

## **16. Head 18 – Office of the Chief Government Whip of Parliament**

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### **18.1 Scope of Audit**

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The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the Office of the Chief Government Whip of Parliament 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 Secretary of the Office on 14 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.

### **18.2 Responsibility of the Chief Accounting Officer for the Accounts and Reconciliation Statements**

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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.

### **18.3 Audit Observation**

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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 18.4 to 18.9 herein, the Appropriation

Account of the Office of the Chief Government Whip of Parliament had been prepared satisfactorily.

**(a) Budgetary Variance**  
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Excess provision had been made for 01 Object and as such, the savings amounted to Rs.76,328 after utilization of provisions and it had been 15 per cent of the net provision of that Object.

**18.4 Good Governance and Accountability**  
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**18.4.1 Internal Audit**  
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An adequate internal audit had not been carried out by the Internal Audit Unit and copies of the reports had not been furnished to the Auditor General.

**18.4.2 Implementation of Audit and Management Committee**  
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Action had only been taken to establish an Audit and Management Committee.

**18.5 Unsettled Liabilities**  
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The liabilities less than one year as at 31 December 2013 shown in the Appropriation Account totalled Rs.107,531. Liabilities of Rs.1,030,862 in addition to these liabilities had not been shown in the Appropriation Account.

**18.6 Non-compliances**  
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**Non-compliance with Laws, Rules, Regulation etc.**  
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The instances of non-compliance with the provisions of laws, rules and regulations observed during the course of audit test checks are analyzed below.

<b>Reference to Laws, Rules and Regulations</b>	<b>Value</b>	<b>Non-compliance</b>
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	<b>Rs.</b>	
<b>(a) Establishments Code of the Democratic Socialist Republic of Sri Lanka</b>		
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Chapter XXI Sections 2 and 3	90,000	Uniform allowance had been paid to 15 staff grade officers and non-staff grade officers in addition to officers who were entitled for uniform allowances in terms of the Establishments Code.
<b>(b) Public Administration Circulars</b>		
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(i) Paragraph 02(b) of the Circular No. 05/2013 of 22 April 2013.	36,000	Uniform allowances had been paid exceeding the uniform allowances entitled according to the circular.
(ii) Paragraph 02(i) of the Circular No. 09/2009(1) of 17 June 2009	-	Four officers had not signed their times of arrival and departure in any Register.
(iii) Paragraph 02(iv) of the Circular No. 09/2009 of 16 April 2009	-	The allowance of Rs. 750 per day for work after 6.30 p.m on days of sitting had been paid to 4 officers whose times of arrival and departure had not been confirmed either by the Attendance Register or Finger Print Machine.

- (iv) Paragraph 03 of the Circular No. 09/2009 of 16 April 2009 - The Finger Print Machines should be used without considering the number of staff employed in the institute. But, action had not been taken accordingly.

### 18.7 Transactions of Contentious Nature

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The allowance of Rs.750 per day paying for officers who work on the days of Parliamentary sitting, considering their transport difficulties, had also been paid to officers entitled for official transport facilities.

### 18.8 Irregular Transactions

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Ten additional salary increments had been given in 4 instances in addition to the annual salary increments without an approval of the Cabinet of Ministers contrary to Section 4 of the Parliamentary Staff Act No. 09 of 1953.

### 18.9 Human Resources Management

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#### Approved Cadre and Actual Cadre

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

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies	Excess
(i) Senior Level	02	02	-	-
(ii) Tertiary Level	09	08	01	-
(iii) Secondary Level	15	11	04	-
(iv) Primary Level	17	16	01	-
(v) Others (Casual/ Temporary/ Contract Basis)	-	01	-	01
<b>Total</b>	<b>43</b>	<b>38</b>	<b>06</b>	<b>01</b>
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The following observations are made.

- (a) Action had not been taken even by the end of the year under review to fill 06 vacancies.
- (b) A retired officer had been deployed in the service on casual basis in addition to the approved cadre.