ANNUAL PERFORMANCE REPORT

2024

Commission to investigate Allegations of Bribery or Corruption

Expenditure Head 010

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1. Institutional Profile

1.1. Introduction

The Commission to Investigate Allegations of Bribery or Corruption has been established in accordance with the provisions of the Anti-Corruption Act, No. 9 of 2023, and Section 3(2) of the Act stipulates that the Commission shall be a body corporate with perpetual succession. Furthermore, Section 3(4) of the Act stipulates that the Commission shall exercise and perform its powers and functions independently without being subject to any direction or other interference proceeding from any other person except a court or tribunal entitled under law to direct or supervise the Commission in the exercise or performance of such powers or functions.

1.2. Vision and Mission of the Institution

Vision

Fostering integrity and upholding justice for a corruption-free nation.

Mission

To eradicate corruption through robust law enforcement, prevention mechanisms, and transparent governance, thereby facilitating a strong economy, enhancing the quality of life for all Sri Lankans, and safeguarding the nation’s resources.

1.3. Functions of the Commission

1. Conducting fair investigations into complaints received regarding offences under the Anti-Corruption Act, No. 9 of 2023, filing cases in appropriate courts for complaints where sufficient evidence is uncovered and prosecuting those cases in court.
2. Functioning as the Central Authority for asset and liability declarations.
3. Implementing international conventions, agreements and commitments undertaken by Sri Lanka for the prevention of corruption.
4. Raising public awareness regarding corrupt practices.
5. Implementing and regulating anti-corruption policies.
6. Inspecting the laws, practices and procedures of state institutions to uncover corrupt practices.

7. Providing guidance and directives to public or private institutions to eliminate corruption.
8. Submitting recommendations to the government for legal reforms to minimize corruption.
9. Matters related to the appointments, promotions, disciplinary control, and dismissal of officers and employees of the Commission.

1.4. Composition of the Commission

In terms of Section 4(1) of the Anti-Corruption Act, No. 9 of 2023, the President, on the recommendation of the Constitutional Council, appoints three members to the Commission, one of whom shall have expertise, reached eminence and have at least twenty years of experience in law. The other two members shall have expertise, reached eminence, and have at least twenty years of experience in one or more of the following fields:

I. Investigation of Crime and Law Enforcement
II. Forensic Auditing
III. Forensic Accounting
IV. Engineering
V. International Relations and Diplomatic Services
VI. Management of Public Affairs
VII. Public Administration,

Accordingly, the three Commission Members,

- Justice Neil Iddawela - Chairman

(Former Judge of the Court of Appeal and former Deputy Secretary-General of Parliament)

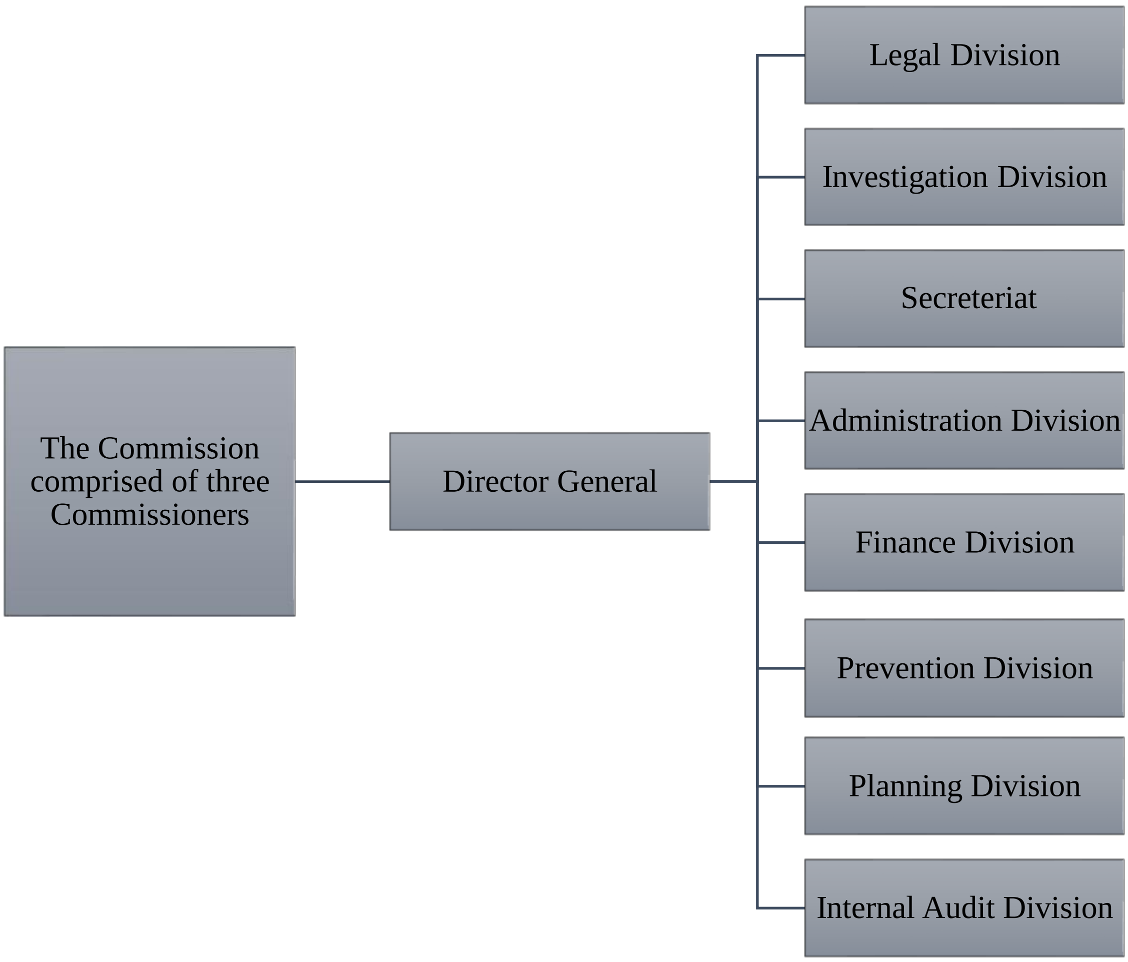
- Mr. Bernard Rajapakse **-**Attorney-at-Law - Member
  (Former Senior General Manager of the People's Bank)
- Mr. Chethiya Goonesekera **-** President's Counsel - Member
  (Additional Solicitor General)

commenced duties on 01st January 2024.

1.5. The Commission to Investigate Allegations of Bribery or Corruption prior to 01st January 2024

The Commission to Investigate Allegations of Bribery or Corruption was established by Act No. 19 of 1994, following the abolition of the Bribery Commissioner's Department, established under the Bribery Act, No. 11 of 1954, and it came into operation on 15th December 1994. Under the Anti-Corruption Act, No. 9 of 2023, the Commission has been further empowered to combat bribery and corruption, and it continues its functions under the new Commission Members from 1st January 2024.

1.6. Organizational Structure



CHAPTER TWO

2. Progress and the Future Outlook

2.1. Progress of the Institution

2.2. Challenges

2.3. Future Goals

2. Progress and the Future Outlook

2.1. Progress of the Institution

2.1.1. Complaints received

2.1.1.1. Details of the complaints received in 2024

Outstanding complaints at the beginning of the year	389
Number of complaints received during the year	4,267
Number of duplicated complaints filed in the relevant files	(543)
Total number of complaints	4,113
Number of complaints submitted to the Complaints Review Committee	(3,873)
Complaints remaining at the end of the year	240

2.1.1.2. Directives given for complaints submitted to the Complaints Review Committee

Number of complaints directed to investigate - 1,105

Complaints directed to investigate			Total
Bribery complaints	Corruption complaints	Complaints on unlawfully obtained assets	
439	566	100	1,105

Number of complaints directed not to proceed - 1,175

Description	No. of complaints
Number of complaints directed not to proceed due to the insufficiency of the information or being irrelevant to the Bribery Act.	1,175
Total	**1,175**

Number of complaints referred to other institutions - 803

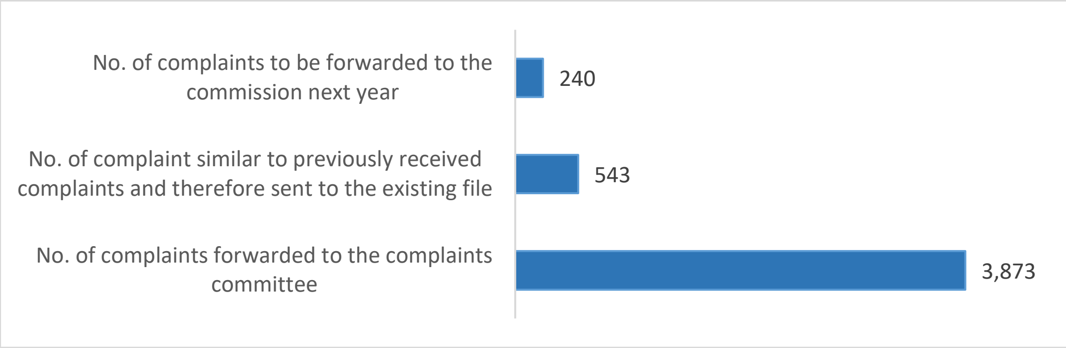
Description	No. of complaints
Number of complaints referred to other institutions for further action, as they were irrelevant to the Commission Act.	803
Total	**803**

Number of complaints directed to call for reports from other institutions and the Legal Division - 790

Description	No. of complaints
Number of complaints for which reports were called from other institutions (Ministries/Departments)	780
Number of complaints for which the report of the Legal Division was called to determine the possibility of initiating investigations	10
Total	**790**

Number of complaints received for raids - 116

2.1.1.3. Graphical presentation of the complaints received up to 31.12.2024



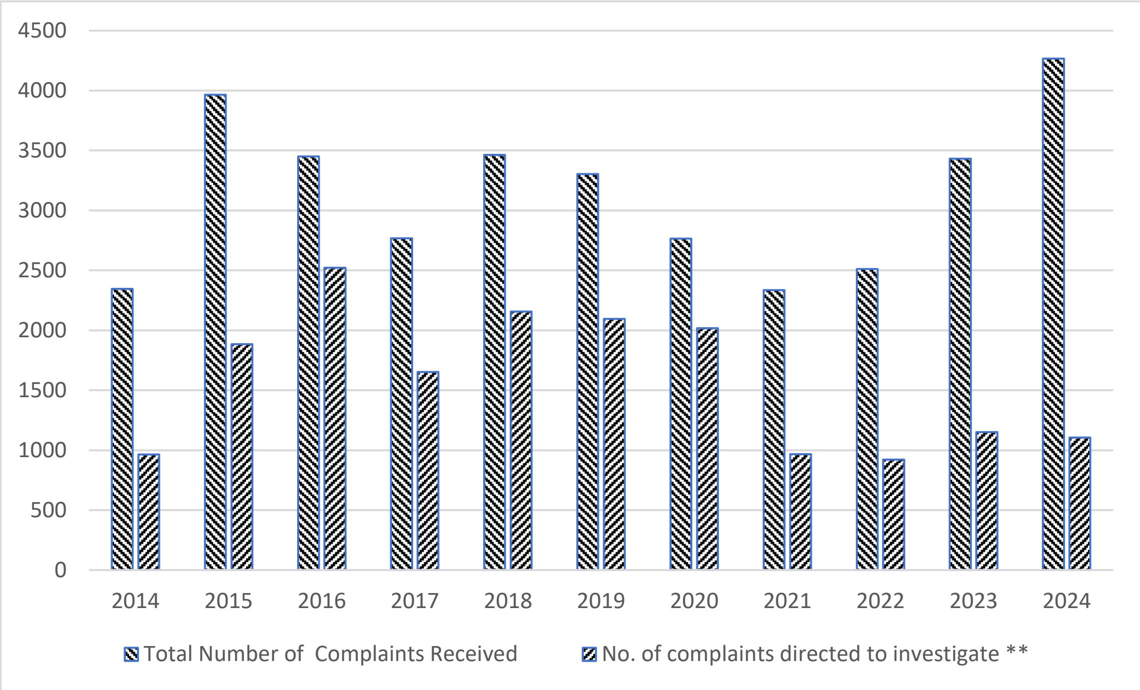
Composition of the directives given for complaints submitted to the Complaints Review Committee

2.1.1.4. Complaints received from 2014 to 31.12.2024

Year	No. of complaints received	No. of complaints directed to investigate **
2014	2,345	863
2015	3,964	1,823
2016	3,450	2,435
2017	2,768	1,573
2018	3,465	2,086
2019	3,305	2,020
2020	2,764	1,909
2021	2,335	892
2022	2,512	921
2023	3,431	1,152
2024	4,267	1,105

** Excluding the complaints received for raids

2.1.1.5. Graphical presentation of the number of complaints received and the number of complaints directed to investigate from 2014 to 2024



2.1.2. Investigations and Raids

Investigations related to offences under the Anti-Corruption Act, No. 9 of 2023, are handled by the Investigation Division of the Commission. The Commission, in terms of section 42 of the Act, may commence a preliminary inquiry,

- upon receipt of any information
- upon receipt of a complaint
- *ex mero motu* by the Commission or
- based on any other material received by the Commission.

