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

Chief Accountant
Name: W.M.D. Bandara
Date: February 2022

3.3. Statement of Cash Flows

C-ACA

Statement of Cash Flows for the Period ended on 31st December 2021

	Actual	
	2021 Rs.	2020 Rs.
<u>Cash Flows generated through operating activities</u>		
Total Tax Receipts		
Fees, Surcharges, Penalties and Licenses		
Profits		
Non-revenue Receipts	8,372,590	7,423,181
Revenue collected for other revenue heads	332,640	1,064,448
Imprest Receipts	331,412,000	296,873,522
Recovery of Advances	14,217,069	8,123,373
Receipts of Deposits	52,745	1,369,306
Cash flow generated through operational activities (a)	354,387,044	314,853,830
<u>Less - cash expenditure:</u>		
Personal Emoluments & Operational Expenditure	317,763,920	293,828,824
Subsidies & Transfers	746,419	1,111,054
Expenditure for other Revenue Heads	-	711,442
	6,311	18,928
	17,128,161	11,773,457
	923,955	1,410,548
Cash Flow expended for Operational Activities (b)	336,568,766	308,854,254
Net Cash Flow generated through Operational Activities (c)=(a)-(b)	17,818,277	5,999,576.24
<u>Cash Flows generated through Investing Activities</u>		
Interest	-	-
Dividends	-	-
Disclaimer Provisions & Sale of Physical Assets	350,230	-
Recovery of Secondary Debts	-	-
Total Cash Flow generated through Investing Activities (d)	350,230	-

Less - Cash Disbursed for:

Purchase or Construction of Physical Assets & Acquisition of Other Investment	18,213,507	5,979,576
Total Cash Flow Disbursed for Investing Activities (e)	18,213,507	5,979,576
Net Cash Flow Generated through Investing Activities (f)=(d)-(e)	(17,863,277)	(5,979,576)
Net Cash Flow generated through Operations & Investment Activities(g)=(c)+(f)	(45,000)	20,000

Cash Flows Generated through Financial Activities

Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash Flow generated through Financial Activities (h)	-	-

Less - Cash Disbursed for:

Repayment of Local Loans	-	-
Repayment of Foreign Loans	-	-
Total Cash Flow Disbursed for Financial Activities (i)	-	-
Cash Flow generated through Financial Activities (J)=(h)-(i)	-	-
Net Movement in Cash (k) = (g) -(j)	(45,000)	20,000
Opening Cash Balance as at 01 st January	45,000	25,000
Closing Cash Balance as at 31 st December	0	45,000

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	0	0.00
Over Rs.25,000.00	0	-
Total	0	0.00

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)
	-	0	-
Total	<u>0.00</u>		<u>0.00</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	10	105,241.88
Over Rs.25,000.00	07	588,485.74
	<u>17</u>	<u>693,727.62</u>

(iii) Analysis as per time

Less than 5years	No. of cases	14
	Amount	Rs.656,048.32
5-10 years	No. of cases	01
	Amount	Rs.2,725.00
More than 10 years	No. of cases	02
	Amount	Rs.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 Rs : 25000 (Rs: Cts)		More than Rs : 25000 (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 KQ1814	11,371.35	6 NB-1370	78,700.00
7 PG-1338	8,965.51	7 CAC-6985	285,450.00
8 19-8655	16,500.00		
9 KS-7609	12,500.00		
10 PG-1343	17,000.00		
එකතුව	<u>105,241.88</u>		<u>588,485.74</u>

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.

Chief Accountant
Name: W.M.D.Bandara
Date: Feburary 2022

Note -(ii)

Statement on Write off from Books

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	00	00
ii.	Above Rs: 25,000.001	-	-
	Total	00	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.	-	-	-	-	-	-
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 2022

Statement of Liabilities and Commitments

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

Expenditure Head No: 010

Programme No. & Title: Operational Programme I

Name of the person/ Institution	Commitment No	Date	Heading	Programme	Project	Sub project	Expenditure Head	Item No	Financing	Commitments (Rs.)	Commitment Balance(Rs.)	Liability Date	Liability Amount (Rs.)	Revised Liabilities (Rs.)	Release of Liabilities (Rs.)	Liability Balance (Rs.)
										(1)	(2)=(1)-(3)		(3)	(4)	(5)	(6)= (4)-(5)
1.Ministries/Government Departments																
Total																
2.State Corporations/Statutory Bodies																
Sri Lanka State Trading Corporation	C1290	12/31/2021	010	1	1	0	1409		11	35,005.00	0.00	12/31/2021	35,005.00			
Total																
3.Other (Private Sector)																
Eureka Technology	C1354	12/31/2021	010	1	1	0	1402		11	1,500.00	201.00	12/31/2021	1,299.00			
Total																
Grand Total																

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

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

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

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

Chief Accountant
Name: W.M.D.Bandara
Date: February 2022

Note - (iv)

