

22 Head 20 - Department of Elections

22.1 Non- maintenance of Registers and Books

It was observed during the course of audit test checks that the Department had not maintained the following registers while certain other registers had not been maintained in the proper and updated manner.

Type of Register	Relevant Regulation	Observation
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(a) Register of Fixed Assets	Treasury Circular No 842 of 19 December 1978	Not updated
(b) Register of Fixed Assets on Computers, Accessories and Software	Treasury Circular No.IAI/2002/02 of 28 November 2002	Not maintained

22.2 Reconciliation Statement of the Advances to Public Officers Account

Sums of Rs.178,049 and Rs.254,771 recoverable from 3 officers dismissed from service and 4 officers who had vacated posts respectively had not been recovered even by 31 March 2015.

22.3 Assets Management

Conduct of Annual Board of Survey.

Action in terms of the Financial Regulations had not been taken on the shortages of 8 units and 1 unit of the Head Office and the office at Matara respectively pointed out in the Reports of the Board of Survey for the year 2014.

22.4 Non-compliances

Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with the provisions in laws, rules and regulations observed during the course of audit test checks are analyzed below.

Reference to Laws, Rules and Regulations -----	Value -----	Non-compliance -----
	Rs.	
(a) Financial Regulation 763(d) of the Democratic Socialistic Republic of Sri Lanka	-	The goods in the stores of the Head Office had not been methodically arranged so as to admit of easy and prompt verification.
(b) Circular No.PCE/2013/4 dated 29 January 2014 of the Commissioner of Election	453,264	Agreement had not been entered into with the bidders selected by the Colombo District Office for the supply of food for election purposes.

22.5 Deficiencies in the Operation of Bank Accounts

Balances for Adjustment

According to the Bank Reconciliation Statements for December 2014 prepared by the Department of Elections, action in terms of the Financial Regulation 396(d) had not been taken on 101 cheques valued at Rs.111,472 issued but not presented for payment and lapsed.

22.6 Transactions of Contentious Nature

The physical inspection of the construction of a garage by the District Election Office, Gampaha carried out on 08 October 2014 revealed that an amount of Rs.195,510 had been paid for paving interlocking paving blocks to an area of 931 square feet. However, a sum of Rs.29,610 had been overpaid as only 790.41 square feet had been paved.

22.7 Irregular Transactions

Deviation from the Government Procurement Guidelines Procedure

The following deficiencies were observed at the examination of the partitioning with aluminium the Computer Division and the office of the Coordinating Secretary of the Commissioner of Elections in the second floor of the Elections Secretariat.

- (a) Even though a formal contract agreement should be entered into in connection with works costing over Rs.250,000 in terms of the Guideline 8.9.1 of the Government Procurement Guidelines, a sum of Rs.1,076,768 had been paid to the contractor for the above work without entering into an agreement for the above work.
- (b) In terms of the Guideline 5.4.8 of the Government Procurement Guidelines, a performance security of not less than 5 per cent of the estimated contract sum should be produced to safeguard the procurement entity in case of breach of contract by the contractor. Nevertheless, the Department had not obtained a performance guarantee amounting to Rs.53,838.
- (c) Even though the total cost estimates including all associated costs should be prepared by the Procurement entity in terms of the Guideline 4.3.1(a) of the Government Procurement Guidelines, total cost estimates had not been prepared for the above work.

22.8 Human Resources Management

Approved Cadre and Actual Cadre

The position of the cadre as at 31 December 2014 had been as follows.

	Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i)	Senior Level	42	36	06
(ii)	Tertiary Level	17	06	11
(iii)	Secondary Level	479	370	109
(iv)	Primary Level	161	145	16
	Total	699	557	142

The Department had not taken an action up to the end of the year under review to fill 142 vacancies.