

DETECTING CORRUPTION: LEARNING FROM SUCCESSFUL METHODS, PRACTICES AND TECHNIQUES IN SRI LANKA

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I. INTRODUCTION

This paper studies the current situation of corruption in Sri Lanka, with a particular focus on the roles and responsibilities of various government stakeholders in detecting, preventing and tracking corrupt practices. It analyses how each actor contributes to or combats corruption within their designated role. The discussion is framed through the Water System Analogy, offering a conceptual lens to better understand the systemic nature and cascading impact of corruption through a holistic approach.

In addition, the current situation of detection of corruption in the country, best practices in country in detecting corruption, including reporting and audits key methods such as whistle-blower and citizen reporting, media investigations, internal and external audits, digital forensics, and cooperative tools like plea bargaining, international response to enhance the capacity of Sri Lanka to detect corruption, including international cooperation, approaches to strengthening the links between detection and investigation, issues, barriers and challenges on detection of corruption, and possible solutions, and the paper evaluates the legal and institutional mechanisms available to address corruption, drawing from Sri Lanka's national framework as well as relevant international best practices, focus areas including strengthening the link between detection and investigation, promoting robust whistle-blower protection, and addressing legal and institutional weaknesses. The paper offers recommendations for legislative reforms initiatives essential to embedding integrity, transparency, and public trust in governance.

By implementing these measures, Sri Lanka can not only safeguard its resources but also uphold democratic values, ensure justice, and lay the foundation for a more equitable and sustainable future.

II. TRACING THE FLOW OF CORRUPTION: A HOLISTIC FRAMEWORK FOR GOVERNANCE ACCOUNTABILITY USING THE WATER SYSTEM ANALOGY

Bribery and corruption are not challenges confined to any one nation, they are global issues that impact public and private sectors alike. Around the world, these practices wear down public trust, weaken institutions, hinder inclusive development and constrain economic growth. Sri Lanka, like many other nations, continues to confront the complex and deeply rooted consequences of corruption across multiple levels of governance.

Corruption represents a serious obstacle to achieving the Sustainable Development Goals (SDGs). It results in the misuse of scarce public resources and creates barriers to equitable and sustainable progress. Therefore, addressing corruption is not merely a matter of legality, it is a national priority with direct implications for social justice, economic stability and public confidence in institutions.

Sri Lanka has experienced numerous transformations over its more than 2,500-year history, growing from ancient monarchies to its present-day system of democratic governance. The country's legal framework reflects a blend of diverse cultural influences and colonial legal traditions, notably Portuguese, Dutch and British, which have been integrated into a common law system, supplemented by local legal practices.

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Since gaining independence in 1948, Sri Lanka has seen significant political and economic changes, particularly after the late 1970s, when the nation began transitioning toward a more liberalized and open economy. Together with these changes, the written legal framework related to bribery and corruption initiating from the Penal Code of 1883¹ has progressively advanced to respond to address domestic challenges and align with international norms and standards, culminating in the enactment of the Anti-Corruption Act No. 9 of 2023.²

To fully grasp the current context, it is essential to analyse Sri Lanka's current political economy landscape, as well as the organizational structure and responsibilities of state institutions. A special focus should be placed on how these institutions are tasked with anti-corruption efforts, as effective enforcement is crucial to promoting sustainable economic development and achieving greater social justice.

As a democratic republic, Sri Lanka's 1978 Constitution³ places sovereignty with the people (Articles 3) distributing legislative, executive and judicial powers accordingly (Article 4). Public officials act as trustees of public property, which belongs to the people, making corruption a direct breach of constitutional trust. Fundamental rights and electoral participation empower citizens to hold governance accountable, as the ultimate holders of sovereignty. Public servants are entrusted with managing public resources and authority as custodians, not owners. Corruption undermines this trust and the constitutional framework that upholds transparency and accountability. Parliament, which controls public finances (Article 148), has a particular duty to safeguard national wealth through responsible oversight.

As trustees of the power entrusted by the people and stewards of public resources, public officials across the executive, legislative and judicial branches have a fundamental duty to manage those resources responsibly. Under the public trust doctrine, they are obligated to ensure that the benefits of public assets are returned to the people. In this context, achieving the Sustainable Development Goals (SDGs) depends on managing the nation's resources in a manner that is fair, lawful, transparent and accountable.

In recent years, Sri Lanka's socio-economic challenges, including its financial crisis, have drawn attention to structural weaknesses in governance. Reports by the International Monetary Fund (IMF)⁴ and other international institutions have highlighted how persistent corruption, inefficiency and weak compliance mechanisms have contributed to fiscal instability. Revenue generated through taxes, customs duties and foreign aid must be collected and distributed fairly. If these processes are mismanaged or compromised, the resulting burden falls disproportionately on citizens particularly the most vulnerable and undermines public services and long-term national development.

A. Water System Analogy: Anti-corruption Roles in a System of Governance

To better understand the role of anti-corruption mechanisms including all stakeholders within governance, consider the analogy of a large lake that supplies water to an entire farming community. This lake symbolizes the public treasury, replenished by various revenue streams such as taxes, fees, foreign aid, state enterprises, and other channels. The water in the lake is intended to benefit everyone, including future generations.

Sri Lanka has long been celebrated for its advanced and well-planned tank and irrigation systems, dating back more than two millennia. These ancient engineering marvels showcase a deep understanding of water management, designed to ensure that even the smallest drop of water was effectively collected, stored and utilized.

At the heart of this system are tanks, man-made reservoirs that collect water from multiple sources. These tanks were typically protected by robust earthen embankments and formed the backbone of irrigation across vast agricultural regions. What is particularly remarkable is how a single tank could reliably irrigate surrounding paddy fields throughout the year, even in the dry zone regions of the country.

¹ Penal Code, https://hrlibrary.umn.edu/research/srilanka/statutes/Penal_Code.pdf

² Anti-Corruption Act No. 9 of 2023, <https://parliament.lk/uploads/acts/gbills/english/6296.pdf>

³ Sri Lanka's Constitution, Article 3 & 4 <https://www.parliament.lk/files/pdf/constitution.pdf>

⁴ Sri Lanka Governance Diagnostic Assessment September 2023, <https://www.elibrary.imf.org/downloadpdf/view/journals/002/2023/340/article-A000-en.pdf>

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Oversight and maintenance were entrusted to local officials such as the “*Gamarala*”, whose dedication ensured the smooth functioning of the entire network. Water pressure was regulated using engineered structures like the queen’s enclosure locally known as “*Bisokotuwa*”, and water was released in a controlled manner through sluices. From there, it flowed through a well-structured network of canals and dams, ensuring fair and equal distribution to all the paddy fields dependent on that tank.