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

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

Expenditure Head No. : 010

Programme No. & Title: 1 Operational Programmes

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Expenditure Code	Financing Code	Maximum Limit of Commitment in terms of Provisions of FR 94(2) (Rs.)	Total Cost Estimate in terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/ Government Departments								
R.K.R.K.Perera & Other	Overtime	1	0	1002	11			397,941.78
P.Disanayake & Other	Travelling Cost	1	0	1101	11			21,350.00
R.D.J.Pushpakumara & Other	Travelling Cost	1	0	1101	11			136,374.00
Nalaka Nuwansiri	Meals & Uniforms	1	0	1203	11			1,000.00
T.M.T.S.Tennakoon	Meals & Uniforms	1	0	1203	11			1,000.00
Pushpakumara	Meals & Uniforms	1	0	1203	11			1,652.00
A.L.R.D.Chandrasiri	Vehicle Maintenance	1	0	1301	11			2,500.00
R.G.D.Sanjeewa	Vehicle Maintenance	1	0	1301	11			2,500.00
K.P.S.D.Pathirana	Vehicle Maintenance	1	0	1301	11			2,500.00
B.D.A.Sisira Kumara & Other	Overtime	1	0	1002	1			104,965.01
Y.M.T.Pitawala	Overtime	1	0	1002	11			81,423.54
Total								753,206.33
2. Government Corporations /Statutory Boards								
Sri lanka Telecom	Postal and Telecommunications	1	0	1402				128,172.06

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Expenditure Code	Financing Code	Maximum Limit of Commitment in terms of Provisions of FR 94(2) (Rs.)	Total Cost Estimate in terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
National Water Supply & Drainage Board	Electricity & Water	1	0	1403				8,854.56
National Water Supply & Drainage Board	Electricity & Water	1	0	1403				8,854.56
National Water Supply & Drainage Board	Electricity & Water	1	0	1403				38,452.32
Ceylon Electricity Boards	Electricity & Water	1	0	1403				407,012.80
Ceylon Electricity Boards	Electricity & Water	1	0	1403				541,285.20
National Water Supply & Drainage Board	Electricity & Water	1	0	1403				12,718.66
National Water Supply & Drainage Board	Electricity & Water	1	0	1403				3,661.41
Sri Lanka State Trading Corporation	Other	1	0	1409				35,005.00
Sri Lanka Telecom	Postal and Telecommunications	1	0	1402				17,387.07
Sri Lanka Telecom	Postal and Telecommunications	1	0	1402				2,767.00
Ceylon Electricity Board	Electricity & Water	1	0	1403				18,148.50
Total								1,220,114.05
3. Other (Private Sector)								
P.T.Arasan & Sons	Fuel							6,776.00
Mahara Multi-purpose Co-operative Society Ltd	Fuel							6,771.00
Eheliyagoda Multi-purpose Co-operative Society Ltd								5,439.00
Medirigiriya Multi-purpose Co-operative Society Ltd	Fuel							6,171.00
Mahava Multi-purpose Co-operative Society Ltd	Fuel							4,440.00
S.Abeysooriya CEYPETCO Filling Station	Fuel							5,929.00

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Expenditure Code	Financing Code	Maximum Limit of Commitment in terms of Provisions of FR 94(2) (Rs.)	Total Cost Estimate in terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
Dialog Broadband Networks	Postal and Telecommunications							7,603.80
Dialog Broadband Networks	Postal and Telecommunications							1,542.80
Dialog Broadband Networks	Postal and Telecommunications							5,840.60
Anuradhapura Multi-purpose Co-operative Society Ltd	Fuel							16,066.00
Siyambalanduwa Multi-purpose Co-operative Society Ltd	Fuel							5,550.00
Vavuniya Multi-purpose Co-operative Society Ltd	Fuel							4,662.00
Auto Services Dambulla	Fuel							6,105.00
Total								82,896.20
Grand Total								2,056,216.58

Chief Accountant

Name: W.M.D.Bandara

Date: February 2021

Note - (v)

Statement of Liabilities (ii)

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

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

Expenditure Head No : 010

Programme No. & Title: 1 Operational Programmes

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

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

Note-(vi)

Statement of claims under reimbursable foreign aid**Name of the Ministry/ Department/ District Secretariat : Commission to Investigate Allegations of Bribery or Corruption****Programme No. & Title: 010**

	Rs.
(1) Estimated allocations including supplementary allocations 2021 under Reimbursable Foreign Aid	-
(2) Total expenditure disbursed during the year 2021 with regard to above (I)	-
(3) Total outstanding claims as at 01 st January 2021 with regard to reimbursable foreign aid	-
(4) Total outstanding claims made during the year 2021 with regard to reimbursable foreign aid for the year 2020 and previous years	-
(5) Total outstanding claims made during the year 2021 with regard to reimbursable foreign aid for the year 2021	-
(6) Total claims disallowed by the donor during 2021 in respect of claims of 2020 and years prior	-
(7) Total claims disallowed by the donor, during 2021 in respect of claims 2021	-
(8) Total of reimbursement received during the year 2021 in respect of year 2020 and years prior	-
(9) Total of reimbursement received in the year 2021 in respect of year 2021	-
(10) Total claims with regard to the reimbursable foreign aids outstanding as at 31 st December 2021	-
$\{(3 + 4 + 5) - (6 + 7)\} - (8 + 9)$	
(11) Total claims with regard to the reimbursable foreign aids in respect of 2021 made after 31 st December 2021 up to the date of finalization of the Financial Statements	-
(12) Total reimbursements received after 31 st December 2021 up to the finalization of the Financial Statements	-
(13) Total claims with regard to the reimbursable foreign aids outstanding as at the date of presenting the prepared Financial Statements	-
(10 + 11 - 12)	

Chief Accountant

Name: W.M.D. Bandara

Date: February 2022

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: February 2022

Note-(viii)

The Status Report as at 31.12.2021 on Bank
Accounts opened in terms of Treasury Operation Circular No. 03/2015 of 23.10.2015

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

Serial No.	Name of the Bank	Account No.	Balance as per Bank Statement as at 31.12.2021 (Rs.)	Balance as per Cash Book as at 31.12.2021 (Rs.)	Total no. of cheques not presented to the bank up to 31.12.2021 (if exceeds 6 months)	Month of last Bank Reconciliation Prepared
1	Bank of Ceylon, Torrington Branch	7040057	16,589,871.85	-	-	December

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

Chief Accountant
 Name: W.M.D. Bandara
 Date: February 2022

3.5. Performance of Revenue Collection

ACA-1

Revenue Statement for the year ending 31st December 2021

Chief Accounting Officer of Revenue: Director General

Expenditure Head No: 010

Rs.

