

## **Report of the Auditor General on Head 110 – Ministry of Justices and the Departments under that Ministry – Year 2014**

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Paragraphs 1 to 2 of this report contain the general information on the Accounts of the Ministry and the Departments under that Ministry and audit observations on each Expenditure Head appear in paragraph 3 onward.

### **1. Departments under the Ministry**

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| <b>Head</b> | <b>Department</b>                     |
|-------------|---------------------------------------|
| -----       | -----                                 |
| 228         | Courts Administration                 |
| 231         | Department of Debt Conciliation Board |
| 233         | Department of Government Analyst      |
| 234         | Registrar of Supreme Court            |
| 235         | Department of Law Commission          |

#### **1.1 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 Ministry of Justices and the Departments under that referred to in paragraph 1 above for the year ended 31 December 2014 were carried out in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The Management Audit Reports for the year under review were issued to the Chief Accounting Officer and the Accounting Officers of the Ministry and the Departments on the following dates. 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.

| <b>Head</b> | <b>Ministry/ Department</b>           | <b>Date of Issue of the Management Audit Report</b> |
|-------------|---------------------------------------|---|
| -----       | -----                                 | -----   |
| 110         | Ministry of Justice                   | 27 July 2015  |
| 228         | Courts Administration                 | 13 August 2015                                      |
| 231         | Department of Debt Conciliation Board | 26 June 2015  |
| 233         | Department of Government Analyst      | 10 July 2015  |
| 234         | Registrar of Supreme Court            | 13 August 2015                                      |
| 235         | Department of Law Commission          | 03 July 2015  |

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

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

## **2. Accounts**

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### **2.1 Appropriation Accounts**

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#### **Total Provision and Expenditure**

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The total net provision made for the Ministry and the five Departments under the Ministry amounted to Rs.6,310,348,000 and out of that Rs.5,966,340,291 had been utilized by the end of the year under review. Accordingly, the savings out of the net provision of the Ministry and the each Departments ranged between Rs.1,951,727 and Rs.171,338,607 or between 3.36 per cent and 25.16 per cent of the net provision. Details are shown below.

| Head         | As at 31 December 2013 |                 |               | Servings as a<br>Percentage of<br>Net Provision |
|--------------|------------------------|-----------------|---------------|---|
|              | Net Provision          | Utilization     | Servings      |   |
|              | Rs.millions            | Rs.millions     | Rs.millions   |   |
| 110          | 753.34                 | 647.46          | 105.88        | 14.05   |
| 228          | 5,102.45               | 4,931.11        | 171.34        | 3.36  |
| 231          | 10.97                  | 9.02            | 1.95          | 17.78   |
| 233          | 301.48                 | 261.85          | 39.63         | 13.15   |
| 234          | 126.41                 | 105.15          | 21.26         | 16.82   |
| 235          | 15.70                  | 11.75           | 3.95          | 25.16   |
| <b>Total</b> | <b>6,310.35</b>        | <b>5,966.34</b> | <b>344.01</b> | <b>5.45</b>                                     |

## 2.2 Advances to Public Officers Accounts

### Limits Authorized by the Parliament

Limits authorized by the Parliament for the Advances to Public Officers Accounts of the Ministry and 05 Departments under the Ministry and actual values are shown below.

| Item No. | Expenditure      |             | Receipts         |             | Debit Balance    |             |
|----------|------------------|-------------|------------------|-------------|------------------|-------------|
|          | Maximum<br>Limit | Actual      | Minimum<br>Limit | Actual      | Maximum<br>Limit | Actual      |
|          | Rs.millions      | Rs.millions | Rs.millions      | Rs.millions | Rs.millions      | Rs.millions |
| 11001    | 10.00            | 9.98        | 5.50             | 7.49        | 52.00            | 36.07       |
| 22801    | 290.42           | 290.18      | 175.00           | 205.39      | 1,100.00         | 772.75      |
| 23101    | 1.00             | 0.85        | 0.20             | 0.35        | 3.50             | 1.59        |
| 23301    | 6.50             | 6.28        | 3.20             | 4.41        | 30.00            | 21.03       |
| 23401    | 13.00            | 10.04       | 5.00             | 8.39        | 45.00            | 31.56       |
| 23501    | 1.20             | 0.87        | 0.20             | 0.39        | 4.50             | 2.39        |

