



# **ANNUAL PERFORMANCE REPORT**

# 2025

**Commission to investigate Allegations of Bribery or Corruption**

**Expenditure Head 010**

## CONTENTS

|                                                                                                                                                                           |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>CHAPTER ONE</b> -----                                                                                                                                                  | <b>1</b>  |
| 1 Institutional Profile and Summary of Implementation                                                                                                                     | 2         |
| 1.1. Introduction                                                                                                                                                         | 2         |
| 1.2. Vision and Mission of the Institution                                                                                                                                | 2         |
| 1.3. Functions of the Commission                                                                                                                                          | 2         |
| 1.4. Composition of the Commission                                                                                                                                        | 3         |
| 1.5. Director General                                                                                                                                                     | 3         |
| 1.6. The Commission to Investigate Allegations of Bribery or Corruption prior to 01st January 2024                                                                        | 4         |
| 1.7. Organizational Structure                                                                                                                                             | 4         |
| <b>CHAPTER TWO</b> -----                                                                                                                                                  | <b>5</b>  |
| 2 Progress and the Future Outlook                                                                                                                                         | 6         |
| 2.1. Progress of the Institution                                                                                                                                          | 6         |
| 2.1.1. Complaints received                                                                                                                                                | 6         |
| 2.1.2. Investigations and Raids                                                                                                                                           | 9         |
| 2.1.3. Legal matters                                                                                                                                                      | 11        |
| 2.1.4. Corruption Prevention                                                                                                                                              | 19        |
| 2.1.5. Declaration of assets and liabilities                                                                                                                              | 21        |
| 2.2. Challenges                                                                                                                                                           | 22        |
| 2.3. Future Goals                                                                                                                                                         | 22        |
| <b>CHAPTER THREE</b> -----                                                                                                                                                | <b>23</b> |
| 3 Overall Financial Performance of the Year                                                                                                                               | 24        |
| 3.1. Statement of Financial Performance of the year                                                                                                                       | 24        |
| 3.2. Statement of Financial Position                                                                                                                                      | 25        |
| 3.3. Statement of Cash Flows                                                                                                                                              | 26        |
| 3.4. Notes to the Financial Statements (i) – (viii)                                                                                                                       | 27        |
| 3.5. Performance of Revenue Collection                                                                                                                                    | 35        |
| 3.6. Performance of the Utilization of Allocations                                                                                                                        | 36        |
| 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 | 37        |
| 3.8. Performance of the Reporting of Non-Financial Assets                                                                                                                 | 38        |
| 3.9. Auditor General's Report                                                                                                                                             | 39        |
| <b>CHAPTER FOUR</b> -----                                                                                                                                                 | <b>48</b> |
| 4 Performance Indicators (Based on the Action Plan)                                                                                                                       | 49        |
| <b>CHAPTER FIVE</b> -----                                                                                                                                                 | <b>50</b> |
| 5 Performance of Achieving Sustainable Development Goals (SDGs)                                                                                                           | 51        |
| 5.1. Identified Objectives of Sustainable Development Goals                                                                                                               | 51        |
| 5.2. Achievements and Challenges in Realizing Sustainable Development Goals                                                                                               | 52        |
| <b>CHAPTER SIX</b> -----                                                                                                                                                  | <b>54</b> |
| 6 Human Resource Profile                                                                                                                                                  | 55        |
| 6.1. Cadre Management                                                                                                                                                     | 55        |
| 6.2. How the shortage or excess of human resources has affected the performance of the institution                                                                        | 55        |
| 6.3. Human Resource Development                                                                                                                                           | 56        |
| <b>CHAPTER SEVEN</b> -----                                                                                                                                                | <b>62</b> |
| 7 Compliance Report                                                                                                                                                       | 63        |

## CHAPTER ONE

### **1. Institutional Profile and Summary of Implementation**

- 1.1. Introduction
- 1.2. Vision and Mission of the Institution
- 1.3. Functions of the Commission
- 1.4. Composition of the Commission
- 1.5. Director General
- 1.6. The Commission to Investigate  
Allegations of Bribery or Corruption  
prior to 01<sup>st</sup> January 2024
- 1.7. Organizational Structure

# 1. Institutional Profile and Summary of Implementation

## 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. Conduct fair investigations into complaints relating to offences under the Anti-Corruption Act, No. 9 of 2023, institute proceedings in the appropriate court where sufficient evidence exists, and conduct prosecutions before the court.
2. Function as the Central Authority on Asset and Liability Declarations.
3. Implementation of international conventions, agreements and commitments undertaken by Sri Lanka for the prevention of corruption.
4. Raise public awareness regarding corrupt practices.
5. Implement and regulate anti-corruption policies.
6. Inspect the laws, practices and procedures of state institutions to uncover corrupt practices.
7. Provide guidance and directions to public or private institutions for the elimination of corruption.
8. Submit recommendations to the Government for legislative reforms aimed at minimizing corruption.
9. Matters relating to the appointment, promotion, 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,

- 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  
(Former Additional Solicitor General),

have been discharging duties as Members of the Commission with effect from 01 January 2024.

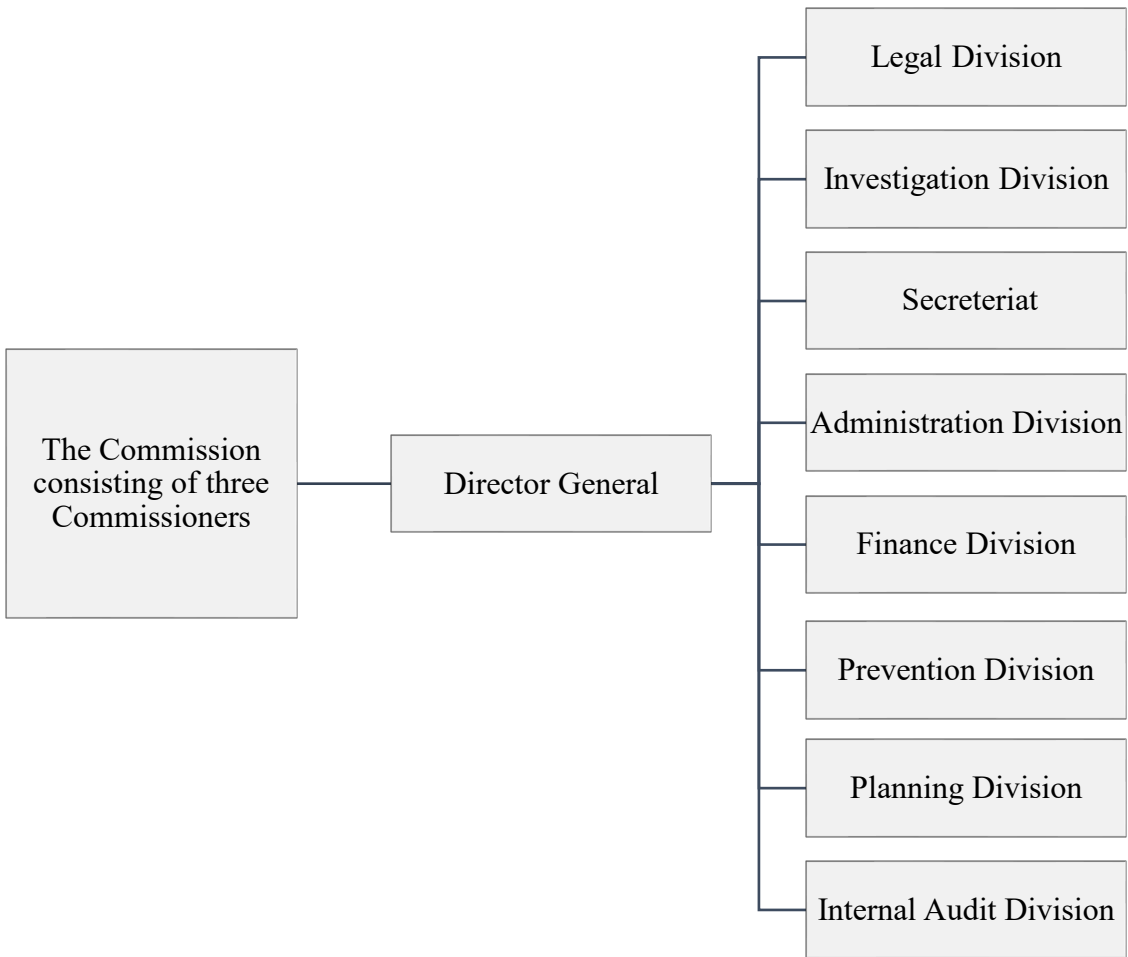
## 1.5. Director General

High Court Judge Ranga Srinath Abeywickrama Dissanayake, the Director General of the Commission to Investigate Allegations of Bribery or Corruption appointed in accordance with Section 17(1) of the Anti-Corruption Act, No. 9 of 2023, has been performing the duties of the office since January 10, 2025.

## 1.6. The Commission to Investigate Allegations of Bribery or Corruption prior to 01<sup>st</sup> January 2024

The Commission to Investigate Allegations of Bribery or Corruption was established under Act No. 19 of 1994, and commenced operations on 15 December 1994 following the abolition of the Bribery Commissioner’s Department established under the Bribery Act, No. 11 of 1954. Upon the enactment of the Anti-Corruption Act, No. 9 of 2023, the three statutes, namely, the Bribery Act (Chapter 26), the Commission to Investigate Allegations of Bribery or Corruption Act, No. 19 of 1994, and the Declaration of Assets and Liabilities Law, No. 1 of 1975, were repealed. Accordingly, with effect from 15 September 2023, the Commission to Investigate Allegations of Bribery or Corruption operates under an expanded mandate that covers a broad range of corruption-related offences.

## 1.7. 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 2025

|                                                                   |         |
|-------------------------------------------------------------------|---------|
| Complaints remaining at the beginning of the year                 | 240     |
| Number of complaints received during the year                     | 8,409   |
| Number of duplicated complaints filed in the relevant files       | (569)   |
| Total number of complaints                                        | 8,080   |
| Number of complaints submitted to the Complaints Review Committee | (7,349) |
| Complaints remaining at the end of the year                       | 731     |

##### 2.1.1.2. Directives issued for complaints submitted to the Complaints Review Committee

##### Number of complaints directed for investigation - 569

| Complaints directed for investigation |                       |                                              |                                                        | Total |
|---------------------------------------|-----------------------|----------------------------------------------|--------------------------------------------------------|-------|
| Bribery complaints                    | Corruption complaints | Complaints of illegal accumulation of assets | Complaints directed to conduct discreet investigations |       |
| 135                                   | 275                   | 58                                           | 101                                                    | 569   |

##### Number of complaints directed not to proceed - 3,660

| Description                                                                                                                       | No. of complaints |
|-----------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Number of complaints ordered not to proceed as they did not contain sufficient information or were irrelevant to the Bribery Act. | 3,660             |
| <b>Total</b>                                                                                                                      | <b>3,660</b>      |

##### Number of complaints referred to other institutions - 1,167

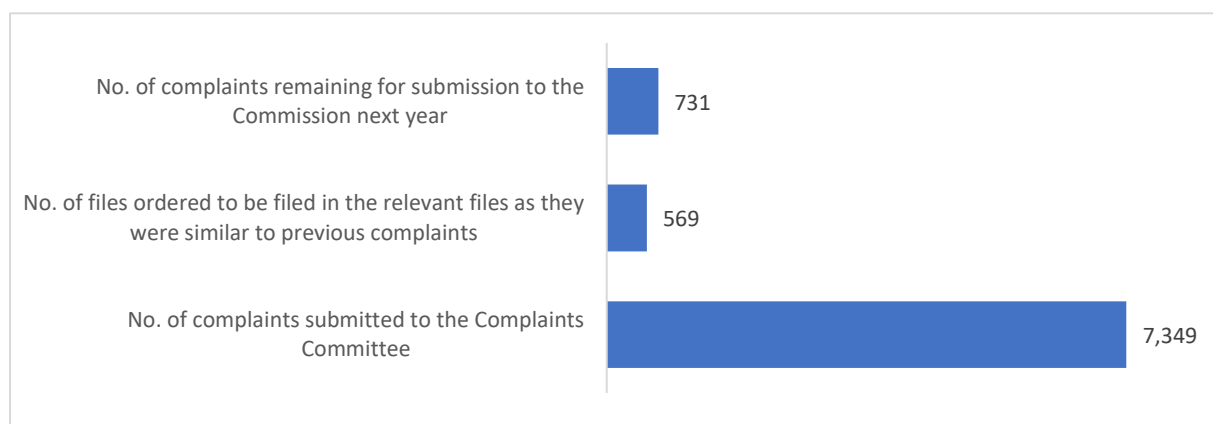
| Description                                                                                         | No. of complaints |
|-----------------------------------------------------------------------------------------------------|-------------------|
| Number of complaints referred to other institutions, as they did not fall under the Commission Act. | 1,167             |
| <b>Total</b>                                                                                        | <b>1,167</b>      |

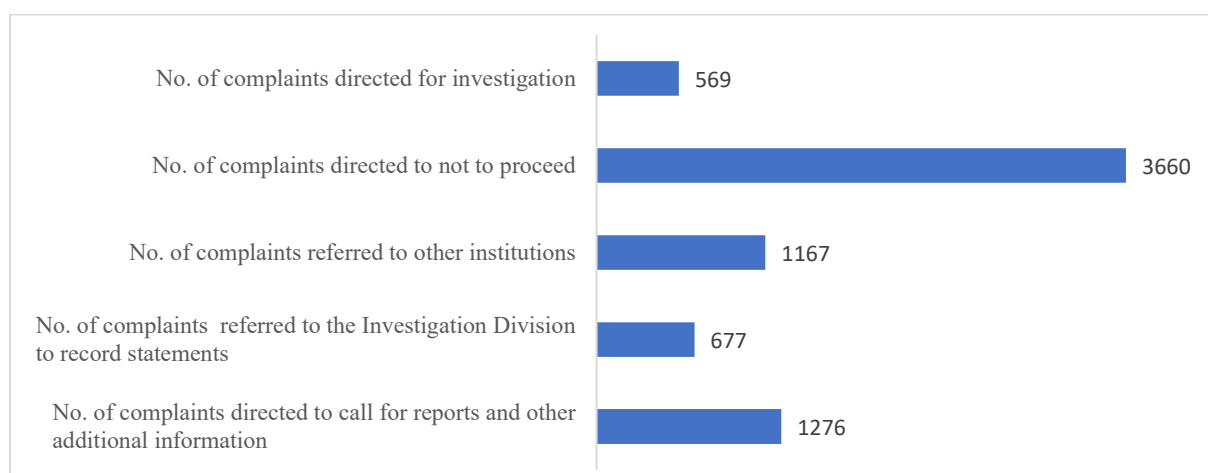
**No. of complaints referred to the Investigation Division to record statements - 677**

| Description                                                                   | No. of complaints |
|-------------------------------------------------------------------------------|-------------------|
| No. of complaints referred to the Investigation Division to record statements | 677               |
| <b>Total</b>                                                                  | <b>677</b>        |

**Number of complaints directed to call for reports and additional information - 1,276**

| Description                                                                                                    | No. of complaints |
|----------------------------------------------------------------------------------------------------------------|-------------------|
| No. of complaints for which reports were called from other institutions                                        | 986               |
| No. of complaints for which a legal report was called to consider the possibility of initiating investigations | 02                |
| No. of complaints directed to organize a raid                                                                  | 09                |
| No. of complaints referred to the Director General                                                             | 50                |
| No. of complaints referred to the Deputy Director General                                                      | 01                |
| No. of complaints referred to the Director (Investigations)                                                    | 49                |
| No. of complaints directed to check whether they are related to previous complaints                            | 73                |
| No. of complaints referred to the Prevention Division                                                          | 4                 |
| No. directed to obtain further information from the complainant                                                | 21                |
| No. of complaints ordered to amalgamate with previous files                                                    | 65                |
| No. of complaints determined by the Commission not to constitute a complaint                                   | 1                 |
| No. of complaints ordered to hold                                                                              | 6                 |
| No. of complaints referred to the Special Investigation Unit                                                   | 4                 |
| No. of complaints ordered to prepare guidelines                                                                | 2                 |
| No. of complaints ordered to refer to the Witnesses Protection Unit                                            | 3                 |
| <b>Total</b>                                                                                                   | <b>1276</b>       |