Revenue Code	Revenue Description	Revenue Estimate (1)		Revenue Income (2)			Repayment from Revenue (4)			Net Revenue (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		Total
<u>Note - 1</u>	<u>Income Tax</u>										
<u>Note - 2</u>	<u>Tax on local goods & Services</u>										
<u>Note - 3</u>	<u>Tax income on international trade</u>										
<u>Note - 4</u>	<u>Non-tax income</u>										
2002.01.00	Rentals										
2002.01.01	Rents on government buildings	-	132,166.66	132,166.66		132,166.66					132,166.66
2002.02.00	Interests										
2002.02.99	Other	1,000,000.00	1,148,919.21	1,148,919.21		1,148,919.21					1,148,919.21
2003.02.00	Administrative fees & payments										
2003.02.99	Miscellaneous	350,000.00	135,254.59	135,254.59		135,254.59					135,254.59
2003.99.00	Other receipts										
		100,000.00	158,270.00	158,270.00		158,270.00					158,270.00
2004.01.00	Social welfare fund										
2004.01.00	Central government	6,880,000.00	6,956,249.54	6,956,249.54		6,956,249.54					6,956,249.54
2006.02.00	Selling capital assets										
2006.02.02	Other		191,960.00	191,960.00		191,960.00					191,960.00
	Income received through other sources(b)										
	Total non-tax income(a)+(b)	8,330,000.00	8,722,820.00	8,722,820.00	-	8,722,820.00	-	-	-	-	8,722,820.00
	Total income (Notes 1-4)	8,330,000.00	8,722,820.00	8,722,820.00	-	8,722,820.00	-	-	-	-	8,722,820.00

Chief Accountant
Name: W.M.D. Bandara
Date: February 2022

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

Statement of Deficit Revenue for the year ending 31st December 2021

Chief Accounting Officer of Revenue : Director General
Expenditure Head No. :010

Net Revenue Collection for the previous 3 financial years	1 st Year	(2018)	-
	2 nd Year	(2019)	-
	3 rd Year	(2020)	7,423,181.41

Time Period	Revenue Code	Revenue Description	Opening Annual Balance(1)	Deficit for the reported year (2)	Recoveries (3)	Written off Deficit Revenue (4)	Rs. Year End Balance 5=(1)+(2)-[(3)+(4)]
(1) Deficit applicable for the reporting year	<i>Eg:</i> 1001.01.00 1001.04.00 1002.05.04		-	-	-	-	-
Sub total							
(2) Deficit applicable for previous year	<i>Eg:</i> 1001.01.00 1001.04.00 1002.05.04		-	-	-	-	-
Sub total							
(3) Deficit as at the year before the previous year	<i>Eg:</i> 1001.01.00 1001.04.00 1002.05.04		-	-	-	-	-
Sub total							
Total			-	-	-	-	-

Chief Accountant

Name: W.M.D. Bandara

Date: February 2022

Chief Accounting Officer for Revenue

Name: W.K.D. wijerathne

Designation: Director General

ACA - 1(ii)

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

Chief Accounting Officer of Revenue :Director
General

Expenditure Head No. :010

Rs.

Revenue Code	Description	Original Revenue Estimate	Revised Revenue Estimate	The difference as a % of the Original Estimate	Reasons for Variabilities
2002.01.01	Rental on Government Buildings	-	132,166.66	100	Reacceptance of the official quarters was taken place during May
2002.02.99	Interest(other)	1,000,000.00	1,148,919.21	15	Providing additional loans during the year
2003.02.99	Administrative fees & payments(miscellaneous)	350,000.00	135,254.59	(61)	Uncertainty of Revenue Items
2003.99.00	Other Receipts	100,000.00	158,270.00	58	Increase of revenue received through auctions for defective materials
2004.01.00	Central Government(Social welfare fund)	6,880,000.00	6,956,249.54	1	Recruiting new officers
2006.02.02	Selling Capital Assets (Other)	-	191,960.00	100	Inability to estimate properly

Chief Accountant
Name: W.M.D. Bandara
Date: February 2022

Chief Accounting Officer for Revenue
Name: W.K.D. wijerathne
Designation: Director General

ACA - 1(iii)

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

Revenue Accounting Officer :Director General

Expenditure Head No. :010

Rs.