If the Commission is satisfied that an offence referred to in Section 41 has been committed, the Commission may decide to conduct an investigation. However, if the Commission is satisfied that reasonable grounds exist to believe that an offence under Section 41 has been committed, the Commission may authorize an investigation without a preliminary inquiry.

2.1.2.1. Investigations

Of the complaints the Commission directed for investigation in 2024, the Investigation Division initiated investigations into 1,105 complaints, and together with the files of previous years, the Investigation Division has been conducting investigations into a total of 2,361 files.

Number of Files completed by each Investigation Unit in 2024

Serial No.	Division	No. of files
1	Corruption Investigation I	397
2	Corruption Investigation II	445
3	Corruption Investigation III	379
4	Corruption Investigation IV	397
5	Asset Investigation Unit	378
6	Open Inquiry Unit	583
7	Raid I	53
8	Raid II	51
9	Raid III	47
10	Raid IV	61
11	Confidential and Intelligence Investigation Unit	113
12	Money Laundering Investigation Unit	29
Total		**2,933**

Number of files submitted to the Legal Division in 2024

Decision	No. of files
No. of files suggested to institute legal action	187
No. of files suggested to conduct further investigation (for comparison/ legal advice/combined/ fully confidential)	1,106
No. of files suggested to record statements	80
No. of files suggested to close	1,560
Total	2,933

2.1.2.2. Raids and arrests

Where sufficient information is available for accepting or offering a bribe, and if the complainant is willing to cooperate, Investigation Officers conduct raids and arrest suspects red-handed. In 2024, 116 raids were carried out, and 53 were successful, resulting in the arrest of 86 suspects.

2.1.2.3. Significant raids carried out during the year

In terms of the powers conferred by the Anti-Corruption Act, the first raid in the Private Sector was conducted in January 2024, and the Human Resource Manager of a private hotel in Dambulla was arrested by the Commission’s Investigation Officers while attempting to take a sexual bribe from a female employee. Furthermore, the private secretary of a state minister was arrested in August 2024 while accepting a bribe of 1.5 million rupees at the minister’s office in Batticaloa. Additionally, members of a political party and several others were arrested while accepting a rupee 30 million bribe in exchange for offering an individual the opportunity to contest for the Presidential Election 2024 from the party. Along with these significant raids, the Commission conducted 53 successful raids and arrested 86 suspects.

2.1.2.4. Raids and arrests from 2020 to 2024

Year	No. of successful raids	No. arrested in raids
2020	38	45
2021	33	36
2022	32	36
2023	43	57
2024	53	86

2.1.3. Legal matters

After the investigations are complete, the task of filing cases for files that reveal material for prosecution is handled by the Legal Division of the Commission. Accordingly, the Division filed 114 cases during this period, and the number of cases it concluded was 69.

2.1.3.1. Prosecutions

Number of cases filed in 2024

Offence	Court		Total
	Magistrate's Court	High Court	
Bribery	04	66	70
Corruption	--	10	10
Non-declaration of assets/ unlawful acquisition of assets	--	03	03
Grand total	04	79	83

Number accused in the year 2024 - 114

	Institution	Designation	The court in which the case was filed		
			Magistrate's Court	High Court	**Total**
1	Colombo Municipal Council	Office Employee Assistant /Road Labourer	1	--	1
2	----	Civil Persons	--	17	17
3	Sri Lanka Police	Chief Inspector of Police		1	19
		Sub-Inspector of Police	--	6	
		Police Sergeant	--	6	
		Police Constable	--	6	
4	Land Registry – Attanagalla	Security Officer	1	--	1
5	Sri Lanka Railways	Railways Staff Assistant	1	1	3
		Pointsman	--	1	
		Supervising Manager	--		

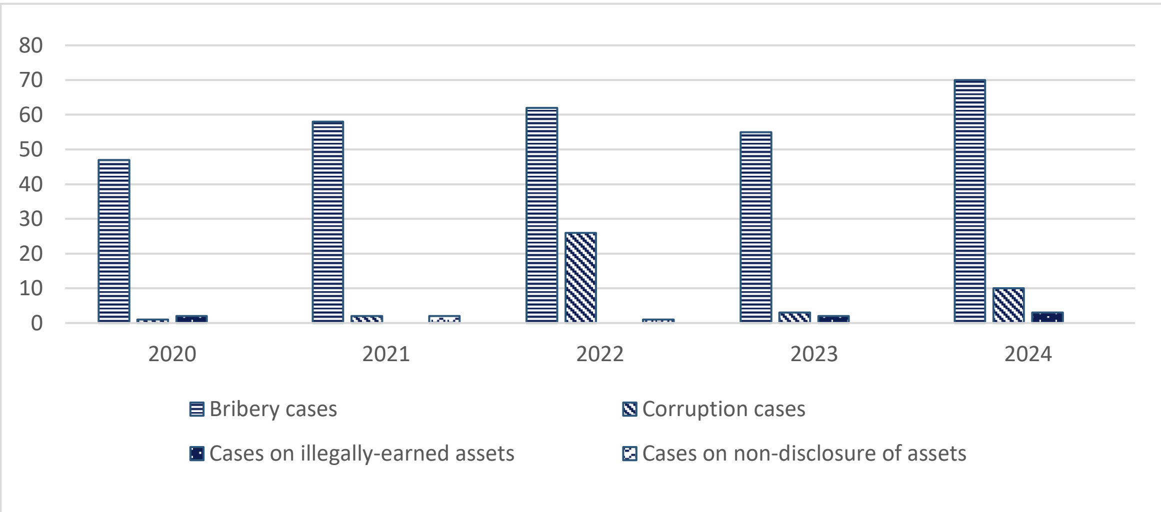
6	Department of Measurement Units, Standards and Services-Hambantota	Measurement Standard Services Assistant	1	--	1
7	Range Forest Office - Nedunkerny, Kataragama, Wilpanagoda	Beat Forest Officer	--	3	3
8	Central Bank of Sri Lanka	Officers of CBSL, including the former Governor	--	5	5
9	Sri Lanka Handcrafts Board	Chairman	--	1	
		Managing Director		1	2
10	Ministry of Civil Aviation	Former Minister of Civil Aviation	--	1	
		Minister's Private Secretary	--	1	2
11	Pradeshiya Sabha -Matara	Former Member of Pradeshiya Sabha	--	1	1
12	WP/GM Sri Bodhi Vidyalaya, Gampha	Principal	--	3	3
	WP/ Sri Sumangala Maha Vidyalaya, Panadura				
	Kotikawatta Rajasinghe National School				
13	District Secretariat – Nuwara Eliya	Technical Officer	--	2	3
	District Secretariat – Ratnapura	Measurement Services Inspector	--	1	
14	National Transport Commission	Chairman	--	1	1
15	Agrarian Services Center - Alawatugoda	Agricultural Research and Production Assistant	--	2	2
16	Magistrate’s Court – Negombo	Financial Assistant	--	1	1
17	Department of Forest Conservation	Forest Field Assistant	--	1	1
18	Agrarian Organization, Sonuttara	Chairman	--	1	1
19	Supplies and Services Section of Parliament	Receiving Officer	--	1	1
20	Divisional Secretariat – Hanguranketha	Development Coordinating Officer	--	1	1
	Divisional Secretariat – Alayadivembu	Assistant Director (Planning)	--	1	1
	Divisional Secretariat – Poonakary	Economic Development Officer	--	1	1
		Land Officer	--	1	2

	Divisional Secretariat – Pottuvil	Field Inspector	--	1	
21	District Court -Gampaha	Court Clerk	--	1	1
22	Wanathamulla	Grama Niladhari	--	4	4
	Talaimannar – South				
	Borella				
	Ariyagama				
23	Department of Motor Traffic	Development Officer	--	1	6
		Inspector – Programme Production	--	1	
		Commissioner General of Lands (Then)	--	1	
		Investigation Officers	--	2	
		Management Assistant	--	1	
24	Mahaweli Authority of Sri Lanka	Land Officer - Zone H	--	1	3
		Unit Manager	--	1	
		Director- Mahaweli Security Corps	--	1	
25	Fire Brigade – Anuradhapura Municipal Council	Officer-in-charge	--	1	1
26	Central Bank of Sri Lanka	Officers of CBSL, including the former Governor (Refiled for a case that discharged the accused)	--	5	5
27	Department of Biomedical Engineering	Director -Biomedical Engineering	--	1	1
28	Ministry of Health	Public Health Inspector	--	1	1
29	Road Passenger Transport Authority – Uva Province	Actg. Transport Manager	--	1	1
30	SLTB	Regional Transport Manager	--	2	2
31	Central Cultural Fund	Project Manager	--	1	1
32	Ministry of Justice	Registrar – District/Magistrate's Court, Theldeniya	--	1	1
33	Department of Prisons	Former Superintendent of Prisons	--	1	1
34	National Water Resources and Drainage Board	Labourer	--	1	1
35	Department of Archaeology	Director General of Archaeology	--	1	4
		Chief Accountant	--	1	
		Accountant	--	1	
		Regional Assistant Director	--	1	
36	Municipal Council - Kandy	Municipal Council Member	--	2	2

37	Private entity	Security Officer	--	1	1
38	Sirimavo Bandaranayake Children's Hospital	Public Health Inspector	--	1	1
39	Urban Development Authority	Planning Officer	--	1	1
40	Quazi Court – Colombo North	Quazi Judge	--	1	1
41	Road Passengers Transport Authority	Office Employee Assistant	--	1	1
42	Ministry of Justice	Writ Executor	--	1	1
Total			4	110	114

Details of the cases filed from 2020 to 2024

Year	Bribery cases	Corruption cases	Cases of unlawful acquisition of assets	Cases of non-declaration of assets	Total
2020	47	1	2	--	50
2021	58	2	--	2	62
2022	62	26	--	1	89
2023	55	3	2	--	60
2024	70	10	3	--	83



