

Head - 010 Commission to Investigate Allegations of Bribery or Corruption - 2024

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of Head 010 - the Commission to Investigate Allegations of Bribery or Corruption for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance, and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. The Summary Report containing my comments and observations on the financial statements of the Commission to Investigate Allegations of Bribery or Corruption was issued to the Chief Accounting Officer on 30 May 2025 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report of the Commission to Investigate Allegations of Bribery or Corruption was issued to the Chief Accounting Officer on 16 June 2025 in terms of Section 11(2) of the Audit Act. This report is presented to Parliament in terms of Section 10 of the National Audit Act, No. 19 of 2018 read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the accompanying financial statements give a true and fair view of the financial position of the Commission to Investigate Allegations of Bribery or Corruption as at 31 December 2024 and its financial performance and cash flows and all the materialities in compliance with the basis of preparation of the financial statements set out in Note 01 related to the financial statements.

1.2 Basis for Qualified Opinion

My opinion is qualified on the matters described in paragraph 1.6 of this report.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities for the financial statements are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Emphasis of Matter - Basis of Preparation of Financial Statements

I draw attention to Note 1 to the financial statements which describes the basis of preparation of these financial statements. The financial statements have been prepared for the use of the Commission to Investigate Allegations of Bribery or Corruption, General Treasury and Parliament in accordance with the Financial Regulations, 150 and 151 and State Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025. Therefore, these financial statements may not be suitable for other purposes. My report is intended only for the use of the Commission to Investigate Allegations of Bribery or Corruption, the General Treasury and the Parliament of Sri Lanka. My opinion is not modified on this matter.

1.4 Responsibilities of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Chief Accounting Officer is responsible for preparing financial statements that give a true and fair view in all materialities in accordance with the Financial Regulations, 150 and 151 and State Accounts Guidelines No. 06/2024 dated 16 December 2024 as amended on 21 February 2025, and for determining such internal control as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16(1) of the National Audit Act, No.19 of 2018, the Commission to Investigate Allegations of Bribery or Corruption is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable the preparation of annual and periodic financial statements.

In terms of Sub-section 38(1)(c) of the National Audit Act, the Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Commission to Investigate Allegations of Bribery or Corruption and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.5 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's summary report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate and its materiality depends on the influence on economic decisions taken by users on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Chief Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.6 Comments on the Financial Statements

1.6.1 Accounting Deficiencies

(a) Property, Plant and Equipment

The following observations are made regarding the accounting of property, plant and equipment.

Audit Issue	Comments of the Chief Accounting Officer	Recommendation
The value of Rs. 25,394,239 related to 19 asset items awarded in the year 2024 by the Support to Judicial Sector Project (JURE) funded under the European Union grants had not been indicated in the financial statements of the year under review.	Although it had not been included in the year related to the CIGAS programme owing to a fault, it has been included in the CIGAS BOS report on 24 February 2025.	All transactions in the year under review should be included in the financial statements.

2. Report on Other Legal Requirements

I declare the following in accordance with Section 6 (1) (d) of the National Audit Act, No. 19 of 2018.

- The financial statements are consistent with those of the previous year
- The recommendations made by me on the financial statements related to the previous year had been implemented.

3. Financial Review

3.1 Expenditure Management

The following observations are made.

	Audit Issue	Comments of the Chief Accounting Officer	Recommendation
(a)	Since expenditure estimates had not been prepared realistically in terms of Financial Regulation 50, a total of Rs. 91,594,784, out of the net provision made for 17 Recurrent Objects, was unutilized and saved. These savings were in the range of 16 percent to 100 percent as a percentage of the net provision.	It has been indicated that this situation has developed due to reduced paper and vehicle usage, reducing of fuel prices, inability to fill vacancies in positions, minimized repair works and minimized license fees, electricity, postal, transportation and insurance fees.	Annual expenditure estimates should be prepared accurately and realistically in terms of Financial Regulation 50.
(b)	There were savings totalling to Rs. 22,737,537, out of the net provision in respect of 04 Capital Objects, and the savings were in the range from 19 percent to 89 percent as a percentage of the net provision.	It has been stated that expenditure had been saved due to the delay in building renovation, delay in new recruitment, limitation of training activities and incurring expenditure by the UNDP programme.	Annual expenditure estimates should be prepared accurately and realistically in terms of Financial Regulation 50 and action should be taken accordingly.