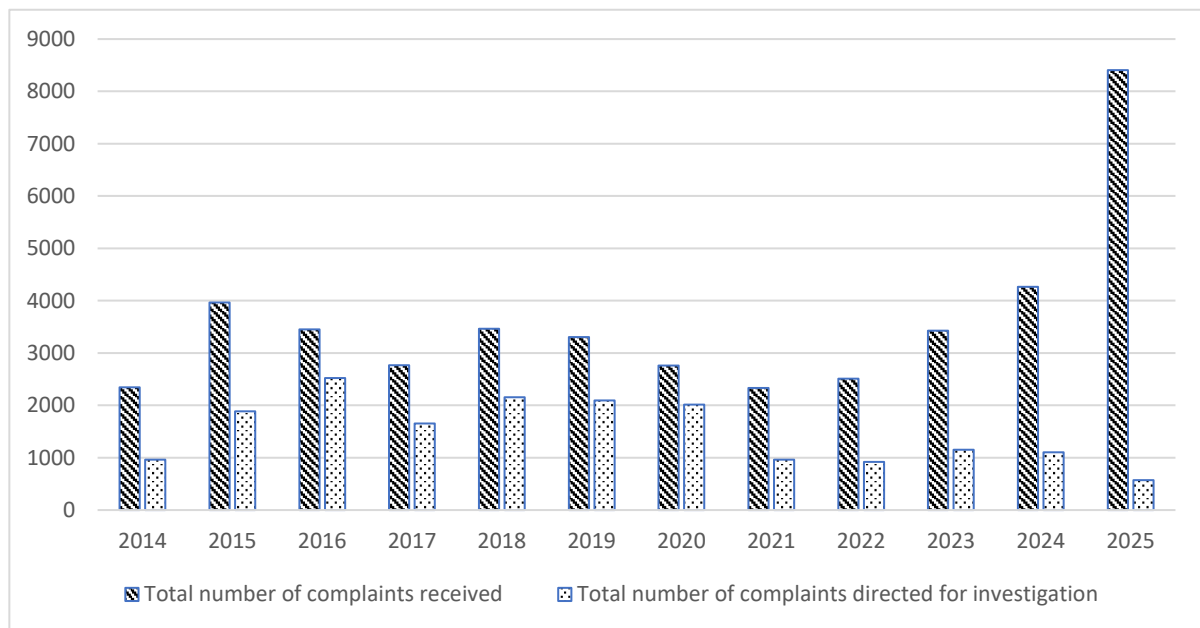
**2.1.1.3. Graphical representation of the complaints received - up to 31.12.2025**

**Directives issued for complaints submitted to the Complaints Review Committee****2.1.1.4. Complaints received from 2014 to 31.12.2025**

| Year | No. of complaints received | No. of complaints decided 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                                       |
| 2025 | 8,409                      | 569                                         |

\*\* Excluding the complaints received for raids

### 2.1.1.5. Graphical representation of the number of complaints received and the number of complaints directed for investigation from 2014 to 2025



### 2.1.2. Investigations and Raids

The Investigation Division of the Commission conducts the investigations into offences under the Anti-Corruption Act, No. 9 of 2023. In terms of section 42 of the Act, the Commission 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 had directed for investigation in 2025, the Investigation Division has initiated investigations into 569 complaints, and with the files received in previous years, investigations were being conducted into 2,559 files altogether, as of the end of the year.

**Number of files under investigation as at 31.12.2025**

| Serial No. | Division                                         | No. of files |
|------------|--------------------------------------------------|--------------|
| 1          | Corruption Investigation I                       | 190          |
| 2          | Corruption Investigation II                      | 430          |
| 3          | Corruption Investigation III                     | 294          |
| 4          | Corruption Investigation IV                      | 367          |
| 5          | Asset Investigation Unit                         | 522          |
| 6          | Open Inquiry Unit                                | 320          |
| 7          | Raid I                                           | 19           |
| 8          | Raid II                                          | 45           |
| 9          | Raid III                                         | 22           |
| 10         | Raid IV                                          | 15           |
| 11         | Confidential and Intelligence Investigation Unit | 61           |
| 12         | Money Laundering Investigation Unit              | 31           |
| 13         | Special Investigation Unit                       | 236          |
| 14         | Witnesses Protection Unit                        | 7            |
| Total      |                                                  | <b>2559</b>  |

**2.1.2.2. Raids and arrests**

When sufficient information is available regarding an acceptance or offer of a bribe, and the complainant is willing to cooperate, Investigation Officers conduct a raid and arrest the suspects red-handed. In 2025, it conducted 130 raids, of which 68 were successful, resulting in the arrest of 84 suspects.

**2.1.2.3. Raids conducted and arrests made from 2020 to 2025**

| Year | No. of successful raids | No. arrested in raids |
|------|-------------------------|-----------------------|
| 2020 | 38                      | 45                    |
| 2021 | 33                      | 36                    |
| 2022 | 32                      | 36                    |
| 2023 | 43                      | 57                    |
| 2024 | 53                      | 86                    |
| 2025 | 68                      | 84                    |

### 2.1.3. Legal Matters

Upon completion of the investigations, the task of instituting proceedings in relation to files that contain sufficient facts is performed by the Commission's Legal Division. Accordingly, the Division filed 115 cases and concluded 69 in 2025.

#### 2.1.3.1. Prosecutions

##### Number of cases filed in 2025

| Nature of the offence          | Court of Law       |            | Total      |
|--------------------------------|--------------------|------------|------------|
|                                | Magistrate's Court | High Court |            |
| Bribery                        | --                 | 75         | 75         |
| Corruption                     | --                 | 21         | 21         |
| Illegal accumulation of assets | --                 | 14         | 14         |
| Non-declaration of assets      | --                 | --         | --         |
| Money laundering               | --                 | 05         | 05         |
| <b>Grand total</b>             | <b>--</b>          | <b>115</b> | <b>115</b> |

##### Number of persons accused in 2025

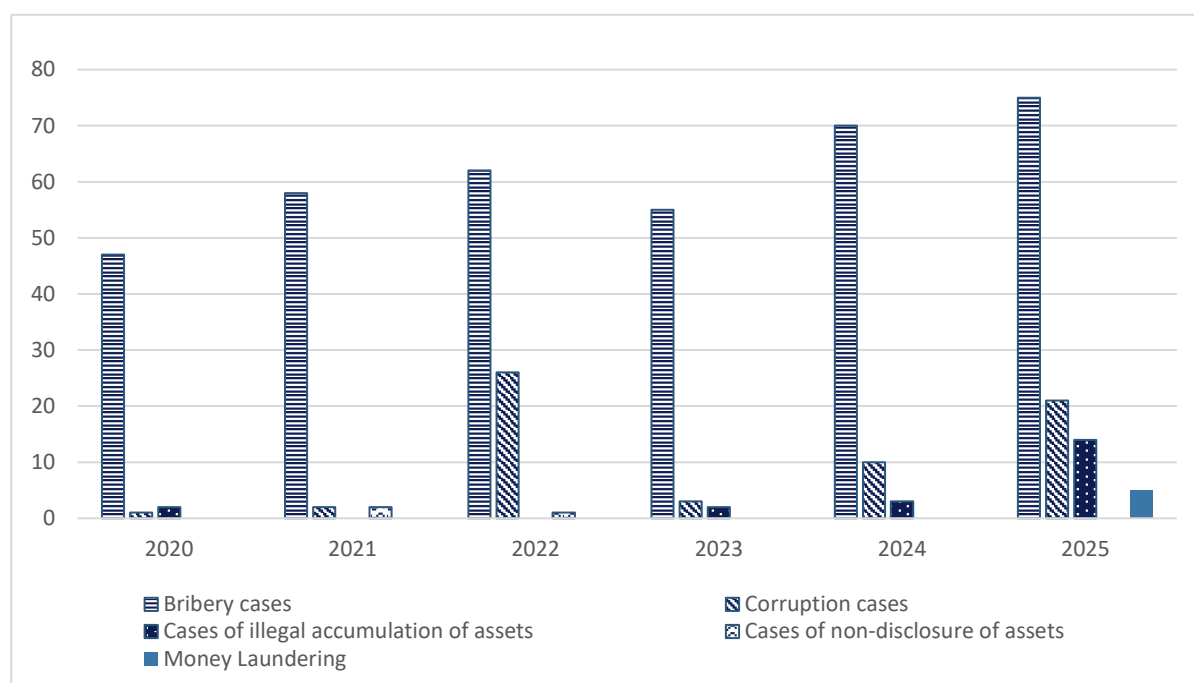
| Institution |                           | Designation             | Court       |            |                         |       |
|-------------|---------------------------|-------------------------|-------------|------------|-------------------------|-------|
|             |                           |                         | Magistrate' | High Court | High Court Trial-at-Bar | Total |
| 01          | Divisional Secretariat    | Colonization Officer    | --          | 02         | --                      | 13    |
|             |                           | Grama Niladhari         | --          | 07         | --                      |       |
|             |                           | Development Officer     | --          | 02         | --                      |       |
|             |                           | Technical Officer       | --          | 02         | --                      |       |
| 02          | Sri Lanka Police          | Police Constable        | --          | 15         | --                      | 41    |
|             |                           | Police Sergeant         | --          | 12         | --                      |       |
|             |                           | Sub Inspector of Police | --          | 09         | --                      |       |
|             |                           | Inspector of Police     | --          | 02         | --                      |       |
|             |                           | Chief Inspector         | --          | 02         | --                      |       |
|             |                           | Cleaner                 | --          | 01         | --                      |       |
| 03          | Sri Lanka Transport Board | Senior Depot Inspector  | --          | 01         | --                      | 01    |
| 04          | Ministry of Education     | Principal               | --          | 02         | --                      | 03    |
|             |                           | Teaching Profession     | --          | 01         | --                      |       |

|    |                                                                          |                                                          |    |    |    |    |
|----|--------------------------------------------------------------------------|----------------------------------------------------------|----|----|----|----|
| 05 | Department of Wildlife Conservation                                      | Forest Extension Officer                                 | -- | 01 | -- | 01 |
| 06 | Ministry of Civil Aviation                                               | Former Minister of Civil Aviation                        | -- | 03 | -- | 03 |
| 07 | Consumer Affairs Authority                                               | Investigation Officer                                    | -- | 02 | -- | 02 |
| 08 |                                                                          | Civil Person                                             | -- | 15 | -- | 15 |
| 09 | Pradeshiya Sabha                                                         | Revenue Inspector                                        | -- | 01 | -- | 10 |
|    |                                                                          | Chairman                                                 | -- | 01 | -- |    |
|    |                                                                          | Former Chairman                                          | -- | 03 | -- |    |
|    |                                                                          | Driver                                                   | -- | 01 | -- |    |
|    |                                                                          | Secretary                                                | -- | 01 | -- |    |
|    |                                                                          | Member of Pradeshiya Saba                                | -- | 01 | -- |    |
|    |                                                                          | Former Member of Pradeshiya Saba                         | -- | 01 | -- |    |
|    |                                                                          | Technical Officer                                        | -- | 01 | -- |    |
| 10 | Cultural Center                                                          | Assistant Cultural Officer                               | -- | 01 | -- | 01 |
| 11 | Department of Inland Revenue                                             | Assessor                                                 | -- | 01 | -- | 01 |
| 12 | State Mortgage and Investment Bank                                       | General Manager                                          | -- | 03 | -- | 03 |
| 13 | Sri Lanka Ports Authority                                                | Human Resource Director                                  | -- | 01 | -- | 01 |
| 14 | Ministry of Investment Promotion                                         | Former Minister of Investment Promotion                  | -- | 01 | -- | 01 |
| 15 | Board of Investment                                                      | Former Director General                                  | -- | 01 | -- | 02 |
|    |                                                                          | Former Director General (For another case)               | -- | 01 | -- |    |
| 16 | Ministry of Women and Children's Affairs and Dry Zone Development        | Former Minister                                          | -- | 01 | -- | 01 |
| 17 | District Development Office – Hambantota                                 | District Development Officer                             | -- | 01 | -- | 01 |
| 18 | Airports and Aviation Services (Sri Lanka) Ltd                           | Former Chairman                                          | -- | 01 | -- | 01 |
| 19 | Sri Lanka Ports Corporation                                              | Former Chairman                                          | -- | 01 | -- | 01 |
| 20 | Ministry of Public Relations and Public Affairs                          | Former Member of Parliament                              | -- | 01 | -- | 01 |
| 21 | Ministry of Livestock and Estate Infrastructure Development              | Accountant                                               | -- | 01 | -- | 01 |
| 22 | Ministry of Social Services<br>Ministry of Higher Education and Highways | Secretary                                                | -- | 01 | -- | 03 |
|    |                                                                          | Chief Accountant                                         | -- | 01 | -- |    |
|    |                                                                          | Program Director                                         | -- | 01 | -- |    |
| 23 | Maga Neguma Road Construction Company                                    | Former Revenue Officer                                   | -- | 01 | -- | 01 |
| 24 | Medical Office of Health                                                 | Veterinary Surgeon                                       | -- | 01 | -- | 01 |
| 25 | Ministry of Mass Media and Health                                        | Former Minister of Mass Media and Health                 | -- | 03 | -- | 08 |
|    |                                                                          | Former Minister's Personal Staff Coordinating Officer    | -- | 02 | -- |    |
|    |                                                                          | Assistant Director (Food Control Unit)                   | -- | 01 |    |    |
|    |                                                                          | Private Secretary of Former Health & Mass Media Minister | -- | 02 |    |    |

|       |                                                                        |                                                       |    |         |    |     |
|-------|------------------------------------------------------------------------|-------------------------------------------------------|----|---------|----|-----|
| 26    | Ministry of Finance and Planning<br>(Department of External Resources) | Former Director General                               | -- | 01      | -- | 01  |
| 27    | Securities and Exchange<br>Commission of Sri Lanka                     | Former Deputy Director<br>General                     | -- | 01      | -- | 01  |
| 28    | Department of Labour                                                   | Labour Officer                                        | -- | 01      | -- | 01  |
| 29    | Office of the Sudden Death<br>Inquirer, four Gravets                   | Sudden Death Inquirer-<br>Temporary                   | -- | 01      | -- | 01  |
| 30    | Quazi court                                                            | Quazi Judge                                           | -- | 01      | -- | 01  |
| 31    | Mahaweli Authority                                                     | Actg. Unit Manager                                    | -- | 01      | -- | 01  |
| 32.   | Ministry of Women's Affairs and<br>Social Empowerment                  | Former State Minister                                 | -- | 02      | -- | 02  |
| 33.   | Civil Security Headquarters,<br>Hulangnuge                             | Senior Guard                                          | -- | 01      | -- | 01  |
| 34.   | Geological Survey and Mines<br>Bureau                                  | Regional Mining Engineer                              | -- | 01      | -- | 02  |
|       |                                                                        | Driver                                                | -- | 01      | -- |     |
| 35.   | Ministry of Environment                                                | Former Minister of<br>Environment                     | -- | 01      | -- | 03  |
|       |                                                                        | Minister's Personal Staff<br>Coordinating Officer     | -- | 01      | -- |     |
|       |                                                                        | Former Environment<br>Minister's Private<br>Secretary | -- | 01      | -- |     |
| 36.   | Timber Administration Center                                           | Range Forest Officer                                  | -- | 01      | -- | 01  |
| 37.   | Urban Council                                                          | Retired Health<br>Administrator                       | -- | 01      | -- | 01  |
| 38.   | Range Forest Office                                                    | Beat Forest Officer                                   | -- | 01      | -- | 01  |
| 39.   | Road Passenger Transport<br>Authority                                  | Officer-in-Charge                                     | -- | 01      | -- | 01  |
| 40.   | Former Minister (In relation to 3 cases)                               |                                                       | -- | 03      | -- | 03  |
| 41.   | Wife of a former Minister                                              |                                                       | -- | 01      | -- | 01  |
| 42.   | Daughter of a former Minister                                          |                                                       | -- | 01      | -- | 01  |
| 43.   | Excise Office                                                          | Excise Corporal                                       | -- | 01      | -- | 01  |
| 44.   |                                                                        | Businessman                                           | -- | 02      | -- | 02  |
| 45.   | Department of Motor Traffic                                            | Clerk                                                 | -- | 02      | -- | 02  |
| 46.   | Ministry of Civil Security and<br>Urban Development                    | Former Additional<br>Secretary                        | -- | 01      | -- | 01  |
| 47.   | Uva Provincial Council                                                 | Former Chief Minister                                 | -- | 01      | -- | 02  |
|       |                                                                        | Private Secretary to the<br>Chief Minister            | -- | 01      | -- |     |
| 48.   | Moratuwa Kesbewa Joint Tenancies<br>Board                              | Chairman of the Tenancies<br>Board                    | -- | 01      | -- | 01  |
| 49.   | State Timber Corporation                                               | Former Senior Regional<br>Manager                     | -- | 01      | -- | 01  |
| 50.   | Ranaviru Seva Authority                                                | Program Officer                                       | -- | 01      | -- | 01  |
| 51.   | Transport Services Authority                                           | District Manager                                      | -- | 01      | -- | 02  |
|       |                                                                        | Management Assistant                                  | -- | 01      | -- |     |
| Total |                                                                        |                                                       | -- | 15<br>3 | -- | 153 |

