

Head 228 – Courts Administration

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Courts Administration for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 and the statement of financial performance, and cash flow statement for the year then ended, 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 Courts Administration was issued to the Chief Accounting Officer on 10 July 2020 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report of the Courts Administration was issued to the Chief Accounting Officer on 18 August 2020 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 which is 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 financial statements prepared in accordance with the provisions of State Accounts Circular No. 271/2019 dated 03 December 2019 give a true and fair view of the Courts Administration as at 31 December 2019 and its financial performance and cash flow for the year then ended, in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards 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 Responsibilities of Chief Accounting Officer on Financial Statements

Preparation of financial statements in a manner that reflects a true and reasonable position and determines the internal control required to enable financial statements to be prepared without inadequate false statements that may result from fraud and error in accordance with Generally Accepted Accounting Principles and the provisions of Section 38 of the National Audit Act, No. 19 of 2018 is the responsibility of the Chief Accounting Officer.

As per Section 16 (1) of the National Audit Act No. 19 of 2018, the Courts Administration is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared.

The Chief Accounting Officer shall ensure that an effective internal control system is maintained for the financial control of the Courts Administration in terms of Sub-section 38 (1) (c) of the National Audit Act and it should be periodically reviewed the effectiveness of the system and make any necessary changes to keep the system running efficiently.

1.4 Auditor's Responsibility on Audit of 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 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, they could reasonably be expected to influence the economic decisions of users taken 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 skepticism throughout the audit. I also furthermore;

- Appropriate audit procedures were designed and implemented to identify and assess the risk of possibility of quantitative misrepresentations occurred in financial statements due to fraud or errors in providing a basis for the expressed audit opinion. More than the impact of quantitative misrepresentations due to misrepresentation, the effect of fraud is strong because of malpractice, forgery, intentional evasion, misrepresentation, or evasion of internal controls can lead to fraud.
- Although it is not intended to express an opinion on the effectiveness of internal control of the Courts Administration, obtained an understanding of internal control in order to plan appropriate audit procedures occasionally.
- Evaluated the appropriateness of the accounting policies followed, fairness of accounting estimates and related disclosures made by Management.
- Evaluated whether the transactions and events underlying the structure and content of the financial statements are appropriately and fairly consisted in and presentation of financial statements including disclosures as a whole.

The Chief Accounting Officer was made aware of important audit findings, key internal control deficiencies and other matters identified in my audit.

1.5 Report on Other Legal Requirements

I declare the following matters in terms of Section 6 (1) (d) and Section 38 of the National Audit Act No. 19 of 2018 .

- (a) The financial statements are in consistent with those of the preceding year,
- (b) The recommendations made by me regarding the financial statements furnished for the preceding year had been implemented.

1.6 Comments on Financial Statements

1.6.1. Statement of Financial Performance

The following observations are made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
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<p>(a) There was a difference of Rs.3,011,069,162 in between the opening balance of the year under review and the closing balance of the previous year in the statement of non-financial assets (ACA-6) and it had not even disclosed by a note in the financial statements in this regard.</p>	<p>Relevant changes should be disclosed in the financial statements.</p>	<p>The reasons for the difference of Rs. 3,011,069,162 shown in the audit query when entering the closing balance of the non-financial assets statement for the preceding year as the opening balance of the year under review, were the inclusion of values of assessed assets in the year under review as the opening balances and removing the assets purchased by the Head Office and issued to other courts from the CIGAS Programme of the Head Office and include into CIGAS Programme as the opening balances of the relevant High Court .</p>
<p>(b) Due to non- accounting for a sum of Rs.3,700,452 which had not been recovered from the works advance of Rs.4,255,520 paid on 15 February 2019 in connection with the</p>	<p>Rents and work advances should be included in Format ACA-05 (a) in terms of State Accounts Circular No. 250/2016 (i) dated 03 August 2016.</p>	<p>Arrangements have been made to pay advances and to account for the receipts as per the Paragraphs 3 and 4 of State Accounts Circular 250/2016(1), for advances issued for all initiated projects</p>

official quarters construction project of Naula Magistrate's Court commenced its' work in the year under review, a sum of Rs.23,130,608 which had not been recovered by the end of the year under review out of the work advance paid amounting to Rs.38,667,610 relating to 04 construction projects in the preceding year and 02 construction projects in the year 2017 to the advance account under financial assets and to the rent and work advance reserve account, the total assets and total liabilities balance in financial statements had been understated by Rs.26,831,060 .

after inquiring in this regard by the Auditor General's Summary Report for the year 2018 dated 10 July 2019 .

