

20 Head 20 – Department of Elections

20.1 Scope of Audit

The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the Department of Elections for the year ended 31 December 2013 was carried out in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review was issued to the Head of the Department on 28 August 2014. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the accounts and reconciliation statements presented to audit and tests of samples of transactions. The scope and extent of such review and tests were such as to enable as wide an audit coverage as possible within the limitations of staff, other resources and time available to me.

20.2 Responsibility of the Chief Accounting Officer for the Accounts and Reconciliation Statements

The Chief Accounting Officer is responsible for the maintenance, preparation and fair presentation of the Appropriation Account and the Reconciliation Statements in accordance with the Articles 148, 149, 150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory provisions and public Finance and Administrative Regulations. This responsibility includes; designing, implementing and maintaining internal control relevant to the preparation and fair presentation of Accounts and Reconciliation Statements that are free from material misstatements whether due to fraud or error.

20.3 Audit Observation

According to the Financial Records and Books for the year ended 31 December 2013, it was observed that except for the effects of the general observations appearing at (a) and other major audit findings appearing in paragraphs 20.4 to 20.5 herein, the Appropriation Account and the Reconciliation Statements of the Department of Elections have been prepared satisfactorily.

Advance to Public Officers Account

According to the Reconciliation Statement of the Advance to Public Officers Account Item No.02001 as at 31 December 2013 the balances that remained outstanding as at that date totalled Rs.972,966 and the department had failed to recover those outstanding balances even by the end of the year under review.

20.4 Irregular Transactions

Certain transactions entered into by the Department were devoid of regularity. Several such instances observed are given below.

- (a) The activities on additions and improvements to the Elections Secretariat Building and repairs to the latrine and wash room attached to the office room of the Commissioner of Elections on an estimate of Rs.43,806,496 had been entrusted to the Department of Buildings.

The following observations are made in this regard.

- (i) Even though a formal contract agreement should be entered into for works exceeding Rs.250,000 in terms of the Guideline 8.9.1 of the Government Procurement Guidelines, the Department had not entered into a formal agreement with the Department of Buildings.
- (ii) Even though sums of Rs.10 million and Rs.12 million had been paid to the contractor on 08 March 2013 and 08 July 2013 respectively, the money had not been retained in terms of the Guideline 5.4.6 of the Government Procurement Guidelines.
- (b) Even though the vehicles which need major repairs should not be used for activities of Elections in terms of paragraph 2.1 of the Elections Commissioner's Circular No. PCE/24/2012 dated 25 August 2012, a vehicle belonging to a Government Department which needed repairs had been used for the Provincial Council Elections held on 08 September 2012 and an expenditure of Rs.883,921 had been incurred by the Department of Elections for repairs to the vehicle.

20.5 Human Resources Management

Approved Cadre and Actual Cadre

The position of the cadre as at 31 December 2013 had been as follows.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	41	32	09
(ii) Tertiary Level	13	06	07
(iii) Secondary Level	481	338	143
(iv) Primary Level	158	143	15
Total	693	519	174

It had been failed to fill 174 vacancies by 31 December 2013.