## Details of the cases filed from 2020 to 2025

| Year | Bribery cases | Corruption cases | Cases of illegal accumulation of assets | Cases of non-disclosure of assets | Money Laundering | 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    |
| 2025 | 75            | 21               | 14                                      | --                                | 05               | 115   |



### 2.1.3.2. Cases Concluded

#### Details of the cases concluded in 2025

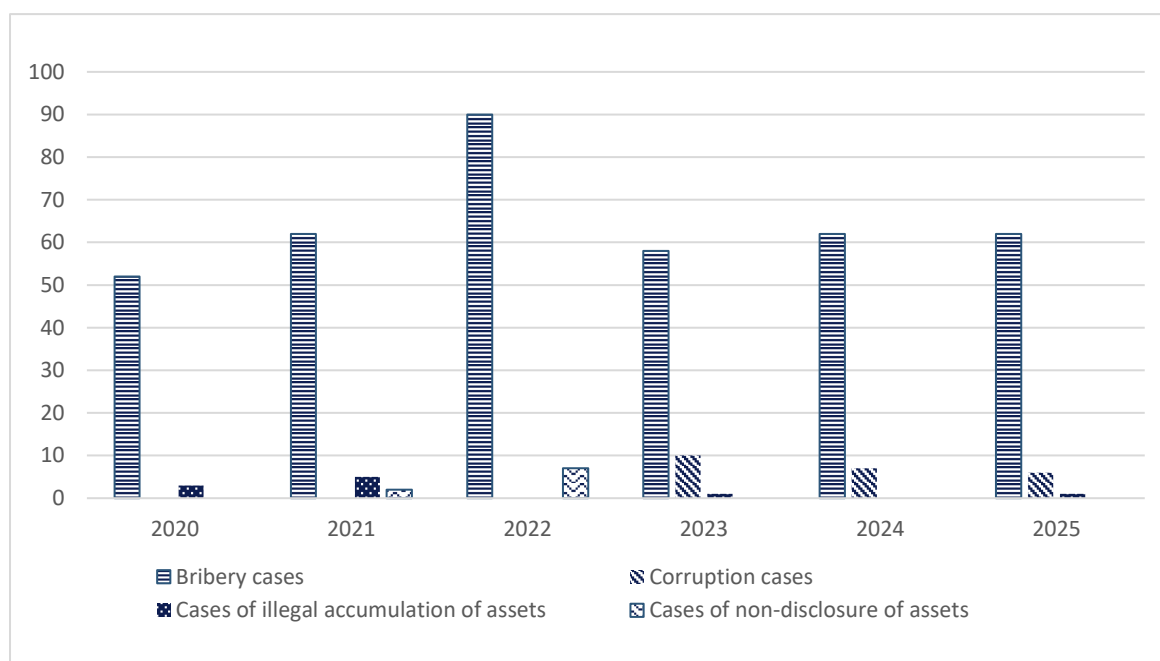
| Nature of the offence          | Court of Law       |            |            |             |       |       |             |            |            |             |       |       |                         |            |            |             |       | Grand Total |       |
|--------------------------------|--------------------|------------|------------|-------------|-------|-------|-------------|------------|------------|-------------|-------|-------|-------------------------|------------|------------|-------------|-------|-------------|-------|
|                                | Magistrate’s Court |            |            |             |       |       | High Court  |            |            |             |       |       | High Court Trial-at-Bar |            |            |             |       |             |       |
|                                | Convictions        | Acquittals | Discharges | Withdrawals | Other | Total | Convictions | Acquittals | Discharges | Withdrawals | Other | Total | Convictions             | Acquittals | Discharges | Withdrawals | Other |             | Total |
| Bribery                        | 03                 | 05         | 01         | 01          | --    | 10    | 30          | 18         | 01         | 02          | 01    | 52    | --                      | --         | --         | --          | --    | --          | 62    |
| Corruption                     | --                 | --         | --         | --          | --    | --    | 02          | --         | 02         | 01          | --    | 05    | 01                      | --         | --         | --          | --    | 01          | 06    |
| Illegal accumulation of assets | --                 | --         | --         | --          | --    | --    | --          | --         | 01         | --          | --    | 01    | --                      | --         | --         | --          | --    | --          | 01    |
| Non-declaration of assets      | --                 | --         | --         | --          | --    | --    | --          | --         | --         | --          | --    | --    | --                      | --         | --         | --          | --    | --          | --    |
| Total                          | 03                 | 05         | 01         | 01          | --    | 10    | 32          | 18         | 04         | 03          | 01    | 58    | 01                      | --         | --         | --          | --    | 01          | 69    |

#### The revenue the Government received from prosecutions in 2025

|                                                 |                  |
|-------------------------------------------------|------------------|
| Fines imposed by Magistrate's Courts            | Rs. 30,000.00    |
| Penalties imposed by Magistrate's Courts        | Rs Nil           |
| Compensation ordered by the Magistrate's Courts | Rs. Nil          |
| Fines imposed by High Courts                    | Rs. 1,570,000.00 |
| Penalties imposed by High Courts                | Rs 1,056,000.00  |
| Compensation ordered by the High Courts         | Rs. 33,000.00    |
| Money forfeited                                 | Rs. 150,000.00   |

**Details of the cases concluded- from 2020 to 2025**

| Year | Bribery cases | Corruption cases | Cases of illegal accumulation of assets | Cases of non-disclosure of assets | Total |
|------|---------------|------------------|-----------------------------------------|-----------------------------------|-------|
| 2020 | 52            |                  | 03                                      | -                                 | 55    |
| 2021 | 62            |                  | 05                                      | 02                                | 69    |
| 2022 | 90            |                  | --                                      | 07                                | 97    |
| 2023 | 58            | 10               | 01                                      | --                                | 69    |
| 2024 | 62            | 07               | --                                      | --                                | 69    |
| 2025 | 62            | 06               | 01                                      | --                                | 69    |



**Details of the persons convicted in 2025**

| Serial No.   | Institution                                 | Convict's Designation                          | No. convicted | No. of cases involved |
|--------------|---------------------------------------------|------------------------------------------------|---------------|-----------------------|
| 01.          | Department of Health                        | Sanitary Labourer - Kuliypitiya Hospital       | 01            | 01                    |
| 02.          | Ministry of Health                          | Veterinary Surgeon                             | 01            | 01                    |
| 03.          | Sri Lanka Police                            | Assistant Superintendent of Police             | 01            | 06                    |
|              |                                             | Police Constable                               | 04            |                       |
|              |                                             | Sub Inspector of Police                        | 01            |                       |
| 04.          | Ministry of Education                       | Principal                                      | 01            | 01                    |
| 05.          |                                             | Civil Person                                   | 11            | 10                    |
| 05.          | Divisional Secretariats                     | Technical Officer                              | 01            | 04                    |
|              |                                             | Economic Development Officer                   | 01            |                       |
|              |                                             | Assistant Director - Planning                  | 01            |                       |
|              |                                             | Driver                                         | 01            |                       |
| 06.          | Department of Post                          | Office Employee Assistant                      | 01            | 01                    |
| 07.          | Department of Immigration & Emigration      | Management Assistant                           | 01            | 01                    |
| 08.          | Road Passenger Transport Authority          | Office Employee Assistant                      | 01            | 01                    |
| 09.          | Provincial Council – North Central Province | Chief Minister                                 | 01            | 01                    |
|              |                                             | Private Secretary                              | 01            |                       |
| 10.          | Divi Neguma                                 | Development Officer                            | 01            | 01                    |
| 11.          | Excise Department of Sri Lanka              | Excise Guard                                   | 02            | 01                    |
| 12.          | Lanka Sathosa                               | Former Chairman (Former Member of Parliament)  | 01            | 01                    |
|              | Ministry of Sports                          | Former Minister of Sports                      | 01            |                       |
| 13.          | Magistrate's court                          | Registrar                                      | 01            | 01                    |
| 14.          | Sri Lanka Mahaweli Authority                | Land Officer                                   | 01            | 01                    |
| 15.          | Regional Electrical Engineer's Office       | Linesman                                       | 01            | 01                    |
| 16.          | Department of Agrarian Services             | Agricultural Research and Production Assistant | 01            | 01                    |
|              |                                             | Agrarian Development Officer                   | 01            |                       |
| 17.          | Central Fish Market Complex                 | Manager                                        | 01            | 01                    |
|              |                                             | General Manager (Security)                     | 01            |                       |
| 18.          | Wildlife Office                             | Beat Forest Officer                            | 01            | 01                    |
| <b>Total</b> |                                             |                                                | <b>42</b>     | <b>36</b>             |

### Number of cases filed, number concluded and the number of persons convicted - from 2015 to 2025

| Year | Cases filed |                    |       | Cases concluded |                    |                         |       | No. of persons convicted |
|------|-------------|--------------------|-------|-----------------|--------------------|-------------------------|-------|--------------------------|
|      | High Court  | Magistrate's Court | Total | High Court      | Magistrate's Court | High Court Trial-at-Bar | 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    | 65              | 32                 | -                       | 97    | 22                       |
| 2023 | 56          | 04                 | 60    | 60              | 09                 | -                       | 69    | 19                       |
| 2024 | 79          | 04                 | 83    | 56              | 13                 | -                       | 69    | 30                       |
| 2025 | 115         | 00                 | 115   | 58              | 10                 | 01                      | 69    | 42                       |

#### 2.1.3.3. Pending Cases

As of 31 December 2025, there were 305 pending cases. They were as follows.

|                         |   |     |
|-------------------------|---|-----|
| Magistrate's Courts     | - | 16  |
| High Courts             | - | 288 |
| High Court Trial at Bar | - | 01  |

## 2.1.4. Corruption Prevention

The Commission conducts Corruption Prevention Programmes across the island, targeting the public sector, private sector, education sector, and the general public to raise awareness of the consequences of bribery and corruption and of methods for combating and preventing them.

### 2.1.4.1. Summary of the Prevention Programmes conducted in 2025

| Target institution                                             | Number     |
|----------------------------------------------------------------|------------|
| For officers of government/ provincial government institutions | 115        |
| For officers of semi-government institutions                   | 67         |
| For officers of private-sector institutions                    | 25         |
| For other parties/individuals                                  | 1          |
| Programmes conducted through mass media                        | 2          |
| <b>Total number of programmes</b>                              | <b>210</b> |

In addition, a series of Corruption Prevention programmes, targeting more than 8,000 Local Government Members elected to Local Government Institutions in 2025, was conducted island-wide in collaboration with the United Nations Development Programme (UNDP).

### 2.1.4.2. Establishment of Internal Affairs Units and details of the parallel programmes conducted

According to circular PS/SB/Circular/2/2025 dated 18.02.2025, the Secretary to the President has issued instructions on the establishment of Internal Affairs Units in government ministries, departments and institutions and on the designation of focal points for identified government institutions. The objectives of establishing the IAUs are:

1. Prevent corruption in the institution and cultivate a culture of integrity.
2. Ensure transparency and accountability in all activities of the institution and ensure public access to information regarding institutional practices and decisions.
3. Promote ethical governance within the institution.
4. Develop a secure and accessible system to encourage reporting misconduct, protect whistleblowers and maintain confidentiality.
5. Support legal enforcement through collaboration with law enforcement agencies and the Commission to Investigate Allegations of Bribery or Corruption (CIABOC).

This initiative will further strengthen the Anti-Corruption Act, No. 9 of 2023, and various other international anti-corruption efforts, including the United Nations Convention against Corruption (UNCAC).

The first introductory workshop on IAUs was held on 27 February 2025, and it was attended by Heads of 107 institutions, representing all Ministries, Provincial Councils, District Secretariats, and identified departments. The summary of the parallel programmes conducted is as follows:

| Serial No. | Date          | Target group                                                                                                                                                                                                                          | No. participated |
|------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 1          | 14.05.2025    | Secretary or senior officials of all ministries                                                                                                                                                                                       | 56               |
| 2          | 15.05.2025    | Heads and senior officials of identified departments and institutions                                                                                                                                                                 | 58               |
| 3          | 16.05.2025    | Heads and senior officials of identified departments and institutions                                                                                                                                                                 | 54               |
| 4          | 21.05.2025    | Senior officials representing the Presidential Secretariat, Prime Minister's Office, Office of the Cabinet of Ministers, Parliament, and Judicial Service Commission, and the Chief Secretaries of Provinces and District Secretaries | 93               |
| 5          | 12,13.06.2025 | Officers appointed as Internal Affairs Unit Officers of 10 identified ministries, departments and institutions                                                                                                                        | 46               |
| 6          | 2025.06.17,18 | Officers appointed as Internal Affairs Unit Officers of the Prime Minister's Office, Ministry of Defence, Tri-Forces and Civil Security Department                                                                                    | 53               |
| 7          | 2025.07.01,02 | Officers appointed as Internal Affairs Unit Officers of 10 identified ministries and departments                                                                                                                                      | 55               |
| 8          | 2025.07.08,09 | Officers appointed as Internal Affairs Unit Officers of 10 identified ministries and departments                                                                                                                                      | 47               |
| 9          | 2025.07.15,16 | Officers appointed as Internal Affairs Unit Officers of 10 identified ministries and departments                                                                                                                                      | 48               |
| 10         | 2025.07.22,23 | Officers appointed as Internal Affairs Unit Officers of 10 identified ministries and departments                                                                                                                                      | 49               |
| 11         | 2025.07.29,30 | Officers appointed as Internal Affairs Unit Officers of 10 identified ministries and departments                                                                                                                                      | 48               |

### 2.1.5. Declaration of assets and liabilities

Making a notable change to the assets and liabilities declaration process in Sri Lanka, the task of receiving and verifying Declarations of Assets and Liabilities has been assigned to the Commission to Investigate Allegations of Bribery or Corruption by the Anti-Corruption Act, No. 9 of 2023. This task must be carried out through a centralized electronic system administered by the Commission. Furthermore, the scope of persons required to declare assets and liabilities has been significantly expanded, and Section 80(1) of the Act specifies 31 such categories of persons.

Section 88(1) of the Act requires that the public be given access to these Assets and Liabilities Declarations. The Commission issued Circular No. 01/2024 dated 01.03.2024, instructing that Declarations for the year 2025 must be submitted to the Head of Institution using the printed format until the centralized electronic system comes into operation. Accordingly, the Commission published the redacted versions of Assets and Liabilities Declarations (in accordance with Section 88(1) of the Act) of over 300 officials, who are 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.

Accordingly, the persons whose Declaration of Assets and Liabilities have been published on the Commission website in 2025 and the details of the progress are as follows:

| Serial No.   | Class                                                                                                                                             | No. required to declare | No. declared | No. failed to declare |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------|-----------------------|
| 1            | The President                                                                                                                                     | 1                       | 1            | 0                     |
| 2            | The Prime Minister                                                                                                                                | 1                       | 1            | 0                     |
| 3            | Speaker                                                                                                                                           | 1                       | 1            | 0                     |
| 4            | Chief Justice                                                                                                                                     | 1                       | 1            | 0                     |
| 5            | Opposition Leader, Cabinet Ministers, Central Bank Governor                                                                                       | 22                      | 22           | 0                     |
| 6            | Governors of Provinces                                                                                                                            | 9                       | 8            | 1                     |
| 7            | State Ministers                                                                                                                                   | 27                      | 27           | 0                     |
| 8            | Deputy Speaker, Deputy Chairperson of Committees,                                                                                                 | 2                       | 2            | 0                     |
| 9            | Ambassadors, Deputy Permanent Representatives, High Commissioners, Deputy Heads of Mission, Acting Heads of Mission and Deputy High Commissioners | 32                      | 31           | 1                     |
| 10           | Members of the Constitutional Council                                                                                                             | 5                       | 5            | 0                     |
| 11           | Attorney-General                                                                                                                                  | 1                       | 1            | 0                     |
| 12           | Supreme Court Judges, President of the Court of Appeal                                                                                            | 17                      | 17           | 0                     |
| 13           | Judges of the Court of Appeal                                                                                                                     | 18                      | 18           | 0                     |
| 10           | Members of Parliament (Apart from the Members mentioned above)                                                                                    | 173                     | 173          | 0                     |
| <b>Total</b> |                                                                                                                                                   | <b>310</b>              | <b>308</b>   | <b>2</b>              |

## 2.2. Challenges

1. Absence of Investigation Officers with expertise in different fields.
2. Unavailability of adequate office space for the staff of the Bribery Commission.
3. Difficulty of obtaining the contribution of witnesses and complainants from distant areas, due to the unbearable transport cost.
4. Poor support by the general public in lodging complaints against corrupt public officials and giving evidence when required.
5. Reluctance of parties such as businessmen and investors to report large-scale bribery and corruption of politicians.
6. Lack of interest among public officials in implementing an anti-corruption programme in the public sector.