Expenditure Code	Description	Revised Revenue Estimate	Actual Revenue	Difference between the Revised Revenue Estimate and Actual Revenue	The difference as a % of the Revised Revenue Estimate	Reasons for Variabilities
2002.01.01	Rental on Government Buildings	132,166.66	132,166.66	-	0	
2002.02.99	Other	1,148,919.21	1,148,919.21	-	0	
2003.02.99	Miscellaneous	135,254.59	135,254.59	-	0	
2003.99.00	Other Receipts	158,270.00	158,270.00	-	0	
2004.01.00	Central Government(Social Security Contribution)	6,956,249.54	6,956,249.54	-	0	
2006.02.02	Selling Capital Assets (Other)	191,960.00	191,960.00	-	0	

Chief Accountant
Name:W.Mf.D.Bandara
Date: February 2022

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

3.6. Performance of Utilization of Allocated Provisions

ACA -2

Expenditure Summary according to the programmes for the year ending at 31st December 2021

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

							Rs.
Programme No. as stated in the Annual Estimate	Expenditure subject	Budget Estimated Provisions (1)	Supplementary Estimated Provisions (2)	Transfers in accordance with F.R. 66/69 (3)	Total Net Allocation (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Result Balance /(Exceedings) (6)=(4)-(5) (Rs.)
Programme (1)	(1) Recurrent	673,240,000.00			673,240,000.00	510,893,791.05	162,346,208.95
	(2) Capital	35,000,000.00			35,000,000.00	21,849,162.65	13,150,837.35
	Sub Total	708,240,000.00			708,240,000.00	532,742,953.70	175,497,046.30
Programme (2)	(1) Recurrent						
	(2) Capital						
	Sub Total						
	Grand Total	708,240,000.00			708,240,000.00	532,742,953.70	175,497,046.30

Chief Accountant
 Name: W.M.D. Bandara
 Date: February 2022

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

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

3.8. Performance of reporting Non-financial Assets

ACA-6

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

Immovable Properties	Code			Balance as at 01.01.2021	Acquisitions	Net Value	Balance as at 31.12.2021
<i>Immovable properties</i>	611			448,726,553.01	18,213,507.13	37,444,380.13	486,170,933.14
Buildings & Structures		6111		157,531,791.65			177,862,552.58
Housing			61111				
	Sub Total						
Non-residential Buildings			61112	157,531,791.65	20,330,760.93	20,330,760.93	177,862,552.58
Office Buildings			6111201	157,531,791.65	20,330,760.93	20,330,760.93	177,862,552.58
	Sub Total				20,330,760.93	20,330,760.93	177,862,552.58
Other Constructions			61113				
	Sub Total						
Machinery & Equipment		6112		291,194,761.36	18,213,507.13	17,113,619.20	308,308,380.56
Transport Equipment			61121	192,821,699.00			192,821,699.00
Passenger Vehicles			6112101	189,270,200.00			189,270,200.00
Motorcycles			6112109	3,551,499.00			3,551,499.00
	Sub Total			192,821,699			192,821,699
Other Machinery & Equipment:			61122	98,373,062.36	18,213,507.13	17,113,619.20	115,486,681.56
Office Equipment			6112201	3,037,718.15	502,940.91	453,948.41	3,491,666.56
Computer Equipment			6112202	42,127,076.20	14,396,475.00	14,172,535.00	56,299,611.20
Electric Equipment			6112203	17,582,084.62	1,758,611.22	1,586,814.81	19,168,899.43
Communication Equipment			6112204	6,311,614.66	677,608.00	498,468.00	6,810,082.66
Furniture			6112205	28,556,809.22	806,250.00	345,080.98	28,901,890.20
Medical Equipment			6112207	62,800.00	12,000.00	12,000.00	74,800.00
Construction Equipment			6112213	676,559.51	59,622.00	44,772.00	721,331.51
Security Equipment			6112215	18,400.00			18,400.00
	Sub Total			98,373,062.36	18,213,507.13	17,113,619.20	
Non-renewable Properties		614		1,075,750,000.00			1,075,750,000.00
Land			6141	1,075,750,000.00			1,075,750,000.00
Urban or Built Lands			61411	1,075,750,000.00			1,075,750,000.00
Trade & Services			6141101	1,075,750,000.00			1,075,750,000.00
	Sub Total			1,075,750,000.00			1,075,750,000.00
				1,524,476,553.01			1,561,920,933.14

3.9. Auditor General's Report

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

AUDITOR GENERAL'S DEPARTMENT

My No} PIC/B/CIABC/2/21/25

Date} 26th May 2022

Director General,

Commission to Investigate Allegations of Bribery or Corruption,

Summary Report of the Auditor General in terms of Section 11(1) of the National Audit Act No.19 of 2018 on Financial Statement for the year ended 31st December 2021 of the Commission to Investigate Allegations of Bribery or Corruption

1. Financial Statement

1.1. Statistical Opinion

The Financial Statement for the year ended 31st December 2021 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 2021 were audited under my directions in pursuance of provisions of Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No.19 of 2018. This report contains my opinion and observations on the financial statement issued to the department in terms of section 11(1) of National Audit Act No 19 of 2018. The Auditor General's Report ought to be presented in terms of Section 10 of the National Audit Act No.19 of 2018 read in conjunction with Article 154(6) of the Constitution of Democratic Socialist Republic of Sri Lanka will be table in the Parliament in due course.

In my point of opinion that except for the effect of the facts depicted in Para 1.6 of this report, the financial reports formulated representing financial status and financial performance and cash flow of the Commission to Investigate Allegations of Bribery or Corruption for the year ended 31st December 2021, hold a true and fair status as per the generally accepted accounting principles.

1.2. Basis for Statistical Opinion

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

1.3. Responsibility of Chief Accounting Officer on Financial Statement

The responsibility of 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 National Audit Act No.19 of 2018 avoiding material misstatements that may generate due to fraud and error.

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

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

1.4. Responsibility of Auditor on Financial Statement Auditing

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

As a part of an audit I exercise

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

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

1.5. Report on other Legal Regulatory Requirements

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

- Financial statements presented for the year under review was compatible with yesteryears.
- My recommendations on the financial statements for the previous year have been implemented.