On the other hand, the Cascade System, can be identified as the highest level of resource management. The Tank Cascade System⁵ locally known as the Ellanga system, is a series of small to medium-sized tanks hydrologically interconnected within the same catchment area.

An ancient Sri Lankan king captures this wisdom perfectly: “Let not a single drop of rainwater go unused or flow to the sea in vain.” These ancient systems exemplify sustainable and equitable resource management.

In much the same way, we can draw a parallel to the modern State's financial system. Public expenditure symbolized by the flow of water through canals and irrigation channels is meant to reach every corner of society. These channels represent the budgetary allocations for health, education, transportation, welfare, pensions and infrastructure.

However, just as a blocked or mismanaged canal prevents water from reaching distant fields, corruption disrupts the delivery of public services. Whether through misappropriation, favouritism or bureaucratic inefficiency, when governance is compromised, essential resources fail to reach the most vulnerable. This results in unequal access, public frustration and a weakening of the social contract. Thus, safeguarding integrity in public finance is as crucial today as regulating water flow was in ancient times.

Effective governance relies on the smooth and coordinated functioning of a comprehensive fiscal ecosystem, where multiple key institutions play vital and interconnected roles. At the centre of this system are the Executive, Legislature and Judiciary, each upholding the principles of separation of powers while ensuring checks and balances. Alongside these branches, specialized bodies such as tax collection authorities and the Central Bank are responsible for managing revenue generation and monetary stability, which are fundamental for sustainable economic growth.

Equally important are institutions like the National Procurement Commission, which oversees fair and transparent government purchasing processes, and various implementing government agencies and public officials who are tasked with executing policies and delivering public services efficiently. Oversight institutions, including the Auditor General and anti-corruption agencies such as the Commission to Investigate Allegations of Bribery or Corruption (CIABOC), serve as watchdogs to monitor compliance, investigate irregularities, and uphold accountability throughout the system.

For governance to be effective, these institutions must work in close coordination to ensure that national budgets are not only credible but also properly planned, allocated and executed with transparency. Procurement processes should be open and accountable to prevent misuse of funds and favouritism, while investments must be guided by principles of social equity to promote inclusive development that benefits all segments of society.

Transparency mechanisms such as open contracting and full disclosure of public debt are crucial for building and maintaining public trust in financial governance. Likewise, tax policies need to be designed and implemented fairly and efficiently, ensuring sustainable revenue collection without imposing undue burdens on vulnerable populations.

Beyond institutional roles, public participation and continuous monitoring by civil society, media and citizens are essential for reinforcing accountability. When citizens are engaged and informed, they become active partners in governance, helping to identify issues and encourage reforms.

When all these components function cohesively executing their responsibilities competently, efficiently and transparently, they form a robust governance structure that upholds integrity, enhances public confidence,

⁵ http://www.sacep.org/pdf/Reports-Technical/hls/Cascade_Systems_and_Sustainable_Land_Management.pdf

and fosters sustainable development.

Importantly, to safeguard this system from corruption, it is critical to integrate targeted prevention and detection measures at every institutional level and throughout every process. This means assessing risks specific to each agency and procedure, implementing appropriate controls, encouraging whistle-blower mechanisms and promoting a culture of ethical conduct. Only by embedding anti-corruption efforts within the daily operations of all institutions can a transparent, accountable and resilient governance framework be sustained.

III. CURRENT SITUATION OF DETECTION OF CORRUPTION IN THE COUNTRY

A. Sri Lanka's Legal and Policy Framework Against Corruption & Detection

Sri Lanka has taken significant steps in recent years to strengthen its legal and institutional framework to combat bribery and corruption. A review of the Constitution, legislations, regulations, circulars and legal literature reflects a growing and deliberate commitment to good governance, financial integrity and the realization of sustainable development goals.

At the core of this framework is the Constitution of the Democratic Socialist Republic of Sri Lanka, which entrusts sovereignty to the people and mandates the protection of public property, transparency in the use of public funds and the establishment of independent commissions. These constitutional provisions lay the foundation for public accountability and empower key institutions in the fight against corruption.

Sri Lanka ratified the United Nations Convention Against Corruption (UNCAC) in 2004. Its principles have since been firmly embedded in domestic law through the enactment of the Anti-Corruption Act, No. 9 of 2023,⁶ a comprehensive statute that modernizes the country's anti-corruption framework in line with international standards. This law significantly enhances the powers of the Commission to Investigate Allegations of Bribery or Corruption (CIABOC), expanding its role beyond investigation and prosecution to include prevention, education, policymaking and international relations. It also mandates asset declarations for public officials to promote transparency, introduces protections for whistle-blowers and witnesses, and enables international cooperation and cross-border asset recovery. Additionally, the Act addresses conflicts of interest in public and fosters integrity across the public and private sectors, the judiciary and public finance management.

More recently, the Proceeds of Crime Act, No. 5 of 2025⁷ has further strengthened CIABOC's institutional framework and bolstered the country's asset recovery mechanisms, enhancing Sri Lanka's ability to trace, seize and repatriate illicitly obtained assets both domestically and internationally.

In addition to the landmark Anti-Corruption Act of 2023, Sri Lanka's legal framework is supported by several other important statutes and instruments that collectively provide a robust foundation against corruption. The Bribery Act No 11 of 1954,⁸ once the principal anti-corruption law, has now been superseded by the 2023 Act. The Commission to Investigate Allegations of Bribery or Corruption Act, No. 19 of 1994, originally established the institutional structure and powers of CIABOC. The Declaration of Assets and Liabilities Law, No. 1 of 1975, requires public officials to disclose their financial interests, serving as a deterrent against conflicts of interest. These provisions have now been modernized and incorporated into Part II of the Anti-Corruption Act, No. 9 of 2023. The updated law expands the scope of declarations to include not only assets and liabilities, but also income, expenditures and beneficial ownership. Furthermore, it emphasizes the need for a more detailed and transparent system, including mechanisms for public disclosure and greater accountability.