## 2.3. Future Goals

1. Expand the Commission's jurisdiction, which is currently limited to the Colombo judicial zone, to the entire island and conduct investigations at the regional level.
2. Recruitment of staff in accordance with Section 26 of the Anti-Corruption Act, No. 9 of 2023, to perform the functions that the Act has assigned to the Commission.
3. Full implementation of the computerized database system developed to manage the Commission's files.
4. Receive the Assets and Liabilities Declarations of public officials and politicians online, and maintain the information contained in the Declarations as a computerized database in a special unit established at the Commission.
5. Upgrade the office facilities necessary for the Commission to Investigate Allegations of Bribery or Corruption.
6. Introduce bribery and corruption laws and concepts of values into the school 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

| Statement of Financial Performance<br>for the period ended 31st December 2025 |                                                           |             |               |               | ACA -F    |
|-------------------------------------------------------------------------------|-----------------------------------------------------------|-------------|---------------|---------------|-----------|
| Revised Budget<br>Allocations 2025                                            | Note                                                      | Actual      |               |               |           |
| Rs.                                                                           |                                                           | 2025<br>Rs. | 2024<br>Rs.   |               |           |
| -                                                                             | Revenue Receipts                                          | -           | -             |               |           |
| -                                                                             | Income Tax                                                | 1           | -             |               |           |
| -                                                                             | Taxes on Domestic Goods & Services                        | 2           | -             |               | ACA-1     |
| -                                                                             | Taxes on International Trade                              | 3           | -             |               |           |
| -                                                                             | Non Tax Revenue & Others                                  | 4           | -             |               |           |
| -                                                                             | Total Revenue Receipts (A)                                |             | -             |               |           |
| -                                                                             | Non Revenue Receipts                                      |             | -             |               |           |
| -                                                                             | Treasury Imprests                                         |             | 681,266,000   | 596,490,174   | ACA-3     |
| -                                                                             | Deposits                                                  |             | 2,070,407     | 24,505,225    | ACA-4     |
| -                                                                             | Advance Accounts                                          |             | 171,405,405   | 25,344,306    | ACA-5     |
| -                                                                             | Other Main Ledger Receipts                                |             |               | -             |           |
| -                                                                             | Total Non Revenue Receipts (B)                            |             | 854,741,812   | 646,339,705   |           |
|                                                                               | Total Revenue Receipts & Non Revenue Receipts C = (A)+(B) |             | 854,741,812   | 646,339,705   |           |
|                                                                               | Remittance to the Treasury (D)                            |             | 145,611,871   | 31,726,329    |           |
|                                                                               | Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)   |             | 709,129,942   | 614,613,376   |           |
|                                                                               | Less: Expenditure                                         |             |               |               |           |
|                                                                               | Recurrent Expenditure                                     |             |               |               |           |
| 680,450,000.00                                                                | Wages, Salaries & Other Employment Benefits               | 5           | 673,110,467   | 551,842,400   | ACA-2(ii) |
| 279,720,000.00                                                                | Other Goods & Services                                    | 6           | 210,346,832   | 162,819,738   |           |
| 2,330,000.00                                                                  | Subsidies, Grants and Transfers                           | 7           | 729,282       | 792,234       |           |
| -                                                                             | Interest Payments                                         | 8           | -             | -             |           |
| -                                                                             | Other Recurrent Expenditure                               | 9           | -             | 35,500        |           |
| 962,500,000.00                                                                | Total Recurrent Expenditure (F)                           |             | 884,186,581   | 715,489,872   |           |
|                                                                               | Capital Expenditure                                       |             |               |               |           |
|                                                                               | Rehabilitation & Improvement of Capital Assets            |             |               |               |           |
| 41,000,000.00                                                                 | Assets                                                    | 10          | 35,929,384    | 22,996,509    | ACA-2(ii) |
| 65,000,000.00                                                                 | Acquisition of Capital Assets                             | 11          | 52,692,635    | 13,778,293    |           |
| -                                                                             | Capital Transfers                                         | 12          | -             | -             |           |
| -                                                                             | Acquisition of Financial Assets                           | 13          | -             | -             |           |
| 5,000,000.00                                                                  | Capacity Building                                         | 14          | 4,543,730     | 1,047,998     |           |
| 300,500,000.00                                                                | Other Capital Expenditure                                 | 15          | 11,641,113    | 61,149,120    |           |
| 411,500,000.00                                                                | Total Capital Expenditure (G)                             |             | 104,806,862   | 98,971,921    |           |
|                                                                               | Deposit Payments                                          |             | 2,076,297     | 24,157,896    | ACA-4     |
|                                                                               | Advance Payments                                          |             | 109,349,432   | 82,468,882    | ACA-5     |
|                                                                               | Other Main Ledger Payments                                |             | -             | -             |           |
|                                                                               | Total Main Ledger Expenditure (H)                         |             | 111,425,729   | 106,626,778   |           |
|                                                                               | Total Expenditure I = (F+G+H)                             |             | 1,100,419,172 | 921,088,570   |           |
| 1,374,000,000.00                                                              | Balance as at 31st December J = (E-I)                     |             | (391,289,230) | (306,475,194) |           |
|                                                                               | Balance as per the Imprest Adjustment Statement           |             | (391,289,230) | (307,101,813) | ACA-7     |
|                                                                               | Imprest Balance as at 31st December                       |             | -             | 626,618       | ACA-3     |
|                                                                               |                                                           |             | (391,289,230) | (306,475,194) |           |

### 3.2. Statement of Financial Position

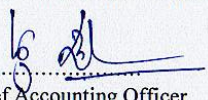
ACA-P

#### Statement of Financial Position As at 31st December 2025

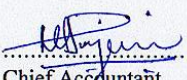
|                                     |            | Actual               |                      |
|-------------------------------------|------------|----------------------|----------------------|
|                                     | Note       | 2025                 | 2024                 |
|                                     |            | Rs                   | Rs                   |
| <b><u>Non Financial Assets</u></b>  |            |                      |                      |
| Property, Plant & Equipment         | ACA-6      | 2,389,349,351        | 2,216,657,523        |
| <b><u>Financial Assets</u></b>      |            |                      |                      |
| Advance Accounts                    | ACA-5/5(a) | 62,645,436           | 124,701,409          |
| Cash & Cash Equivalents             | ACA-3      | -                    | 626,618              |
| <b>Total Assets</b>                 |            | <b>2,451,994,787</b> | <b>2,341,985,551</b> |
| <b><u>Net Assets / Equity</u></b>   |            |                      |                      |
| Net Worth to Treasury               |            | 62,197,611           | 124,247,694          |
| Property, Plant & Equipment Reserve |            | 2,389,349,351        | 2,216,657,523        |
| Rent and Work Advance Reserve       | ACA-5(b)   |                      |                      |
| <b><u>Current Liabilities</u></b>   |            |                      |                      |
| Deposits Accounts                   | ACA-4      | 447,825              | 453,715              |
| Unsettled Imprest Balance           | ACA-3      | -                    | 626,618              |
| <b>Total Liabilities</b>            |            | <b>2,451,994,787</b> | <b>2,341,985,551</b> |

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 27 and Annexures to accounts presented in pages from 28 to 33 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. 02/2025, dated 17.12.2025** and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out as per the Section 38(1) (C) of the National Audit Act No.19 of 2018

  
 Chief Accounting Officer  
 Name :R.S.A.Dissanayake  
 Designation :Director General  
 Date : 23 February 2026

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

  
 Chief Accountant  
 Name : Srimali S. Mathararachchi  
 Date : 23 February 2026  
**Srimali S. Mathararachchi**  
 Chief Accountant  
 Commission to Investigate Allegations  
 of Bribery or Corruption  
 No. 36, Malalasekara Mw., Colombo 07.

### 3.3. Statement of Cash Flows

| Statement of Cash Flows<br>for the Period ended 31st December 2025                                                 |                     |                     | ACA-C |
|--------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|-------|
|                                                                                                                    | Actual              |                     |       |
|                                                                                                                    | 2025<br>Rs.         | 2024<br>Rs.         |       |
| <b>Cash Flows from Operating Activities</b>                                                                        |                     |                     |       |
| Total Tax Receipts                                                                                                 | -                   | -                   |       |
| Fees, Fines, Penalties and Licenses                                                                                | -                   | -                   |       |
| Profit                                                                                                             | -                   | -                   |       |
| Non Revenue Receipts                                                                                               | -                   | -                   |       |
| Revenue Collected on behalf of Other Revenue Heads                                                                 | 20,680,460          | 9,900,304           |       |
| Imprest Received                                                                                                   | 681,266,000         | 561,140,174         |       |
| Recoveries from Advance                                                                                            | 167,845,053         | 27,465,293          |       |
| Deposit Received                                                                                                   | 2,070,407           | 24,505,225          |       |
| <b>Total Cash generated from Operations (A)</b>                                                                    | <b>871,861,920</b>  | <b>623,010,996</b>  |       |
| <b>Less - Cash disbursed for:</b>                                                                                  |                     |                     |       |
| Personal Emoluments & Operating Payments                                                                           | 512,491,714         | 418,021,292         |       |
| Subsidies & Transfer Payments                                                                                      | 729,282             | 792,234             |       |
| Rehabilitation & Improvement of Capital Assets, Capital Transfers, Capacity Building and Other Capital Expenditure | 48,387,874          | 85,193,627          |       |
| Expenditure incurred on behalf of Other Heads                                                                      | 2,396,074           | 1,720,852           |       |
| Imprest Settlement to Treasury                                                                                     | 145,611,871         | 31,726,329          |       |
| Advance Payments                                                                                                   | 108,799,750         | 82,468,882          |       |
| Deposit Payments                                                                                                   | 2,076,297           | 24,157,896          |       |
| <b>Total Cash disbursed for Operations (B)</b>                                                                     | <b>820,492,863</b>  | <b>644,081,112</b>  |       |
| <b>NET CASH FLOW FROM OPERATING ACTIVITIES (C)=(A)-(B)</b>                                                         | <b>51,369,057</b>   | <b>(21,070,115)</b> |       |
| <b>Cash Flows from Investing Activities</b>                                                                        |                     |                     |       |
| Interest                                                                                                           | -                   | -                   |       |
| Dividends                                                                                                          | -                   | -                   |       |
| Divestiture Proceeds & Sale of Physical Assets                                                                     | 696,960             | 125,027             |       |
| Recoveries from On Lending                                                                                         | -                   | -                   |       |
| <b>Total Cash generated from Investing Activities (D)</b>                                                          | <b>696,960</b>      | <b>125,027</b>      |       |
| <b>Less - Cash disbursed for:</b>                                                                                  |                     |                     |       |
| Capital Asset Construction, Purchases and Other Investment Acquisitions                                            | 52,692,635          | 13,778,293          |       |
| <b>Total Cash disbursed for Investing Activities (E)</b>                                                           | <b>52,692,635</b>   | <b>13,778,293</b>   |       |
| <b>NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)</b>                                                         | <b>(51,995,675)</b> | <b>(13,653,266)</b> |       |
| <b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (G)=(C) + (F)</b>                                     | <b>(626,618)</b>    | <b>(34,723,382)</b> |       |
| <b>Cash Flows from Financing Activities</b>                                                                        |                     |                     |       |
| Local Borrowings                                                                                                   | -                   | -                   |       |
| Foreign Borrowings                                                                                                 | -                   | -                   |       |
| Grants Received                                                                                                    | -                   | 35,350,000          |       |
| <b>Total Cash generated from Financing Activities (H)</b>                                                          | <b>-</b>            | <b>35,350,000</b>   |       |
| <b>Less - Cash disbursed for:</b>                                                                                  |                     |                     |       |
| Repayment of Local Borrowings                                                                                      | -                   | -                   |       |
| Repayment of Foreign Borrowings                                                                                    | -                   | -                   |       |
| <b>Total Cash disbursed for Financing Activities (I)</b>                                                           | <b>-</b>            | <b>-</b>            |       |
| <b>NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)</b>                                                         | <b>-</b>            | <b>35,350,000</b>   |       |
| <b>Net Movement in Cash (K) = (G) + (J)</b>                                                                        | <b>(626,618)</b>    | <b>626,618</b>      |       |
| <b>Opening Cash Balance as at 01<sup>st</sup> January</b>                                                          | <b>626,618</b>      | <b>-</b>            |       |
| <b>Closing Cash Balance as at 31<sup>st</sup> December</b>                                                         | <b>(0)</b>          | <b>626,618</b>      |       |

## 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)

Expenditure Head No :010  
Programme No. & Title :

Commission to Investigate Allegations Bribery or Corruption

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

|       | Value         | No. of Cases | Total Amount (Rs.) |
|-------|---------------|--------------|--------------------|
| Below | Rs. 25,000.00 | -            | -                  |
| Over  | Rs. 25,000.01 | 5            | 422,450.00         |
| Total |               | 5            | 422,450.00         |

| Classification of the cases by nature of Losses. | Value (Rs.) |
|--------------------------------------------------|-------------|
| 1 PG-1338                                        | 170,000.00  |
| 2 KQ-1814                                        | 85,600.00   |
| 3 CAC-6952                                       | 40,300.00   |
| 4 CAC-7026                                       | 57,300.00   |
| 5 KP-1907                                        | 69,250.00   |
| Total                                            | 422,450.00  |

(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 | -            | -                  |
| Total |               | -            | -                  |

| Classification of the cases by Nature of Losses | Value (Rs.) |
|-------------------------------------------------|-------------|
|                                                 | -           |
| Total                                           | -           |

Note- Details on losses under F.R.106 and waivers 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.

Age Analysis per (ii)

| Less than five years | No. of Cases | Rs. |
|----------------------|--------------|-----|
|                      | Amount       |     |
| 5-10 years           | No. of Cases | Rs. |
|                      | Amount       |     |
| Over 10 years        | No. of Cases | Rs. |
|                      | Amount       |     |

  
 Chief Accountant  
 Name : Srimali S. Matararachchi  
 Date : 23 February 2026  
 Mission to Investigate Allegations of Bribery or Corruption  
 No. 36, Matarachchikara Maw, Colombo 07.

Annexure-(ii)

Statement of Write off from books

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

Programme No. & Title :

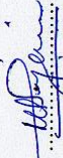
1 Statement of losses and waivers under F.R. 109 during the year

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

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

| Nature of Loss | Opening balance which was not written off | 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.                                               |                                                       |
| -              | -                                         | -             | -          | -                               | -                                                 | -                                                     |
| Total          | -                                         | -             | -          | -                               | -                                                 | -                                                     |

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

  
 Chief Accountant  
 Name : Srimali S. Mathararachchi  
 Date : 23 February 2026  
 Chief Accountant  
 Commission to Investigate Allegations of Bribery or Corruption  
 No. 48, Mahatma Road, Colombo 07.

(Annexure – iii)

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### Cumulative Commitment/ Liability Report for the Year - 2025

To

Commission to Investigate Allegation of Bribery Corruption (010)

From

Director General, ,  
Department of State Accounts, ,  
General Treasury, Colombo1. .