### 2.3 Imprest Accounts

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The Imprest balances of the Ministry and 04 Departments under the Ministry as at 31 December 2014 totalled Rs. 298,377,307. The Department of Government Analyst did not have an Imprest balance on that date. Details appear below

| Ministry/ Department                  | Imprest Account No.        | Balance as at 31<br>December 2013 |
|---------------------------------------|----------------------------|-----------------------------------|
| -----                                 | -----                      | -----                             |
|                                       |                            | Rs.Millions                       |
| Ministry of Justice                   | 7002/0000/00/0077/0014/000 | 36.775                            |
| Department of Courts Administration   | 7002/0000/00/0328/0014/000 | 243.987                           |
| Department of Debt Conciliation Board | 7002/0000/00/0281/0014/000 | 0.383                             |
| Registrar of Supreme Court            | 7002/0000/00/0140/0013/000 | 15.450                            |
| Department of Law Commission          | 7002/0000/00/0320/0014/000 | 1.782                             |
| <b>Total</b>                          |                            | <b>298.377</b>                    |

### 2.4 General Deposits Accounts

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The balances of Deposit Account of the Ministry and three Departments under the Ministry as at 31 December 2014 totalled Rs. 7,626,736,470. Details appear below.

| Ministry/ Department                     | Deposit Account No.        | Balance as at<br>31 December 2013 |
|--|----------------------------|-----------------------------------|
| -----                                    | -----                      | -----                             |
|  |                            | Rs.Million                        |
| Ministry of Justices                     | 6000/0000/00/0015/0023/000 | 3.727                             |
| Courts Administration                    | 6000/0000/00/0015/0109/000 | 7,532.190                         |
| Department of Government<br>Analyst's    | 6000/0000/00/0015/0113/000 | 5.207                             |
| Registrar of Supreme court<br>Department | 6000/0000/00/0015/0114/000 | 85.612                            |
| <b>Total</b>                             |                            | <b>7,626.736</b>                  |

## 2.5 Audit Observation

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According to the Financial Records and Books for the year ended 31 December 2014, it was observed that subject to the audit observations appearing in the Management Audit Reports referred to in paragraph 1.1, the Appropriation Accounts, Advance Accounts under liquidation and the Reconciliation Statements of the Ministry of Justice and the Departments under the Ministry have been prepared satisfactorily. The material and important observations out of the observations included in those Management Audit Reports appear in paragraph 3 to 8 herein.

## 3 Head 110 – Ministry of Justice

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### 3.1 Non -maintenance of Registers and Books

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It was observed in audit sample checks that following registers had not been maintained by the Ministry.

| <b>Type of Registers</b>     | <b>Relevant Regulation</b>     |
|------------------------------|--------------------------------|
| -----                        | -----                          |
| Register on List of Vehicles | Financial Regulations 1647 (e) |
| Register of Losses           | Financial Regulations 110      |

### 3.2 Commitment of Liabilities Exceeding the Provision

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Liabilities of Rs.27,644,470 had been committed exceeding the savings after utilization of provisions made under 07 Objects.

### 3.3 Appropriation Account

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#### **Budgetary Variance**

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The following observations are made.

- (i) The entire net provision amounting to Rs.2,500,000 made for 02 objects had been saved.

- (ii) As a result of making overprovision of Rs. 147,898,204 for 13 Objects, savings after the utilization of the provisions had ranged between 28 per cent to 77 per cent of the net provision relevant to those Objectives.

### **3.4 General Deposit Accounts**

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Action had not been taken in terms of the Financial Regulation 571 with regard to the deposits totalling Rs.992,574 older than 02 years.

### **3.5 Reconciliation Statement of the Advances to Public Officers Account**

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According to the reconciliation Statement presented to audit for the Item No. 11001, the outstanding balances as at 31 December 2014 totalled Rs.927,648 and those balances had been continuously outstanding for a period from 01 to 03 years. The follow-up action on the recovery of the outstanding balances had been at a weak level.

### **3.6 Assets Management**

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#### **Conduct of Annual Board of Survey**

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Although in terms of the Public Finance Circular No 02/2014 dated 17 October 2014, Annual Board of Survey reports should be submitted to the Auditor General before 17 March 2015, Annual Board of Survey reports of Training Institute for Non-judicial officers and Rakwana and Nuwara-Eliya Circuit Banglows for the year 2014 had not furnished to audit even by 09 July 2015.

### **3.7 Uneconomic Transactions**

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The Ministry had been obtained a floor from World Trade Center for the Center for International Arbitration on rent basis after entering to an agreement with a government Institution on 29 November 2012. A sum of Rs. 68.9 million had been paid as rent for that floor for the period from 2013 to 2015. Although that center had been opened in June 2015, no any arbitration activities done by the center even up to that date. The total rent payment done from 2013 had been fruitless due to that floor was not occupied even for a single activity.