The Prevention of Money Laundering Act, No. 5 of 2006, criminalizes illicit financial flows and authorizes the seizure of unlawfully acquired assets. Transparency is further reinforced by the Right to Information

⁶ Anti-Corruption Act, No. 9 of 2023, <https://parliament.lk/uploads/acts/gbills/english/6296.pdf>

⁷ Proceeds of Crime Act, No. 5 of 2025, <https://www.parliament.lk/uploads/acts/gbills/english/6378.pdf>

⁸ The Bribery Act No 11 of 1954 https://www.ciaboc.gov.lk/images/Publications/Bribery_Act_english.pdf

Act, No. 12 of 2016,⁹ which grants citizens the right to access government-held information. Oversight of public finances is strengthened by the National Audit Act, No. 19 of 2018,¹⁰ which empowers the National Audit Office to conduct independent audits of government institutions.

Sri Lanka's Financial Regulations¹¹ provide detailed administrative guidelines for the management of public funds, ensuring compliance, internal control and financial discipline across all levels of government. Additionally, the Public Financial Management Act, No. 44 of 2024,¹² has modernized the planning, execution, and accountability of public financial management, promoting efficiency and financial responsibility across government operations. Complementing these legal instruments.

Protections for individuals who report or appear against corruption are safeguarded through the Assistance to and Protection of Victims of Crime and Witness Protection Act, No. 4 of 2015,¹³ along with the updated Act No. 10 of 2023,¹⁴ providing legal protection and safety to victims and cooperating witnesses.

Additional legal and regulatory support comes from various sources, including the Companies Act, No. 07 of 2007,¹⁵ which governs corporate accountability and transparency, and Public Procurement Guidelines¹⁶ that ensure fairness and minimize discretionary power in government contracting. The constitutional authority of the Auditor General, under Article 153, grants essential financial oversight over public institutions. Furthermore, the Offences Against Public Property Act, along with certain provisions of the Penal Code of Sri Lanka, addresses financial crimes such as cheating, criminal misappropriation and breach of trust. These laws play a vital role in the legal framework for combating corruption and safeguarding public assets.

Moreover, Internal Affairs Units have been established in accordance with a circular issued by the Presidential Secretariat on 18 February 2025, aligning with the National Anti-Corruption Action Plan. These circulars and administrative guidelines promote ethical conduct and compliance across government agencies. They also provide guidance for identifying corruption-related offences within institutions and for receiving complaints from the general public.

A significant policy milestone is the National Anti-Corruption Action Plan 2025–2029,¹⁷ approved by the Cabinet in March 2025. This strategic plan sets national priorities focused on prevention, integrity education, public engagement, enforcement, strengthening institutional capacity, and comprehensive law and policy reforms. Its goals include enhancing institutional coordination, promoting integrity in public service, increasing transparency and accountability, and fostering active citizen participation in anti-corruption initiatives.

Additionally, case law and judicial literature provide important guidance for detecting and addressing corruption. A recent example is the SC/FR 168, 176, 184 & 277/2021 – “Mv X-Press Pearl Marine Environmental Pollution Case¹⁸ decided by the Supreme Court of Sri Lanka, which issued directives to the Criminal Investigation Department (CID) and anti-corruption agencies to take appropriate action. Such judicial interventions play a critical role in reinforcing accountability and clarifying the responsibilities of enforcement bodies.

Together, these laws, policies and administrative measures form a comprehensive and evolving framework

⁹ Right to Information Act, No. 12 of 2016 <https://www.rticommission.lk/web/images/pdf/act/rti-act-en-13122018.pdf>

¹⁰ National Audit Act, No. 19 of 2018 https://www.srilankalaw.lk/gazette/2018_pdf/19-2018_E.pdf

¹¹ Sri Lanka's Financial Regulations <https://www.treasury.gov.lk/web/resource-center/section/fr%20manual>

¹² Public Financial Management Act, No. 44 of 2024 <https://www.parliament.lk/uploads/acts/gbills/english/6352.pdf>

¹³ Assistance to and Protection of Victims of Crime and Witness Protection Act, No. 4 of 2015 <https://www.parliament.lk/uploads/acts/gbills/english/6297.pdf>

¹⁴ Assistance to and Protection of Victims of Crime and Witness Protection Act No, 10 of 2023 <https://www.parliament.lk/uploads/acts/gbills/english/6297.pdf>

¹⁵ Companies ACT, No. 07 OF 2007 <https://www.parliament.lk/uploads/acts/gbills/english/3776.pdf>

¹⁶ Public procurement Guidelines <https://nprocom.gov.lk/guidelines/>

¹⁷ National Anti-Corruption Action Plan 2025–2029 https://www.ciaboc.gov.lk/media/attachments/2025/04/08/english_action-plan-2025.pdf

¹⁸ SC/FR 168, 176, 184 & 277/2021 – “mv x-press pearl marine environmental pollution case, https://supremecourt.lk/?melsta_doc_download=1&doc_id=3b6f6e7b-53d9-4c75-8428-e27159491296&filename=sc_fr_168_176_184_277_2021.pdf

to combat and detect corruption in Sri Lanka. While the country's legislative architecture increasingly aligns with international standards, the effectiveness of these measures depends heavily on implementation, coordination among agencies and sustained political will. The combination of constitutional mandate, precise legislation, strategic planning and administrative oversight constitutes the backbone of Sri Lanka's modern efforts to fight corruption and rebuild public trust. In addition to that, institutional architecture and support are vital to effectively implementing the above-mentioned measures.

B. Institutional Architecture for Tracking, Detecting and Prevention Corruption in Sri Lanka

Sri Lanka's fight against corruption is supported by a comprehensive institutional framework, with multiple agencies tasked with oversight, detection, investigation and enforcement. Central to these efforts is the Commission to Investigate Allegations of Bribery or Corruption (CIABOC),¹⁹ empowered under the Anti-Corruption Act No. 9 of 2023 to prevent, investigate and prosecute corruption cases.

The National Audit Office²⁰ plays a critical role by auditing public institutions and reporting directly to Parliament, thereby enhancing financial transparency. Parliamentary oversight is further ensured through committees such as the Committee on Public Enterprises (COPE)²¹ and the Committee on Public Accounts (COPA),²² which scrutinize government expenditures and the operations of state-owned enterprises.

Financial crimes are monitored by the Financial Intelligence Unit (FIU)²³ under the Central Bank, which inquire about suspicious transactions linked to money laundering and other illicit activities. The Attorney General's Department²⁴ handles prosecutions, while the Sri Lanka Police, Criminal Investigation Department (CID),²⁵ Financial Crime Investigation Division,²⁶ and Fraud Bureau enforce criminal investigation.