Printed by

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Old Table No

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Report Date

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Annexure (iv)

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

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

| Name of the Person/Institution         | Description of Commitments | Project | Sub Project | Object Code | Financing Code | Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.) | Total Cost Estimate In terms of FR 94(3) (Rs.) | Commitment & Liability Amount (Rs.) |
|----------------------------------------|----------------------------|---------|-------------|-------------|----------------|------------------------------------------------------------------|------------------------------------------------|-------------------------------------|
| 1. Ministries/Government Department    | -                          | -       | -           | -           | -              | -                                                                | -                                              | -                                   |
| Total                                  |                            |         |             |             |                |                                                                  |                                                |                                     |
| 2. State Corporations/Statutory Boards | -                          | -       | -           | -           | -              | -                                                                | -                                              | -                                   |
| Total                                  |                            |         |             |             |                |                                                                  |                                                |                                     |
| 3. Others (Private Parties)            |                            |         |             |             |                |                                                                  |                                                |                                     |
| S.S.Kothalawala (pvt)ltd               | Fuel                       | 1       |             | 0 1202(009) | 11             |                                                                  |                                                | 147,700.00                          |
| C.F.De Mel                             | Fuel                       | 1       |             | 0 1202(009) | 11             |                                                                  |                                                | 7,056.00                            |
| Hungama M.P.C.S.                       | Fuel                       | 1       |             | 0 1202(009) | 11             |                                                                  |                                                | 10,803.00                           |
| Dialog Broadband                       | Telephone                  | 1       |             | 0 1402      | 11             |                                                                  |                                                | 42,125.89                           |
| American Premium                       | Water                      | 1       |             | 0 1403      | 11             |                                                                  |                                                | 4,093.04                            |
| Supreme Furbishers                     | Cleaning Services          | 1       |             | 0 1405      | 11             |                                                                  |                                                | 1,114,451.00                        |
| Supreme Furbishers                     | Cleaning Services          | 1       |             | 0 1405      | 11             |                                                                  |                                                | 157,957.16                          |
| Associated Newspapers                  | Paper Advertisement        | 1       |             | 0 1409(140) | 11             |                                                                  |                                                | 145,376.00                          |
| Asean Industrial                       | Buildings                  | 1       |             | 0 2001      | 11             |                                                                  |                                                | 33,456.54                           |
| Total                                  |                            |         |             |             |                |                                                                  |                                                | 1,663,018.63                        |
| <b>Grand Total</b>                     |                            |         |             |             |                |                                                                  |                                                | <b>1,663,018.63</b>                 |

  
**Srimali S. Mathararachchi**  
 Chief Accountant  
 Name : Srimali S. Mathararachchi  
 Date : 23 February 2026  
 Commission to Investigate Allegations  
 Bribery or Corruption

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 Transferred |             |             |                | Deposit Account No. | Amount Transferred (Rs.) |
|--------------------------------------------------------------------------------------------------------------------|--------------------------|---------|-------------------------------------------------------------------|-------------|-------------|----------------|---------------------|--------------------------|
|                                                                                                                    |                          |         | Project                                                           | Sub Project | Object Code | Financing Code |                     |                          |
| 1. Ministries/Government Department<br>.....<br>.....<br>Total                                                     |                          |         |                                                                   |             |             |                |                     | XX<br>XX                 |
| 2. State Corporation/ Statutory Boards<br>.....<br>.....<br>Total                                                  |                          |         |                                                                   |             |             |                |                     | XX<br>XX                 |
| 3. Other (Private Parties)<br>.....<br>.....<br>Total                                                              |                          |         |                                                                   |             |             |                |                     | XX<br>XX                 |
| Grand Total                                                                                                        |                          |         |                                                                   |             |             |                |                     |                          |

Annexure-(vi)

**Statement of Claims under Reimbursable Foreign Aid**

Ministry / Department / District Secretariat :

Programme No. &amp; Title :

Not Relevant

**Rs.**

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

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.) |
|------|-------------|---------------|-------------------|--------------|
| -    | -           | -             | -                 | -            |

  
.....  
Chief Accountant  
Name : Srimali S. Mathararachchi  
Date : 23 February 2026

Annexure-(viii)

**The Status Report as at 31/12/2025 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 31/12/2025 (Rs.) | Balance as Per Cash Book as at 31/12/2025 (Rs.) | Total Value of Cheques not yet Presented to Bank as at 31/12/2025 (if exceeds 6 months) | Month of Last Bank Reconciliation Prepared |
|------------|-----------------------------------|-------------|------------------------------------------------------|-------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------|
| 1          | Bank of Ceylon, Torrington Branch | 7040057     | 16,168,768.68                                        | -                                               | -                                                                                       | 2026 January                               |

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

  
 Chief Accountant  
 Name : Simali S. Mathararachchi  
 Date : 23 February 2026  


### 3.5. Performance of Revenue Collection

ACA - 1

#### Statement of Revenue for the period ended 31st December 2025

| Revenue Accounting Officer : |                             |      |                               | Expenditure Head No :         |                                         |                                                        |                                                                        | Rs.                 |                           |                                                        |
|------------------------------|-----------------------------|------|-------------------------------|-------------------------------|-----------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------|---------------------|---------------------------|--------------------------------------------------------|
| Revenue Code                 | Revenue title               | Note | Revenue Estimate              |                               | Revenue Collection                      |                                                        |                                                                        | Refund from Revenue |                           | Net Revenue for the Period 2025<br>5=2(iii)+(3)-4(iii) |
|                              |                             |      | (1)                           |                               | (2)                                     |                                                        |                                                                        | (4)                 |                           |                                                        |
|                              |                             |      | Original Estimate<br><br>1(i) | Revised Estimate<br><br>1(ii) | Collected by Ministries /Depts.<br>2(i) | Collected by Other Ministries /Depts. (SA-21)<br>2(ii) | Total<br>2(iii)=2(i)+2(ii)                                             | By Cash<br>4(i)     | Error Correction<br>4(ii) |                                                        |
|                              |                             | 1    |                               |                               |                                         |                                                        |                                                                        |                     |                           |                                                        |
| 1004.01.01                   | Income Tax                  |      |                               |                               |                                         |                                                        | Not relevant, as this institution does not collect or generate revenue |                     |                           |                                                        |
| 1004.01.02                   | Dividend Tax                |      |                               |                               |                                         |                                                        |                                                                        |                     |                           |                                                        |
| 1004.01.03                   | Remittance Tax              |      |                               |                               |                                         |                                                        |                                                                        |                     |                           |                                                        |
| 1004.01.00                   | Total Corporate Tax         |      |                               |                               |                                         |                                                        |                                                                        |                     |                           |                                                        |
| 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            |      |                               |                               |                                         |                                                        |                                                                        |                     |                           |                                                        |

Not relevant, as this institution does not collect or generate revenue

## 3.6. Performance of the Utilization of Allocations

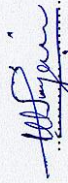
ACA - 2

## Summary of Expenditure by Programme for the period ended 31st December 2025

Expenditure Head No :010

Commission to Investigate Allegations Bribery or Corruption

| Programme Number given in Annual Estimates | Title of the Expenditure | Annual Budgetary Provision (1) | Supplementary Estimate Provision (2) | FR 66/69 Transfers (3) | Total Net Provision (4)=(1)+(2)+(3) | Total Expenditure (5) | Net Effect Savings / (Excesses) (6)=(4)-(5) |
|--------------------------------------------|--------------------------|--------------------------------|--------------------------------------|------------------------|-------------------------------------|-----------------------|---------------------------------------------|
| Programme (1)                              | (1) Recurrent            | 962,500,000                    | -                                    | -                      | 962,500,000                         | 884,186,581           | 78,313,419                                  |
|                                            | (2) Capital              | 411,500,000                    | -                                    | -                      | 411,500,000                         | 104,806,862           | 306,693,138                                 |
|                                            | <b>Sub Total</b>         | <b>1,374,000,000</b>           | <b>-</b>                             | <b>-</b>               | <b>1,374,000,000</b>                | <b>988,993,443</b>    | <b>385,006,557</b>                          |
| Programme (2)                              | (1) Recurrent            | -                              | -                                    | -                      | -                                   | -                     | -                                           |
|                                            | (2) Capital              | -                              | -                                    | -                      | -                                   | -                     | -                                           |
|                                            | <b>Sub Total</b>         | <b>-</b>                       | <b>-</b>                             | <b>-</b>               | <b>-</b>                            | <b>-</b>              | <b>-</b>                                    |
| <b>Grand Total</b>                         |                          | <b>1,374,000,000</b>           | <b>-</b>                             | <b>-</b>               | <b>1,374,000,000</b>                | <b>988,993,443</b>    | <b>385,006,557</b>                          |

  
 Chief Accountant  
 Name : Srimali S. Mathararachchi  
 Date : 23 February 2026

**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

| <div>  <b>Cumulative Non Financial Asset Accounts Report- Central Govt-2024</b> </div> <div>  <b>Land-9153:</b> 1,677,050,000.00 Table: SA 82<br/> <b>Building-9151:</b> 187,012,552.58 Year: 2024<br/> <b>Machinery-9152:</b> 352,594,970.61 Rpt Date 2/19/2025 3:28:05 PM<br/> <b>WIP-9160:</b> 0.00 Head 010<br/> <b>Intangible-9154:</b> 0.00<br/> <b>Lease-9180:</b> 0.00         </div> |                                 |                         |             |                  |             |            |               |            |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------|-------------|------------------|-------------|------------|---------------|------------|-----------------|
| 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 Machinery & 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 Equipment  | ****6112213 | 824,287.41       | 0.00        | 0.00       | 0.00          | 0.00       | 824,287.41      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                 | Defence Equipment       | ****6112215 | 18,400.00        | 0.00        | 0.00       | 0.00          | 0.00       | 18,400.00       |
| 9153                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 4.1-Land                        |                         | 61410       | 1,677,050,000.00 | 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 |
| <div>REMARKS</div> <div>This is a computer-generated document. No signature is required.</div> <div>-</div> <div>Report Generated by the new CIGAS Web Application--Developed by S.Tharshan - Director, Dept of State Accounts</div>                                                                                                                                                                                                                                                                                                                            |                                 |                         |             |                  |             |            |               |            |                 |

### 3.9. Auditor General's Report

(34) 9



## ජාතික විගණන කාර්යාලය

### தேசிய கணக்காய்வு அலுவலகம்

## NATIONAL AUDIT OFFICE



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මගේ අංකය  
எனது இல. } PIC/C/CIABOC/2/25/16

My No. }

ඔබේ අංකය  
உமது இல. }

Your No. }

දිනය  
திகதி } 2026 මැයි 31 දින

Date }

ප්‍රධාන ගණන්දීමේ නිලධාරී  
අල්ලස් හෝ දූෂණ චෝදනා විමර්ශන කොමිෂන් සභාව

**ශීර්ෂය 010 - අල්ලස් හෝ දූෂණ චෝදනා විමර්ශන කොමිෂන් සභාව 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩය වාර්තාව**

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**1. මූල්‍ය ප්‍රකාශන**

**1.1 මතය**

ශීර්ෂය 010 - අල්ලස් හෝ දූෂණ චෝදනා විමර්ශන කොමිෂන් සභාවේ 2025 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරුද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2025 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 විමර්ශන 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 නිලධාරී 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.

අල්ලස් හෝ දූෂණ චෝදනා විමර්ශන කොමිෂන් සභාවේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශනවලින්, මූල්‍ය තත්ත්වය, මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ, මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන් 1 හි සඳහන් මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනමට අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

**1.2 මතය සඳහා පදනම**

ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් හා උචිත බව මාගේ විශ්වාසයයි.

අංක 306/72, පොල්දූව පාර, පොල්දූව, ශ්‍රී ලංකාව

இல. 306/72, பொல்துவ வீதி, பால்துவம்மா, இலங்கை.

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 NATIONAL AUDIT OFFICE

41

### 1.3 කරුණක් අවධාරණය කිරීම - මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම

මෙම මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම විස්තර කරන මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන් 1 කෙරෙහි අවධානය යොමු කරවමි. මූල්‍ය ප්‍රකාශන, රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 දෙසැම්බර් 17 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 අනුව අල්ලස් හෝ දූෂණ චෝදනා, විමර්ශන 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 විමර්ශන කොමිෂන් සභාවේ මහා භාණ්ඩාගාරයේ සහ ශ්‍රී ලංකා පාර්ලිමේන්තුවේ භාවිතය සඳහා පමණක් අරමුණු කර ඇත. මෙම කරුණ සම්බන්ධයෙන් මගේ මතය විකරණනය කරනු නොලැබේ.

### 1.4 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ වගකීම

රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 දෙසැම්බර් 17 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 ට අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම 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 විමර්ශන කොමිෂන් සභාව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම, 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 විමර්ශන කොමිෂන් සභාවේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ප්‍රධාන ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායීත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායී ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

### 1.5 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්තයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම 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 සෑම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් 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 හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් 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, වෙනනාන්විත මහභූරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මත භූරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සම්ප්‍රදායිකත්වය 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 අගයන ලදී.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ත ඉදිරිපත් කිරීම අගයන ලදී.

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

## 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 වියදම් කළමනාකරණය

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

- (අ) පුනරාවර්තන වැය විෂයයන් 11 ක් සඳහා සලසාගත් ශුද්ධ ප්‍රතිපාදනයෙන් එකතුව රු.58,875,856 ක ප්‍රතිපාදන උපයෝජනය නොකර ඉතිරි වී තිබුණි. වැය විෂයයන් අනුව මෙම ඉතිරිවීම් සියයට 25 සිට සියයට 100 දක්වා වූ පරාසයක් ගෙන තිබුණි.





ජාතික විගණන කාර්යාලය  
 தேசிய கணக்காய்வு அலுவலகம்  
 NATIONAL AUDIT OFFICE

- (ආ) මූලධන වැය විෂයයන් 03 කට අදාළ ශුද්ධ ප්‍රතිපාදනයෙන් රු.297,435,494 ක ප්‍රතිපාදන ඉතිරිවී තිබුණි. වැය විෂයයන් අනුව එම ප්‍රතිපාදන ඉතිරිවීම් සියයට 57 සිට සියයට 98 දක්වා පරාසයක් ගෙන තිබුණි.
- (ඇ) පුනරාවර්තන වැය විෂයයන් 03 ක් සඳහා මූලික ඇස්තමේන්තුව මගින් අධි ප්‍රතිපාදන සලසාගෙන තිබීම හේතුවෙන් සමාලෝචිත වර්ෂය තුළදී එම වැය විෂයයන්ගේ ප්‍රතිපාදනවලින් මු.රෙ. 66 යටතේ එකතුව රු.74,740,000ක ප්‍රතිපාදන වෙනත් වැය විෂයයන් සඳහා මාරු කර තිබූ අතර එම මාරු කිරීම් අගය මුල් ඇස්තමේන්තුවෙන් සියයට 42 සිට සියයට 97 දක්වා පරාසයක පැවතුණි.
- (ඈ) උණ ප්‍රතිපාදන පැවති පුනරාවර්තන වැය විෂයයන් 03 ක් සඳහා සමාලෝචිත වර්ෂය තුළ රු.72,350,000 ක් මු.රෙ. 66 මගින් අතිරේක ප්‍රතිපාදන සලසාගෙන තිබූ අතර එය මුල් ඇස්තමේන්තුවෙන් සියයට 21 සිට සියයට 48 දක්වා පරාසයක පැවතුණි.

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

- (අ) සමාලෝචිත වර්ෂයේ වැටලීම් 127 ක් සිදුකර තිබූ අතර ඒ සඳහා රු.91,884,770 ක් අත්තිකාරම් ලබා දී තිබුණි. එසේ සිදු කළ වැටලීම්වලින් 64 ක් ඉදිරි ක්‍රියාමාර්ග ගත හැකි සිද්ධි වූ අතර ඒ සඳහා රු.6,732,270 ක අත්තිකාරම් නිකුත් කර තිබුණි. ඉදිරි ක්‍රියාමාර්ග ගත නොහැකි වැටලීම් ගණන 61 ක් වූ අතර ඒ වෙනුවෙන් නිකුත් කළ රු.84,309,000 ක අත්තිකාරම් සරළ වෙත පියවා තිබුණි.
- (ආ) අල්ලස් වශයෙන් පරිහරණය සඳහා අත්තිකාරම් ලබා දී එම වැටලීම් සාර්ථක වූ විට නීතිමය පියවර ගැනීම සඳහා එකී අත්තිකාරම් නඩු භාණ්ඩ නිලධාරියා භාරයේ රඳවාගෙන නඩු තීන්දුව ප්‍රකාශයට පත් කිරීමෙන් පසුව සරළ වෙත එම මුදල් නිරවුල් කළ යුතු වුවද 2026 මැයි 05 දිනට නඩු භාණ්ඩ අංශය විසින් ඉදිරිපත් කර ඇති තොරතුරු අනුව අවසන් වී ඇති නඩු 26කට අදාළ එකතුව රු.627,500 ක් වූ වැටලීම් අත්තිකාරම් විවිධ හේතු මත නිදහස් කිරීමට නොහැකිව පැවතුණි.
- (ඇ) 2006 ජනවාරි 31 දිනට නඩු භාණ්ඩ අපහරණය කිරීම පිළිබඳ පත් කර තිබූ කමිටුව මගින් ගොනු 10 කට අදාළ නඩු භාණ්ඩ අයිතම 36 ක් වෙන්දේසියට යොමු කිරීමටත්, තවත් ලිපි ගොනු 03 කට අදාළ භාණ්ඩ අයිතම 03 ක් සඳහා ලබා දී ඇති නිර්දේශයන් සහ නඩු අවසන්වී ඇති ලිපි ගොනු 14 කට අදාළව භාර දී නොමැති භාණ්ඩ සම්බන්ධවත් සමාලෝචිත වර්ෂය දක්වාම ක්‍රියාත්මක වී නොතිබුණි. එම ලිපිගොනු අතර 1980 වර්ෂයේ නඩු කටයුතු අවසන් වූ ගොනුද පැවතුණි.