3.2 Government Officers' Advance Account

	Audit Issue	Comments of the Chief Accounting Officer	Recommendation
	The total loan balance totalling to Rs. 128,576 to be recovered in relation to an officer, who died on 04 August 2024, and the distress loan balance amounting to Rs. 172,500 to be recovered from an officer, who had vacated the service on 02 August 2023, had not been recovered even by 25 August 2025.	It has been informed that steps will be taken to settle the loan balance after the grant related to the death gratuity of the deceased female officer is issued.	Action should be taken to recover the loan balances promptly.

3.3 Entering into Liabilities and Commitments

The following observations are made.

Audit Issue	Comments of the Chief Accounting Officer	Recommendation
(a) Although a sum of Rs. 10,215,397 had been indicated as liabilities and commitments in the statement of liabilities included in the financial statements in terms of Financial Regulations 94 (2) and (3), a difference of Rs. 4,228,612 was observed as only a sum of Rs. 5,986,785 had been indicated as liabilities and commitments in the Treasury Accumulated Liabilities and commitments Report (SA 92).	Only commitments accounted as at 31/12/2024 in the CIGAS programme were included in SA 92. However, the payments made from the provision of the year 2025 from 01/01/2025 to 02/28/2025 related to the bills received during that period relating to the previous year were indicated in the statement of liabilities in the financial statements and these cannot be included as liabilities in the year 2024.	All liabilities and commitments relating to the year should be identified and included in the financial statements and the correct values of the liabilities and commitments should be included in the SA 92 form.
(b) Although it has been stated no expenditure or commitment shall be incurred, unless financial provision exists therefore in the Annual Estimates in terms of F.R. 94(1), a total of Rs. 1,459,078 had been stated as liabilities related to those Objects, and as a result, it had been entered in to liabilities amounting to Rs. 525,300 exceeding the provision although the total of savings at the end of the year under review for two Objects had been Rs. 933,878.	This increase occurred due to providing an additional estimate in addition to the original estimate while a vehicle used for raiding duties was being repaired in the garage. It had been stated that the bill for the cleaning service in December 2024 could not be considered as a liability relating to the previous year since payments had been made from the provision of the year 2025.	Action should be taken in terms of provisions of F.R. 94 (1).

3.4 Issuance and Settlement of Advances

Audit Issue	Comments of the Chief Accounting Officer	Recommendation
Although it had been stated in terms of Financial Regulation 371(5) that after the issuance of an sub-imprest, the sub-imprest should be settled again within 10 days after the completion of the relevant work, a period in the range of 10 to 48 days had elapsed for the settlement of the sub imprest after submitting vouchers for settling related to a total amount of Rs.324,265 provided in 12 occasions during the year 2024.	It has been stated that there have been delays in the settlement of imprest due to delays in the relevant work, departure of the officer to a foreign country, engagement in urgent investigation work, regular engagement in judicial work and various other reasons.	Action should be taken in terms of the provisions of Financial Regulation 371(5).