The Ministry of Finance²⁷ oversees budget preparation, revenue collection and public financial management, ensuring prudent and transparent use of resources. The National Procurement Commission²⁸ regulates government procurement processes, promoting fairness, transparency and competition in public contracting to reduce opportunities for corruption.

The Right to Information (RTI) Commission²⁹ facilitates public access to government-held information, empowering citizens and the media to hold public officials accountable. Additionally, Internal Affairs Units³⁰ within ministries and public agencies work to enforce internal compliance and inquire about misconduct.

Together, these institutions form a coordinated and robust architecture for tracking, detecting and preventing corruption, underpinning Sri Lanka's commitment to integrity, transparency and good governance.

¹⁹ Commission to Investigate Allegations of Bribery or Corruption (CIABOC) https://www.ciaboc.gov.lk/images/Publications/Commission_Act_english.pdf

²⁰ National Audit Office <http://auditorgeneral.gov.lk/web/index.php/en/2-uncategorised/183-nao-members-area>

²¹ Committee on Public Enterprises (COPE) <https://www.parliament.lk/component/committees/committee/showCommittee?id=%209&lang=en>

²² Committee on Public Accounts (COPA) , <https://www.parliament.lk/component/committees/committee/showCommittee?id=%208&lang=en#:~:text=This%20is%20one%20of%20the,to%20meet%20the%20public%20expenditure.>

²³ Financial Intelligence Unit (FIU) <https://fiusrilanka.gov.lk/>

²⁴ Attorney General's Department <https://www.attorneygeneral.gov.lk/>

²⁵ Sri Lanka Police, Criminal Investigation Department (CID) <https://www.police.lk/>

²⁶ Financial Crime investigation Division <https://www.police.lk/>

²⁷ Ministry of Finance <https://www.treasury.gov.lk/>

²⁸ National Procurement Commission <https://nprocom.gov.lk/>

²⁹ See n. 9.

³⁰ Internal Affairs Units [https://www.treasury.gov.lk/web/mof-internal-affairs-unit/section/internal%20affairs%20unit%20\(iau\)](https://www.treasury.gov.lk/web/mof-internal-affairs-unit/section/internal%20affairs%20unit%20(iau))

IV. BEST PRACTICES IN DETECTING CORRUPTION IN SRI LANKA, KEY METHODS INCLUDING WHISTLE-BLOWER REPORTING, AUDITS, MEDIA INVESTIGATIONS, DIGITAL FORENSICS, AND LEGAL COOPERATION LIKE PLEA BARGAINING

A. Legal Framework for Detecting Corruption in Sri Lanka: Provisions of the Anti-Corruption Act

Sri Lanka has recently modernized its anti-corruption legal framework through the enactment of the Anti-Corruption Act No. 9 of 2023.³¹ This legislation consolidates and strengthens the role of the Commission to Investigate Allegations of Bribery or Corruption (CIABOC),³² providing it with comprehensive powers to conduct preliminary inquiries and investigations into allegations of bribery, corruption and related offences. Section 41³³ of the Act mandates CIABOC to initiate investigations upon receiving any complaint, information, or material that discloses the commission of an offence. Section 42³⁴ further elaborates that such action may be triggered by formal complaints, anonymous tips, self-initiated action by the Commission (*ex mero motu*) or the receipt of relevant materials such as audit findings or digital forensic reports.

Further, the Anti-Corruption Act, No. 9 of 2023 significantly enhances Sri Lanka's capacity to detect and investigate corruption by empowering authorities with a range of advanced investigating tools and legal provisions. All offences under the Act are classified as cognizable, allowing law enforcement to initiate investigations and make arrests without prior court approval. Notably, Section 55³⁵ authorizes the use of special investigation techniques, such as permitting a whistle-blower to give or receive a bribe under Commission supervision, conducting surveillance and observation, engaging in undercover operations, video recording, use of bugging devices, and controlled deliveries. The Act also includes prohibitions on dealing with property located outside Sri Lanka, reinforcing international accountability. Further investigative powers include obtaining information from service providers (Section 57),³⁶ interception of communication (Section 58),³⁷ and unlocking of encrypted data or digital devices (Section 59).³⁸

These robust legal measures align with global best practices and are designed to facilitate intelligence-led investigations while ensuring greater accountability, faster response and stronger enforcement in the fight against corruption. Moreover, these provisions are especially critical in a context where corruption is often revealed through non-traditional sources such as whistle-blowers, media investigations, or spontaneous reports by citizens. The law thus creates a strong foundation for proactive and responsive detection measures.

B. Reporting as a Primary Method of Detection

Reporting remains one of the most essential and effective means of detecting corruption. In Sri Lanka, under the new Anti-Corruption Act, any person can report corruption be it a public official, private citizen, whistle-blower or journalist. Notably, the CIABOC is also empowered to take up cases based on anonymous complaints, which is crucial in a country where fear of retaliation or political interference can deter individuals from coming forward. In addition, the 21st Amendment to the Constitution of Sri Lanka³⁹ supports the independence and initiative of oversight bodies by enabling own-motion investigations, allowing authorities to act even in the absence of external reporting. This framework aligns with international norms under the United Nations Convention Against Corruption (UNCAC),⁴⁰ which urges states to encourage and protect those who report corruption. The integration of both reactive (complaints-based) and proactive (own-motion) mechanisms gives Sri Lanka a dynamic system for uncovering hidden acts of corruption.

³¹ See n. 4.

³² See n. 17.

³³ Section 41 of the Anti-Corruption Act, No. 9 of 2023.

³⁴ Section 42 of the Anti-Corruption Act, No. 9 of 2023.

³⁵ Section 55 of the Anti-Corruption Act, No. 9 of 2023.

³⁶ Section 57 of the Anti-Corruption Act, No. 9 of 2023.

³⁷ Section 58 of the Anti-Corruption Act, No. 9 of 2023.

³⁸ Section 59 of the Anti-Corruption Act, No. 9 of 2023.

³⁹ 21st Amendment to the Constitution of Sri Lanka <https://www.parliament.lk/uploads/acts/gbills/english/6261.pdf>

⁴⁰ United Nations Convention Against Corruption (UNCAC) <https://www.unodc.org/corruption/en/uncac/learn-about-uncac.html>

C. The Role of Audits in Uncovering Corruption

Auditing, whether internal or external is a cornerstone of financial accountability and one of the most effective tools in detecting corruption. In both public and private sectors, audits play a vital role in identifying anomalies, fraud and procedural violations, serving as the first point of reference for investigative authorities like the Commission to Investigate Allegations of Bribery or Corruption (CIABOC).