2.1.3.2. Cases concluded

Details of the cases concluded in the year 2024

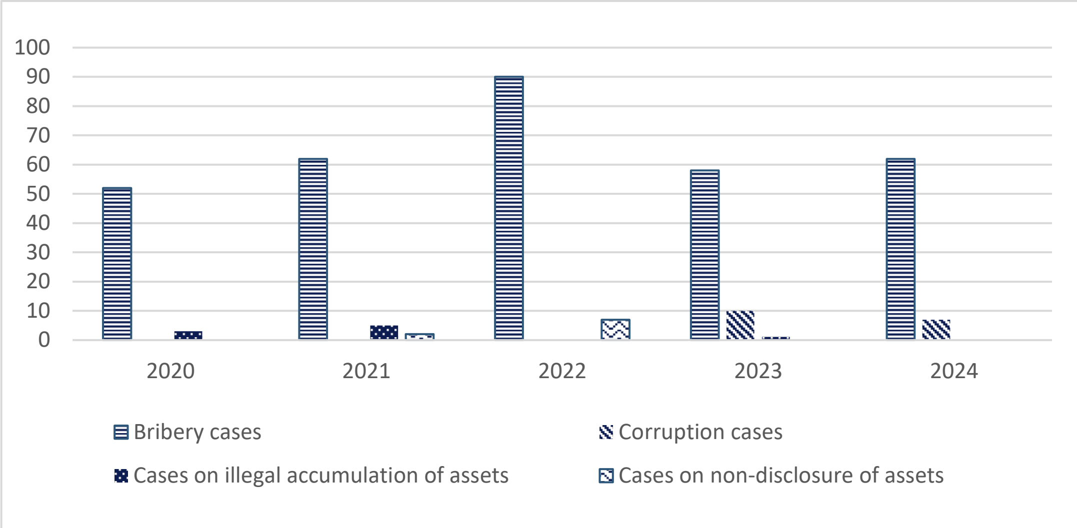
Nature of the offence	Magistrate's Court						High Court						Grand Total
	Convictions	Acquittals	Discharges	Withdrawals	Other	Total	Convictions	Acquittals	Discharges	Withdrawals	Other	Total	
Bribery	4	7	--	--	--	11	21	17	8	1	4	51	62
Corruption	--	--	--	--	2	2	1	--	3	1	--	5	7
Unlawful acquisition of assets/non-declaration of assets	--	--	--	--	--	--	--	--	--	--	--	--	--
Total	4	7	--	--	2	13	22	17	11	2	4	56	69

The revenue the government received from prosecutions in 2024

Fines of Magistrate's Courts	Rs. 39,500.00
Penalties of Magistrate's Courts	Rs. --
Compensations of Magistrate's Courts	Rs. 50,000.00
Penalties of the High Courts	Rs. 899,500.00
Penalties of the High Courts	Rs. 500,230,500.00
Compensations of the High Courts	Rs. --
Amount confiscated	Rs. 290,000.00

Details of the cases concluded from 2020 to 2024

Year	Bribery cases	Corruption cases	Cases of unlawful acquisition of assets	Cases of non-declaration of assets	Total
2020	52		3	--	55
2021	62		5	2	69
2022	90		--	7	97
2023	58	10	1	--	69
2024	62	7	--	--	69



Details of the persons convicted in 2024

Serial No.	Institution	Designation of the convict	No. convicted	No. of cases in concern
01.	Department of Provincial Revenue – Sabaragamuwa	Senior Assessor	01	01
02.	Road Passenger Transport Authority	Transport Manager	01	01
03.		Civil persons	10	09
04.	Ceylon Electricity Board	Office Employee Assistant	01	01
05.	Sri Lanka Police	Police Sergeant	04	06
		Police Constable	02	
06.	Land Registry -Attanagalla	Security Officer	01	01
07.	Nawagampura division	Grama Niladhari	01	03
	Grama Niladhari division- Dayagama		01	
	Grama Niladhari division - Pallegama		01	
08.	Ministry of Disaster Management	Former Minister of Disaster Management	01	01
09.	Sri Lanka Railways	Supervisory Manager	01	02
		Pointsman	01	
10.	Sri Lanka Customs	Assistant Superintendent of Customs	01	01
		Superintendent of Customs	03	
Total			**30**	**26**

Significant convictions of the year

Of the 26 convictions in 2024, the judgment against three Superintendents and an Assistant Superintendent of Sri Lanka Customs could be identified as the most significant judgment of the year. A fine of one hundred twenty-five million rupees was imposed here on each convict, and the four convicts had to pay a sum of five hundred million rupees as fines. Further, each convict was ordered to serve a Thirty five-year prison term. This was a significant judgment of recent times. Furthermore, imposing a two-year prison sentence suspended for ten years to a former Minister of Disaster Management who was found guilty of keeping a luxury jeep of the Ministry for his personal use and spending over rupees one million for its maintenance, was another significant judgment during the year.

Number of cases filed, number of cases concluded and number of persons convicted from 2015 to 2024

Year	Cases filed			Cases concluded			No. of persons convicted
	High Court	Magistrate's Court	Total	High Court	Magistrate's Court	Total	
2015	76	32	108	41	11	52	15
2016	43	44	87	26	08	34	15
2017	41	32	73	68	20	88	57
2018	36	16	52	84	26	110	64
2019	37	09	46	75	19	94	54
2020	42	08	50	46	09	55	28
2021	57	05	62	43	26	69	09
2022	77	12	89	64	32	96	22
2023	56	04	60	60	09	69	19
2024	79	04	83	56	13	69	30

2.1.3.3. Pending cases

As of 31st December 2024, there were 259 pending cases. They were as follows:

Number of cases pending in Magistrate's Courts	-	26
Number of cases pending in High Courts	-	231
Number of cases pending before High Court Trial-at-Bar	-	02

2.1.4. Prevention

The Commission has taken action to conduct Corruption Prevention Programmes island-wide, targeting the public sector, private sector, education sector and the general public to raise awareness of the consequences of bribery and corruption and methods of combating and preventing bribery and corruption.

2.1.4.1. Summary of the Prevention Programmes conducted in 2024

Target institution	Number
For officers of government/ provincial government institutions	72
For officers of semi-government institutions	45
For officers of private-sector institutions	11
For other parties/individuals	2
Programmes conducted through mass media	9
Total number of programmes	**139**

2.1.4.2. Corruption Prevention Programmes conducted with the funds allocated by the United Nations Development Programme (UNDP)

Under the JURE project (Justice Reform Programme), funded by the United Nations Development Programme (UNDP), approximately 400 top-level government officials and 1000 Integrity Officers were trained across all nine provinces. Additionally, awareness programmes were conducted for officers of government and semi-government institutions with a higher corruption risk. Accordingly, in addition to the programmes conducted in 2023, action was taken to implement the following programmes in 2024.

Serial No.	Date	Programme	Venue
1	20.01.2024	Awareness raising/training programmes & on-the-job training opportunities for government officers - RMV/IRD	Shanaya Motel-Matara
2	23.01.2024	Training programs for integrity officers	Hotel Grand Guardian – Kuruwita
3	24.01.2024	Experience sharing session & dialogues to exchange best practices in institutions	Taj Samudra – Colombo
4	09.02.2024 – 11.02.2024	Train 400 officers, one officer from each institution, under the three–day residential training programme to train trainers in all government institutions	Centauria Lake – Elpitiya – Rathnapura
5	13.03.2024	Awareness raising/training programmes & on-the-job training opportunities for Community Police Officers	Green Grass Hotel & Restaurant - Jaffna

6	14.03.2024	Awareness raising/training programmes & on-the-job training opportunities for Community Police Officers- 02 programmes	Moju Banquest Hall – Vavuniya
7	3-Apr-2024	Awareness raising/training programmes & on-the-job training opportunities for Community Police Officers	Araliya Red-Nuwara Eliya
8	4-Apr-2024	Awareness raising/training programmes & on-the-job training opportunities for Community Police Officers	Oakray Restaurant-Kandy
9	5-Apr-2024	Awareness raising/training programmes & on-the-job training opportunities for Community Police Officers	Hotel Swiss Dale-Matale
10	29-Apr-2024	Awareness raising/training programmes & on-the-job training opportunities for Public Officers	SLIDA-Colombo
11	11-May-2024	Training programmes for Integrity Officers	Badulla Heritage-Uva Province
12	10/11/12-May-2024	Train 400 officers, one officer from each institution, under the three–day residential training programme to train trainers in all government institutions	Araliya Grand Hills-Uva Province
13	12-May-2024	Quarterly sessions with civil society to share experiences & best practices on fighting and preventing corruption - Railway Station	Nuwara Eliya
14	18-May-2024	Conduct training programmes for Integrity Officers	Citrus-Southern Province
15	17/18/19-May-2024	Train 400 officers, one officer from each institution, under the three–day residential training programme to train trainers in all government institutions.	Citrus-Southern Province
16	11-Jun-2024	Awareness Raising Programmes on integrity, anti-corruption & values for the education sector - Integrity programmes for schools	Jade Green Hambanthota
17	12-Jun-2024	Awareness Raising Programmes on integrity, anti-corruption & values for the education sector - Integrity programmes for schools	Kanvel-Monaragala
18	13-Jun-2024	Awareness raising/training programmes & on-the-job training opportunities for Community Police Officers	Rajarata Hotels Property Management

19	14-Jun-2024	Awareness raising/training programmes & on-the-job training opportunities for Community Police Officers	Chilaw far Inn-Chilaw
20	15-Jun-24	Awareness raising/training programmes & on-the-job training opportunities for members of statutory boards	Taj Samudra
21	19-Jun-2024	Awareness raising/training programmes & on-the-job training opportunities for Community Police Officers	Garden Beach-Kalutara
22	20-Jun-2024	Awareness raising programme on integrity, anti-corruption & values for the education sector- Prevention programme for Educational Officers & School Prefects	Green Grass Hotel & Restaurant-Jaffna
23	20-Jun-2024	Training programmes for Integrity Officers	Ramada-Colombo
24	24-Jun-2024	Awareness raising/training programmes & on-the-job training opportunities for Public Officers	SLIDA
25	25-Jun-2024	Awareness raising/training programmes & on-the-job training opportunities for Community Police Officers	Polhena Grand Resort-Matara
26	26-Jun-2024	Awareness raising/training programmes & on-the-job training opportunities for Community Police Officers	Jade Green Hambanthota
27	27-Jun-2024	Awareness raising/training programmes & on-the-job training opportunities for Community Police Officers	Kethumathee Hotel & Banquet
28	29-Jun-2024	Awareness raising/training programmes & on-the-job training opportunities for Public Officers	Asliya Jaoda-Kurunegala
29	28-29-30/June/2024	Train 400 officers, one officer from each institution, under the three–day residential training programme to train trainers in all government institutions.	Colombo
30	Anti-corruption and integrity to be introduced/ revised as a module in training programmes for public officers		

2.1.5. Declaration of assets and liabilities

Making a notable change to the assets and liabilities declaration process in Sri Lanka, the Anti-Corruption Act, No. 9 of 2023, assigns the task of receiving and verifying the Declarations of Assets and Liabilities to the Commission to Investigate Allegations of Bribery or Corruption. This task must be carried out through a centralized electronic system controlled by the Commission. The Act has also significantly broadened the categories of persons required to declare their assets and liabilities, and outlines 31 such categories under Section 80(1).

In terms of Section 88(1) of the Act, the general public should be granted access to Assets and Liabilities Declarations. The Commission issued Circular No. 01/2024 dated 01.03.2024, instructing the handover of the Declarations in 2024, as usual, to the Head of Institution until the centralized electronic system comes into operation (the Commission will receive the Declarations only from the President, Prime Minister, and Ministers). Accordingly, the Commission published redacted versions of Assets and Liabilities Declarations (in compliance with Section 88(1) of the Act) of over 300 officials at the top of the state protocol list in the table of precedence of the Republic of Sri Lanka on the Commission's official website. Furthermore, the Assets and Liabilities Declarations of the candidates for the Presidential Election 2024 were also published on the website.

Details of the persons whose Declaration of Assets and Liabilities was published on the Commission website in 2024

Serial No.	Class	No. required to declare	No. declared	No. failed to declare
1	The President	1	1	0
2	The Prime Minister, Speaker, Chief Justice	3	3	0
3	Opposition Leader, Cabinet Ministers, Field Marshal, Central Bank Governor	19	18	1
4	Governors of provinces	9	5	4
5	State Ministers	36	30	6
6	Deputy Speaker, Deputy Chairperson of Committees, Chief Government Whip	3	3	0
7	Ambassadors, High Commissioners and officers of Diplomatic Missions	75	48	27
8	Members of the Constitutional Council	3	3	0
9	Attorney-General, Supreme Court Judges, President and Judges of the Court of Appeal	31	30	1
10	Members of Parliament (Apart from the Members mentioned above)	166	166	0
11	Presidential Election candidates	39	39	0
Total		**385**	**346**	**39**

2.2. Challenges

1. Absence of Investigation Officers with expertise in different fields.
2. Although documentary evidence is required to prove corruption cases in court, finding such evidence is difficult.
3. Unavailability of adequate office space for the staff of the Bribery Commission.
4. Difficulty of uncovering fraud and corruption from the documents of the presently practiced government procurement procedure.
5. Difficulty of obtaining the contribution of witnesses and complainants from distant areas, as the transport cost is unbearable for them.
6. Poor support by the general public in lodging complaints against corrupt public officials and giving evidence when required.
7. Reluctance of parties such as businessmen and investors to report large-scale bribery and corruption of politicians.
8. Lack of interest among public officials in implementing an anti-corruption programme in the public sector.