3.5 Reconciliation Statement of the Advance Account for use as Bribes for Bribery Raids

	Audit Issue	Comments of the Chief Accounting Officer	Recommendation
(a)	Although advances provided for the use as bribes and when the raids were successful, the said advance money should be retained in the custody of the officer in charge of the court productions for taking legal action and those amounts should be settled to the shroff after the verdict is announced, the raid advances totalling to Rs. 822,500 related to 31 cases that have been concluded as per the information submitted to audit by the court productions division as at 25 August 2025 could not be released due to various reasons.	An amount of Rs. 64,485 has been released from the raid advance balance, existed as at the date of audit. It has been stated that further steps will be taken to release the remaining amount expeditiously after the relevant investigation files are delivered.	Action should be taken to settle the advances to the shroff after the completion of the legal proceedings and appeals.
(b)	Although the annual verification of goods should be conducted and the report of the verification of goods should be submitted to the Auditor General before 31 March of the following financial year in accordance with F.R. 756(6) stated in Section 11.1 of part 1 of the Public Finance Circular No. 01/2020 dated 28 August 2020, the Commission had submitted the report of court productions and money related to the year 2024 to the Auditor General on 11 July 2025.	A committee headed by a legal officer has been appointed to conduct the verification of court productions since this work should be carried out jointly by the officers of the court productions division, this has been delayed for sometime due to the urgent and heavy workload of that division.	Action should be taken as per the circular.

4. Operational Review

4.1 Non-performance of Roles

The following observations are made.

	Audit Issue	Comments of the Chief Accounting Officer	Recommendation
(a)	The number of files available for investigation at the beginning of the year 2024 had been 2,353 and the number of files received during the year 2024 had been 2,941, and therefore, there had been a total of 5,294 files in the Investigation Division during the year under review. Out of those files, 2,933 files were investigated during the year 2024. The number of files actively under investigation as at 31 December 2024 had been 2,361 and according to the year in which the complaint was filed, there were 715 files less than a year, and 1283 files related to the period of 01 to 05 years, and 347 files related to the period of 05 to 10 years and 16 files more than 10 years.	It has been stated that they agree with the statistics.	Actions should be taken to conclude investigations expeditiously according to the time of receipt of complaints.
(b)	The total number of files in the custody of each Legal Officer of the Legal Division for the performance of legal proceedings as at 31 December 2024 had been 846. Information, related to the number of files maintained in relation to the performance of the functions of the Legal Division, the number of files remained at the beginning of the year under review, the number of files received for performance of legal proceedings during the year 2024, the number of files, for which legal proceedings were carried out during the year 2024 and the information in relation to year, in which the relevant complaint was made in relation to the number of files, for which legal proceedings were to be carried out as at 31 December 2024, were not submitted to audit.	It has been stated that they agree with the statistics.	An updated database should be maintained regarding the files available in the legal division.
(c)	Although it is essential to establish a formal data management system in order to act more efficiently, accurately and transparently on the complaints received by the Commission, it was not possible to immediately obtain information about the division, where the relevant file is	UNDP agreed to provide the online electronic data system as a donation and an agreement has been signed with that institution on 30.06.2025 and it has been stated that all the	Steps should be taken to expedite the development of a formal data management system.

located, the person in charge of the file and its status during the process, from the time of receiving the complaint to the time of filing the case due to the absence of a properly implemented data management system although 30 years had passed as at 31 December 2024 since the establishment of the Commission

relevant hardware has already been installed by the company.

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| (d) | The responsibility of declaring and verifying assets and liabilities had entrusted to the Commission by the Anti-Corruption Act, No. 9 of 2023. Accordingly, these functions are to be carried out through a centralized electronic system controlled by the Commission. the work of setting up the online electronic data system for declaring assets and liabilities had not been completed even by 25 August 2025. | It has been agreed to provide this system by the UNDP assistance programme and that the institution has informed that the system will be completed and provided to this Commission by March 2026. | Action should be taken to expedite the work of preparing the online electronic data system for declaring assets and liabilities. |
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4.2 Foreign Aid Projects

A provision of Rs. 85,858,970 was allocated to the Commission as a grant to implement programmes under 19 activities in accordance with the agreement entered into between the United Nations Development Programme (UNDP) and the Commission in April 2023 for a period of one year for the capacity development of the Commission to Investigate Allegations of Bribery or Corruption and to raise awareness on bribery and corruption. Accordingly, the following matters were observed during the audit conducted on the implementation of the project by utilizing the said financial provision.