- **Public Sector Audits**

In Sri Lanka's public sector, internal audits are carried out by internal audit divisions within ministries, departments and public enterprises. External audits are conducted by the National Audit Office, empowered by the National Audit Act, No. 19 of 2018 and the Constitution (Chapter XVII on Public Finance). These audits routinely review compliance with public finance regulations, procurement procedures and financial reporting standards. Discrepancies and suspected malpractices identified through audits are often the foundation for referrals to CIABOC or other law enforcement agencies.

Audit findings frequently uncover unauthorized or unexplained payments, misuse of public funds, irregular procurement processes, conflicts of interest and abuse of power. These red flags, when verified through further inquiry, can trigger formal investigations and prosecutions for corruption and financial crime.

- **Private Sector and Forensic Audits**

In the private sector, audits conducted by independent accounting firms play a similar role in flagging financial anomalies. These are often reported to the Financial Intelligence Unit (FIU) or forwarded to regulators and law enforcement. Forensic audits go a step further, applying specialized techniques such as data analytics, transaction tracing, and digital recovery to unearth hidden assets and detect laundering schemes. However, the effectiveness of audits depends on the independence, integrity and professional capacity of auditors. In highly corrupt environments, audit findings may be manipulated or suppressed. Therefore, robust oversight and protection of auditors are essential to ensure their role in detecting corruption remains impactful.

D. Digital Forensics and Financial Intelligence

The growing digitization of transactions and communication has opened new frontiers for detecting corruption through digital forensics and financial intelligence. Digital forensics involves the recovery and analysis of electronic data, such as emails, financial records, encrypted files and deleted communications, which may serve as evidence of corrupt acts. In Sri Lanka, forensic experts, along with the Financial Intelligence Unit (FIU),⁴¹ contribute to corruption detection by analysing suspicious transaction reports (STRs), identifying unusual banking patterns and tracking illicit financial flows. These technical methods have proven indispensable in tracing the digital footprints of corrupt transactions, especially in complex financial fraud cases and cross-border money laundering. Strengthening the capacity of local forensic labs and ensuring timely access to digital evidence are critical for the success of this detection mechanism.

E. Use of Deferred Prosecution Agreements and Plea Bargaining

One of the most promising legal innovations introduced under the Anti-Corruption Act, No. 9 of 2023 is the provision for Deferred Prosecution Agreements (DPAs). These agreements are governed by Section 71 of the Act and allow the Commission to Investigate Allegations of Bribery or Corruption (CIABOC) to enter into binding agreements with individuals or corporate entities accused of committing corruption-related offences under Sections 106 and 108. Through DPAs, the Commission to Investigate Allegations of Bribery or Corruption (CIABOC) may suspend or defer criminal proceedings for a period of five to ten years, contingent upon the accused meeting certain strict conditions. These conditions may include issuing a public apology, paying compensations to victims, making a pledge to abstain from future misconduct and compensating the State for losses incurred. To ensure legitimacy and oversight, all agreements must be submitted for approval by the High Court. If the agreed conditions are fulfilled within the stipulated period, criminal proceedings are discontinued; otherwise, the indictment process resumes. DPAs are a powerful tool that promote early cooperation, reveal hidden information and strengthen detection efforts in high-level corruption cases.

⁴¹ See n. 21.

In addition to DPAs, recent amendments to the Code of Criminal Procedure, through the Code of Criminal Procedure (Amendment) Act, No. 25 of 2024,⁴² have formally introduced plea bargaining into Sri Lanka's legal system. These amendments significantly enhance judicial discretion, particularly in allowing courts to recognize time spent in remand custody prior to conviction as part of the final sentence. Where this is not applied, the magistrate or judge must record valid reasons. However, this provision does not apply where mandatory minimum sentences are prescribed by law. This reform provides a tangible incentive for accused persons to cooperate early with investigative authorities such as by disclosing insider knowledge or testifying against co-conspirators in exchange for fairer sentencing outcomes.

Together, the introduction of DPAs under Act No. 9 of 2023 and plea bargaining under Act No. 25 of 2024⁴³ marks a progressive shift in Sri Lanka's anti-corruption and criminal justice landscape. These complementary tools not only improve the efficiency and speed of investigations and prosecutions but also create a more equitable legal process that rewards meaningful cooperation. As such, they are instrumental in uncovering complex corruption networks and promoting a culture of accountability and justice.

F. Protection for Whistle-Blowers and Informants: A Critical Pillar in Corruption Detection

Whistle-blowers and informants play a vital role in uncovering corruption, especially in environments where institutional controls are weak or where interference hampers official investigations. In Sri Lanka, the detection of corruption is increasingly reliant on disclosures by insiders, public officials, professionals, contractors and even private citizens who take personal risks to expose abuse of power and financial mismanagement. Although Sri Lanka has not yet enacted a standalone whistle-blower protection act, its legal framework offers an evolving patchwork of protections across various statutes, regulations and constitutional guarantees.

At the constitutional level, Article 14(1)(g)⁴⁴ of the 1978 Constitution protects the right to freedom of speech and expression, creating a foundational right for public interest disclosures. Article 12⁴⁵ guarantees equality before the law, shielding whistle-blowers from discriminatory or retaliatory treatment, while Article 13⁴⁶ supports ethical action by affirming the right to freedom of conscience.

The most robust legislative protections are embedded in the Anti-Corruption Act, No. 9 of 2023,⁴⁷ which aligns with international standards such as the United Nations Convention Against Corruption (UNCAC), UNGASS Political Declaration and the Kyoto Declaration. Sections 73–78⁴⁸ of the Act address whistle-blower and informant protection in detail. These include confidentiality of identity, immunity from prosecution or civil liability, protection against retaliation (including threats, harassment, demotion or termination), and specific penalties for those who intimidate or penalize whistle-blowers. Under Section 74(2), those found guilty of victimizing whistle-blowers may be sentenced to up to seven years' imprisonment and/or a fine of LKR 1 million, reinforcing the seriousness of whistle-blower protection.