2.3. Future Goals

1. Expanding the jurisdiction of the Commission, which is limited to the Colombo judicial zone, throughout the island and conducting investigations at the regional level.
2. Completing matters related to restructuring the Commission expeditiously to perform the tasks assigned by the Anti-Corruption Act, No. 9 of 2023.
3. Installation of a computerized database system to manage Bribery Commission files.
4. Receiving Assets and Liabilities Declarations of public officials and politicians online, and storing the information contained in the Declarations in a special computerized database installed at the Commission.
5. Upgrading the facilities necessary for the Commission to Investigate Allegations of Bribery or Corruption.
6. Introducing values and laws related to bribery and corruption into curricula to develop the attitudes of school children and students pursuing higher education.

CHAPTER THREE

3. Overall Financial Performance of the year

3.1. Statement of Financial Performance of the year

3.2. Statement of Financial Position

3.3. Statement of Cash Flows

3.4. Notes to the Financial Statements (i) – (viii)

3.5. Performance of Revenue Collection

3.6. Performance of the Utilization of Allocations

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

3.8 Performance of the Reporting of Non-Financial Assets

3.9 Auditor General's Report

3. Overall Financial Performance of the Year

3.1. Statement of Financial Performance of the year

ACA -F

Statement of Financial Performance
for the period ended 31st December 2024

Revised Budget Allocations 2024 Rs.		Note	Actual 2024 Rs.	Actual 2023 Rs.	
-	**Revenue Receipts**		-	-	
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	ACA-1
-	Non Tax Revenue & Others	4	-	-	ACA-1
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		596,490,174	412,472,720	ACA-3
-	Deposits		24,505,225	62,817,204	ACA-4
-	Advance Accounts		25,344,306	42,800,286	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		646,339,705	518,090,210	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		646,339,705	518,090,210	
	Remittance to the Treasury (D)		31,726,329	11,573,706	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		614,613,376	506,516,503.29	
	Less: Expenditure				
-	**Recurrent Expenditure**				
568,660,000	Wages, Salaries & Other Employment Benefits	5	551,842,400	449,152,940	ACA-2(ii)
254,574,000	Other Goods & Services	6	162,819,738	125,976,718	ACA-2(ii)
3,250,000	Subsidies, Grants and Transfers	7	792,234	825,006	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
36,000	Other Recurrent Expenditure	9	35,500	5,955	ACA-2(ii)
826,520,000	**Total Recurrent Expenditure (F)**		715,489,872	575,960,619.65	
	Capital Expenditure				
31,000,000	Rehabilitation & Improvement of Capital Assets	10	22,996,509	14,268,334	ACA-2(ii)
15,920,000	Acquisition of Capital Assets	11	13,778,293	1,380,119	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
2,900,000	Capacity Building	14	1,047,998	643,093	ACA-2(ii)
74,100,000	Other Capital Expenditure	15	61,149,120	51,765,091	ACA-2(ii)
123,920,000	**Total Capital Expenditure (G)**		98,971,921	68,056,635.60	
	Deposit Payments		24,157,896	62,742,379	ACA-4
	Advance Payments		82,468,882	39,774,925	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		106,626,778	102,517,304	
	Total Expenditure I = (F+G+H)		921,088,570	746,534,559.00	
950,440,000	**Balance as at 31st December J = (E-I)**		(306,475,194)	(240,018,056)	
	Balance as per the Imprest Adjustment Statement		(307,101,813)	(240,018,056)	ACA-7
	Imprest Balance as at 31st December		626,618	-	ACA-3
			(306,475,194)	(240,018,056)	

3.2. Statement of Financial Position

ACA-P

Statement of Financial Position
As at 31st December 2024

	Note	Actual 2024 Rs	2023 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	2,216,657,523	2,174,067,906
Financial Assets			
Advance Accounts	ACA-5/5(a)	124,701,409	67,576,833
Cash & Cash Equivalents	ACA-3	626,618	-
Total Assets		**2,341,985,551**	**2,241,644,739**
Net Assets / Equity			
Net Worth to Treasury		124,247,694	67,470,447
Property, Plant & Equipment Reserve		2,216,657,523	2,174,067,906
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	453,715	106,386
Unsettled Imprest Balance	ACA-3	626,618	-
Total Liabilities		**2,341,985,551**	**2,241,644,739**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 28 and Annexures to accounts presented in pages from 29 to 35 form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 06/2024, dated 16.12.2024** and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

....
Chief Accounting Officer
Name :R.S.A.Dissanayake
Designation :Director General
Date : 25 February 2025

R.S.A. DISSANAYAKE
Director General
Commission to Investigate Allegations of Bribery or Corruption
No. 36, Malalasekara Mw, Colombo 07.

....
Chief Accountant
Name : W.M.D.Bandara
Date : 21 February 2025

W.M.D. BANDARA
Chief Accountant
Commission to Investigate Allegations of Bribery or Corruption
36, Malalasekara Mw, Colombo 07

3.3. Statement of Cash Flows

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2024

	Actual 2024 Rs.	Actual 2023 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	9,900,304	8,721,507
Imprest Received	561,140,174	350,689,000
Recoveries from Advance	27,465,293	39,782,951
Deposit Received	24,505,225	62,817,204
Total Cash generated from Operations (A)	**623,010,996**	**462,010,662**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	418,021,292	410,420,265
Subsidies & Transfer Payments	792,234	825,006
Expenditure incurred on behalf of Other Heads	1,720,852	-
Imprest Settlement to Treasury	31,726,329	11,573,706
Advance Payments	82,468,882	36,950,987
Deposit Payments	24,157,896	62,742,379
Total Cash disbursed for Operations (B)	**558,887,484**	**522,512,344**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**64,123,512**	**(60,501,682)**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	125,027	98,080
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	**125,027**	**98,080**
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	98,971,921	1,380,119
Total Cash disbursed for Investing Activities (E)	**98,971,921**	**1,380,119**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(98,846,894)**	**(1,282,039)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**(34,723,382)**	**(61,783,720)**
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	35,350,000	61,783,720
Total Cash generated from Financing Activities (H)	**35,350,000**	**61,783,720**
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	**35,350,000**	**61,783,720**
Net Movement in Cash (K) = (G) + (J)	**626,618**	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	**626,618**	-

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

Annexure-(i)

Statement of Losses and Waivers

(Losses under F.R. 106 and F.R. 113)

Commission to Investigate Allegations Bribery or Corruption

Expenditure Head No :010

Programme No. & Title :

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

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	3	55,000.00
Over	Rs. 25,000.01	4	226,775.00
	Total	7	281,775.00

	Classification of the cases by nature of Losses.			No.of Cases	(Rs.)
1	PG-1338	Rs. 24,700.00	1	CAC-6985	61,500.00
2	PG-0603	Rs. 5,300.00	2	NB-5064	108,075.00
3	KS-7595	Rs. 25,000.00	3	PG-0601	29,500.00
4			4	CAC-6970	27,700.00
		55,000.00	Total		226,775.00

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

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

Age Analysis per (ii)

Less than five years	No.of Cases	7
	Amount	Rs.226,775.00
5-10 years	No.of Cases	-
	Amount	Rs. -
Over 10 years	No.of Cases	-
	Amount	Rs. -

Classification of the cases by Nature of Losses	No.of Cases	(Rs.)
1 -	-	-
2		
3		
4		
Total		

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

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

Chief Accountant
Name : W.M.D.Bandara
Date : 21 February 2025

W.M.D. BANDARA
Chief Accountant
Commission to Investigate Allegations
of Bribery or Corruption
36, Malalasekara Mw, Colombo 07.

Annexure-(ii)

Statement of Write off from books

Expenditure Head No :01 **Commission to Investigate Allegations Bribery or Corruption**
Programme No. & Title :

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

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	-	-
(ii)	Over Rs. 25,000.01	1	35,500.00
	Total	1	35,500.00

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

	Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
		Rs.	Rs.	Rs.	Rs.	Rs.	
1	Mobile phone misplaced due to struggle with a suspect while trying to escape unexpectedly while going to arrest him	35,500.00	35,500.00	-	35,000.00	-	BC/E/06/13
	Total	35,500.00	35,500.00	-	35,000.00	-	

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

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

....
Chief Accountant
Name : W.M.D.Bandara
Date : 21 February 2025

W.M.D. BANDARA
Chief Accountant
Commission to Investigate Allegations
of Bribery or Co...
36, Malalasekara Mw, C... ...07

(Annexure – iii)

Cumulative Commitment/ Liability Report for the Year - 2024

To

Commission to Investigate Allegation of Bribery Corruption (010)

From

Director General, ,
Department of State Accounts, ,

General Treasury, Colombo1. .

Printed by **snilmini**
New Table No **:SA-92**
Old Table No :--
Report Date 2/20/2025 2:19:43 PM

NEW CIGAS FINAL 2024 REPORTS

Nature	Commit_No	Date	To_whom	Vote	Commitment	Commit_bal	L_Date	Liability_amt	Revised_Lia	Paid	Liability_Bal	Reported_By
SOE	2104	31 Dec 2024	Ceylon Electricity Board	010-1-1-0-1403-P	5,986,785.07	0.00	31 Dec 2024	5,986,785.07	0.00	0.00	5,986,785.07	010

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

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

-

Annexure (iv)

Statement of Liabilities - (i)

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

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

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department								
L.S.K.Kakunawala & Others	Travel Expenses	1	0	1101	11			9,800.00
I.A.T.S.Pushpakumara	Other Expenditure	1	0	1409(140)	11			4,604.03
U.P.Wikramarachchi	Other Expenditure	1	0	1409(140)	11			6,000.00
M.A.R.Ranasingha	Other Expenditure	1	0	1409(140)	11			5,341.58
J.M.A.D.A.K.Jayamanna	Other Expenditure	1	0	1409(140)	11			3,600.00
J.S.Jayaweera	Other Expenditure	1	0	1409(140)	11			800.00
Total								30,145.61
2. State Corporations/Statutary Boards								
Sri Lanka Telecom	Postal & Communicati	1	0	1402	11			184,832.55
Ceylon Electricity Board	Electricity	1	0	1403	11			957,433.32
Ceylon Electricity Board	Electricity	1	0	1403	11			761,950.06
National Water Supply Dranage Board	Water	1	0	1403	11			116,426.67
National Water Supply Dranage Board	Water	1	0	1403	11			155,040.20
National Water Supply Dranage Board	Water	1	0	1403	11			86,899.13
Ceylon Electricity Board	Electricity	1	0	1403	11			5,986,785.07
Civil Security Department	Security Service	1	0	1407	11			312,800.00
Total								8,562,167.00

3. Others (Private Parties)								
Associated Motorways	Vehicle Repair	1	0	1301	11			413,372.99
John Keels Office Automation	Plant & Machinery rep	1	0	1302	11			118,444.98
Dialog Broadband Networks	Postal & Communicati	1	0	1402	11			42,125.89
American premium water solutions	Water	1	0	1403	11			3,435.96
Supreme Furblishers	Cleaning Service	1	0	1405	11			1,045,704.94
Total								1,623,084.76
Grand Total								**10,215,397.37**

Chief Accountant
Name : W.M.D.Bandara
Date : 21 February 2025

W.M.D. BANDARA
Chief Accountant
Commission to Investigate Allegations of Bribery or Corruption
36, Malalasekara Mw, Colombo 07

Annexure-(v)

Statement of Liabilities – (ii)

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

Not Relevant

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

Name of the Person/ Institution (To be identifies at the time of transferring the provision to Deposit Accounts) *	Description of Liability	L/C No.	Particular of Vote details from Which Provisions were Transfered				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department								
…........................								xx
…........................								xx
Total								
2. State Corporstion/ Statutary Boards								
…........................								xx
…........................								xx
Total								
3. Other (Private Parties)								
…........................								xx
…........................								xx
Total								
Grand Total								

* should use only when relevant to the reporting entity

Chief Accountant
Name : W.M.D. Bandara
Date : February 2025

Annexure-(vi)

Statement of Claims under Reimbursable Foreign Aid

Ministry / Department / District Secretariat : Not Relevent

Programme No. & Title :

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

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

* should use only when relevant to the reporting entity

Annexure-(vii)

Statement of Missing Vouchers

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

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

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

....
Chief Accountant
Name : W.M.D.Bandara
Date : 21 February 2025

W.M.D. BANDARA
Chief Accountant
Commission to Investigate Allegations
of Bribery or Corruption
36, Malalasekara Mw, Colombo 07.