1.6.2 Imprest Balance

----- Audit Observation -----	Recommendation -----	Comments of the Chief Accounting Officer -----
<p>(a) Due to non-accounting for the unsettled balances of Rs.200,432,502 in the years 1999 and 2000 in the statement of financial position, the balance of financial assets and the balance of current liabilities had been understated by the same amount.</p>	<p>Unresolved imprest balances should be included in the statement of financial position.</p>	<p>- Actions will be taken to account for the unsettled imprest balance in the years 1999 and 2000 amounting to Rs.200,432,502 under the financial assets in the Statement of Financial position in future.</p>

1.6.3 Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with the provisions of Laws, Rules and Regulations observed during the audit test checks carried out are analyzed below.

Observation	Recommendation	Comments of the Chief Accounting Officer
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<p>Reference to Laws, Rules and Regulations</p> <p>-----</p> <p>(a) Financial Regulation of Democratic Socialist Republic of Sri Lanka</p> <p>(i) Financial Regulation 109(1) and (2)</p>	<p>Measures had not been taken in terms of Financial Regulations in respect of losses occurred in connection with vehicle accidents at 62 instances over a period of 2 years to 10 years totalled to Rs.3,091,292 .</p>	<p>Actions should be taken in terms of Financial Regulations 109 (1) and (2).</p> <p>Since the losses mentioned in the query were several years old damages, it is informed that actions will be taken to take necessary measures to resolve practical issues related to conducting of investigations with regard to them accordingly.</p>

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| <p>(ii) Financial Regulation 317</p> | <p>The keys of both locks of the safes of the Nugegoda Magistrate's Court had been in one person's possession and the keys of the entrance door of the production room has been carrying personally by the officer of the Judicial Clerk Service in charge of the productions.</p> | <p>Actions should be taken in accordance with Financial Regulation 317 .</p> | <p>Answers have not been given by 13 August 2020 .</p> |
| <p>(iii) Financial Regulation 342</p> | <p>Receipt books and cheque books of the Nugegoda Magistrate's Court had been kept in the possession of the subject clerk and the used cash receipt books had been kept with shroff.</p> | <p>Actions should be taken in accordance with Financial Regulation 342 .</p> | <p>Answers have not been given by 13 August 2020 .</p> |
| <p>(iv) Financial Regulation 396(d)</p> | <p>Arrangements had not been made in respect of cheques that had not presented for more than 06 months amounting to Rs. 1,564,177 in 47 bank accounts belonging to 18 High Court Zones as at the end of the year under review. Further, 03 cheques valued at Rs.25,000 and the cheque valued at Rs. 10,000 respectively for more than 6 months in the bank accounts of Nugegoda Magistrate Court and Matale District Magistrate Court had not been stated in Note (viii) of Financial Statements.</p> | <p>Actions should be taken in accordance with Financial Regulation 396(d)</p> | <p>The relevant courts have been instructed to act in accordance with Financial Regulation 396 with regard to cheques for more than 06 months in the Judicial Zones.</p> |