	Audit Issue	Comments of the Chief Accounting Officer	Recommendation
(a)	Although the project had to be started in April 2023 and the activities of the project had to be completed by the end of March 2024 according to the initial agreement of the project, the project period had been extended by 03 months to 30 June 2024 due to the inability of the Commission to carry out the relevant activities as per the project agreement, and the project agreement had been amended.	It has been stated that the project period was extended due to the staff shortage in the Commission and the failure of the UNDP to send the instalment amounts on the agreed date.	Action should be taken to carry out the relevant activities within the stipulated time as per the project agreement.

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| (b) | A sum of Rs. 3,123,484, out of the total amount of Rs. 85,858,970 provided as a grant for the implementation of the project activities according to the project agreement, had not been utilized and returned to the foreign agency (UNDP). | It has been stated that the saving was due to non-implementation of one programme and the actual expenditure in the procurement was lower than the estimated amount for other programmes. | As per the project agreement, efforts should be made to utilize the funds with maximum efficiency. |
| (c) | Action had not been taken to obtain to the Commission 89 assets related to 31 asset items scheduled to be provided and to conduct 02 officer training programmes within the period of the agreement as per the agreement entered in to between the Commission to Investigate Allegations of Bribery or Corruption and the United Nations Development Programme (UNDP) under the Support to the Judicial Sector in Sri Lanka (JURE). | It had been stated that the relevant activities should be carried out by the project office of the UNDP (JURE) and that institution had failed to carry out those activities during the project period. | Action should be taken to carry out the relevant activities as per the project agreement. |
| (d) | The Children's Day programme - Art Competition with an estimated cost of Rs. 775,000, which was planned to be conducted under Activity No. 2.4 of Annexure 03 of the Agreement entered in to between the Commission to Investigate Allegations of Bribery or Corruption and the United Nations Development Programme for the Support to Justice Sector Project (JURE) in Sri Lanka, had not been conducted. | World Children's Day is celebrated on 01 October every year. Although it had been requested from the UNDP to conduct this programme, which was scheduled to be conducted in the last quarter of the project (January - March 2024), earlier or to conduct another programme, permission had not been granted for that purpose. | A study should be carried out and necessary actions should be taken in relation to the activities assigned at the time of signing the agreement for the project. |
| (e) | Although it had been indicated that a maximum of 50 workshops should be applied according to the letter of the Director General of Establishments bearing No. EST/7/ALLOW/05/0098 dated 16 June 2023 regarding the use of resource persons for anti-corruption training workshops under the JURE project, 72 workshops were conducted without paying attention to this and without obtaining approval again and the same allowance values that had been approved above for resource persons were applied to all the programmes held. | It has been indicated that a maximum of 50 programmes has been provided for a resource person. | Action should be taken according to the prescribed conditions in carrying out the project activities. |

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| (f) | The total number of workshops held under this project was 99, and documents with signatures along with the information about the participants in relation to 13 workshops conducted by incurring a sum of Rs. 7,946,617 had not been submitted to audit and therefore, a confirmation in that regard could not be obtained. | It has been stated that the documents with signatures of these programmes were in the files of the Commission. | Action should be taken to file all the information related to the subject in the relevant files and to submit all the relevant information for audit purposes. |
| (g) | During the examination of the information on the participants in the workshops conducted in connection with this project, 07 cases, where the number of actual participants had been decreased by 18 percent to 63 percent were observed when comparing the number of persons expected to get participate in the programme with the number who actually participated. | It was stated that the participation was low due to the lack of attraction of the trainees as the programmes were conducted in government training institutions, except one programme and the programmes were organized on weekends or holidays. | Action should be taken as per the plans of the agreement. |

4.3 Procurement

The old two-storied building located in front of the Commission to Investigate Allegations of Bribery or Corruption was renovated using the Navy and according to the information provided by the Commission, a total of Rs. 29,399,847 was spent from the year 2022 to 26 March 2025. The following matters were observed during the audit test check carried out in this regard.