Annexure-(viii)

The Status Report as at 31/12/2024 on Bank Accounts opened

in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015

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

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2024 (Rs.)	Balance as Per Cash Book as at 31/12/2024 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2024 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
1	Bank of Ceylon,Torrington Branch	7040057	16,628,865.55	-	-	2025 January

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

Chief Accountant
Name : W.M.D.Bandara
Date : 21 February 2025

W.M.D. BANDARA
Chief Accountant
Commission to Investigate Allegations
of Bribery or Corruption
36. Malalasekara Mw, Colombo 07.

3.5. Performance of Revenue Collection

ACA -1

Statement of Revenue for the period ended 31st December 2023

Revenue Accounting Officer : **Expenditure Head No :** **Not Relevent**

Rs.

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

3.6. Performance of the Utilization of Allocations

ACA - 2

Summary of Expenditure by Programme for the period ended 31st December 2024

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

Rs.

Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Effect Savings / (Excesses) (6)=(4)-(5)
Programme (1)	(1) Recurrent	739,000,000	89,440,000	(1,920,000)	826,520,000	715,489,872	111,030,128
	(2) Capital	122,000,000	-	1,920,000	123,920,000	98,971,921	24,948,079
	Sub Total	861,000,000	89,440,000	-	950,440,000	814,461,793	135,978,207
Programme (2)	(1) Recurrent	-	-	-	-	-	-
	(2) Capital	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-
	Grand Total	861,000,000	89,440,000	-	950,440,000	814,461,793	135,978,207

Chief Accountant
Name : W.M.D.Bandara
Date : 21 February 2025

W.M.D. BANDARA
Chief Accountant
Commission to Investigate Allegations of Bribery or Corruption
36, Malalasekara Mw, Colombo 07

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

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

3.8. Performance of the Reporting of Non-Financial Assets

Cumulative Non Financial Asset Accounts Report- Central Govt-2024

FINAL 2024

Land-9153:	1,677,050,000.00	Table:	SA 82
Building- 9151:	187,012,552.58	Year:	2024
Machinary-9152:	352,594,970.61	Rpt Date	2/19/2025 3:28:05 PM
WIP-9160:	0.00	Head	010
Intangible-9154:	0.00		
Lease-9180:	0.00		

Ledger	category	Item	Code	Opn_Bal	Opn_Bal_Add	TransferIn	Purchase	Disposal	Balance
9151	1.2-Non Residential Building		61112	187,012,552.58	0.00	0.00	0.00	0.00	187,012,552.58
		Office Building	****6111201	187,012,552.58	0.00	0.00	0.00	0.00	187,012,552.58
9152	2.1-Transport Equipment		61121	192,821,699.00	0.00	0.00	0.00	0.00	192,821,699.00
		Passenger vehicle	****6112101	189,270,200.00	0.00	0.00	0.00	0.00	189,270,200.00
		Motor cycle	****6112109	3,551,499.00	0.00	0.00	0.00	0.00	3,551,499.00
9152	2.2-Other Machinary & Equipment		61122	129,920,939.05	396,115.75	0.00	29,852,332.56	396,115.75	159,773,271.61
		Office Equipment	****6112201	3,480,474.25	20,771.24	0.00	1,180,398.24	20,771.24	4,660,872.49
		Computer Equipment	****6112202	69,961,216.59	239,779.74	0.00	13,894,610.00	239,779.74	83,855,826.59
		Electrical Equipment	****6112203	19,082,680.93	19,300.00	0.00	8,934,721.09	19,300.00	28,017,402.02
		Communication Equipment	****6112204	7,210,400.66	35,500.00	0.00	837,565.00	35,500.00	8,047,965.66
		Furniture	****6112205	29,268,679.21	80,764.77	0.00	5,005,038.23	80,764.77	34,273,717.44
		Medical Equipment	****6112207	74,800.00	0.00	0.00	0.00	0.00	74,800.00
		Construction Eqipment	****6112213	824,287.41	0.00	0.00	0.00	0.00	824,287.41
		Defence Equipment	****6112215	18,400.00	0.00	0.00	0.00	0.00	18,400.00
9153	4.1-Land		61410	1,677,050,000.00	0.00	0.00	0.00	0.00	1,677,050,000.0
		Land	****614100	1,677,050,000.00	0.00	0.00	0.00	0.00	1,677,050,000.0

REMARKS

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

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3.9. Auditor General's Report

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. PIC/C/CIABOC/2/24/01 ඔබේ අංකය / உமது இல. / Your No. දිනය / திகதி / Date 2025 මැයි 30 දින

ප්‍රධාන ගණන් දීමේ නිලධාරි
අල්ලස් හෝ දූෂණ චෝදනා විමර්ෂන කොමිෂන් සභාව

ශීර්ෂය - 010 අල්ලස් හෝ දූෂණ චෝදනා විමර්ෂන කොමිෂන් සභාවේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

ශීර්ෂය - 010 අල්ලස් හෝ දූෂණ චෝදනා විමර්ෂන කොමිෂන් සභාවේ 2024 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව අල්ලස් හෝ දූෂණ චෝදනා විමර්ෂන කොමිෂන් සභාව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ප්‍රධාන ගණන්දීමේ නිලධාරි වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී නිකුත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණුවලින් වන බලපෑම හැර, අල්ලස් හෝ දූෂණ චෝදනා විමර්ෂන කොමිෂන් සභාවේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශනවලින්, මූල්‍ය තත්ත්වය, මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ, මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන් 1හි සඳහන් මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනමට අනුකූලව සියලූම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 තත්ත්වාගණනය කළ මතය සඳහා පදනම

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණු මත පදනම්ව මාගේ මතය තත්ත්වාගණනය කරනු ලැබේ. ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් මාගේ වගකීම, විගණකගේ වගකීම යන වගන්තියේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව | இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை. | No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
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ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE
NAOSL

1.3 කරුණක් අවධාරණය කිරීම - මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම

මෙම මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම විස්තර කරන මූල්‍ය ප්‍රකාශනවලට අදාල සටහන් 1 කෙරෙහි අවධානය යොමු කරවමි. මූල්‍ය ප්‍රකාශන රජයේ මුදල් රෙගුලාසි 155 හා 151 සහ 2025 පෙබරවාරි 21 දින සංශෝධිත 2024 දෙසැම්බර් 16 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 06/2024 අනුව අල්ලස් හෝ දූෂණ චෝදනා විමර්ෂන කොමිෂන් සභාවේ, මහා භාණ්ඩාගාරයේ සහ පාර්ලිමේන්තුවේ අවශ්‍යතාවය සඳහා සකස්කර ඇත. එම නිසා, මෙම මූල්‍ය ප්‍රකාශන වෙනත් අරමුණු සඳහා සුදුසු නොවිය හැක. මගේ වාර්තාව අල්ලස් හෝ දූෂණ චෝදනා විමර්ෂන කොමිෂන් සභාවේ, මහා භාණ්ඩාගාරයේ සහ ශ්‍රී ලංකා පාර්ලිමේන්තුවේ භාවිතය සඳහා පමණක් අරමුණු කර ඇත. මෙම කරුණ සම්බන්ධයෙන් මගේ මතය විකරණය කරනු නොලැබේ.

1.4 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ වගකීම

රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 පෙබරවාරි 21 දින සංශෝධිත 2024 දෙසැම්බර් 16 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 06/2024 අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිඹිබු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරිම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ප්‍රධාන ගණන්දීමේ නිලධාරීගේ වගකීම වේ.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව අල්ලස් හෝ දූෂණ චෝදනා විමර්ෂන කොමිෂන් සභාව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

ජාතික විගණන පනතේ 38(1)(ඇ) උප වගන්තිය ප්‍රකාරව අල්ලස් හෝ දූෂණ චෝදනා විමර්ෂන කොමිෂන් සභාවේ මූල්‍ය පාලනය සඳහා සඵලදායි අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ප්‍රධාන ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායිත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායි ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.5 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදිම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් ඇතිවීමේ අවදානම්

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හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලැසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මඟහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.

- අභ්‍යන්තර පාලනයේ සඵලදායිත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරිම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දූර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ප්‍රධාන ගණන්දීමේ නිලධාරී දැනුවත් කරමි.

1.6 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම

1.6.1 මූල්‍ය නොවන වත්කම්

යුරෝපා සංගමයේ ප්‍රදාන යටතේ මූල්‍යනය කරනු ලබන ශ්‍රී ලංකාවේ අධිකරණ අංශයට සහාය වීමේ ව්‍යාපෘතිය (JURE) විසින් 2024 වර්ෂය තුල ප්‍රදානය කර තිබූ වත්කම් අයිතම 19කට අදාල රු.25,394,239ක වටිනාකම සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශන තුල දක්වා නොතිබුණි.

2. වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1)(ඇ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

(අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට,

(ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.

3. මූල්‍ය සමාලෝචනය

3.1 රජයේ නිලධාරීන්ගේ අත්තිකාරම් ගිණුම පිළිබඳ සැසඳුම් ප්‍රකාශය

2024 අගෝස්තු 04 දින මියගිය නිලධාරියකුට අදාලව අය විය යුතු එකතුව රු.128,576 ක් වූ ණය ශේෂය සහ 2023 අගෝස්තු 02 දින සේවය හැර ගිය නිලධාරියකුගෙන් අයවිය යුතු රු.172,500 ක් වූ ආපදා ණය ශේෂය 2025 මැයි 09 දින වන විටත් අය වී නොතිබුණි.

3

3.2 තත්කාර්ය අතුරු අග්‍රිම නිකුත් කිරීම හා පියවීම අල්ලස් වැටලීම්වල - අල්ලස් වශයෙන් පරිහරණය කිරීම සඳහා අත්තිකාරම් ගිණුම සැසඳුම් ප්‍රකාශය

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) 2024 වර්ෂයේ වැටලීම් 104ක් සිදුකර තිබූ අතර ඒ සඳහා රු.67,618,300ක් අත්තිකාරම් ලබා දී තිබුණි. එසේ සිදු කළ වැටලීම් වලින් 50ක් ඉදිරි ක්‍රියාමාර්ග ගත හැකි සිද්ධි වූ අතර ඒ සඳහා රු.54,046,710ක අත්තිකාරම් මුදල් නිකුත් කර තිබුණි. ඉදිරි ක්‍රියාමාර්ග ගත නොහැකි වැටලීම් ගණන 54ක් වූ අතර ඒ වෙනුවෙන් නිකුත් කළ රු.13,586,590ක අත්තිකාරම් මුදල් සරප් වෙත පියවා තිබුණි.

(ආ) අල්ලස් වශයෙන් පරිහරණය සඳහා අත්තිකාරම් මුදල් ලබා දී එම වැටලීම් සාර්ථක වූ විට නීතිමය පියවර ගැනීම සඳහා එකී අත්තිකාරම් මුදල් නඩු භාණ්ඩ නිලධාරියා භාරයේ රඳවාගෙන නඩු තීන්දුව ප්‍රකාශයට පත් කිරීමෙන් පසුව සරප් වෙත එම මුදල් නිරවුල් කළ යුතු වුවද නඩු භාණ්ඩ අංශය විසින් 2025 අප්‍රේල් 24 දිනට විගණනය වෙත ඉදිරිපත් කර ඇති තොරතුරු අනුව අවසන් වී ඇති නඩු 40කට අදාල වැටලීම් අත්තිකාරම් එකතුව රු.1,795,985 ක් විවිධ හේතු මත නිදහස් කිරීමට නොහැකිව පැවතුණි.