Complementary protection is provided by the Assistance to and Protection of Victims of Crime and Witnesses Act, No. 10 of 2023,⁴⁹ which establishes a statutory authority and outlines procedures to ensure the safety, anonymity and legal support for witnesses, many of whom are also whistle-blowers. The Right to Information Act, No. 12 of 2016,⁵⁰ empowers citizens to access public records and reinforces whistle-blowers' ability to gather and disclose critical information. Additionally, the Personal Data Protection Act, No. 9 of 2022,⁵¹ secures the digital privacy and identity of whistle-blowers, particularly in the context of electronic or online disclosures.

⁴² Code of Criminal Procedure (Amendment) Act, No. 25 of 2024 <https://www.parliament.lk/uploads/acts/gbills/english/6343.pdf>

⁴³ Personal Data Protection Act, No. 9 OF 2022 <https://www.parliament.lk/uploads/acts/gbills/english/6242.pdf>

⁴⁴ Article 14(1)(g) of the Constitution Of The Democratic Socialist Republic Of Sri Lanka 1978.

⁴⁵ Article 12 of the Constitution Of The Democratic Socialist Republic Of Sri Lanka 1978.

⁴⁶ Article 13 of the of the Constitution Of The Democratic Socialist Republic Of Sri Lanka 1978.

⁴⁷ See n. 4.

⁴⁸ Section 73- 78 of Anti-Corruption Act, No. 9 of 2023.

⁴⁹ See nn. 12-3

⁵⁰ See n. 9.

⁵¹ See n. 37.

Recent developments have further strengthened the framework. The Proceeds of Crime Act, No. 5 of 2025, includes Section 31,⁵² which explicitly provides protections to individuals who disclose information leading to asset recovery and enables non-conviction-based forfeiture. These protections are especially relevant for cases involving illicit enrichment and cross-border financial crimes. Similarly, the National Audit Act, No. 19 of 2018,⁵³ encourages disclosures within public institutions and protects auditors acting in good faith.

From an evidentiary standpoint, Sri Lanka's Evidence Ordinance (Chapter 14)⁵⁴ incorporates several critical safeguards that support whistle-blower disclosures and protect witnesses in corruption-related and other cases. Section 32 permits courts to admit statements from individuals unable to testify in person such as deceased or otherwise unavailable witnesses, so long as the statements relate directly to facts in issue or relevant circumstances. This provision is particularly important for whistle-blowers who may face threats or constraints preventing in-person testimony. Recognizing the growing role of digital evidence, Section 114A formally accepts electronically produced or stored records, which are often crucial in whistle-blowing cases involving emails, messages or audit trails. While initially established under the Evidence (Special Provisions) Act No. 14 of 1995⁵⁵ and reinforced through later amendments, these rules remain vital in addressing corruption in the digital age. Importantly, the Evidence Ordinance empowers courts to hold in-camera hearings, private sessions that protect the identities of vulnerable witnesses, including whistle-blowers, thereby enabling sensitive testimony without risking confidentiality or safety. Collectively, these provisions create a balanced evidentiary framework that safeguards the integrity of judicial proceedings while ensuring protection for those who expose wrongdoing. They facilitate the lawful use, thorough examination, and secure handling of disclosures that reveal corruption, whether made by whistle-blowers, journalists or forensic experts.

G. A Crucial Case of Audit-Based Corruption Detection and Whistle-Blowing: The Story of Lalith Ambanwela

A powerful example of audit-driven corruption detection and whistle-blowing in Sri Lanka is the case of Lalith Ambanwela, former Deputy Auditor General. In 2002, Ambanwela conducted several high-impact audits, including uncovering a Rs. 12 million fraud in the Central Province Education Department's computer procurement project. His meticulous audit work directly led to corruption investigations and subsequent legal proceedings.

However, his integrity came at a great personal cost. In retaliation for exposing fraud, Ambanwela was the victim of a brutal acid attack, which left him partially blind and caused severe facial injuries. Despite continuous threats, bribe offers and intimidation, he remained committed to justice and continued to support prosecutors by providing critical audit evidence.

After a lengthy legal process, in 2012,⁵⁶ seven individuals were convicted by the High Court and sentenced to rigorous imprisonment ranging from 10 to 70 years. The presiding judge emphasized the vital role of public officials in protecting state resources and underscored the need for strong punitive action in such cases.

Ambanwela's contributions extended beyond this case. One of his most impactful investigations was the Carrom Board Distribution Fraud (Case No: HC/PTAB 2/02/2019),⁵⁷ which exposed the misuse of over Rs. 53 million in public funds for distributing sports equipment ahead of the 2015 presidential election. His audit findings led to the 2025 conviction of former ministers Mahindananda Aluthgamage and Nalin Fernando, who were sentenced to 20 and 25 years of rigorous imprisonment, respectively.

⁵² Section 31, Proceeds of Crime Act, No. 5 of 2025.

⁵³ See n. 26.

⁵⁴ Sri Lanka's Evidence Ordinance (Chapter 14) , https://www.lawnet.gov.lk/wp-content/uploads/cons_stat_up2_2006/2001Y1V14C.html

⁵⁵ Evidence (Special Provisions) Act No. 14 of 1995 <https://www.parliament.lk/uploads/acts/gbills/english/3114.pdf>

⁵⁶ Judgement promoting good governance, <https://www.tisirilanka.org/judgement-promoting-good-governance/>

⁵⁷ Case No: HC/PTAB 2/02/2019, <https://ciaboc.gov.lk/media-centre/latest-news/105-the-person-who-indicted-recently/781-case-against-former-minister-of-sports>

Ambanwela's relentless pursuit of accountability also uncovered procurement fraud in the National Printing Department, misappropriations in the Ministry of Agriculture and even wildlife trafficking involving baby elephants.

In recognition of his courage and contribution, he was honoured with the National Integrity Award by Transparency International Sri Lanka. His legacy stands as a powerful reminder of both the human cost of confronting corruption and the urgent need for systemic protections for whistle-blowers in Sri Lanka.

V. INTERNATIONAL RESPONSE TO ENHANCE THE CAPACITY OF STATES TO DETECT CORRUPTION, INCLUDING INTERNATIONAL COOPERATION

A. Legal Provisions

International cooperation plays a critical role in enhancing the capacity of states to detect, investigate and combat corruption. Multilateral frameworks such as the United Nations Convention against Corruption (UNCAC) provide legal and institutional foundations for mutual assistance, information exchange and joint investigations across borders.