Audit Issue	Comments of the Chief Accounting Officer	Recommendation
(a) Although an action plan with a time frame had been prepared in relation to the renovation of the above building, the Commission had not obtained a price estimate and design plan for the renovation of the building, which should have been obtained from the Central Engineering Consultancy Bureau mentioned in the said action plan.	Although requests had been made to prepare estimates for the renovation from the Department of Buildings and the Central Engineering Consultancy Bureau, it was stated that those institutions had not submitted estimates.	Action should be taken to prepare estimates for the renovation as per the action plan.
(b) A technical committee had not been appointed to obtain technical assistance with expert knowledge as per paragraph 2.8.4 of the Procurement Guidelines. Although it had been indicated that repairs with recommendations should be carried out under professional guidance and supervision to ensure the long-term durability of the building in carrying	Since the technical services required for the renovation of this building were provided by the Civil Engineering Division and the Electrical Engineering Division of the Navy, a technical committee was not required.	Action should be taken to appoint technical committees as per the Procurement Guidelines and to obtain the assistance of a professional technical expert as per

out repairs as per the recommendations and methodologies provided by the National Building Research Institute on two occasions, it was not observed during the audit that the Commission had obtained the assistance of a professional technical expert.

the recommendations in the reports.

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| <p>(c) Although it had been informed by the letter of the Director (Planning) dated 04 January 2022 that the Commission has issued orders to purchase building materials and equipment from the Lanka Building Materials Corporation (Pvt) Limited for government institutions on a single source procurement system without calling for quotations based on the Decision of the Cabinet of Ministers bearing No. CP/20/1935/306/062 dated 22 December 2020 for the renovation of the said building, a formal approval in relation to the purchase of raw materials by inviting quotations directly from other suppliers from time to time was not submitted to audit.</p> | <p>It has been stated that due to the Corona situation in the country and the adverse economic situation, it was not possible to obtain materials from the Building Materials Corporation, and since the relevant work had to be carried out promptly and since there was a shortage of materials in the market, it was not possible to prepare the total estimate. Purchases have been made from time to time based on the requests made by the Navy.</p> | <p>At the beginning of a procurement, the total cost estimate should be prepared, and the material requirement should be identified, and the procurement activities should be carried out under a specific methodology.</p> |
| <p>(d) This renovation had been started in the year 2021 and according to the action plan submitted for the renovation of the building, the renovation work of the building should have been completed by 15 March 2022 and the officers should have been placed, it had been informed to audit that the renovation work had been completed on 30 June 2025 by exceeding 3 years after starting the renovation activities.</p> | <p>This construction was carried out in several phases. It has been stated that the renovation work of the building has been completed by June 2025.</p> | <p>According to the action plan, the relevant functions should be completed within the stipulated time.</p> |

5. Asset Management

The following observations are made.

Audit Issue	Comments of the Chief Accounting Officer	Recommendation
(a) In accordance with paragraph 3.1 of the Public Administration Circular No. 30/2016 dated 29 December 2016 on the maintenance of government	Action has been taken to carry out fuel testing from the year 2024 and fuel testing has already been carried out for 10 vehicles. Action will be taken to carry out fuel testing for the remaining	Action should be taken in accordance with the Public Administration Circular.