### 3.3 බැරකම් හා බැඳීම්වලට එළඹීම

- (අ) මුදල් රෙගුලාසි 94(2) හා (3) ප්‍රකාරව මූල්‍ය ප්‍රකාශන තුළ ඇතුළත් බැරකම් පිළිබඳ ප්‍රකාශය තුළ බැඳීම් හා බැරකම් අගය ලෙස රු.1,663,018 ක් දක්වා තිබුණද, භාණ්ඩාගාර සමුච්චිත බැඳීම් සහ බැරකම් පිළිබඳ වාර්තාවෙහි (SA 92) 2025 දෙසැම්බර් 31 දිනට තොරතුරු කිසිවක් ඇතුළත් කර නොතිබුණි.



- (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.206,574 ක් වුවද එම වැය විෂයයන්ට අදාළව බැරකම් ලෙස එකතුව රු.1,598,920 ක් දක්වා තිබීමෙන් රු.1,392,346 කින් ප්‍රතිපාදන ඉක්මවා බැරකම්වලට එළඹී තිබුණි.

### 3.4 නීති රීති හා රෙගුලාසි වලට අනුකූල නොවීම

2025 දෙසැම්බර් 17 දිනැති අංක 02/2025 දරන රාජ්‍ය ගිණුම් මාර්ගෝපදේශය අනුව මූල්‍ය ප්‍රකාශන තුල ඇතුළත් ඒසීඒ-සී ආකෘතිය පරිදි භෞතික වත්කම් විකිණීමෙන් ලැබෙන මුදල්, මුදල් ප්‍රවාහ ප්‍රකාශනයේ ආයෝජන ක්‍රියාකාරකම්වලින් පැන නැගී ප්‍රවාහයන් යටතේ භෞතික වත්කම් විකිණීම මගින් ලද මුදල් ප්‍රවාහයක් ලෙස ඇතුළත් කළ යුතු වුවද, සමාලෝචිත වර්ෂය තුල වාහන 02 ක් විකිණීමෙන් ලද රු.7,224,000 ක් මුදල් ප්‍රවාහ ප්‍රකාශනයේ මෙහෙයුම් ක්‍රියාකාරකම්වලින් පැන නැගී ප්‍රවාහය යටතේ වෙනත් ආදායම් ශීර්ෂ වෙනුවෙන් එකතු කරන ලද ආදායම් තුල ඇතුළත් කර තිබුණි.

## 4 මෙහෙයුම් සමාලෝචනය

### 4.1 කාර්යයභාරයන් ඉටු කිරීමේ ප්‍රගතිය

- (අ) 2025 දෙසැම්බර් 31 දිනට විමර්ශන අංශයේ සක්‍රීයව පැවති ගොනු සංඛ්‍යාව 2559 ක් වූ අතර එහි පැමිණිල්ල යොමු වූ වර්ෂය අනුව, වර්ෂයට අඩු ගොනු 592 ක්ද, වසර 01 සිට 05 දක්වා කාලයට අදාළ ගොනු 1348 ක්ද වසර 05 සිට 10 දක්වා කාලයට අදාළ ගොනු 540 ක්ද සහ වසර 10 ට වැඩි ගොනු 79 ක්ද විය.
- (ආ) 2025 දෙසැම්බර් 31 දිනට නීති කාර්යයන් ඉටු කිරීමට පැවැති ගොනු සංඛ්‍යාවට අදාළව පැමිණිල්ල යොමු වූ වර්ෂය පිළිබඳ තොරතුරු විගණනය වෙත ඉදිරිපත් නොවුණි.
- (ඇ) 2023 අංක 9 දරන දූෂණ විරෝධී පනත මගින් වත්කම් හා බැරකම් ප්‍රකාශ කිරීම පිළිබඳ සහ සත්‍යායනය කිරීමේ වගකීම කොමිෂන් සභාව වෙත පැවරී තිබුණු අතර ඒ සඳහා කොමිෂන් සභාව විසින් පාලනය කරනු ලබන මධ්‍යගත ඉලෙක්ට්‍රොනික පද්ධතියක් මගින් මෙම කාර්යයන් සිදු කළ යුතුව තිබුණි. ඒ අනුව 2026 මාර්තු 31 දින සිට මධ්‍යගත ඉලෙක්ට්‍රොනික පද්ධතිය, ප්‍රකාශකයන් සඳහා විවෘත කර තිබුණි.
- (ඈ) දූෂණ නිවාරණ කාර්යයන් සම්බන්ධයෙන් කරන ලද විගණන පරීක්ෂාවේදී පහත සඳහන් කරුණු නිරීක්ෂණය විය.
- (i) අල්ලස හා දූෂණයෙහි අනිසි ප්‍රතිවිපාකයන් සහ අල්ලස හා දූෂණයට එරෙහිවීම මෙන්ම වැළැක්වීමේ ක්‍රමවේද පිළිබඳ දැනුවත් කිරීම සඳහා, රාජ්‍ය අංශය, පෞද්ගලික අංශය, අධ්‍යාපන ක්ෂේත්‍රය හා මහජනතාව ඉලක්ක කර ගනිමින් සමාලෝචිත වර්ෂයේදී දීප ව්‍යාප්තව දූෂණ නිවාරණ වැඩ සටහන් 232 ක් පැවැත්වීමට සැලසුම් කර තිබුණි. ඒ අනුව වෙනත් ආයතන විසින් කරන ලද ඉල්ලීම් පදනම් කරගනිමින් හා කොමිෂන් සභාව විසින් සැලසුම්කරණ ලද දූෂණ නිවාරණ වැඩසටහන් 209 ක් පවත්වා තිබුණි.



- (ii) නිවාරණ වැඩසටහන් සැලසුම් කිරීමේදී ලැබෙන පැමිණිලි පිළිබඳ විශ්ලේෂණයන් සිදුකර, දූෂණ අවදානම වැඩි වශයෙන් සිදුවන ආයතන හඳුනාගෙන ඒවායේ දූෂණ ක්‍රියාකාරකම් වැළැක්වීම හා අවම කිරීම සඳහා සුදුසු නිවාරණ වැඩසටහන් සැලසුම් කර ක්‍රියාත්මක කිරීම සඳහා කොමිෂන් සභාවේ අවධානය යොමු වී නොතිබුණි.
- (iii) සමාලෝචිත වර්ෂය තුළදී ක්‍රියාත්මක කිරීමට සැලසුම් කරන ලද නිවාරණ ක්‍රියාකාරකම් 06 ක් 2025 දෙසැම්බර් 31 දින දක්වා ක්‍රියාත්මක කර නොතිබුණි. එයින් ක්‍රියාකාරකම් 03 ක් 2025 වර්ෂය අවසානයේදී ක්‍රියාත්මක කිරීමට කටයුතු සුදානම් කර තිබූ නමුත් රටේ පැවති අයහපත් කාලගුණික තත්ත්වය මත ඒවා ක්‍රියාත්මක කිරීමට නොහැකි වූ බව කොමිෂන් සභාව විසින් විගණනය වෙත දන්වා එවා තිබුණි.
- (iv) සමාලෝචිත වර්ෂය තුළ පැවැත්වීමට යෝජිත නිවාරණ වැඩසටහන් පිළිබඳ තොරතුරු කොමිෂන් සභාවේ වාර්ෂික ක්‍රියාකාරී සැලසුමට ඇතුළත් වී නොතිබුණි.
- (v) 2026 දෙසැම්බර් 31 දින දක්වා බලාත්මක වන ශ්‍රී ජයවර්ධනපුර විශ්ව විද්‍යාලයේ මානව ශාස්ත්‍ර හා සමාජීය විද්‍යා පීඨය සහ කොමිෂන් සභාව අතර 2023 පෙබරවාරි 20 දින අත්සන් කර තිබූ අවබෝධතා ගිවිසුම යටතේ ඒකාබද්ධව ක්‍රියාකාරකම් 11 ක් ක්‍රියාත්මක කිරීමට අපේක්ෂා කර තිබුණද, 2025 දෙසැම්බර් 31 දින වන විට එම ක්‍රියාකාරකම් ඉටු කිරීමේ ප්‍රගතිය අවම මට්ටමක පැවතුණි.
- (vi) 2030 වර්ෂය වන විට ශ්‍රී ලංකාව තුළින් අල්ලස හා දූෂණය පිටු දැකීම හා අල්ලස හා දූෂණයට එරෙහිවීම පිළිබඳව පාසල් සිසුන්ගේ දැනුවත්භාවය ඉහළ නැංවීමේ අරමුණින් කොමිෂන් සභාව විසින් අධ්‍යාපන අමාත්‍යාංශය සමඟ 2030 වර්ෂය අවසානය දක්වා බලාත්මක වන පරිදි 2022 ඔක්තෝබර් 01 දින එළඹී අවබෝධතා ගිවිසුම යටතේ ක්‍රියාත්මක කිරීමට අපේක්ෂිත ක්‍රියාකාරකම් 18 ක් පැවතුණු නමුත් 2025 දෙසැම්බර් 31 දින වන විට එම ක්‍රියාකාරකම් 15 ක ප්‍රගතිය විගණනය සඳහා ඉදිරිපත් නොවුණි.
- (vii) සුපිළිපත් ශ්‍රී ලංකාවක් සඳහා අල්ලස හා දූෂණයහි අනිසි ප්‍රතිවිපාකයන් සහ අල්ලස හා දූෂණයට එරෙහිවීම මෙන්ම වැළැක්වීමේ ක්‍රමවේද පිළිබඳ රාජ්‍ය, පෞද්ගලික අංශ, අධ්‍යාපන ක්ෂේත්‍රය මෙන්ම මහජනතාව දැනුවත් කිරීමේ නිවාරණ වැඩ සටහන් පැවැත්වීම අත්‍යවශ්‍ය කාර්යයක් ලෙස හඳුනාගෙන එම කාර්යභාරය ඉටුකිරීමේ වගකීම ප්‍රධාන වශයෙන් නිවාරණ අංශය වෙත පැවරී තිබුණි. ඒ අනුව අනුමත කාර්ය මණ්ඩලය තුළ දූෂණ නිවාරණ නිලධාරීන් 50 ක් පැවතියද 2025 දෙසැම්බර් 31 දින වන විට රාජකාරියේ නියුතු නිලධාරීන් සංඛ්‍යාව 08 ක් වූ අතර නිලධාරීන් 42 ක් හෙවත් සියයට 84 ක පුරප්පාඩු පැවතීම හා සහකාර අධ්‍යක්ෂ (දූෂණ නිවාරණ)/ නියෝජ්‍ය අධ්‍යක්ෂ (දූෂණ නිවාරණ) තනතුර පුරප්පාඩුව පැවතීම, නිවාරණ අංශයේ කාර්ය භාරය ඉටු කිරීමට බාධාවක් වී තිබුණි.





ජාතික විගණන කාර්යාලය  
 தேசிய கணக்காய்வு அலுவலகம்  
 NATIONAL AUDIT OFFICE

#### 4.2 ප්‍රසම්පාදනයන්

- (අ) 2025 ජනවාරි 01 දින සිට බලාත්මක වන 2024 භාණ්ඩ වැඩි සහ උපදේශන නොවන සේවා පිළිබඳ ප්‍රසම්පාදන මාර්ගෝපදේශයේ හා අත්පොතෙහි 4.1 අනුව සමාලෝචිත වර්ෂයට අදාළව සකස් කළ යුතු වූ ප්‍රධාන ප්‍රසම්පාදන සැලැස්ම සකස් කර නොතිබුණි.
- (ආ) ජාතික ප්‍රසම්පාදන කොමිෂන් සභාව විසින් රාජ්‍ය අංශයේ ප්‍රසම්පාදන කටයුතු අධීක්ෂණය සඳහා හඳුන්වා දී ඇති විද්‍යුත් ප්‍රසම්පාදන අධීක්ෂණ පද්ධතිය (Electronic Procurement Management System - ePMS) තුළට සමාලෝචිත වර්ෂයට අදාළ ප්‍රසම්පාදන සැලසුම් ඇතුළත්කර පද්ධතිය යාවත්කාලීන කිරීම සඳහා 2025 දෙසැම්බර් 31 දින වන විටත් කටයුතු කර නොතිබුණි.
- (ඇ) 2025 අප්‍රේල් 04 දින ජාතික තරඟකාරී ලංසු කැඳවීමේ ක්‍රියාපටිපාටිය යටතේ පුද්ගලික සමාගමක් තෝරාගෙන, ලැප්ටොප් පරිගණකයක් රු.267,450 ක් (වැට් රහිත) මුදලකට එකතුව රු.19,523,850 ක් (වැට් රහිත) වැයකර ලැප්ටොප් පරිගණක 73 ක් මිලදීගෙන තිබූ අතර ඒ සම්බන්ධයෙන් පහත සඳහන් නිරීක්ෂණයන් කෙරේ.
- 2024 භාණ්ඩ වැඩි සහ උපදේශන නොවන සේවා පිළිබඳ ප්‍රසම්පාදන මාර්ගෝපදේශයේ හා අත්පොතෙහි 6.2 අනුව රු.මිලියන 10 ට වැඩි හෝ සමාන සහ රු.මිලියන 50 ට අඩු ප්‍රසම්පාදනයන් වෙනුවෙන් ප්‍රසම්පාදන ලේඛන නිකුත් කිරීම සඳහා නිර්දේශිත අවම ගාස්තුව (නැවත නොගෙවන) රු.3,500 ක් ලෙස දක්වා තිබුණද, ප්‍රසම්පාදනය සඳහා රු.3,000 ක් ලෙස අයකිරීම නිසා මෙහි අවස්ථා 16 ක දී නිකුත් කරන ලද ප්‍රසම්පාදන ලේඛන සඳහා රු.8,000 ක් අඩුවෙන් අයකර තිබුණි.
  - විවිධ අංශයන්ගේ අවශ්‍යතාවයන් අනුව සිදු කළ මෙම ප්‍රසම්පාදනයට අදාළ ලංසු ලේඛනවල භාණ්ඩ සැපයුම් කාලසීමාව පිළිබඳව කොන්දේසි ඇතුළත්ව නොතිබුණි.
  - 2025 මාර්තු 10 දින ආරම්භ කර 2025 ජූලි 17 දින භාණ්ඩ ඇණවුම සිදු කර 2025 ඔක්තෝබර් 29 දින අදාළ පරිගණක ලැබී තිබූ අතර ඒ අනුව මෙම ප්‍රසම්පාදනය ආරම්භයේ සිට භාණ්ඩ ලැබීම දක්වා මාස 08 දින 19 ක් වැනි දිර්ඝ කාලයක් ගත වී තිබුණි.
  - ඉහත ප්‍රමාදය හේතුවෙන් ලැප්ටොප් පරිගණක 73, ලැබීමට මාස 03ක පමණ කාලයක් ගතවන බව සහ පරිගණක සඳහා නිලධාරීන්ගේ ඉල්ලීම් වැඩි බව දක්වමින්, එකක් රු.378,490 ක මිලකට පුද්ගලික ආයතනයක් වෙතින් 2025 මාර්තු 21 දින මිලදීගෙන තිබුණු ලැප්ටොප් පරිගණක 20ක ප්‍රමාණයෙන් නැවත ඇණවුම් කිරීමේ පදනම යටතේ එයින් සියයට 50 ක් වන ප්‍රමාණයක් එනම් පරිගණක 10 ක් 2025 අගෝස්තු 05 දින මිලදීගෙන තිබුණි.
  - පරිගණක අවශ්‍යතාවය එකවර හඳුනා ගැනීම තුළින් මිලදී ගත යුතු පරිගණක ප්‍රමාණය, වර්ෂය ආරම්භයේදී නිවැරදිව සැලසුම් කර නොතිබීම මත 2025 වර්ෂයේදී අවස්ථා 04 කදී මිලට ගැනීම් සිදුකර තිබූ





ජාතික විගණන කාර්යාලය  
 தேசிய கணக்காய்வு அலுவலகம்  
 NATIONAL AUDIT OFFICE

(54) 2

අතර ඒ අනුව, වඩා වාසිදායක මිලකට පරිගණක ලබාගැනීමේ අවස්ථාව මගහැරී තිබුණි.