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| (v) Financial Regulation 582(1) | Arrangements had not been made to deposit daily receipts of 04 September 2019 amounting to Rs. 223,916 in the bank even by 20 January 2020 as per the cash book of the Nugegoda Magistrate's Court. Further, banking of Daily receipts in 2019 had delayed by about 2-5 days. | Actions should be taken in accordance with Financial Regulation 582(1) | Answers have not been given by 13 August 2020 . |
| (vi) Financial Regulation 586(1) | Although the Hon. Judges of the Nugegoda Magistrate's Court had made notes regarding the fines related to the cases, the details of whether the fines were levied or not had not been shown in the Register maintained in accordance with the Financial Regulations. | Actions should be taken in accordance with Financial Regulation 586(1) | Answers have not been given by 13 August 2020 . |
| (vii) Financial Regulation 586(2) | Although a separate Register should be maintained showing arrears of fines, failure to maintain the arrears fine list commenced after 30 August 2018 in the Nugegoda Magistrate's Court on an updated basis, it was impossible to identify the total amount of fines to be received to the government by now. | Actions should be taken in accordance with Financial Regulation 586(2) . | Answers have not been given by 13 August 2020 . |
| (viii) Financial Regulation 880 and 881 | The Nugegoda Magistrate's Court had not taken action to obtain securities from the officers who were required to keep securities in accordance with the Security Ordinance of | Actions should be taken in accordance with Financial Regulation 880 and 881 . | Answers have not been given by 13 August 2020 . |

Public Officers and as informed by the Ministry of Justice Circular No. 01/2011 dated 18 January 2011 .

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| <p>(ix) Financial Regulation 891</p> | <p>A Register of Securities had not been prepared identifying the officers who had to keep securities.</p> | <p>Actions should be taken in accordance with Financial Regulation 891 .</p> | <p>Answers have not been given by 13 August 2020 .</p> |
| <p>(b) Section 8 of the General Contracts Act No. 3 of 1987</p> | <p>The written agreement entered into a value of Rs.16,569,519 on 17 September 2019 between the Ministry of Justice and the Contractor in relation with the contract for the construction of the official residence of the Judge of Nawalapitiya Magistrate had not been registered.</p> | <p>Measures should be taken in terms of Section 8 of the General Contracts Act No. 3 of 1987 .</p> | <p>The activities related to registration of agreements relevant to construction contracts has not been carried out properly during the previous period and necessary actions are being carried out to inform the contractor regarding that and obtain the registration certificate by now.</p> |
| <p>(c) Guideline 8.7.1 (b) of the Procurement Guideline of the Democratic Socialist Republic of Sri Lanka</p> | <p>The Letter of Acceptance for the contract of the construction of Kantale Court Complex as per the decision of the Procurement Committee dated 28 January 2019 was issued on 24 June 2019 with a delay of 05 months. The validity period of bid guarantee of the selected contractor had expired on 28 June 2019 and due to the contractor had not accepted the contract, the Ministry was unable to cash the bid guarantee.</p> | <p>Actions should be taken in accordance with Guideline 8.7.1 (b) of the Procurement Guideline of the Democratic Socialist Republic of Sri Lanka.</p> | <p>The bid guarantee could not be recovered due to the insufficient time to extend the validity period of the bid guarantee.</p> |

2. Financial Review

2.1 Commitments and Liabilities Entered Into

The following observations are made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
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<p>(a) It had been entered into liabilities amounted to Rs.11,991,505 exceeding the savings after utilization out of the net provision made available for 06 recurrent expenditure objects which were not eligible to enter into liabilities in accordance with Financial Regulation 94 (2).</p>	<p>Actions should be taken in terms of Financial Regulation 94 .</p>	<p>There is a potential to enter into liabilities up to 50 per cent on average for the last 03 years for recurrent expenditure in terms of Financial Regulation 94(1) . Therefore, since it is essential to continue the judicial process, the liabilities has been entered into only within the limits set out in the Financial Regulations.</p>
<p>There was a difference of Rs.7,927,289 in between statement of commitments and liabilities under Note No. (iii) and the statement of commitments and liabilities issued by the Treasury for each Head of Expenditure (SA 92 Format) .</p>	<p>Actions should be taken in terms of Paragraph 3.4 of State Accounts Circular No. 271/2019 dated 03 December 2019.</p>	<p>This value was entered due to a system error and this amount is no longer a payable value. Because only a part of the SA-92 Format was printed, the section with the column containing the final balance was not included in the annual financial statements.</p>