1.6. Comments on Financial Statement

1.6.1. Review on Financial Performance

Five vehicles valued at Rs. 28,975,000 had been capitalized without acquisition as at 31st December 2021.

1.6.2. Cash Flow

Expenditure of Rs. 332,640 incurred on other expenditure heads during the year under reviewed was not mentioned under the expenditure incurred for other expenditure heads in the cash flow and was mentioned under the salaries & operational expenditure.

1.6.3 Lack of evidence for auditing

Information regarding losses and damages of five vehicle accidents amounting Rs. 410,150 were not submitted for the audit quarry.

1.6.4 Not maintaining of Records and Books

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

2. Financial Review

2.1. Advance account for used as bribes in raids

Although, court orders have been issued on advances of Rs. 998,330 as at 31st December 2020 the aforesaid advances have not been released to the shroff even more than a year had passed since the date of audit on 05th April 2022.

2.2 Non-compliance to Rules and Regulations

Reference of rules and regulations

Non-compliance

(a) Section 16.2 of the National Audit Act no. 19 of 2018

Even though the draft of the annual performance report prepared for the year under reviewed should be submitted for the audit, the Commission had submitted the same with a delay of 51 days.

(b) Financial Regulations of Democratic Socialist Republic of Sri Lanka

(I) Financial Regulation 115

An amount of Rs. 232,157 had been paid to the Department of Buildings in the year under reviewed for the procurement work of demolishing the old store room in the previous year.

(II) Financial Regulation 137(2) & (3)

A detailed estimate has not been submitted by the department of Buildings for the contract of demolishing the old store room and the payment vouchers were approved without comparing the

bills with quantity papers in case of payment of Rs. 237,400.

(III) Financial Regulation
371(2) & 371(5)

Ad hoc sub imprest of Rs. 44,000 given on 6 occasions had been delayed settling.

(c) State Financial Circular
no. 05/2016 dated 31st
March 2016

(I) Section 3.1.5

Even though the board of survey report of the previous year should be submitted before the 17th March to the audit after taking necessary actions before 26th February on the items to be demolished, repaired, sold and can be assigned to other government institutions in accordance with the general 47 report in every financial year the board of survey report had been submitted on 30th March in the year under reviewed without act accordingly.

(II) Section 3.1.6

Even though the board of survey report of the previous year should be submitted before the 17th March the production item report for the year 2020 had been submitted to the audit after 4 months of due date.

2.2. Operational Review

3.1 Performance

(a) 57 raids were conducted during the year 2021 and an amount of Rs. 7, 130, 000 had been released as advances to utilize as bribes. Accordingly, 22.4% of the total advances amounting Rs.1,600,000 had been issued for 30 raids and all the same were successful. The remaining 77.6% amounting of Rs.5,530,000 had been issued for 27 raids and all the same were unsuccessful.

(b) According to the information provided to the audit by the Commission 10 court cases had been withdrawn in the year 2019 & 2020 and 39 court cases had been withdrawn in the year under reviewed as a result of various reasons. Five cases out of the 39 court cases had been filed before the year 2015 and two cases had been filed in the year 2019. Remaining 32 court cases had been filed from the year 2015 to the year 2018.

3. Procurements

(a) Setting up the power supply system for the safety wall

- (I) Even though a proper contract agreement should be prepared and signed for contracts exceeding Rs. 250,000 in terms according to the paragraph 8.9.1(b) of the Government Procurement Guidelines no agreement had been signed for the said contract granted for Rs. 1,903,348.
- (II) Even though a certain amount from the payments to a contractor should be retained in terms of paragraph 5.4.6(a) of the Government Procurement Guidelines no such action had been taken related to above contract.
- (III) Due to the unplanned execution of procurement work related to the said contract tasks such as calling for quotations in two times, re-performing the relevant work through the Department of Buildings, installation of lamps on main posts, calling for quotations for small posts were completed in time to time.
- (IV) An amount of Rs. 1,903,348 had been paid to the Department of Buildings for this procurement work on 16th December 2021 and it was stated that the value of the work completed was 80%. Remaining work had not been completed as at the date of audit on 08th April 2022.

(b) Preparing a new store room

- (I) Even though an amount of Rs. 156,353 had been paid to the Department of Buildings for the contract in the year under reviewed and no detailed bill issued to the said department was presented.
- (II) Even though a proper contract agreement should be prepared and signed for contracts exceeding Rs. 250,000 in terms with the paragraph 8.9.1(b) of the Government Procurement Guidelines no agreement had been signed for the said contract amounted Rs. 614,200.

3.3 Assets Management

Even though about one year has elapsed since the expiration of the lease period of 06 vehicles obtained by the Commission on lease basis in the year 2014 but the vehicles had not been acquired and entered in to accounts.

3.4 Losses and Damages

(a) Actions had not been taken in terms with the provisions of Financial Regulations even by 31st December 2021 with regarding the losses and abandonments of 11 vehicle accidents valued Rs. 274,612 occurred during the period from 2017 to 2019.

(b) The documents submitted to the audit quarry state that action has been taken to written off a loss of Rs. 8,965 occurred regarding a vehicle even though it was mentioned under losses and damages of the financial statement as losses to be recovered, written off or abandoned.

3.5 Management Weaknesses

(a) Even though at the Cabinet Committee on Economic Development held at the Prime Minister's office on 01st March 2016 it has been decided to take over the land situated in No. 36/69, Malalasekara Mawatha to the Commission to Investigate Allegations of Bribery or Corruption it had not been possible to establish legal ownership of the land even by 31st March 2021.

