

15. Head 13 – Human Rights Commission of Sri Lanka

15.1 Non – maintenance of Registers and Books

It was observed during the course of audit test checks that Commission had not maintained the following Registers.

Type of Register	Relevant Regulation
Register of Fixed Assets	Treasury Circular 842 of 19 December 1978
Register of Losses	Financial Regulation 110

15.2 Appropriation Account

Budgetary Variance

- (a) Excess provisions amounting to Rs.12,162,034 had been made for 11 Objects and as such the savings, after the utilization of provisions, ranged from 10 per cent to 58 per cent of the net provisions relating to the respective Objects.

- (b) Liabilities amounting to Rs.192,770 had not been shown in the Statement of Liabilities of the Appropriation Account.

15.3 Reconciliation Statement of the Advances to Public Officers Account

Even though Loans totalling Rs.1,656,650 had been granted to 9 officers of the Commission by utilizing Government funds, an Advance Account in that connection had not been prepared and presented to Audit.

15.4 Good Governance and Accountability

Audit and Management Committee

Even though the Audit and Management Committee should have been held 04 meetings during the year under review, only 2 meetings had been held.

15.5 Non- compliance

Non-compliance with Laws, Rules and Regulations etc.

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

Reference to Laws, Rules and Regulations	Non- compliance
(a) Establishments Code of the Democratic Socialist Republic of Sri Lanka	
Chapter XIV Section 4	Even though the maximum combined allowance for food and accommodation per officer is Rs.625, payments contrary to that had been made by the officers of the Commission.
(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
Financial Regulation 371(2)(b)	Even though the ad hoc sub Imprests granted should be settled immediately after the completion of the purpose, sub-imprestts totalling Rs.285,260 obtained by 13 officers of the Commission on 20 occasions had been settled after delays ranging from 8 days to 44 days.
(c) Public Finance Circulars	
Circular No.431 of 24 April 2008	Instead of purchasing the air travel tickets of officers who had proceeded abroad from the Sri Lankan Airlines or the Mihin Lanka(private) company, tickets costing Rs.366,000 had been purchased in the year under review from a private institution.

15.6 Foreign Aid Projects

The following observations are made.

- (a) Expenditure incurred amounting to Rs.8,323,760 for 3 activities of the Action Plan of the Project had exceeded the provision of Rs.7,189,178 made by the United Nations Development Programme. Accordingly a sum of Rs.1,134,582 had been spent approval.
- (b) Even though a sum of Rs.20,774,778 from the programme of the United Nations had been spent in the years 2013 and 2014 on human rights in Sri Lanka, that expenditure had not been subjected to an internal audit in terms of the Financial Regulation 133.
- (c) Out of the computers and other equipment purchased for Rs.1,662,550 from the funds of a project for the Regional Offices and Mobile Offices, Computers and 95 other accessories valued at Rs.373,069 had not been distributed even by 17 February 2015.

15.7 Deficiencies in the operation of Bank Accounts

The following observations are made.

- (a) The approval of the Treasury for the transfer of the balance Rs.698,355 remaining in 04 old Bank Accounts opened for various projects with the approval of the Commission, to the account for grant of loans to the employees had not been obtained even by 15 February 2015.
- (b) Even though the Commission had 6 dormant Bank Accounts including the above 4 bank Accounts and one operating Bank Account, the information on the dormant Bank Accounts had not been included in the Appropriation Account.

15.8 Management Weaknesses

The following observations are made.

Unusual expenditure amounting to Rs.80,016 as shown below had been incurred on the Board of survey for the year 2014.

Offices	Number of items of goods	Number of units of goods	Number of man days spent	Expenditure
				Rs.
Ampara Regional Office	37	159	20	49,693
Matara Regional Office	43	134	10	13,675
Kandy Regional Office	36	154	07	16,648
Total				80,016

If the Board of Survey had been conducted by the exchange method between Regional Office situated nearby it could have been achieved at the minimum cost.

15.9 Human Resources Management

(a) 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) Staff / Executives	135	62	73
(ii) Support	72	55	17
(iii) Minor Employees	66	53	13
Total	273	170	103

The Commission had been failed to fill 103 vacancies at the end of the year under review.