	vehicles, fuel testing had not been carried out on any of the 26 vehicles owned by the Commission.	vehicles. It was stated that it has been difficult to carry out this work as there were many transport activities and the existence of 17 driver vacancies.	
(b)	The log books had not been maintained in an updated manner in terms of Financial Regulation 1645(a).	Instructions and orders were given to the relevant officers to maintain the log books in an updated manner.	Log books should be maintained in an updated manner as per the provisions of Financial Regulation 1645(a).
(c)	As the asset codes generated by the CIGAS computer system in relation to the non-financial assets of the Commission were not applied to physical assets, it was difficult to identify the assets and properly dispose of the assets when necessary, as well as to verify the accuracy of the assets during the verification of goods	Although it is not possible to apply the codes generated by the CIGAS computer system to the assets physically due to the current shortage of staff and the abundance of duties, it has been indicated that instructions have been given to prepare an appropriate procedure for coding the purchased goods and existing goods with effect from 01.06.2025.	Action should be taken to apply the asset codes generated by the CIGAS computer system to physical assets.
(d)	As per paragraph 7 of the Asset Management Circular No. 01/2017 dated 26 June 2017, reports on assets purchased at a cost of Rs. 29,852,332 during the year under review and assets costed at Rs. 396,115 and disposed of had not been submitted to the Office of the Comptroller General.	Although it had been requested to send information quarterly as per the Asset Management Circular No. 01/2017 dated 28 June 2017, instructions had been given to update only the information regarding vehicles.	Action should be taken as per the Circular.
(e)	Incomplete reports of verification of goods had been submitted due to not indicating balances as per the ledger for 77 items and 21 items respectively in the report of the verification of goods submitted to audit on 17 March 2025 in relation to the Legal Division and the Legal Assistant Division.	It has been stated that work is currently underway to update the inventory books for the Legal Division / Legal Assistant Division.	Action should be taken to complete and submit the reports on verification of goods as per the circulars.

6. Uneconomic Transactions

The following observations are made.

Audit Issue	Comments of the Chief Accounting Officer	Recommendation
(a) During the year under review, estimates were obtained from only one private institution for the painting and repair of a car owned by the Commission and an amount of Rs. 2,983,438 was spent for this only on the approval of a procurement committee without getting the recommendations of a mechanical engineer or technical committee. However, this vehicle was last driven on 29 December 2023 according to the daily running charts and since the vehicle was not in a running condition even after the repair, approval was given by a committee on 27 January 2025 to dispose of it. Accordingly, it was observed during the audit that the aforementioned amount spent on repairs was a uneconomic expenditure.	It has been decided to remove the car from running and to dispose of it due to the high running costs of this car.	Government funds should be used economically only for productive purposes.
(b) The open competitive examination for the recruitment of 200 graduate investigation officers was held in October 2018 and the Commission had spent Rs. 7,392,734 for the recruitment of investigation officers by the end of the year 2019. Although the Department of Management Services had approved and allocated budget provision to recruit these officers in the years 2020 and 2022, the recruitment of investigation officers (civil) of this Commission had been stopped after 04 years of the examination, i.e. as per the decision taken at the meeting of the Cabinet of Ministers on 27 February 2023.	An amount of Rs. 7,392,734 has been spent for this recruitment process and it was not possible to make recruitments due to the recommendation of the Cabinet Review Committee to temporarily stop recruitment for the posts. Therefore, it has been stated that currently there is no legal possibility to recruit to that post in accordance with the provisions of the Anti-Corruption Act, No. 09 of 2023.	Government funds should be used economically only for productive purposes.

7. **Human Resource Management**

Audit Issue	Comments of the Chief Accounting Officer	Recommendation
The total number of vacant posts in the Commission as at 31 December 2024 had been 470, and it was 50 percent of the approved cadre. Of these vacancies, there had been 25 senior level vacancies, 187 tertiary level vacancies, 216 secondary level vacancies and 42 primary level vacancies, and it was observed that this situation could directly affect the performance of the Commission.	The Commission has a staff appointed in accordance with Section 26 of the Anti-Corruption Act, No. 09 of 2023 and the rules made under Section 32 thereof, and accordingly, it is stated that action is being taken to obtain the recommendation of the Ministry of Finance in accordance with Section 26(2) of the Anti-Corruption Act, No. 09 of 2023.	Action should be taken to fill vacancies promptly or to revise the approved staff.