(b) Even though, after the completion of the judicial proceedings or dismissal of appeals the productions with regard to the cases should be removed from the balance of the production. But 5 production items were remained under the custody of the production

officer related to cases that many years have been passed since the court orders were delivered.

4. Human Resources Management

According to the information on civil staff there were 32 vacancies at the senior level, 212 vacancies at the tertiary level, 117 vacancies at the secondary level and 50 vacancies at the primary level in the Commission as at 31st December 2021. According to the information on investigation staff there were 15 vacancies.

M. Somathilake
Deputy Auditor General
for Auditor General

Fourth Chapter

04.Performance Indices (Based on the Action Plan)

4. Performance Index (based on the Action Plan)

Consecutive No.	Special Indices	Expected Outcome	Actual Outcome	Actual Outcome as a percentage of an Expected Outcome (%)		
				100% - 90%	75% - 89%	50% - 74%
1	No. of complaints received	3,500	2,335			✓
2	No. of successful bribery raids	40	33		✓	
3	No. of completed investigation files	3,000	2,464		✓	
4	No. of cases filed in courts	75	62		✓	
5	No. of cases competed at courts	75	69	✓		
6	No. of programmes conducted to create awareness	125	25	Progress less than 50%		
7	No. of staff trained	500	302			✓
8	No. of commission meetings held	12	11	✓		
9	No. of Audit Management Committee meetings held	04	02			✓
10	recurrent expenditure borne	673,240,000.00	510,893,791.05		✓	
11	Capital expenditure borne	35,000,000.00	21,849,162.65			✓

Note:

The expected progress could not be achieved in the year 2021, due to the prevailed COVID19 pandemic situation.

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 Sustainable Development Goals

Taking actions to reduce bribery and corruption significantly in each and every sector in accordance with No.16.5 of the statement of Sustainable Development Goals.

Goals	Targets	Achievement Indices	Percentage of Achievements up to now			
			0%-49%	50%-74%	75%-100%	
1. Taking actions to reduce bribery and corruption significantly in each & every layer of public sector	Increasing community contribution against bribery & corruption through raising awareness of general public on prevention of bribery & corruption . <ul style="list-style-type: none"> Conduct 125 awareness programmes annually. 	Conducted 25 public awareness programmes	✓			
	Further strengthening of CIABOC as a law enforcement body <ul style="list-style-type: none"> Capacity development of legal officers, investigation officers, prevention officers and other officers. Allocation of Rs.35,000,000 as capital expenditure to develop facilities of CIABOC 	<ul style="list-style-type: none"> Conducted two Introductory Training Programmes for 32 Legal Assistants & Prevention Officers Conducted Capacity Development Programmes for 70 Legal Officers , Legal Assistants & Investigation Officers Provided training opportunities for 200 other officers Expended Rs.21,849,162 as capital expenditure to develop facilities 	✓		✓	

Goals	Targets	Achievement Indices	Percentage of Achievements up to now			
			0%-49%	50%-74%	75%-99%	100%
2. Taking actions to reduce bribery and corruption significantly in each & every layer of public sector	<ul style="list-style-type: none"> Amending Bribery Act, Assets & Liabilities Act and Bribery Commission Act and creating a new consolidated Act by Combining the above Acts in the years 2021 & 2022 	Obtained the approval of the Cabinet of Ministers for the amendment of the Act				
				✓		

5.2. Achievements and Challenges of fulfilling Sustainable Development Goals concisely

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.

Achievements

- Recruitment of 18 Prevention Officers to organize and conduct prevention of corruption programmes.
- Recruitment of 18 Legal Assistants to facilitate the duties of Legal Officers.
- Commencement of activities to recruit 20 Assistant Directors- Legal.
- Commencement of amending activities of the Bribery Act which is older than 25 years, Assets & Liabilities Act and Bribery Commission Act.
- Capacity to make the duty period of Investigation Officers and Legal Officers more effective by introducing the method of forwarding the complaints which consisted

of sufficient information only for investigations to file cases after studying the daily complaints received.

- Capability to finalize the investigation activities of the files opened before 2015 due to the introduced new methodology implemented to expedite the investigation activities.

Challenges

- Insufficient public support to complain on corrupted officers and provide evidence when required.
- Absence of businessmen and investors to make complaints on large scale bribery or corruptions committed by persons in high ranking posts.
- Lack of interest in public officers to formulate a programme in public offices against bribery and corruption.
- Unavailability of special Investigation Officers skilled with specializations in various streams.
- Difficulty in finding documentary evidence required in proving corruption cases in the court.
- 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.
- Unavailability of sufficient office space for the staff of the Bribery Commission.

Sixth Chapter

6. Human Resources Profile

6.1 Cadre Management

6.2 Impact of the shortage or excess of human resources on performance of the institution

6.3 Human Resource Development

6. Human Resources Profile

6.1. Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/ Excess
Senior	70	36	34
Tertiary	232	35	197
Secondary	442	297	145
Primary	140	90	50

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

Unnecessary increase of duties will not take place when a sufficient no. of employees are appointed in service and through this they will be able serve effectively and productively with necessary followups. This will also cause in achieving a higher performance. Therefore, the following vacancies of this Commission are expected to be filled up in the following manner.

When approving new designations during the year 2015, the said designations were approved considering the necessity for 10 years upto 2025. Actions will be taken to fill all the vacancies subsequent to the construction of the new proposed building as at present the space facilities are at a minimum level.