2.2. Issuance and Settlement of Advances

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
(a) According to the Annual Reconciliation Statement for the year under review, the total outstanding balance totalled to Rs. 23,062,490 and out of this, the total outstanding debt balances incurred for more than 05 years included in it was Rs.7,964,872 . It had taken a portion of 35 per cent out of the total outstanding debt.	Attention should be drawn on Paragraphs 1 and 3 of the National Budget Circular No. 118 of 11 October 2004 and Section 4 of Chapter XXIV of the Establishments Code.	Most of the outstanding debt receivable to the government for more than 5 years were the debt balances that have not been charged since the 1990 decade. Because of the courts do not have the sufficient information on most debt balances to take further action in this regard, it is also difficult to write off these debt balances.
(b) There was a balance of Rs.12,527,622 in between the total of individual loan balance summary and the balance of the departmental control account as at 31 December 2019 . Further, the reasons for this difference had not been clearly stated. The balances of the recent three years were also not so reconciled and even in those instances, although it was stated that the difference would be found out and corrected, it had not accomplished.	When there is a difference in between the total of individual loan balance summary and the departmental control account, the reasons for that difference should be clearly stated as per Paragraph 05 of State Accounts Circular 256/2017 dated 05July 2017 the reasons for that difference should be clearly stated.	This mismatch in between the individual loan balance summary and the control account descending from 90s decade and the errors occurred when settling loan balances under internal transfers specially among High Court Zones had affected for this. Likewise, it is kindly informed that actions are being taken in coordination with the High Court Zones by now to correct the relevant errors.
(c) There was a difference of Rs.803,269 in between the total of individual balance classification summary and control account in 09 Judicial Zones as per the advance “B” accounts submitted by the Judicial Zones as at 31	When there is a difference in the total of individual loan balance summary and the departmental control account as per Paragraph 05 of State Accounts Circular	The mismatched balances between the total of the individual balance classification summary and the control account are descending for several years and according to the accounts submitted by the High Court

December 2019 and some of those differences remained for several years.

256/2017 dated 05July 2017 the reasons for that difference should be clearly stated.

Zones , the matters such as failure to record correct loan balances in books by the Courts and mistakes made in transferring and taking over the loan balances of the officers were the special reasons for this. Accordingly, the relevant Courts have been informed as paying special attention on identifying unmatched balances and to look into the causes and correct and to report its progress to the Ministry as well and its progress is reviewed by the Ministry time to time..

(d) The loan balance of Rs. 22,380 to be settled for an officer transferred in to Kandy High Court Zone has been a descending for more than 05 years.

Debt balances of the officers transferred in should be settled to the relevant institutions without delay.

This loan balance is about 33 years old and it has been impossible to find any information in this regard. Further, although this loan balance has been submitted to the Treasury for the write off, no action has been taken due to insufficient information.

2.3 Deposit Balances

Audit Observation

The balances to be acted in accordance with Financial Regulation 571 had not been identified from balances of Rs.9,995,384,292 in 570 deposit accounts under five types of deposits in 26 Judicial Zones and from the balances of

Recommendation

Actions should be taken in terms of Financial Regulation 571

Comments of the Chief Accounting Officer

Since there are a large number of deposits in the judiciary it is practically impossible to submit an age analysis.

Rs. 116,040,713 in 04 deposit accounts under the Labor Tribunal and age analysis had also not been submitted for with regard to these deposits.

3. Operating Review

3.1 Projects that has been released Funds but not Progressed

Audit Observation

The contract for the construction of a new official residence on the site therein had been awarded to a contractor at a cost of Rs.18,156,471 removing old official residence of Nawalapitiya Magistrate and the Letter of Acceptance had been issued on 02 August 2019. Accordingly, it had been stated that the work should commence within 14 days and the contract period was 270 days. Nevertheless, although about 11 months have passed since the Letter of Acceptance was issued the Project had not even commenced by 02 July 2020 and the amount of Rs. 5,474,984 (including VAT) paid to the contractor on 27 November 2019 as advances for Commencement of Work had been retained by the Contractor for more than 07 months .

Recommendation

Arrangements should be made in terms of the contract agreement .

Comments of the Chief Accounting Officer

Information on the proposed location has been forwarded to the Judicial Service Commission with the recommendation of the Judge to obtain an official residence for the judge on a rental basis. Nevertheless, providing approval for this was delayed and the Secretary to the Judicial Service Commission has sent a letter to the Secretary to the Judicial Service Commission on 19 December 2019 stating that it is appropriate to find an another location instead of the proposed location when inquiring about that. After finding another suitable official residence taking measures accordingly, the construction of new official quarters on this land has been handed over to the contractors on 06 July 2020 .