- (ඇ) 2024 භාණ්ඩ වැඩ සහ උපදේශන නොවන සේවා පිළිබඳ ප්‍රසම්පාදන මාර්ගෝපදේශයේ 5.12 (විකල්ප ලංසු / යෝජනා) අනුව ප්‍රසම්පාදනයට අදාළ ප්‍රසම්පාදන ලේඛනයන්හි විකල්ප ලංසු / යෝජනා ඉදිරිපත් කිරීමට ඉඩ සලසා නොමැති අවස්ථාවක, සමාලෝචිත වර්ෂයේදී එක් ප්‍රසම්පාදන අවස්ථාවකදී විකල්ප ලංසු ඇගයීමට ලක්කර, එම ලංසුකරු වෙතින් එකතුව රු.1,494,000ක ජායා පිටපත් යන්ත්‍ර 03 ක් මිලදී ගෙන තිබුණි.

#### 4.3 වත්කම් කළමනාකරණය

2025 දෙසැම්බර් 31 දිනට කොමිෂන් සභාවේ මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශනය තුළ මූල්‍ය නොවන වත්කම් යටතේ වූ දේපළ, පිරිසිදු හා උපකරණ ගිණුම් ශේෂය තුළ රු.512,162 ක් වූ ප්‍රාග්ධන ස්වරූපයේ නොවන වත්කම් අයිතම 30 ක් ප්‍රාග්ධනික කර ස්ථාවර වත්කම් ලෙස ඇතුළත් කර තිබුණි.

##### 4.3.1 වාර්ෂික භාණ්ඩ සමීක්ෂණය

- (අ) CIGAS පරිගණක පද්ධතියේ සඳහන් ස්ථාවර වත්කම් සමඟ නොග පොත්වල සඳහන් ස්ථාවර වත්කම් පිළිබඳව අංශ කීපයක සිදු කළ නියැදි විගණන පරීක්ෂණයේදී 2025 දෙසැම්බර් 31 දිනට කොමිෂන් සභාවේ පාලන අංශය, ගිණුම් අංශය සහ නීති අංශය යන අංශ 03ට අදාළව නොග පොත් සහ CIGAS පරිගණක පද්ධතියෙහි ස්ථාවර වත්කම් යටතේ වන BOS Report එකිනෙක හා සැසඳීමේදී වත්කම් අයිතම 137කට අදාළව වත්කම් 925ක වෙනසක් නිරීක්ෂණය විය.

- (ආ) CIGAS පරිගණක පද්ධතියෙන් ජනිතවන වත්කම් කේතයන් සියලුම ස්ථාවර වත්කම් අයිතමවල යොදා නොතිබීම හේතුවෙන් වත්කම් හඳුනාගැනීම හා අවශ්‍ය අවස්ථාවලදී වත්කම් නිවැරදිව නිසිලෙස අපහරණය කිරීමට මෙන්ම භාණ්ඩ සමීක්ෂණයේදී වත්කම්වල නිවැරදිතාවය තහවුරු කර ගැනීමටද බාධාවක් වී තිබුණි.

#### 4.4 කළමනාකරණ දුර්වලතා

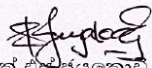
- (අ) කොමිෂන් සභා ගොඩනැගිලි පරිශ්‍රයන් සම්පූර්ණයෙන් ආවරණය වන පරිදි ගිණි ආරක්ෂණ පද්ධති සවි කිරීම හා එහි සේවා හා නඩත්තු කටයුතු සිදු කිරීම සඳහා විධිමත් ක්‍රමවේද ඇති කිරීම අත්‍යාවශ්‍ය කාර්යයක් වුවද, ගොඩනැගිලි 02ක පමණක් ගිණි නිවන උපකරණ පද්ධති ස්ථාපිත කර තිබුණු නමුත් පරිශ්‍රයෙහි ඇති අනෙකුත් ගොඩනැගිලි සඳහා ගිණි නිවන උපකරණ පද්ධති ස්ථාපිත කර නොතිබුණි.
- (ආ) ගිණි ආරක්ෂණ පද්ධති ස්ථාපිත කර ඇති ගොඩනැගිලි 02 හි ගිණි ආරක්ෂණ පද්ධති සේවා කිරීම හා අලුත්වැඩියා කිරීම වෙනුවෙන් වූ සේවා ගිවිසුම්වලට එළඹීම 2025 දෙසැම්බර් 31 දින වන විටත් සිදු කර නොතිබුණි.



## 5. මානව සම්පත් කළමනාකරණය

### 5.1 කාර්යමණ්ඩලය

2025 දෙසැම්බර් 31 දින වන විට කොමිෂන් සභාවේ සමස්ත පුරප්පාඩු සේවක සංඛ්‍යාව 457 ක් එනම් අනුමත සංඛ්‍යාවෙන් සියයට 49 ක් විය. 2023 අංක 09 දරන විරෝධී පනතේ 26(1) වගන්තිය අනුව අනුමත කාර්ය මණ්ඩලය 971 ක් බවත්, එම අනුමත කාර්යමණ්ඩලය සඳහා බඳවාගැනීමේ පටිපාටි සකස් කිරීමෙන් පසුව නව බඳවාගැනීම සිදු කිරීමට නියමිත බව දක්වා තිබුණද කාර්ය මණ්ඩලය දීර්ඝ කාලයක් පුරප්පාඩුව පැවතීම කොමිෂන් සභාවේ කාර්යක්ෂමතාවය කෙරෙහි බාධාවක් වීමට ඉඩ ඇති බව විගණනයේදී නිරීක්ෂණය විය.

  
 කේ.කේ.එස්.ජයකොඩි  
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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 | 104              | 128            | √                                                        |           |           |
| 02         | No. of Investigation Files completed             | 3,000            | 2805           | √                                                        |           |           |
| 03         | No. of cases filed                               | 120              | 115            | √                                                        |           |           |
| 04         | No. of Awareness Raising Programmes conducted    | 225              | 210            | √                                                        |           |           |
| 05         | No. of Commission meetings held                  | 12               | 12             | √                                                        |           |           |
| 07         | Recurrent expenditure incurred                   | 962,500,000.00   | 884,186,581.15 | √                                                        |           |           |
| 08         | Capital expenditure incurred                     | 411,500,000.00** | 104,806,861.52 |                                                          |           | √         |

\*\*The Rs. 255 million allocated for the development of the Online Assets and Liabilities Declaration System was not utilized as the work was carried out with direct financial and technical support of the United Nations Development Programme (UNDP).

## 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”, as outlined under number 16.5 of the Sustainable Development Goals.

| 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. | Enhance the community’s contribution to the fight against bribery and corruption by raising public awareness of how to prevent bribery and corruption.<br>• Conduct 225 Awareness Programmes per year | • Conducted 210 Community Awareness Programmes                                 |                                      |         | √        |
|                                                                                | • Capacity development of Legal Officers, Investigation Officers, Prevention Officers and other officers.                                                                                             | • Offered training opportunities for 446 officers.                             |                                      |         | √        |
|                                                                                | • Allocate Rs. 411,500,000.00 as Capital Expenditure to upgrade the facilities of the Commission to Investigate Allegations of Bribery or Corruption**                                                | • Spent a Capital Expenditure of Rs. 104,806,861.52 to upgrade the facilities. | √                                    |         |          |
|                                                                                | • Recruitment of the staff in terms of Section 26 of the Anti-Corruption Act, No. 9 of 2023, to execute the Act.                                                                                      | • Approval of the Cabinet of Ministers is yet to be received.                  | √                                    |         |          |

\*\* The Rs. 255 million allocated for the development of the Online Assets and Liabilities Declaration System was not utilized as the work is being carried out with direct financial and technical support of the United Nations Development Programme (UNDP).

## 5.2. Achievements and Challenges in Realizing Sustainable Development Goals

### Achievements

- In 2025, Sri Lanka advanced to the 107<sup>th</sup> rank in the Corruption Perception Index among 182 countries and territories worldwide. In 2024, the country was ranked 121<sup>st</sup>, receiving 32 marks. Accordingly, this improvement of 14 places compared to 2024 has given positive expectations for the country's journey towards a corruption-free nation.
- Established the Special Investigation Division at the Commission, and thereby has been able to accelerate and make efficient the investigations of cases that are sensitive to the country's economy.
- Established a separate division to ensure the protection of witnesses.
- Established a case tracking system to handle the complaints received by the Commission.
- As the Central Authority for Declaration of Assets and Liabilities, the Commission has by now completed all the basic requirements for the launch of the Electronic Asset Declaration System, allowing declarants to submit their declarations online.
- With the available facilities, published redacted versions of Assets and Liabilities Declarations (in compliance with the provisions of the Act) of senior officials and persons required to make the declaration on the Commission's official website to give public access to information in terms of section 88 (1) of the Anti-Corruption Act.
- Able to make the office time of Legal Officers and Investigation Officers more productive through the new system of directing only the complaints containing sufficient material to prosecute for investigation.
- A series of Corruption Prevention programmes, targeting more than 8,000 Local Government Members elected to Local Government Institutions in 2025, was conducted island-wide in collaboration with the United Nations Development Programme (UNDP).

**Challenges**

- Absence of Investigation Officers with expertise in different fields.
- Unavailability of adequate office space for the staff of the Bribery Commission.
- Difficulty of obtaining the contribution of witnesses and complainants from distant areas, due to the unbearable transport cost.
- 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.
- Lack of interest among public officials in implementing an anti-corruption programme in the public sector.

## 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 physical and human resource management and financial management required to perform the Commission's functions are handled by the Administration Division and the Finance Division, respectively. The progress of the said activities is as follows:

### 6.1. Cadre Management

|                                                                             | Approved cadre** | Existing cadre |
|-----------------------------------------------------------------------------|------------------|----------------|
| Senior                                                                      | 63               | 38             |
| Tertiary                                                                    | 218              | 6              |
| Secondary                                                                   | 242              | 105            |
| Primary                                                                     | 126              | 76             |
| <b>Total</b>                                                                | <b>649</b>       | <b>225</b>     |
| Investigation Officers attached to the Commission from the Sri Lanka Police | 283              | 250            |
| <b>Grand total</b>                                                          | <b>932</b>       | <b>475</b>     |

\*\* In terms of Section 26(1) of the Anti-Corruption Act, No.9 of 2023, the Commission determined that a staff of 971 officers is necessary to discharge the functions of the Commission. However, since the parliament has not yet approved the remuneration and service conditions of the said staff, the staff previously approved by the Management Services Department is mentioned under the Approved Cadre.

### 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 included the private sector and sports-related institutions as well. Furthermore, the Act designates the Commission as the Central Authority for Declaration of Assets and Liabilities. The existing staff is not sufficient at all to perform all these tasks.

The Commission has prepared and submitted the proposal on staff restructuring for Cabinet approval. Upon approval, the new staff will be recruited expeditiously, after obtaining other relevant approvals stipulated under Section 26(2) of the Act.

### 6.3. Human Resource Development

#### Local trainings offered in 2025

| Serial No. | Training/workshop/seminar                               | Officers participated                            |     | Duration        | Cost         |
|------------|---------------------------------------------------------|--------------------------------------------------|-----|-----------------|--------------|
|            |                                                         | Designation                                      | No. |                 |              |
| 1          | Network Security Administrator & Firewall Administrator | Information & Communication Technology Assistant | 1   | 04 months       | Rs. 58,000/- |
| 2          | Public Procurement and Contract Administration          | Staff Assistant (01)                             | 4   | 2025.02.13      | Rs. 50,000/= |
|            |                                                         | Management Service Officer (03)                  |     |                 |              |
| 3          | Losses and Damages under FR 104                         | Development Officer                              | 1   | 2025.02.28      | Rs. 6,500/=  |
| 4          | Skills Development of Office Employee Assistants        | Office Employee Assistant                        | 2   | 2025.03.07 & 08 | Rs. 24,000/= |
| 5          | Workshop on Leadership Training                         | Administrative Officer                           | 1   | 2025.03.05      | Rs. 6,500/=  |
| 6          | Training Program on New Procurement Guidelines 2024     | Director (Admin)                                 | 2   | 2025.03.26 & 27 | Rs. 16,000/= |
|            |                                                         | Chief Accountant                                 |     |                 |              |
| 7          | Job Training of Office Employee Assistants' Service     | Office Employee Assistant                        | 2   | 2025.03.06 & 07 | Rs. 24,000/= |
| 8          | Training on government vehicle maintenance              | Management Service Officer                       | 1   | 2025.03.25      | Rs. 6,500/=  |
| 9          | Role and responsibility of the Leave Clerk              | Development Officer                              | 1   | 2025.03.20      | Rs. 6,500/=  |
| 10         | Training on salary conversions                          | Development Officer                              | 1   | 2025.03.20 & 21 | Rs. 13,000/= |
| 11         | Training on effective personal file management          | Management Service Officer                       | 2   | 2025.04.29      | Rs. 13,000/- |
|            |                                                         | Development Officer                              |     |                 |              |
| 12         |                                                         | Management Service Officer                       | 2   | 2025.05.28 & 29 | Rs. 24,000/- |

|    |                                                                           |                            |   |                     |              |
|----|---------------------------------------------------------------------------|----------------------------|---|---------------------|--------------|
|    | Training on Office Management & Financial Regulations                     | Management Service Officer |   |                     |              |
| 13 | Scientific, safe and thrifty driving                                      | Driver                     | 1 | 2025.05.29          | Rs. 6,000/-  |
| 14 | ICT and AI for the efficiency of office work                              | Management Service Officer | 1 | 2025.05.28 & 29     | Rs. 12,000/- |
| 15 | Workshop on the salient features of the procurement guidelines and manual | Management Service Officer | 1 | 2025.05.29          | Rs. 9,500/-  |
| 16 | Attitude and skills development of Office Employee Assistants' Service    | Office Employee Assistant  | 1 | 2025.06.04          | Rs. 7,500/-  |
| 17 | Workshop on procurement guidelines and regulations.                       | Management Service Officer | 1 | 2025.06.24, 25 & 26 | Rs. 36,000/- |
|    |                                                                           | Development Officer        | 1 |                     |              |
| 18 | Workshop on mastering the government payroll system                       | Management Service Officer | 1 | 2025.07.30 & 31     | Rs. 15,000/- |
| 19 | Workshop on Public Procurement Guidelines 2024                            | Development Officer        | 2 | 2025.07.07          | Rs. 15,000/- |
| 20 | Workshop on Office Procedures & Procedural Rules                          | Development Officer        | 1 | 2025.07.03          | Rs. 7,500/-  |
| 21 | Workshop on best practices for effective email communication              | Development Officer        | 1 | 2025.07.09          | Rs. 6,000/-  |
| 22 | Workshop on office system with digital file management                    | Management Service Officer | 4 | 2025.07.23 & 24     | Rs. 60,000/- |
| 23 | Workshop on Microsoft Advanced Excel                                      | Management Service Officer | 2 | 2025.07.14 & 16     | Rs. 28,000/- |

|    |                                                          |                                                                                                                                                          |     |                         |                |
|----|----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------------------------|----------------|
| 24 | Workshop on salary provisions of public sector officers  | Management Service Officer                                                                                                                               | 2   | 2025.07.29              | Rs. 7,500/-    |
| 25 | Workshop on advanced AI tools for workplace productivity | Information Technology Officer                                                                                                                           | 1   | 2025.09.22              | Rs.7,500/-     |
| 26 | Training Program on Procurement Guidelines 2024          | Investigation Officer, Secretary, Legal Officers, Legal Assistant, Corruption Prevention Officer                                                         | 150 | 2025.09.06 & 2025.09.20 | Rs. 705,923.34 |
|    |                                                          | Director (Admin), Accountant, Internal Auditor, Administrative Officer, Development Officer, Information Technology Officer, Management Services Officer |     | 2025.09.27              |                |
| 27 | Calculation and payment of Civil Pensions                | Management Service Officer                                                                                                                               | 1   | 2025.10.22 /23          | Rs. 13,000/-   |
| 28 | Goods, works and non-consulting services                 | Development Officer                                                                                                                                      | 2   | 2025.10.23 /24          | Rs. 26,000/-   |
|    |                                                          | Management Service Officer                                                                                                                               |     |                         |                |
| 29 | The role and responsibilities of Leave Clerks            | Development Officer                                                                                                                                      | 1   | 2025.10.30 /31          | Rs. 13,000/-   |
| 30 | workshop on preliminary investigation                    | Development Officer                                                                                                                                      | 2   | 2025.11.04              | Rs. 15,000/-   |
|    |                                                          | Management Service Officer                                                                                                                               |     |                         |                |
| 31 | Goods, works and non-consulting services                 | Development Officer                                                                                                                                      | 2   | 2025.11.26 /27          | Rs. 26,000/-   |
|    |                                                          | Management Service Officer                                                                                                                               |     |                         |                |
| 32 | Workshop on advanced MS Excel                            | Development Officer (3)                                                                                                                                  | 6   | 2025.11.24 /25          | Rs. 84,000/-   |
|    |                                                          | Management Service Officer (3)                                                                                                                           |     |                         |                |