- 16 Legal Assistant Officers were recruited during the year 2021.
- 18 applicants were recruited for the post of prevention officer on 01.03.2021.
- Interview documents to recruit 14 Assistant Directors (Legal) were forwarded to the Public Service Commission for approval. The security clearance reports of qualified applicants were called.
- Applicants were recruited for 02 posts of Deputy Director General and 02 posts of Assistant Director General .

6.3. Human Resource Development

Local Trainings

Serial No	Institute at which the training programme was conducted	Name of the training programme	Names and designations of the officers attended	Time period	Cost
1.	The Commission to Investigate Allegations of Bribery or Corruption	Introductory Training	32 Legal Assistants and Prevention Officers	From 05.03.2021 to 19.03.2021	
2.	Police Training College, Kaluthara	Introductory Training (residential)	32 Legal Assistants and Prevention Officers	From 22.03.2021 to 25.03.2021	
3.	Hector Kobbekaduwa Agrarian Research and Training Institute	Training on translation	Ms. P.W. Rajakaruna - Translator	From 22.03.2021 to 26.03.2021	Ministry of Public Administration
4.	Miloda Academy of Financial Studies	Presentation Techniques & Public Speaking Skills	18 Prevention Officers	From 10.06.2021 to 11.10.2021	Rs.180,000.00
5.	The Commission to Investigate Allegations of Bribery or Corruption	Training workshop on Productivity	21 Office Work Assistants	On 20.12.2021 From 9:00 a.m. to 12:00 p.m.	Rs.24,604.00
6.	The Commission to Investigate Allegations of Bribery or Corruption	Training workshop on Productivity	22 Office Work Assistants	On 20.12.2021 From 1:00 p.m. to 4:00 p.m.	
7.	The Commission to Investigate Allegations of Bribery or Corruption	Training workshop on Productivity	21 Drivers	On 22.12.2021 From 9:00 a.m. to 12:00 p.m.	Rs.25,128.00
8.	The Commission to Investigate Allegations of Bribery or Corruption	Training workshop on Productivity	21 Drivers	On 22.12.2021 From 1:00 p.m. to 4:00 p.m.	

Serial No	Institute at which the training programme was conducted	Name of the training programme	Names and designations of the officers attended	Time period	Cost
9.	The Commission to Investigate Allegations of Bribery or Corruption	Training workshop on Productivity	Legal Officers, Legal Assistants, & 70 Investigation Officers	23.12.2021	
10.	The Commission to Investigate Allegations of Bribery or Corruption	Training workshop on Productivity	Translators, Development Officers, Management Services Officers, ICT Officers, & 20 Typists	On 27.12.2021 From 9:00 a.m. to 12:00 p.m.	Rs.51,096.00
11.	The Commission to Investigate Allegations of Bribery or Corruption	Training workshop on Productivity	Translators, Development Officers, Management Services Officers, ICT Officers, & 18 Typists	On 27.12.2021 From 1:00 p.m. to 4:00 p.m.	
12.	The Commission to Investigate Allegations of Bribery or Corruption	Training workshop on Productivity	Translators, Development Officers, Management Services Officers, ICT Officers, & 25 Typists	On 28.12.2021 From 9:00 a.m. to 12:00 p.m.	
13.	The Commission to Investigate Allegations of Bribery or Corruption	Training workshop on Productivity	Translators, Development Officers, Management Services Officers, ICT Officers, & 23 Typists	On 28.12.2021 From 1:00 p.m. to 4:00 p.m.	

Foreign Trainings

Consecutive No.	Training workshop / country in which the seminar was conducted	Training workshop/ Name of the seminar	Designation of the officers participated	Time period	Overall Investment
01.	Maldives	Promoting International Cooperation to Counter Corruption and Anti Money Laundering in the Indian Ocean Region	Mrs.D.I.Rajakaksha A/D/G Mrs.S.M.A.A.P.K. Samandaperuma A/D (Legal) Mr.P.G.R.Sumendra ASP Mr.M.A.R.Ranasingha Chief Inspector of Police	From 19/10/2021 to 21/10/2021	US\$480
02.	Vienna	First Globe Network Meeting (UNODC) Global Operational Network of Anti-Corruption Law Enforcement Authorities	Commissioner III Director General	From 15/11/2021 to 17/11/2021	Rs.189,500 US\$3,930 £ 150
03.	Egypt	Ninth Session of the Conference of the States Parties to the United Nations Convention Against Corruption	Commissioner III Director General Mrs.M.R.Y.K.Udawela Deputy Director General Ms.W.M.T.D.Bandara A/D (Legal)	From 13/12/2021 to 17/12/2021	Rs.600,000 US\$10,990

How do the training programmes contribute towards the performance of the institution, briefly explain

Knowledge, skills and attitude will be developed through training and along with that job motivation and performance will be uplifted. Accordingly, actions will be taken to direct employees to various training programmes

Seventh Chapter

07 .Compliance Report

7. Compliance Report

No.	Applicable Requirement	States of compliance Comply/ Non-comply	If non-comply reason in brief	Accurate actions proposed to avoid noncompliance in future
1	Following financial statements/ accounts have been submitted on the 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)	-	Such Accounts are not available	
1.4	Stores Advance Account	-	Do	
1.5	Special Advance Account (Raid Advances)	Comply		
1.6	Other	-		
2	Maintenance of Books and Registers (F.R.445)			
2.1	Fixed assets register has been updated and maintain in terms of Public Administration Circular 267/2018	Comply		
2.2	Personal emoluments register/ personal emoluments cards have been updated and maintained	Comply		
2.3	Register of Audit queries has been updated and maintained	Comply		
2.4	Register of Internal Audit reports has been updated and maintained	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 updated and maintained	Comply	-	
2.7	Inventory register has been updated and maintained	Comply		
2.8	Stocks Register has been updated and maintained	Comply		
2.9	Register of Damages & Losses has been updated and maintained	Comply		