3.2 Projects that have not Commenced Works

Audit Observation

Identifying to establish a new Court in Kantale and approval of the Cabinet of Ministers had been given to provide financial provisions for it within three years from 2018 to 2020 and a sum of Rs. 100 million had been allocated for the year 2018 . But due to the non-implementation of this Project in that year, the allocated provisions had been totally saved.

A sum of Rs.273,740,000 through a Supplementary Estimate and Rs. 40,000,000 through Financial Regulations 66 had been provided for three more constructions including this Court Complex in the year under review as well. Even though the Letter of Acceptance dated 24 June 2019 had been issued with the approval of the Procurement Committee dated 28 January 2019 to the Contractor, the Project had not been commenced even by 15 July 2020 .

Recommendation

Provisions obtained after preparing estimates should be used for the relevant objectives.

Comments of the Chief Accounting Officer

Provisions have not been made available for this procurement work by the by Vote on Account for the year 2019 and this procurement could not be completed until the Budget for the year 2019 was announced. As a result, the bidding awarding process could not be completed and actions have been taken to extend the bid validity period up to 31 May 2019 and validity period of the bid guarantee up to 28 June 2019 . After that, within the validity period of the bid guarantee or 24 June 2019 the Letter of Acceptance has been submitted to the selected bidders.

3.3 Assets Management

The following observations are made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
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<p>(a) Actions had not been taken even by 23 January 2020 in respect of the Board of Survey for the year 2018 in Magistrate Court of Nugegoda in terms of Section 3.2.5 of Public Finance Circular No. 05/2016 dated 31 March 2016 .</p>	<p>Arrangements should be made as mentioned in Section 3.2.5 of the Public Finance Circular No. 05/2016 dated 31 March 2016.</p>	<p>Answers have not been given even by 13 August 2020 .</p>
<p>(b) Out of the lands where the 221 courts in 33 Judicial Zones of Sri Lanka are located, 50 courts that had not mentioned the extent of lands, 47 number of lands where the ownership of the land has not been ascertained as belonging to the Ministry of Justice, 135 courts where the name of the land cannot be mentioned, 70 lands without survey plan, 188 lands without transfer certificates and 174 plots of land where the value of the land has not been assessed.</p>	<p>The name, extent, survey plan, transfer certificates and assessed value of the lands owned by the Ministry of Justice should be verified and accounted for on the accurate valuation.</p>	<p>Answers have not been given by 13 August 2020 .</p>

3.4 Transactions in the Form of Financial Irregularities

Audit Observation

Recommendation

Comments of the Chief Accounting Officer

The officer who had worked in the post of Cashier had misused a sum of Rs.1,190,071 preparing forged documents in the years 2018 and 2019 in Pugoda District/ Magistrate Court

The internal control process needs to be strengthened to prevent such misuses.

It was informed that the occurrence of such frauds can be controlled to some extent in future by implementing a programme to obtain a filled payment voucher (PIV-General 118 Form) from the parties who pay money to the courts.

3.5 Management Weaknesses

The following observations are made.

Audit Observation

Recommendation

Comments of the Chief Accounting Officer

- (a) -----
Although the construction of Magistrate Judge's Official Residence in Nawalapitiya is included in the 2019 Annual Action Plan and Annual Procurement Plan, the project could not be commenced on the non-settlement of the construction site, which was the first step required to implement those plans.

The proposed land should be cleared before carrying out constructions.

It has been decided to implement this construction by including it in the Action Plan and Annual Procurement Plan 2019 and at the same time, arrangements have been made to vacate the official residence from the beginning of the year. But it had delayed to clear the land for the project because unexpectedly it had to find another house instead of the house they had hoped to rent.