(ඇ) නඩු තීන්දුව ලැබීමෙන් හෝ අභියාචනා අවසන් වීමෙන් අනතුරුව එම ගොනුවලට අදාළව නඩු භාණ්ඩ නිලධාරියාගේ භාණ්ඩ ශේෂය තුළ පවතින භාණ්ඩ පොත්වලින් ඉවත් කළ යුතු වුවත් නඩු තීන්දුව ලබාදී වර්ෂ ගණනාවක් ගත වී තිබුණද භාණ්ඩ අයිතම 04කට අදාලව භාණ්ඩ 05ක්, නඩු භාණ්ඩ භාර නිලධාරියා භාරයේ 2024 දෙසැම්බර් 31 දින වන විටත් පැවති බව නිරීක්ෂණය විය.

(ඇ) 2020 අගෝස්තු 28 දිනැති අංක 01/2020 දරන රාජ්‍ය මුදල් චක්‍රලේඛයේ 1 කොටසේ 11.1 ඡේදයේ සඳහන් මු.රෙ.756(6) ප්‍රකාරව වාර්ෂික භාණ්ඩ සමීක්ෂණය සිදුකර ඉදිරි මුදල් වර්ෂයේ මාර්තු 31 දිනට පෙර භාණ්ඩ සමීක්ෂණ වාර්තාව විගණකාධිපති වෙත යොමු කළ යුතු වුවත් කොමිෂන් සභාව විසින් 2024 වර්ෂයට අදාළ නඩු භාණ්ඩ හා මුදල් පිළිබඳ භාණ්ඩ සමීක්ෂණ වාර්තාව විගණකාධිපති වෙත 2025 මැයි 19 දින තෙක් ඉදිරිපත් කර නොතිබුණි.

3.3 වියදම් කළමනාකරණය

මුදල් රෙගුලාසි 50 ප්‍රකාරව වියදම් ඇස්තමේන්තු තාත්විකව පිළියෙල කර නොතිබුණු අවස්ථා පහත පරිදි විය.

(අ) පුනරාවර්තන වැය විෂයයන් 17ක් සඳහා සලසාගත් ශුද්ධ ප්‍රතිපාදනයෙන් එකතුව රු.91,594,784 ක ප්‍රතිපාදන උපයෝජනය නොකර ඉතිරි වී තිබූ අතර මෙම ඉතිරිවීම් ශුද්ධ ප්‍රතිපාදනයේ ප්‍රතිශතයක් ලෙස සියයට 16 සිට සියයට 100 දක්වා වූ පරාසයක් ගෙන තිබුණි.

(ආ) මූලධන වැය විෂයයන් 04 කට අදාළව ශුද්ධ ප්‍රතිපාදනයෙන් එකතුව රු.22,737,537 ක ඉතිරිවීම් පැවති අතර එය ශුද්ධ ප්‍රතිපාදනයේ ප්‍රතිශතයක් ලෙස සියයට 19 සිට සියයට 89 දක්වා පරාසයක් ගෙන තිබුණි.

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(ඈ) පුනරාවර්තන වැය විෂයයන් 03ක් සඳහා මුලික ඇස්තමේන්තුව මඟින් ලබාගත් ප්‍රතිපාදනවලින් මු.රෙ. 66 යටතේ වෙනත් වැය විෂයයන් සඳහා එකතුව රු.48,686,000 ක් මාරු කර තිබූ අතර එම මාරු කිරීම් අගය මුල් ඇස්තමේන්තුවෙන් සියයට 28 සිට සියයට 63දක්වා පරාසයක පැවතුණි.

(ඈ) ඌන ප්‍රතිපාදන පැවති පුනරාවර්තන වැය විෂයයන් 04 ක් සඳහා සමාලෝචිත වර්ෂය තුළ රු.46,500,000 ක් මු.රෙ. 66 මඟින් අතිරේක ප්‍රතිපාදන සලසාගෙන තිබූ අතර එය මුල් ඇස්තමේන්තුවෙන් සියයට 12 සිට සියයට 94 දක්වා පරාසයක පැවතුණි.

3.4 බැරකම් හා බැඳීම්වලට එළඹීම

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) මුදල් රෙගුලාසි 94 (2) හා (3) ප්‍රකාරව මූල්‍ය ප්‍රකාශන තුළ ඇතුළත් බැරකම් පිළිබඳ ප්‍රකාශය තුළ බැඳීම් හා බැරකම් ලෙස රු.10,215,397ක් දක්වා තිබුණද, භාණ්ඩාගාර සමුච්චිත බැඳීම් සහ බැරකම් පිළිබඳ වාර්තාවෙහි (SA 92) බැඳීම් හා බැරකම් ලෙස රු.5,986,785 ක් පමණක් දැක්වීම නිසා රු.4,228,612 ක වෙනසක් නිරීක්ෂණය විය.

(ආ) මු.රෙ. 94 (1) ප්‍රකාරව වාර්ෂික ඇස්තමේන්තුවල ප්‍රතිපාදන ඇත්නම් විනා කිසිදු වියදමකට හෝ බැඳීමකට නොබැඳී සිටිය යුතු බව දක්වා ඇතත් වැය විෂයයන් දෙකක් සඳහා සමාලෝචිත වර්ෂය අවසානයට ඉතිරිවීම් එකතුව රු.933,878 ක් වුවද එම වැය විෂයයන්ට අදාළව බැරකම් ලෙස එකතුව රු.1,459,078 ක් දක්වා තිබීමෙන් ප්‍රතිපාදන ඉක්මවා රු.525,300 ක් බැරකම්වලට එළඹ තිබුණි.

4 මෙහෙයුම් සමාලෝචනය

4.1 කාර්යයභාරයන් ඉටු කිරීමේ ප්‍රගතිය

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) **කොමිෂන් සභාව වෙත යොමු වී තිබූ පැමිණිලි**

2024 වර්ෂයේදී ලද පැමිණිලි සංඛ්‍යාව 4,267 ක් වූ අතර වර්ෂය ආරම්භයේ පැවති පැමිණිලි සංඛ්‍යාව 389 ක් සමඟ මුළු පැමිණිලි සංඛ්‍යාව 4,656 ක් විය. ඉන් පැමිණිලි 3,873 ක් පැමිණිලි කමිටුව වෙත ඉදිරිපත් කර තිබුණි. පැමිණිලි කමිටුව වෙත ඉදිරිපත් කරන ලද පැමිණිලිවලින් 1,105 ක් විමර්ශනය කිරීමටත්, 1,175 ක් විමර්ශනය නොකිරීමටත් පැමිණිලි 1,593 ක් සඳහා වෙනත් ආයතන වෙත යොමු කිරීම, වෙනත් ආයතනවලින් හා නීති අංශයෙන් වාර්තා කැඳවීමටත් තීරණය කර තිබුණි. ඒ අනුව පැමිණිලි කමිටුව වෙත ඉදිරිපත් කරන ලද පැමිණිලි වලින් විමර්ශනය සඳහා නියෝග ලද පැමිණිලි ප්‍රමාණය සියයට 28ක් විය.

(ආ) **කොමිෂන් සභාව වෙත යොමු වී තිබූ පැමිණිලි පිළිබඳ විමර්ශන ප්‍රගතිය**

2024 වර්ෂය ආරම්භයේ විමර්ශනය සඳහා පැවැති ගොනු සංඛ්‍යාව 2,353ක් ක් වූ අතර 2024 වර්ෂය තුල විමර්ශන කාර්යයන් සඳහා ලැබී තිබූ ගොනු සංඛ්‍යාව 2,941ක් සමඟ එකතුව 5,294ක ගොනු සංඛ්‍යාවක් සමාලෝචිත වර්ෂය තුල විමර්ශන අංශය සතුව පැවතුණි. එයින් ගොනු 2,933ක් 2024 වර්ෂය තුල විමර්ශන කටයුතු සිදු කර තිබුණි. 2024 දෙසැම්බර් 31 දිනට විමර්ශන කාර්යයේ සක්‍රියව පැවති ගොනු සංඛ්‍යාව 2,361ක් වූ අතර එහි පැමිණිල්ල යොමු වූ වර්ෂය අනුව, වර්ෂයට අඩු ගොනු 715 ක්ද,

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE
NAOSL

වසර 01 සිට 05 දක්වා කාලයට අදාල ගොනු 1283 ක්ද වසර 05 සිට 10 දක්වා කාලයට අදාල ගොනු 347 ක්ද සහ වසර 10 ට වැඩි ගොනු 16 ක්ද විය.

(ඈ) **නීති අංශයේ ප්‍රගතිය**

නීති කාර්යයන් ඉටුකිරීම සඳහා 2024 දෙසැම්බර් 31 දිනට නීති අංශයේ එක් එක් නීති නිලධාරීන් භාරයේ පැවති ගොනු සංඛ්‍යාවේ එකතුව 846ක් විය. නීති අංශයේ ඉටු කරන ලද කාර්යයන් වලට අදාලව පවත්වාගෙන යායුතු සමාලෝචිත වර්ෂය ආරම්භයේ පැවති ගොනු සංඛ්‍යාව, 2024 වර්ෂය තුළ නීති කාර්යයන් සිදු කිරීම සඳහා ලද ගොනු සංඛ්‍යාව, 2024 වර්ෂය තුල නීති කාර්යයන් සිදු කල ගොනු සංඛ්‍යාව සහ 2024 දෙසැම්බර් 31 දිනට නීති කාර්යයන් ඉටු කිරීමට පැවැති ගොනු සංඛ්‍යවට අදාලව පැමිණිල්ල යොමු වූ වර්ෂය පිළිබඳ තොරතුරු විගණනය වෙත ඉදිරිපත් නොවුණි.

(ඇ) **නඩු පැවරීමේ ප්‍රගතිය**

2024 වර්ෂය ආරම්භයේ විභාග වෙමින් පැවති නඩු සංඛ්‍යාව 245 ක් වූ අතර වර්ෂය තුළ නඩු පැවරීම් 83 ක් සමඟ 2024 වර්ෂයට අදාලව පැවති නඩු සංඛ්‍යාවේ එකතුව 328 ක් විය. මෙයින් වර්ෂය තුළ අවසන් වූ නඩු සංඛ්‍යාව 69 ක් විය. එයින් වරදකරු බවට පත්කර ඇති නඩු සංඛ්‍යාව 26 ක් හා නිදොස්කොට නිදහස් කර ඇති හා නිදහස් කර ඇති නඩු සංඛ්‍යාවේ එකතුව 35 ක් විය. 2024 දෙසැම්බර් 31 දිනට විභාග වෙමින් පැවති නඩු සංඛ්‍යාව 259ක් වී තිබුණු අතර එම නඩුවලට අදාළව පැමිණිල්ල යොමු වූ වර්ෂය අනුව වසර 01 ට අඩු නඩු සංඛ්‍යාව 03 ක්ද, වසර 01 සිට 05 දක්වා නඩු සංඛ්‍යාව 100 ක්ද වසර 05 සිට 10 දක්වා නඩු සංඛ්‍යාව 113 ක්ද, වසර 10 ට වැඩි නඩු සංඛ්‍යාව 43 ක්ද විය.

(ඉ) **පැමිණිලි පිලිබඳ කාර්යයන් ඉටුකිරීමට අදාල දත්ත කළමනාකරණ පද්ධතිය**

කොමිෂන් සභාව වෙත ලැබෙන පැමිණිලි පිළිබඳව වඩා කාර්යක්ෂම, නිවැරදි හා විනිවිදභාවයකින් යුතුව ක්‍රියා කිරීම සඳහා විධිමත් දත්ත කළමනාකරණ පද්ධතියක් සැකසීම අත්‍යවශ්‍ය කාරණයක් වුවද, 2024 දෙසැම්බර් 31 දින වන විට කොමිෂන් සභාව පිහිටුවා වසර 30ක කාලයක් ගතවී තිබුණද නිසිලෙස ක්‍රියාත්මක දත්ත කළමනාකරණ පද්ධතියක් නොමැති වීම හේතුවෙන් පැමිණිල්ලක් ලද අවස්ථාවේ සිට නඩු පවරන අවස්ථාව දක්වා වූ ක්‍රියාවලියේදී අදාල ලිපිගොනුව පවතින අංශය, පුද්ගලයා හා එහි තත්ත්වය ක්ෂණිකව හා නිශ්චිතව ලබාගැනීමට නොහැකි විය.