Sri Lanka's Anti-Corruption Act No. 9 of 2023 reflects these international principles by not only establishing provisions for local inter-agency cooperation, including joint investigations, but also enabling international cooperation.⁵⁸ The Act facilitates mutual legal assistance (MLA), extradition and the sharing of investigative intelligence with foreign counterparts, strengthening Sri Lanka's role in the global fight against corruption.

While the Anti-Corruption Act No. 9 of 2023 incorporates many of the principles outlined in the United Nations Convention against Corruption (UNCAC) particularly through provisions for international cooperation, enforcement coordination and institutional strengthening, it is further complemented by the newly enacted Proceeds of Crime Act No. 5 of 2025. This legislation provides a comprehensive legal framework for the identification, freezing, seizure and confiscation of assets obtained through unlawful means. It significantly enhances Sri Lanka's capacity to trace and recover illicit wealth, especially in transnational corruption cases, and aligns with international asset recovery standards.

In addition, other legal instruments such as the Mutual Assistance in Criminal Matters Act No. 25 of 2002⁵⁹ and its amendments and the Prevention of Money Laundering Act provide critical support for cross-border cooperation, further strengthening Sri Lanka's ability to collaborate with international partners in the fight against corruption.

B. Case Example: Airbus SE Corruption Case

An international example that highlights the use of modern detection techniques and international cooperation is the Airbus SE corruption case, which spanned multiple countries and jurisdictions. The Airbus SE corruption case⁶⁰ highlights the use of modern detection techniques and international cooperation, which spanned multiple countries. This case was detected through a combination of forensic audits, and inter-agency and international cooperation. CIABOC and CID have been investigating the local dimensions of this case, utilizing forensic audit trails, institutional disclosures, and both formal and informal cooperation with several jurisdictions. Further The case demonstrated how DPAs and other cooperation mechanisms can compel institutions to provide detailed evidence, even about historical corruption. The Airbus investigation also underlined the importance of international legal cooperation, the role of digital forensics, and the pivotal contribution of media and whistle-blowers in exposing systemic corruption.

⁵⁸ Section 63 of the Anti Corruption Act No 9 of 2023.

⁵⁹ Mutual Assistance in Criminal Matters Act No. 25 of 2002 & its amendments, https://www.vertic.org/media/National%20Legislation/Sri%20Lanka/LK_Mutual_Assistance_Crim_Matters_Act.pdf https://www.moj.gov.lk/images/pdf/other/amend24-2018_E.pdf

⁶⁰ Case No: U20200108, <https://www.judiciary.uk/wp-content/uploads/2020/01/Director-of-the-Serious-Fraud-Office-v-Airbus-SE-1.pdf>

VI. APPROACHES TO STRENGTHENING THE LINKS BETWEEN DETECTION AND INVESTIGATION

Effective anti-corruption enforcement depends not only on robust detection mechanisms, such as international cooperation, but also on strong inter-agency cooperation and seamless coordination between detection and investigation phases. Recognizing this, the Anti-Corruption Act, No. 9 of 2023 introduces several provisions to strengthen collaborative efforts among enforcement bodies. Section 60⁶¹ enables assistance in investigations, allowing relevant authorities to support each other in gathering evidence and conducting inquiries. Section 61⁶² provides for joint investigations, either through agreements between the Commission to Investigate Allegations of Bribery or Corruption (CIABOC) and other domestic investigative agencies, or between Sri Lanka and foreign states. This facilitates a unified approach to complex cases involving multiple jurisdictions or agencies. Additionally, Section 62 promotes the revealing and sharing of information between institutions, which is essential for building comprehensive case files, reducing duplication and enhancing investigative efficiency. These provisions reflect a positive step toward a more integrated and collaborative anti-corruption framework in Sri Lanka, aligned with international standards and practices.

Accordingly, the Anti-Corruption Act, No. 9 of 2023 introduces legal provisions aimed at consolidating the previously fragmented network of anti-corruption agencies operating in Sri Lanka. In addition to centralizing enforcement functions, the Act underscores the importance of strengthening internal complaint-handling systems, building public confidence in protection mechanisms and aligning domestic practices with international standards.

In support of this, the Presidential Secretariat issued Circular PS/SB/Circular/2/2025, directing all public institutions to establish Internal Affairs Units (IAUs).⁶³ These units are mandated to receive and process complaints confidentially, provide protection to whistle-blowers, and share relevant information with CIABOC, the Sri Lanka Police or other appropriate enforcement authorities.

Despite the strengthening of Sri Lanka's legal framework through the Anti-Corruption Act, No. 9 of 2023, significant practical barriers and institutional inertia continued to hinder meaningful progress. The Establishment Code,⁶⁴ specifically Chapter XLVII, limits public officers from making public disclosures or statements without prior authorization, often conflicting with their constitutional right to freedom of expression. This conflict between bureaucratic control and constitutional freedoms has been challenged in several notable legal cases.

In SC FR/76/2012, teacher P.S. Manohari Pelaketiya⁶⁵ was unlawfully interdicted after publicly disclosing systemic sexual harassment in her school. The Supreme Court held that her right to free expression and gender justice overrode bureaucratic restrictions.

In contrast, SC FR/371/2022, involving Dr. Chamal Sanjeewa,⁶⁶ was dismissed by the Court. He had highlighted severe malnutrition in Hambantota through media interviews. The judgment emphasized procedural compliance and reaffirmed the limitations imposed by the Establishment Code, reflecting the legal tension between public interest disclosures and administrative discipline.

To address these issues, the Anti-Corruption Act provides specific protections for informants and whistle-blowers. Under Section 73(6),⁶⁷ informants are shielded from adverse employment consequences, retaliation,

⁶¹ Section 60 of the Anti-corruption Act No 9 of 2023.

⁶² Section 61 of the Anti-corruption Act No 9 of 2023.

⁶³ Circular PS/SB/Circular/2/2025 https://www.presidentsoffice.gov.lk/wp-content/uploads/2025/02/PS_SB_Circular_2_2025.pdf

⁶⁴ Establishment Code https://pubad.gov.lk/web/index.php?option=com_content&view=article&id=45&Itemid=192&lang=en
⁶⁵ P.S Manohari Pelaketiya Vs. H. M. Gunasekera and Others SC/FR/No. 76/2012 https://supremecourt.lk/?melsta_doc_download=1&doc_id=68c6985d-0cda-4be5-8f64-3cd632407619&filename=scfr_76_2012_ed.pdf

⁶⁶ Dr. Galmangoda Guruge Chamal Sanjeewa Vs. Dr. Keheliya Rambukwella and Others. SC FR/371/2022 https://supremecourt.lk/?melsta_doc_download=1&doc_id=39e5b528-bdf7-4bf3-9f9b-359242b4eb0e&filename=sc_fr_371_2022.pdf

⁶⁷ Section 73(6) of the Anti-Corruption Act No 9 of 2023.

harassment and other forms of harm. Section 74⁶⁸ further ensures that no disciplinary action may be taken against a whistle-blower for providing information related to bribery or corruption. While these are positive developments, their scope is currently limited to offences under the Anti-Corruption Act, revealing the need for a comprehensive, national whistle-blower protection framework that applies across all sectors.