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| <p>(b) The CCTV camera system installed in the Nugegoda Magistrate's Court had become inactive by 05 December 2018 and submitted an estimate of Rs. 232,731 obtained from the company which provides annual services for repairs to the Colombo High Court on 24 December 2018 and although reminders had been sent in December 2019, the CCTV camera system had not been repaired even by 20 January 2020 .</p> | <p>The malfunctioned CCTV camera system required to be repaired immediately.</p> | <p>Answers have not been given even by 13 August 2020 .</p> |
| <p>(c) Both of the Judicial Registrars who were serving in the Magistrate's Court Nugegoda at that time had been transferred with immediate effect by two fax messages of the Secretary of the Judicial Commission dated 19 December 2019 and actions had not been taken to undertake the productions, documents and safe keys which were still in their possession by 20 January 2020 .</p> | <p>Actions should be taken without delay to hand over the productions, documents and safe keys in the custody of the officers who are transferred out from the relevant offices.</p> | <p>Answers have not been given even by 13 August 2020 .</p> |
| <p>(d) A sum of Rs.1,132,860 directly deposited in the bank during the period from 19 September 2019 to 26 December 2019 in relation to the</p> | <p>Actions should be taken to identify and account for the direct receipts to the Bank.</p> | <p>Answers have not been given even by 13 August 2020 .</p> |

Magistrate's Court Nugegoda had not been identified and taken into accounts even by 20 January 2020 and those receipts had not also been remitted.

(e) The following matters were observed in respect of the Magistrate's Court Nugegoda

(i) Forty six vehicles had been parked at the Court premises because of the case records have not been checked to see whether the decision to auction has been made .

It should ascertain by examining the case records whether the decision to auction had been received.

Answers have not been given even by 13 August 2020 .

(ii) Case numbers and case records had not been found relating to 08 vehicles which had been parked in the court premises for a long time.

The decision to auction should be made by examining the case records

Answers have not been given even by 13 August 2020 .

(iii) Even though the assessed values for the year 2019 had been obtained for 18 vehicles case reports, in relation to them had not been received by the Production Division even by 22 January 2020 . Fourteen vehicles out of these had been re-assessed in the year 2020 .

It should be assessed ascertaining whether the orders have been issued for auction by checking case reports .

Answers have not been given even by 13 August 2020 .

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| <p>(iv) Due to the inability to find the case reports of 12 bicycles that were presented for auction on 07 July 2019, also, the cases of 04 bicycles had not been completed, those had been removed from the auction and the case reports of the 12 bicycles had not been received by the Production Division even by 22 January 2020.</p> | <p>Actions should be taken to auction the goods ascertaining accurately whether the proceedings were over.</p> | <p>Answers have not been given even by 13 August 2020 .</p> |
| <p>(v) The money retained in the Court as productions, was kept in safes.</p> | <p>It should look into the possibility of establishing another suitable arrangement instead of keeping the money retained as productions in safes for a long time.</p> | <p>Answers have not been given even by 13 August 2020 .</p> |

4. Human Resources Management

4.1 Human Resources Development Plan

Audit Observation

A Human Resource Development Plan of the Institution had not been prepared in terms of the Public Administration Circular No. 02/2018 dated 24 January 2018 and responsibility for formulating Human

Recommendation

Actions should be taken in accordance with the Public Administration Circular No. 02/2018 dated 24 January 2018.

Comments of the Chief Accounting Officer

Answers have not been given even by 13 August 2020

Resource Development Plan, organizing capacity development programmes, conducting Skills Development Programmes had not been assigned to one senior officer of the institution in terms of Paragraph 6.5 of the Circular..

4.2 Failure to update Staff Information

Audit Observation

Recommendation

Comments of the Chief Accounting Officer

Staff information updated according to staff changes had not been sent to the Department of Management Services within a month of the end of each quarter.

Actions should be taken in accordance with the Management Services Circular No. 04/2017 dated 20 September 2017.

Answers have not been given even by 13 August 2020 .

4.3 Approved and Actual Number of Employees

Audit Observation

Recommendation

Comments of the Chief Accounting Officer

It had been shown that the approved number of employees for 06 posts only at the primary level was 3,873, the actual number of employees were 3,588 and there were 285 vacancies as at 31 December 2019 as responses to the queries regarding the number of employees in the Institution.

Information with regard to the entire staff of the institution should be submitted to audit.

Answers have not been given even by 13 August 2020 .