|    |                                                          |                                |    |                   |               |
|----|----------------------------------------------------------|--------------------------------|----|-------------------|---------------|
| 33 | Stores Management                                        | Management Service Officer     | 1  | 2025.11.27 /28    | Rs. 26,000/-  |
| 34 | Workshop on Database Applications Using MS Access        | Development Officer (2)        | 6  | 2025.12.18 /19    | Rs. 90,000/-  |
|    |                                                          | Management Service Officer (4) |    |                   |               |
| 35 | Filling official letter writing                          | Development Officer            | 2  | 2025.12.10        | Rs. 15,000/-  |
|    |                                                          | Management Service Officer     |    |                   |               |
| 36 | Best practice in handling audit queries                  | Management Service Officer     | 1  | 2025.12.15        | Rs. 7,500/-   |
| 37 | Training on writing official letters and reports         | Management Service Officer     | 2  | 2025.12.17        | Rs. 15,000/-  |
| 38 | MS Office essentials: Word, Excel, PowerPoint            | Management Service Officer     | 5  | 2025.12.10 /11    | Rs. 75,000/-  |
| 39 | Digital technology for office management                 | Development Officer            | 2  | 2025.12.18 /19    | Rs. 26,000/-  |
| 40 | Establishments Code and Financial Regulations            | Management Service Officer     | 2  | 2025.12.15 /16    | Rs. 26,000/-  |
| 41 | Writing minutes, letters and reports                     | Management Service Officer     | 2  | 2025.12.19        | Rs. 14,000/-  |
| 42 | Training on Salary Conversions                           | Management Service Officer     | 5  | 2025.12.16 /17    | Rs. 65,000/-  |
| 43 | Workshop on empowering workplace productivity through AI | Development Officer (3)        | 7  | 2025.12.10        | Rs. 52,500/-  |
|    |                                                          | Management Service Officer (4) |    |                   |               |
| 44 | New Procurement Guideline 2024                           | Management Service Officer     | 2  | 2025.12.17 /23    | Rs. 30,000/-  |
| 45 | Advance MS Excel                                         | Management Service Officer     | 4  | 2025.12.22 /23    | Rs. 54,000/-  |
| 46 | Training on Procurement Guideline 2024                   | Investigation Officer          | 80 | 2025.12.19 /20    | Rs. 63,856.54 |
| 47 | World Bank Technical Assistance on STAR                  | World Bank Officers            | 90 | 2025.12.02 /03/05 | Rs. 343,860/- |
|    |                                                          | Legal Officer                  |    |                   |               |
|    |                                                          | Investigation Officer          |    |                   |               |

**Foreign trainings offered in 2025**

| <b>No.</b> | <b>Country</b>                        | <b>Seminar/ Workshop</b>                                                         | <b>Officers participated</b>                                                                                                                                                     | <b>Duration</b>               | <b>Cost</b>                                                                                                              |
|------------|---------------------------------------|----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| 1          | Austria - Vienna                      | Sixteenth Session of the Implementation Review Group                             | Mr. K. B. Rajapakse - Commissioner II<br><br>Mrs. S.M.A.A.P.K. Sammandapperuma- Assistant Director (Legal)                                                                       | From 17/02/2025 to 21/02/2025 | Air ticket Rs. 855,000.00<br>Incidental Allowance – USD 560<br>Combined Allowance – USD 4655<br>Insurance – Rs. 9,622.38 |
| 2          | Japan                                 | International Criminal Investigation                                             | Mr. E. N. I. Dharmadasa- CI                                                                                                                                                      | From 26/01/2025 to 15/02/2025 | Incidental Allowance – USD 375                                                                                           |
| 3          | India                                 | Mobile App Development                                                           | Mr. G. D. Wijewardhana- ICT Assistant                                                                                                                                            | From 12/02/2025 to 25/02/2025 | Incidental Allowance – USD 375                                                                                           |
| 4          | Hong Kong                             | Professional Development Programme on Financial Investigation and Asset Recovery | Mr. M. A. R. Ranasinghe- CI                                                                                                                                                      | From 17/02/2025 to 26/02/2025 | Incidental Allowance – USD 300                                                                                           |
| 5          | Hong Kong                             | Study Visit                                                                      | Mr. K. B. Rajapakse- Commissioner II<br>Mrs. M. R. Y. K. Udawela - Addl. Director General<br>Mrs. K. M. A. Siriwardhana- Assi. Director General<br>Mr. P. G. R. Sumendra- A.S.P. | From 24/03/2025 to 28/03/2025 | -                                                                                                                        |
| 6          | Washington - United States of America | Partnership for Anticorruption Global Forum                                      | Mr. K.B. Rajapaksha - Commissioner - II                                                                                                                                          | From 08/04/2025 to 09/04/2025 | Incidental Allowance – USD 200<br>Insurance - Rs. 3,974.05                                                               |

|    |                     |                                                                                                                                                                         |                                                                                                                                                                     |                                     |                                                                                                                                                                                 |
|----|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7  | Singapore           | ST25.13<br>Confronting<br>Macro-Critical<br>Corruption                                                                                                                  | Miss. W.M.T.D.<br>Bandara - Assi.<br>Director General<br><br>Mrs. G.A.D.<br>Sajeewani –<br>Asst. Director<br>General                                                | From<br>19/05/2025 to<br>23/05/2025 | Incidental<br>Allowance –<br>USD 86<br>Insurance -<br>Rs.8,809.98                                                                                                               |
| 8  | Austria<br>– Vienna | The first resumed<br>sixteenth session of<br>the<br>Implementation<br>Review group                                                                                      | Mr. R.S.A.<br>Dissanayake -<br>Director General<br><br>Miss. E.C.<br>Jayakody - Asst.<br>Director (Legal)                                                           | From<br>16/06/2025 to<br>20/06/2025 | Air Tickets – Rs.<br>608,000.00<br>Incidental<br>Allowance –<br>USD 560<br>Insurance<br>Combined<br>Allowance –<br>USD 4,655<br>Rs.9,669.14                                     |
| 9  | Azerbaijan          | 06 <sup>th</sup> plenary<br>meeting of the<br>Globe Network                                                                                                             | Mrs. B.R.A.<br>Jayasinghe -<br>Assi. Director<br>General                                                                                                            | From<br>20/05/2025<br>to 23/05/2025 | Incidental<br>Allowance –<br>USD 240<br>VISA Fee -<br>Rs. 18,276.75                                                                                                             |
| 10 | Malaysia            | Malaysian<br>Technical Co-<br>operation<br>Programme<br>(MTCP) -<br>Executive<br>Certificate Course<br>for Strategic<br>Management of<br>Anti - Corruption<br>Programme | Mr. S.T.<br>Prasanga – IP                                                                                                                                           | From<br>13/07/2025 to<br>23/07/2025 | Incidental<br>Allowance –<br>USD 50                                                                                                                                             |
| 11 | Austria -<br>Vienna | Second Resumed<br>Sixteenth Session<br>of the<br>implementation<br>Review group                                                                                         | Hon Justice<br>W.M.N Iddawala<br>– Chairman<br>Mrs. H.M.A.C.<br>Wijesinghe -<br>Asst. Director<br>(Legal)<br>Mrs. U.L.G.K.K.<br>Uswatte - Asst.<br>Director (Legal) | From<br>01/09/2025 to<br>05/09/2025 | Air Tickets – Rs.<br>1,420,500.00<br>Incidental<br>Allowance –<br>USD 840<br>Combined<br>Allowance –<br>USD 6713<br>Insurance - Rs.<br>14,655.60<br>VISA Fee – Rs.<br>27,040.00 |

|    |                  |                                                                                                       |                                                                                                                                                                                |                               |                                                                                                                           |
|----|------------------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| 12 | Hong Kong, China | Coding4intergrity Asian Youth - Anti Corruption Hackathon                                             | Mr. T.I.S. Srilal-<br>Corruption Prevention Officer<br>Ms. T.M.N.K. Tennakoon-<br>Corruption Prevention Officer<br>Mrs. N.D.N.C. Jayasinghe -<br>Corruption Prevention Officer | From 15/09/2025 to 19/09/2025 | Incidental Allowance – USD 525<br><br>VISA Fee – Rs. 50,190.00                                                            |
| 13 | Malaysia         | Executive certificate course for strategic management of Anti- Corruption programme                   | Mr. MDCN Gunathilaka -<br>Inspector of Police<br><br>Mr. WAMS Bandara - Police Sergeant                                                                                        | From 08/10/2025 to 25/10/2025 | Incidental Allowance – USD 96<br><br>Combined Allowance – USD 136                                                         |
| 14 | Japan            | Criminal Justice Response to corruption                                                               | Miss. W.M.T.D. Bandara - Assi. Director General<br>Mrs. J.P.T.N. Jayaneththi -<br>Asst. Director (Legal)<br>Mr. S.M. Sabry -<br>Asst. Director (Legal)                         | From 20/10/2025 to 21/11/2025 | Incidental Allowance – USD 1125<br>Warm clothing allowance - Pound 150                                                    |
| 15 | Doha Qatar       | Eleventh session of the Conference of the Parties to the United Nations Convention against Corruption | Mr. Chethiya Goonesekera -<br>Commissioner – III<br>Mrs. L.K.T.D. Dayarathna -<br>Asst. Director General                                                                       | 15/12/2025 to 19/12/2025      | Air tickets - Rs. 458,000/-<br>Incidental Allowance – USD 480<br>Combined Allowance – USD 2562<br>Insurance - Rs. 9,096/- |

|    |          |                                                                               |                                                        |                       |                                                                                                                            |
|----|----------|-------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------|
| 16 | New York | Second Global conference on harnessing data to improve corruption measurement | Mrs. K. H. I. S. Siriwardana - Deputy Director General | 02/12/2025-04/12/2025 | Air tickets - Rs. 426,000/-<br>Incidental Allowance – USD 240<br>Combined Allowance – USD 2226<br>Insurance - Rs. 4,108/45 |
|----|----------|-------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------|

CHAPTER SEVEN

**7. Compliance Report**

## 7. Compliance Report

| No.      | Applicable Requirement                                                                                    | Compliance Status<br>(Complied/Not complied) | Brief explanation for Non-Compliance | Corrective actions<br>proposed to avoid non-compliance in future |
|----------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------|------------------------------------------------------------------|
| <b>1</b> | <b>The following Financial Statements /accounts have been submitted on the due date</b>                   |                                              |                                      |                                                                  |
| 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                                                                                                     | -                                            |                                      |                                                                  |
| <b>2</b> | <b>Maintenance of Books and Registers (F. R. 445)</b>                                                     |                                              |                                      |                                                                  |
| 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                                     |                                      |                                                                  |

| No.       | Applicable Requirement                                                                                                                                             | Compliance Status<br>(Complied/Not complied) | Brief explanation for Non-Compliance | Corrective actions<br>proposed to avoid non-compliance in future |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------|------------------------------------------------------------------|
| 2.9       | Register of Losses has been updated and maintained                                                                                                                 | Complied                                     |                                      |                                                                  |
| 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                                     |                                      |                                                                  |
| <b>03</b> |                                                                                                                                                                    |                                              |                                      |                                                                  |
| 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                                     |                                      |                                                                  |
| <b>04</b> | <b>Preparation of Annual Plans</b>                                                                                                                                 |                                              |                                      |                                                                  |
| 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                                     |                                      |                                                                  |
| <b>05</b> | <b>Audit queries</b>                                                                                                                                               |                                              |                                      |                                                                  |
| 5.1       | All the audit queries have been replied within the time specified by the Auditor General                                                                           | Complied                                     |                                      |                                                                  |

| No. | Applicable Requirement                                                                                                                                                                                                                                                                     | Compliance Status<br>(Complied/Not complied) | Brief explanation for Non-Compliance                                                                                     | Corrective actions<br>proposed to avoid non-compliance in future |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| 06  | Internal Audit                                                                                                                                                                                                                                                                             |                                              |                                                                                                                          |                                                                  |
| 6.1 | The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019                                                                                                                            | Complied                                     |                                                                                                                          |                                                                  |
| 6.2 | All the internal audit reports have been replied to 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                                     |                                                                                                                          |                                                                  |
| 07  | 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                                                                                                                                                                          | Not complied                                 | Due to the vacancy in the position of Chief Internal Auditor, only 03 Audit and Management Committee meetings were held. |                                                                  |
| 08  | 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.<br><br>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 | Complied                                     |                                                                                                                          |                                                                  |

| No.       | Applicable Requirement                                                                                                                                                                                                | Compliance Status<br>(Complied/Not complied) | Brief explanation for Non-Compliance | Corrective actions proposed to avoid non-compliance in future |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------|---------------------------------------------------------------|
|           | Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular.                                                                                                                                      |                                              |                                      |                                                               |
| 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                                     |                                      |                                                               |
| <b>09</b> | <b>Management of Vehicles</b>                                                                                                                                                                                         |                                              |                                      |                                                               |
| 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                                     |                                      |                                                               |

| No.       | Applicable Requirement                                                                                                                                                                                                                   | Compliance Status<br>(Complied/Not complied) | Brief explanation for Non-Compliance | Corrective actions<br>proposed to avoid non-compliance in future |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------|------------------------------------------------------------------|
| 9.6       | The absolute ownership of the leased vehicle log books has been transferred after the lease term                                                                                                                                         | Complied                                     |                                      |                                                                  |
| <b>10</b> | <b>Management of Bank Accounts</b>                                                                                                                                                                                                       |                                              |                                      |                                                                  |
| 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                                     |                                      |                                                                  |
| <b>11</b> | <b>Utilization of Provisions</b>                                                                                                                                                                                                         |                                              |                                      |                                                                  |
| 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)                                                                                  | Complied                                     |                                      |                                                                  |
| <b>12</b> | <b>Advances to Public Officers' Account</b>                                                                                                                                                                                              |                                              |                                      |                                                                  |
| 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                                     |                                      |                                                                  |
| <b>13</b> | <b>General Deposit Account</b>                                                                                                                                                                                                           |                                              |                                      |                                                                  |
| 13.1      | Action had been taken as per F.R. 571 with respect to disposal of lapsed deposits                                                                                                                                                        | Complied                                     |                                      |                                                                  |
| 13.2      | The control register for general deposits had been updated and maintained                                                                                                                                                                | Complied                                     |                                      |                                                                  |

| No.       | Applicable Requirement                                                                                            | Compliance Status<br>(Complied/Not complied) | Brief explanation for Non-Compliance | Corrective actions<br>proposed to avoid non-compliance in future |
|-----------|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------|------------------------------------------------------------------|
| <b>14</b> | <b>Imprest Account</b>                                                                                            |                                              |                                      |                                                                  |
| 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-imprestis 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-imprestis 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                                     |                                      |                                                                  |
| <b>15</b> | <b>Revenue Account</b>                                                                                            |                                              |                                      |                                                                  |
| 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                            | -                                            | -                                    |                                                                  |
| <b>16</b> | <b>Human Resources Management</b>                                                                                 |                                              |                                      |                                                                  |
| 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<br>(Complied/Not complied)                                                                                                                                                                                                                                                                                        | Brief explanation for Non-Compliance | Corrective actions<br>proposed to avoid non-compliance in future |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------|
| <b>17</b> | <b>Providing information to the public</b>                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                     |                                      |                                                                  |
| 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                                                                                                                                                                                                                                                                                                                            |                                      |                                                                  |
| <b>18</b> | <b>Implementing the citizens' charter</b>                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                     |                                      |                                                                  |
| 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 the Citizens' Charter/Client's Charter as per paragraph 2.3 of the said circular.     | Complied                                                                                                                                                                                                                                                                                                                            |                                      |                                                                  |
| <b>19</b> | <b>Preparation of the Human Resource Plan</b>                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                     |                                      |                                                                  |
| 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                                                                 | Although the recruitment of staff determined by the Commission, in terms of Section 26 of the Anti-Corruption Act, No. 9 of 2023, was scheduled to be carried out during the year 2025, it was not possible to appoint the intended staff due to the inability to obtain the parliamentary approval required under the Act, because |                                      |                                                                  |
| 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.                                                        |                                                                                                                                                                                                                                                                                                                                     |                                      |                                                                  |

| No.  | Applicable Requirement                                                                                                                                                                                                                                    | Compliance Status<br>(Complied/Not complied)                                                                              | Brief explanation for Non-Compliance | Corrective actions<br>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.                                                                                                                             | of the legal barriers that arose during the year. Consequently, the planned human resource plan could not be implemented. |                                      |                                                                  |
| 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                                                                                                                  |                                      |                                                                  |