Another factor that has been identified as affecting and hindering inter-agency cooperation is the impediment to information sharing in the Audit Act. Section 9 of the National Audit Act.⁶⁹ which restricts the National Audit Office from directly sharing audit findings with investigative bodies such as the CIABOC.

VII. ISSUES, BARRIERS AND CHALLENGES TO DETECTION OF CORRUPTION, AND POSSIBLE SOLUTIONS

A. Issues, Barriers and Challenges to Detection of Corruption

Sri Lanka faces several significant challenges in its efforts to strengthen anti-corruption measures and protect whistle-blowers. Notably, the country lacks a dedicated whistle-blower protection act, leaving individuals who expose wrongdoing vulnerable to retaliation such as harassment or dismissal. This risk is exacerbated by institutional resistance rooted in the Establishment Code, which often discourages disclosures by requiring prior authorization and limiting transparency. Furthermore, a low level of public awareness and a weak institutional culture around whistle-blowing continue to suppress reporting.

A particularly critical impediment exists in Section 9 of the National Audit Act,⁷⁰ which restricts the National Audit Office from directly sharing audit findings with investigative bodies such as the CIABOC, instead limiting such disclosures to Parliament. The International Monetary Fund (IMF) has identified this restriction as a key obstacle to improving Sri Lanka's anti-corruption framework and recommends removing or amending this provision to enable seamless information sharing between auditing and investigative agencies.

Additionally, Sri Lanka currently lacks a dedicated legal framework mandating the registration and disclosure of beneficial ownership information. This legislative gap significantly hampers efforts to combat corruption, money laundering and the concealment of illicit assets. Without a centralized beneficial ownership registry, authorities face substantial difficulties tracing the true individuals behind companies, trusts and other legal entities used to hide corrupt proceeds or engage in fraudulent activities. This opacity undermines transparency in corporate structures and weakens the capacity of investigative and regulatory bodies to effectively identify and prosecute financial crimes.

B. Possible Solutions

Addressing these challenges is essential to enhancing transparency, institutional cooperation and the overall effectiveness of corruption detection and prosecution in Sri Lanka. A key priority should be the enactment of comprehensive whistle-blower protection legislation that addresses the gaps identified above and aligns with international best practices. Such legislation should include the establishment of an independent authority responsible for receiving and investigating whistle-blower disclosures. It must also ensure robust protection measures for whistle-blowers, including legal safeguards, guarantees of secrecy and confidentiality, and where necessary, the provision of safe houses and protective support for those at risk. These measures are critical not only for safeguarding individuals who expose corruption but also for fostering a culture of accountability and public trust in the integrity of governance systems.

Furthermore, the process of identifying and addressing gaps in the Audit Act should be considered an urgent priority, as also emphasized in the recent IMF report. Moreover, Expediting the enactment of laws on beneficial ownership and taking prompt action to establish a comprehensive registration system should be prioritized.

⁶⁸ Section 74 of the Anti-Corruption Act No 9 of 2023.

⁶⁹ National Audit Act See 9. https://www.srilankalaw.lk/gazette/2018_pdf/19-2018_E.pdf

⁷⁰ National Audit Act See 9. https://www.srilankalaw.lk/gazette/2018_pdf/19-2018_E.pdf

The National Anti-Corruption Action Plan 2025–2029,⁷¹ approved by Cabinet in March 2025 (Cabinet Decision No. 25/0482/801/008), prioritizes the development of a unified legal and institutional system for whistle-blower protection, along with other key measures such as the enhancement of interagency cooperation. While considering these and other strategies and actions, effective implementation of this Action Plan could enable Sri Lanka to address the major challenges currently hindering corruption detection, thereby strengthening transparency, accountability and the overall integrity of governance.

VIII. CONCLUSION

Corruption remains one of the most pressing governance challenges facing Sri Lanka today. As this paper has highlighted, its impact extends far beyond the financial cost; it weakens public trust, diverts national resources from critical services and impedes the nation's ability to achieve sustainable development. Drawing from Sri Lanka's own history, the paper used the ancient tank and cascade irrigation systems as a metaphor for effective, equitable and sustainable resource management. These systems, built on principles of transparency, accountability and shared responsibility, provide a timeless lesson for modern governance: that every drop or every rupee must be protected, managed and used for the common good.

Effective detection and prevention of corruption require more than legal frameworks and institutional mandates; they demand genuine coordination among all actors across the public sector. From the Executive, Legislature and Judiciary, to oversight institutions such as CIABOC, the Auditor General's Department and the National Procurement Commission, each must fulfil its role with professionalism, integrity and independence. But equally important is the role of civil society, the media and individual citizens, whose participation and vigilance are vital to maintaining accountability.

The success of anti-corruption efforts lies in embedding prevention and detection mechanisms within the daily functions of every institution. This means identifying risks at every level, strengthening internal controls, safeguarding whistle-blowers, enabling citizen reporting, promoting ethical leadership and fostering a culture of zero tolerance for corruption.

International cooperation, knowledge exchange and adoption of best practices such as open contracting, digital forensics and independent audits can enhance national capacity. Still, the greatest impact will come from a collective commitment to building systems that are transparent, inclusive and robust.

Finally, Sri Lanka must ensure that individuals who come forward in good faith are protected, their concerns are thoroughly investigated and their constitutional rights are upheld. Institutional regulations must never override ethical accountability. Legislative reforms, coupled with strengthened institutional capacity, are vital to embedding integrity, transparency and public trust in governance, thereby fostering a robust and resilient anti-corruption framework. By doing so, Sri Lanka can not only protect its resources but also uphold its democratic values, ensure justice for its people and pave the way toward a more equitable and sustainable future.

⁷¹ The National Anti-Corruption Action Plan 2025–2029 <https://www.ciaboc.gov.lk/highlights/national-action-plan>