No.	Applicable Requirement	States of compliance Comply/ Non-comply	If non-comply reason in brief	Accurate actions proposed to avoid noncompliance in future
2.10	Register of liabilities has been updated and maintained	Comply		
2.11	Register of Counterfoil Books (GA-N20) has been updated and maintained	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		
3.3	The authority has been delegated in such a manner so as to pass each transaction through two or more officers	Comply		
3.4	Acted under the control of the Accountants in terms of the State Accounts Circular No:171/2004 dated 11.05.2014 when 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		

No.	Applicable Requirement	States of compliance Comply/ Non-comply	If non-comply reason in brief	Accurate actions proposed to avoid noncompliance in future
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	Non-comply	Certain divisions had only replied	
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 have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Comply		
7.	Audit and Management Committee			
7.1	Minimum of 04 Audit and Management Committees have been held during the year as per DMA Circular 1-2019	Non-comply	As per the letter No: NDMA/AMC/M/2020/5-4 sent by the Department of Management Audit due to COVID-19 global pandemic, the requirement of holding 4 committee meetings was exempted. Thus, 02 committee meetings only were held for the year 2021.	

No.	Applicable Requirement	States of compliance Comply/ Non-comply	If non-comply reason in brief	Accurate actions proposed to avoid noncompliance in future
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	Implementation of the provisions of the above circular in accordance with the Paragraph 13 of the said circular. A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Comply		
8.3	The boards of survey were conducted and the relevant reports submitted to the Auditor General on the due date in terms of Public Finance Circular No.05/2016	Comply		
8.4	The excesses, deficits and other recommendations that were disclosed through the annual board of survey 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	Management of Vehicles			
9.1	The daily running charts and monthly summaries of the vehicles in the pool had been prepared and submitted to the Auditor General on the due date	Actions have been taken to forward to the Auditor General		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning		All vehicles are in running condition	
9.3	The vehicle log books had been maintained and updated	Updated & maintained		

No.	Applicable Requirement	States of compliance Comply/ Non-comply	If non-comply reason in brief	Accurate 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	An investigation has been conducted with respect to each & every accident		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No.30/2016 of 29.12.2016		Unable to perform due to COVID-19 pandemic	
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Actions have been taken to transfer		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit on the due date	Comply		
10.2	The dormant accounts that had existed in the year under review or since previous years have been settled	-	No such accounts	
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been revealed through reconciliation statements and for which adjustments had to be made, and those balances had been settled within one month	Comply		
11	Utilization of Provisions			
11.1	The provisions provided had been spent without exceeding the limit	Comply		
11.2	Entering into liabilities not exceeding the provisions that remained at the end of the year, after utilizing the provision provided as per the FR 94(1)	Comply		

No.	Applicable Requirement	States of compliance Comply/ Non-comply	If non-comply reason in brief	Accurate actions proposed to avoid noncompliance in future
12	Public Officers' Advance Account			
12.1	Complied with the limits	Comply		
12.2	Time analysis had been carried out on the loans in arrears	Comply		
12.3	The loan balances in arrears overdue for a year had been settled	Comply		
13	General Deposit Account			
13.1	Actions had been taken as per F.R.57 with respect 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 had been settled within one month from the completion of the task	Comply		
14.3	The ad-hoc sub imprests had been issued without 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 collected revenue had been made in terms of the regulations	-	No such accounts	
15.2	The collected revenue had been directly credited to the revenue account without crediting to the deposit account.	-	Do	
15.3	Report of revenue arrears had been forwarded to the Auditor General in terms of FR 176	Do		

No.	Applicable Requirement	States of compliance Comply/ Non-comply	If non-comply reason in brief	Accurate actions proposed to avoid noncompliance in future
16	Human Resources Management			
16.1	The staff had been maintained within the approved cadre	The staff had been maintained within the approved cadre		
16.2	All members of the staff have been given written duty lists	All the members were given written duty lists		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017		
17	Providing information to the public			
17.1	An information officer has been appointed and a proper register of information is updated and maintained in terms of Right to Information Act and Regulations	Comply		
17.2	Information about the institution has been provided through the official website and the public has been facilitated to express their appreciations/suggestions regarding the institution through the said website or alternative ways	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	Citizens'/Clients' Charter has been formulated and implemented in terms of the Public Administration & Management Circular number 05/2008 and 05/2018(1)	Comply		

No.	Applicable Requirement	States of compliance Comply/ Non-comply	If non-comply reason in brief	Accurate actions proposed to avoid noncompliance in future
18.2	A methodology has been developed by the institution to monitor and assess the formulation and the implementation activities of the Citizens'/ Clients' Charter as per paragraph 2.3 of the circular	Comply		
19	Preparation of the Human Resources Plan			
19.1	A Human Resources Plan has been prepared based on the format in Annexure 02 of the Public Administration Circular No.02/2018 dated 24.01.2018	Comply		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resources Plan	Comply		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid circular	Comply		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resources development plan, developing a capacity building programmes and implementing skills development programmes as per paragraph No.6.5 of the aforesaid circular	Comply		
20	Responses to Audit Paragraphs			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Comply		

END