

## **12. Head 10 - Commission to Investigate Allegations of Bribery or Corruption**

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### **12.1 Appropriation Account**

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#### **Budgetary Variance**

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Excess Provisions totalling Rs.2,683,162 had been made for 8 Objects and as such, the savings, after the utilization of provisions, ranged from 13 per cent to 67 per cent of the net provisions relating to the respective Objects.

### **12.2 Imprest Account**

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The following deficiencies were observed during the course of audit test checks of the grant and settlement of ad hoc Sub-impressts by the Office of the Commission.

- (a) Prior to the grant of ad hoc impressts, the expenditure of the activity should be estimated and the sub-impressts should be granted on establishing the accuracy of the estimates. But Sub-impressts totalling Rs.108,000 had been granted on 9 occasions without obtaining approved estimates. The balance after spending Rs.41,044 from that sub-impressts amounted to Rs.66,956. This practice of granting sub-impressts without estimates had made it possible to retain Government money by other parties.
- (b) Even though it is possible to get the motor vehicles of the Commissions serviced by the Agents, ad hoc Sub-impressts had been granted for the purpose, without so doing. An audit test check revealed that sub-impressts totalling Rs.95,000 had been granted in 05 instances for servicing of motor vehicles and only a sum of Rs.57,806 had been spent. As such, a sum of Rs.37,194 had been granted in excess.
- (c) Ad hoc sub impressts totalling Rs. 285,940 had been granted in 18 instances and the Officers concerned had retained the money for periods ranging from 03 days to 18 days and refunded the total amount in cash.

### **12.3 Reconciliation Statement of the Advance Account for use as Bribes for Bribery Raids.**

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The Balance of the Advance Account as at 31 December 2014 according to the registers of the officer in charge of the Courts productions amounted to Rs.15,502,902 and the balance of the Advance Account according to the Reconciliation Statement as at that date amounted to Rs.15,719,482. As such a difference of Rs.216,580 existed. According to the reply of 24 September 2013 in response to the Audit Query on the Raids Advance Account 2012, It was

stated that motions had been submitted to the Courts for the release of certain Courts productions valued at Rs.5,203,402 connected with cases old between 4 years to 30 years. But those balances had not been settled even by 31 December 2014.

#### **12.4 Non-compliances**

##### **----- Non- compliance with Laws, Rules and Regulations etc. -----**

The Preliminary Reports and Full Reports in terms of the Financial Regulation 104 relating to the accidents caused to 06 motor vehicles of the Commission during the year under review had not been prepared even by 28 May 2015.

#### **12.5 Human Resources Management**

##### **----- Approved Cadre and Actual Cadre -----**

The position of the cadre as at 31 December 2014 had been as follows.

| <b>Category of Employees</b> | <b>Approved Cadre</b> | <b>Actual Cadre</b> | <b>Number of Vacancies</b> |
|------------------------------|-----------------------|---------------------|----------------------------|
| -----                        | -----                 | -----               | -----                      |
| (i) Senior Level             | 34                    | 20                  | 14                         |
| (ii) Tertiary Level          | 05                    | 01                  | 04                         |
| (iii) Secondary Level        | 60                    | 57                  | 03                         |
| (iv) Primary Level           | 66                    | 60                  | 06                         |
|                              | ----                  | ----                | ----                       |
| <b>Total</b>                 | <b>165</b>            | <b>138</b>          | <b>27</b>                  |
|                              | ====                  | ====                | ==                         |