(ඊ) **වත්කම් හා බැරකම් ප්‍රකාශ කිරීම**

2023 අංක 9 දරණ දූෂණ විරෝධී පනත මගින් වත්කම් හා බැරකම් ප්‍රකාශ කිරීම පිළිබඳ සහ සත්‍යායනය කිරීමේ වගකීම කොමිෂන් සභාව වෙත පැවරී තිබුණි. ඒ අනුව කොමිෂන් සභාව විසින් පාලනය කරනු ලබන මධ්‍යගත ඉලෙක්ට්‍රොනික පද්ධතියක් මගින් මෙම කාර්යයන් සිදු කළ යුතුව ඇත. 2024 දෙසැම්බර් 31 දින තෙක් වත්කම් බැරකම් ප්‍රකාශ කිරීමේ මාර්ගගත ඉලෙක්ට්‍රොනික දත්ත පද්ධතිය සැකසීමේ කාර්යයන් නිමවී නොතිබුණි.

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4.2 වත්කම් කළමනාකරණය

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ

(අ) රජයේ වාහන නඩත්තු කිරීම පිළිබඳ 2016 දෙසැම්බර් 29 දිනැති අංක 30/2016 දරන රාජ්‍ය පරිපාලන චක්‍රලේඛයේ 3.1 ඡේදය ප්‍රකාරව කොමිෂන් සභාව සතු වාහන 26ක කිසිදු දිනෙක ඉන්ධන පරීක්ෂාව සිදුකර නොතිබුණි.

(ආ) ඉහත චක්‍රලේඛයේ 4.3 ඡේදයට අනුකූල නොවන ලෙස 2024 වර්ෂය තුළ සිදුකරන ලද අභ්‍යන්තර අලුත්වැඩියා අවස්ථා 56 ක ඇස්තමේන්තු මිල ගණන් සඳහා චක්‍රලේඛයේ උපදෙස් පරිදි යන්ත්‍රික ඉංජිනේරු වාර්තා ලබාගෙන නොතිබුණි.

(ඇ) මුදල් රෙගුලාසි 1645(අ) පරිදි ලොග් පොත් යාවත්කාලීනව පවත්වාගෙන ගොස් නොතිබුණි.

(ඇ) සමාලෝචිත වර්ෂය තුලදී BMW රථය පින්තාරු කිරීම හා අලුත්වැඩියා කිරීම සඳහා එක් පෞද්ගලික ආයතනයක් වෙතින් පමණක් වන පරිදි අලුත්වැඩියා මිල ඇස්තමේන්තු ලබාගෙන ඒ සඳහා යාන්ත්‍රික ඉංජිනේරු හෝ තාක්ෂණික කමිටුවක නිර්දේශ ලබාගැනීමෙන් තොරව ප්‍රසම්පාදන කමිටුවක අනුමැතිය මත පමණක් රු.2,983,438 ක් වැයකර අලුත්වැඩියා කර තිබුණි. එසේ වුවද දෛනික සටහන අනුව මෙම රථය 2023 දෙසැම්බර් 29 දින අවසන්වරට ධාවනය කර තිබුණු අතර අලුත්වැඩියාවෙන් පසුවද රථය ධාවන තත්ත්වයේ නොමැති බැවින් අපහරණය කිරීම සඳහා 2025 ජනවාරි 27 දිනැති කමිටුව මගින් අනුමැතිය ලබාදී තිබුණි. මේ අනුව මෙම රථය අලුත්වැඩියා කලද ධාවන තත්ත්වයට පත් නොවීම නිසා අලුත්වැඩියා වශයෙන් වැය කර තිබූ එකතුව රු.2,983,438 ක මුදල අනාර්ථික වියදමක් බව විගණනයේදී නිරීක්ෂණය විය.

(ඇ) කොමිෂන් සභාවේ මූල්‍ය නොවන වත්කම්වලට අදාලව CIGAS පරිගණක පද්ධතිය තුලින් ජනිතවන වත්කම් කේතයන් භෞතික වත්කම්වල යොදා නොතිබීම හේතුවෙන් වත්කම් හඳුනාගැනීම හා අවශ්‍ය අවස්ථාවලදී වත්කම් නිසි ලෙස අපහරණය කිරීමට අපහසුතා මෙන්ම භාණ්ඩ සමීක්ෂණයේදී වත්කම්වල නිවැරදිතාවය තහවුරු කර ගැනීමටද නොහැකි විය.

(ඉ) 2017 ජූනි 26 දිනැති අංක 01/2017 දරන වත්කම් කලමනාකරණ චක්‍රලේඛයේ 7 ඡේදය ප්‍රකාරව සමාලෝචිත වර්ෂයේදී මිලදී ගත් පිරිවැය රු.29,852,332ක් වූ වත්කම් සහ අපහරණය කරන ලද පිරිවැය රු.396,115ක් වූ වත්කම් පිලිබඳ වාර්තා කොම්ප්ට්‍රොලර් ජනරාල් කාර්යාලය වෙත ඉදිරිපත්කර නොතිබුණි.

4.2.1 භාණ්ඩ සමීක්ෂණය

නීති අංශයට හා නීති සහකාර අංශයට අදාළව 2025 මාර්තු 17 දින විගණනය වෙත ඉදිරිපත්කරන ලද භාණ්ඩ සමීක්ෂණ වාර්තාවේ පිළිවෙළින් අයිතම 77ක් හා අයිතම 21ක් සඳහා ලේජරය අනුව ශේෂ සඳහන් කර නොතිබීම හේතුවෙන් අසම්පූර්ණ භාණ්ඩ සමීක්ෂණ වාර්තා ඉදිරිපත් කර තිබුණි.

7

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE
NAOSL

5. මානව සම්පත් කළමනාකරණය

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) 2024 දෙසැම්බර් 31 දිනට කොමිෂන් සභාවේ සමස්ත පුරප්පාඩු සේවක සංඛ්‍යාව 470 ක් එනම් අනුමත සේවක සංඛ්‍යාවෙන් සියයට 50 ක් විය. මෙම පුරප්පාඩු සංඛ්‍යාව තුළ ජ්‍යෙෂ්ඨ මට්ටමේ පුරප්පාඩු 25 ක්, තෘතීය මට්ටමේ පුරප්පාඩු 187 ක්, ද්විතීයික මට්ටමේ පුරප්පාඩු 216 ක් හා ප්‍රාථමික මට්ටමේ පුරප්පාඩු 42 ක් වශයෙන් වූ අතර මෙම තත්ත්වය කොමිෂන් සභාවේ කාර්යයසාධනය කෙරෙහි ඍජුව බලපා හැකි බවද නිරීක්ෂණය විය.

(ආ) උපාධිධාරී විමර්ශන නිලධාරීන් 200 දෙනෙකු බඳවාගැනීම සඳහා වූ විවෘත තරඟ විභාගය 2018 ඔක්තොම්බර් මාසයේදී පවත්වා, විමර්ශන නිලධාරීන් බඳවාගැනීමේ කාර්යය සඳහා කොමිෂන් සභාව විසින් 2019 වර්ෂය අවසාන වන විට රු.7,392,734 ක් වැයකර තිබුණි. 2020 හා 2022 වර්ෂයන් තුළ මෙම නිලධාරීන් බඳවා ගැනීමට කළමනාකරණ සේවා දෙපාර්තමේන්තුවෙන් අනුමැතිය ලබාදී අයවැය ප්‍රතිපාදන වෙන් කර දී තිබුණද විභාගය පවත්වා වසර 04 කට පසුව එනම් 2023 පෙබරවාරි 27 දිනැති අමාත්‍ය මණ්ඩල රැස්වීමේදී එළඹි තීරණය පරිදි මෙම කොමිෂන් සභාවේ විමර්ශන නිලධාරීන් (සිවිල්) බඳවා ගැනීම නතර කර තිබුණි.

ඒ.ජී.ඒ. හෙල්මිණි
ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති
විගණකාධිපති (වැ.බ.) වෙනුවට

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CHAPTER FOUR

4. Performance Indicators (Based on the Action Plan)

4. Performance Indicators (Based on the Action Plan)

Serial No.	Specific Indicator	Expected Output	Actual Output	Actual output as a percentage of the expected output (%)		
				100% - 90%	75% - 89%	50% - 74%
01	No. of Complaints Review Committee meetings held	53	85	√		
02	No. of Investigation Files completed	3,000	2,933	√		
03	No. of cases filed	75	114	√		
04	No. of Awareness Raising Programmes conducted	140	139	√		
05	No. of Commission meetings held	12	12	√		
06	No. of Audit & Management Committee meetings held	04	04	√		
07	Recurrent expenditure incurred	826,520,000.00	715,489,872.38		√	
08	Capital expenditure incurred	123,920,000.00	98,971,920.58		√	

CHAPTER FIVE

5. Performance of Achieving Sustainable Development Goals (SDG)

5.1. Identified Objectives of Sustainable Development Goals

5.2. Achievements and Challenges in Realizing Sustainable Development Goals

5. Performance of Achieving Sustainable Development Goals (SDGs)

5.1. Identified Objectives of Sustainable Development Goals

Action is taken to "substantially reduce bribery and corruption in all forms", outlined under Sustainable Development Goal number 16.5.

Goals	Targets	Achievement Indices	Percentage of Achievements up to now		
			0%-49%	50%-74%	75%-100%
Substantially reduce all forms of bribery and corruption in the public sector.	Increase the community contribution towards combating bribery and corruption by raising their awareness of preventing bribery and corruption. • Conduct 140 Awareness Raising Programmes per year	• Conducted 139 Community Awareness Raising Programmes			√
	• Capacity development of Legal Officers, Investigation Officers, Prevention Officers and other officers • Allocate Rs. 123,920,000.00 as Capital Expenditure to upgrade the Commission to Investigate Bribery or Corruption facilities.	• Offered training opportunities to 285 officers. • Spent a Capital Expenditure of Rs. 98,971,920.58 to upgrade the facilities.			√

Goals	Targets	Achievement Indices	Percentage of Achievements up to now		
			0%-49%	50%-74%	75%-100%
Substantially reduce all forms of bribery and corruption in the public sector.	Empower and restructure the Commission to implement the Anti-Corruption Act, No. 9 of 2023.	Prepared and submitted the restructuring proposal for Cabinet approval		√	

5.2. Achievements and Challenges in Realizing Sustainable Development Goals

Achievements

- Adoption of the Anti-Corruption Act, No. 9 of 2023, and the commencement of the implementation of relevant provisions.
- Completed 70% of the renovation work of the Commission's two-storey building.
- Could achieve higher productivity in the office hours of Legal Officers and Investigation Officers through the new system of perusing daily received complaints and referring only the ones that contain sufficient material for prosecution to investigate.
- With the new system introduced to expedite investigations, it has been possible to complete the investigations of more than 90% of the files opened before 2015.
- Could implement the corruption prevention activities with the funds provided by the JURE project of the United Nations Development Programme (UNDP).

Challenges

- Although documentary evidence is required to prove corruption cases in court, finding such evidence is difficult.
- Lack of interest among public officials in implementing an anti-corruption programme in the public sector.
- Poor support by the general public in lodging complaints against corrupt public officials and giving evidence when required.
- Reluctance of parties such as businessmen and investors to report large-scale bribery and corruption of politicians.
- Absence of Investigation Officers with expertise in different fields.
- Unavailability of adequate office space for the staff of the Bribery Commission.

CHAPTER SIX

6. Human Resource Profile

6.1. Cadre Management

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

6.3. Human Resource Development

6. Human Resource Profile

The management of physical and human resources and financial management required to perform the functions of the Commission are handled by the Administration Division and the Finance Division. The progress of these activities is as follows:

6.1. Cadre Management

	Approved cadre	Existing cadre
Senior	63	42
Tertiary	218	07
Secondary	242	110
Primary	126	84
Total	649	243
Investigation Officers attached to the Commission from Sri Lanka Police	283	219
Grand total	932	462

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

The Anti-Corruption Act, No. 9 of 2023, has significantly broadened the scope of the Commission, and covers the Private Sector and sports-related institutions as well, requiring the Commission to Investigate Allegations of Bribery or Corruption to take action also for offences in these sectors. Furthermore, the Commission is to act as the Central Authority on Declaration of Assets and Liabilities. The current staff is not sufficient at all to carry out all these activities.

The Commission prepared and submitted the proposal for staff restructuring for Cabinet approval, and after the approval is granted, recruitment of new staff has to be done expeditiously after obtaining other approvals stipulated under Section 26(2) of the Act.

6.3. Human Resource Development

Local trainings offered in 2024

Serial No.	Training Course	Duration	Name and designation of the participant	
			Designation	No.
1	Financial Statements 2023 (Final Accounts)	11.01.2024	Management Service Officer	1
2	Awareness-raising on the Regulation of Election Expenditure Act, No. 3 of 2023	22.01.2024 - 23.01.2024	Assistant Director (Legal)	1
			OIC – Assets	1
3	One-day Training on Forensic Computer Science (Questioned Document Examination)	13.02.2024	ICT Assistant	3
			ICT Officer	1
			Investigation Officer	12
4	One-day Training on Forensic Computer Science (Detecting Cybercrime and Digital Crime)	02.03.2024.- 04.03.2024	Investigation Officer	20
5	Computer Hardware with Network	06 months From 20.02.2024	ICT Assistant	1
6	Workshop on Cybercrime Investigation	02.03.2024 08..03.2024 & 09.03.2024	Investigation Officer	20
7	Medico Legal Society of Sri Lanka Sexual and Gender based Violence in Sri Lanka	16.02.2024- 17.02.2024	Assistant Director General	3
			Assistant Director (Legal)	3
			Legal Assistant	5
8	Role and responsibility of Leave Clerks	27.05.2024- 28.05.2024	Development Officer	2
9	Photography and Videography Course	10 days from 27.05.2024	Officers of the Investigation Division	26
10	Introduction to Productivity	11.06.2024	Officers of the office	33
11	Introduction to Quality Circles	18.06.2024	Officers of the office	15
12	Photography and Videography Course	01.07.2024 - 04.07.2024	Officers of the Investigation Division	26

13	Government Payroll System	19.07.2024 - 30.07.2024	Development Officer	1
14	Two-day workshop on document preservation and bookbinding (Phase 1)	25.07.0204 - 26.07.2024	Librarian	1
15	Computer Networking Course	Six months from 03.08.2024	ICT Assistant	1
16	Institutional Management Programme	29.08.2024	Management Service Officer	1
17	Salary Conversion	13.09.2024	Management Service Officer	1
18	Graphic designing -NVQ - IV	42 days	Prevention Officer	1
19	Workshop for officers recruited to the post of Assistant Director (Legal)	02, 04, 07, 08, 09, 10, 14, 15, 18, 21 & 23 of October 2024	Assistant Director (Legal)	16
20	Three-day residential workshop for new Legal Officers	11,12,13.10. 2024	Assistant Director (Legal)	16
21	Tax Law and the Responsibility of Calculating Income Tax Liability	2024.11.05	Management Service Officer	1
22	Training to train the drivers	23.11.2024	Driver	27
23	Attitude and skills development of Primary and Secondary Level officers of the Commission	28.12.2024	Legal Assistant	2
			Librarian	1
			Financial Assistant	1
			Prevention Officer	5
			Development Officer	8
			ICT Assistant	2
			Management Assistant	21
			Typist	4
			Stenographer	1
			Office Employee Assistant	23
			Driver	6
24	Diploma in Government Procurement and Contract Administration		Management Service Officer	2

Foreign trainings offered in 2024

Serial No.	Country	Seminar/ Workshop	Officers attended		Duration	Cost
			Name	Designation		
1	India	Joint Collaboration between the GOSL & NCGG of Gol Sri Lankan Delegation	Mr. W.M.N.P. Iddawala Mrs. R. Wickramasinghe	Chairman DDG	12.02.2024 – 17.02.2024	Insurance Rs. 9,693.13 Incidental Allowance USD 480 Refunded Amount USD 40
2	Dubai-UAE	Safeguarding Sport from Competition Manipulation – focus on Investigation and Prosecution	Mrs. S.M.A.A.P.K. Sammandapperuma	ADL	24.04.2024 - 25.04.2024	Insurance Rs. 3,187.01 Incidental Allowance USD 100
3	India	First Mid-Career Training Programme for All Island Service Officers of Sri Lanka	Mrs. G.N. Jayasinghe	Accountant	13.05.2024 - 24.05.2024	Incidental Allowance USD 325 Warm Clothing Allowance Pounds 75
4	Austria-Vienna	UNODC UNACC COSP – Invitation to 13th EMIC, Resumed 15th IRG and 18th WGAR (States Parties)	Mrs. M.R.Y.K. Udawela	Addl. DG	11.06.2024 - 14.06.2024	Incidental Allowance USD 160 Combined Allowance USD 1484 Air Tickets Rs. 551,484.00 Insurance Rs. 5,333.46
5	China	Visit of Ningxia	Mr. W.K. Damith Wijerathna	DG	25.06.2024 - 29.06.2024	Incidental Allowance USD 100
6	Austria – Vienna	UNODC UNCAC COSP: First Resumed for Fifteenth Session of the Implementation	Mr. W.M.N.P. Iddawala Mrs. D.G.J. Heiyanthuduwa	Chairman DDG	From 28.08.2024 to 06.09.2024	Incidental Allowance USD 1200 Combined Allowance USD 13,020

		Review Group – Travel of Least Developed Countries	Mrs. G.A.D. Sajeewani	ADG		Air Tickets Rs. 1,229,500.00 Insurance Rs. 21,730.72
7	Chinna	Financial Support for Participation Fifth Plenary Meeting of Globe Network	Mr. K.B. Rajapaksha Mrs. D.I. Rajapaksha Ms. W.M.T.D. Bandara Mrs. J.P.T.N. Jayaneththi	Commissioner - II ADG ADG ADL	From 24.09.2024 to 30.09.2024	Incidental Allowance USD 1200
8	Bhutan-Thimphu	ADB-Seminar Government Incentives for Corporate – Anti-Corruption Compliance	Mr. Chethiya Goonesekera Mrs. B.W.M.U.M. Kumarihamy	Commissioner - III ADL	From 25.09.2024 to 27.09.2024	Incidental Allowance USD 250 Warm Clothing Allowance Pounds 75
9	Japan	Criminal Justice Response to Corruption	Mrs. L.K.T.D. Dayarathne	ADG	From 20.10.2024 to 21.11.2024	Incidental Allowance USD 375 Warm Clothing Allowance Pounds 75
10	Moscow	Workshop on the effective implementation of recommendations emanating from the country reviews in the framework of the mechanism for the review of implementation of the United Nations Convention against Corruption (UNCAC)	Mr. C.A.S.G. Anthony	ADG	From 08.10.2024 to 10.10.2024	Incidental Allowance USD 125 Warm Clothing Allowance Pound 75 Insurance Rs. 3,935.64

11	Austria - Vienna	Second resume, fifteenth session of the implementation review group	Mr. Chethiya Goonesekera Mrs. K.H.I.S. Siriwardena	Commissioner – III DDG	From 04.11.2024 to 08.11.2024	Air Tickets Rs. 756,000.00 Incidental Allowance - USD 560 Combined Allowance USD 3505.95 Insurance Rs. 10,344.32 Visa Fee Rs. 14,860.00
12	Austria - Vienna	Participation in the joint meeting of Yemen in the second review cycle of the Mechanism for the review of Implementation of the United Nations Convention against Corruption	Mrs. D.I. Rajapaksha	ADG	From 11.11.2024 to 13.11.2024	Incidental Allowance USD 200 Warm Clothing Allowance Pounds 75
13	Ethiopia	International Expert Meeting on Asset Return and Sustainable Development	Mr. S.M. Sabry	ADL	From 11.12.2024 to 13.12.2024	Incidental Allowance USD 200 For Yellow Fever Vaccination Rs. 12,200.00

UNDP-funded Programmes conducted under the JURE Project for Commission officials

Serial No.	Date	Programme	Venue	Cost (Rs.)
1	30.01.2024	Training workshop for Legal Officers	Kingsbury Hotel – Colombo	373,991.38

2	18 & 19 06.2024	Training workshop for Legal Officers	Pegasus	1,362,700.00
3	24.04.2024	Capacity development programme for Investigation Officers	Ramada - Alhambra Hotels – Colombo	852,000.00
4	08.06.2024	Training workshop for Legal Officers	Taj Samudra	357,360.68
5	17, 18 & 19 06. 2024	Capacity development programme for Investigation Officers	Waskaduwa Beach Resort	1,620,000.00
6	24.06.2024 25.06.2024	Workshop for Legal Officers to introduce the Code of Ethics	Hotel Janaki	546,000.00

CHAPTER SEVEN

7. Compliance Report

7. Compliance Report

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

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
2.10	Register of Liabilities has been updated and maintained	Complied		
2.11	Register of Counterfoil Books (GA-N20) has been updated and maintained	Complied		
03	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such a manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls have been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on the due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit queries**			
5.1	All the audit queries have been replied within the time specified by the Auditor General	Complied		
6	**Internal Audit**			

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied		
6.2	All the internal audit reports have been replied within one month	Complied		
6.3	Copies of all the internal audit reports have been submitted to the Audit Management Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	**Audit and Management Committee**			
7.1	A minimum of 04 Audit and Management Committee meetings have been held during the year as per DMA Circular 1-2019	Complied		
8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	Implementation of the provisions of the above circular in accordance with Paragraph 13 of the said circular. A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular, and the details of the nominated officer were sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
8.3	The annual verification of stores was conducted, and the relevant reports were submitted to the Auditor General on the due date in terms of Public Finance Circular No.05/2016	Complied		
8.4	Actions for the recommendations on excesses and deficits that were disclosed through the annual verification of stores and other related recommendations were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemned articles had been carried out in terms of FR 772	Complied		
9	**Management of Vehicles**			
9.1	The daily running charts and monthly summaries of the vehicles in the pool had been prepared and submitted to the Auditor General on the due date.	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after being condemned.	Complied		
9.3	The vehicle log books had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been retested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No.30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		

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

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review had been remitted to TOD	Complied		
14.2	The ad-hoc sub-imprests issued as per F.R. 371 had been settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub-imprests not exceeding the approved limit had been issued as per F.R. 371	Complied		
14.4	The balance of the Imprest Account had been reconciled monthly with the Treasury books	Complied		
15	**Revenue Account**			
15.1	The refunds from the collected revenue had been made in terms of the regulations	-	No such account	
15.2	The collected revenue had been directly credited to the revenue account without crediting to the deposit account.	-	No such account	
15.3	Report of revenue arrears had been forwarded to the Auditor General in terms of FR 176	-		
16	**Human Resources Management**			
16.1	The staff had been maintained within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
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 the Right to Information Act and Regulations	Complied		
17.2	Information about the institution has been provided to the public through the official website and facilities for public commendations/allegations have been provided through the website/ alternative means	Complied		
17.3	Bi- annual and Annual reports have been submitted as per sections 08 and 10 of the RTI Act	Complied		
18	**Implementing the citizens' charter**			
18.1	Citizens'/Clients' Charter has been formulated and implemented by the institution in terms of Public Administration & Management Circulars number 05/2008 and 05/2018(1).	Complied		
18.2	A methodology has been devised by the institution in order to monitor and assess the formulation and implementation of Citizens' Charter/Client's Charter as per paragraph 2.3 of the said circular.	Complied		
19	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No. 02/2018 dated 24.01.2018	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Not complied	Unable to offer 12-hour training to all officers due to the inadequacy of provisions.	

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