### 3.8 Management Weaknesses

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Even though information had been called by the audit about the Assets management and Assets given to external parties and Assets obtained from other parties by the Ministry on 16 March 2015 and 23 June 2015 respectively, that information had not been presented to audit even by August 2015.

### 3.9 Human Resources Management

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#### Approved and Actual Cadre

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The position of cadre as at 31 December 2014 is given below.

| Category of<br>Employees   | Approved<br>Cadre | Actual<br>Cadre | Number of<br>Vacancies |
|----------------------------|-------------------|-----------------|------------------------|
| -----                      | -----             | -----           | -----                  |
| (i) Senior Level           | 35                | 29              | 06                     |
| (ii) Tertiary Level        | 11                | 09              | 02                     |
| (iii) Secondary Level      | 176               | 138             | 38                     |
| (iv) Primary Level         | 113               | 72              | 41                     |
| (v) Other (Contract basis) | -                 | 03              | -                      |
|                            | -----             | -----           | -----                  |
| <b>Total</b>               | <b>335</b>        | <b>251</b>      | <b>87</b>              |
|                            | ===               | ===             | ===                    |

The Ministry had not taken action to fill 87 vacancies by end of the year under review.

#### **4 Head 228 – Courts Administration**

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##### **4.1 Non -maintenance of Registers and Books**

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The Department had not updated the vehicle register in terms of Financial Regulation 1647 (e).

##### **4.2 Appropriation Accounts**

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###### **4.2.1 Budgetary Variance**

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The following observations are made.

(a) Excess provisions totalling .Rs. 876,775,249 had been made for 12 Objects and as such the savings, after the utilization of provision totalled to Rs. 123,065,225. Those savings ranged between 06 per cent to 100 per cent of net provisions relating to the respective Objects.

(b) A sum of Rs. Rs.57,800,000 had been transferred from other Objects to a Capital Object through Financial Regulation 66. However, a sum of Rs.40,700,276 had been saved out of that provisions without being utilized on 31 December 2014.

##### **4.3 Imprest and General Deposit Accounts**

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###### **4.3.1 Imprest Account**

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Imprest balances existing from the years 1997 to 2000, amounting to Rs. 555 million which should have been settled by the Courts Administration to the Department of Treasury had not been settled even by 31 December 2014.

###### **4.3.2 General Deposit Account**

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A sum of Rs. 6,840,012,753 had been obtained as Deposits during the year under review, but a responsible officer had not signed the register to confirm the accuracy.



#### **4.4 Advances to Public Officers Account**

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The following observations are made.

- (i) The balance of the Advances to Public Officers Control Account as at 31 December 2014 had been Rs.774,769,742 and the total of the classification of individual balances was Rs.762,701,413, as such, there had been a difference of Rs.12,068,329.
- (ii) Action had not been taken by the Department in terms of provisions in Section 4:2:4 and 4:2:5 of Chapter XXIV of the Establishments Code in respect of loan balances amounting to Rs.7,228,226 recoverable from 91 retired officers mentioned in the reconciliation statement.
- (iii) Loan balances totalling to Rs.3,913,582 was existed as at 31 December 2014 from 85 officers who had vacated the service, had been brought forward ranged from 06 months to 24 years and action had not been taken to recover the said loan balances.
- (iv) Loan balances amounting to Rs.81,355 from 5 officers and Rs. 7,922,328 from 103 officer as at 31 December 2014 who had vacated from the service and interdicted respectively, had been brought forward ranged from 06 months to 24 years and action had not been taken to recover the said loan balances.

#### **4.5 Assets Management**

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As the Department had not been updated the register of vehicles in respect of vehicles belonging to the Department valued Rs. 231,832,279, it could not be verified the number of vehicles, and also an Annual Board of Survey of vehicles had not been done in terms of the State Finance circular No. 02/2014 dated 17 October 2014.

#### **4.6 Non- Compliance**

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##### **Non- compliance with Laws, Rules and Regulations**

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Although a particular amount from each payment made for the contractors should be deducted as retention by the Entity in terms of Section 5.4.6. (a) of the Government

Procurement Guidelines, a sum of Rs. 4,210,702 in respect of 11 constructions commenced in previous years had not been deducted.

#### 4.7 Implementation of Projects under Domestic Financing

The following deficiencies were observed during the course of an audit test check of the Implementation of Projects under Domestic Financing.

##### (a) Abandonment of Projects without being Commencement

Even though a sum of Rs. 2,393,741 had been paid in 2012 as advance for 3 contracts which are not commenced, and action had not been taken to recover those advances even up to 31 December 2014.

##### (b) Abandonment of Projects without being Completed

Although the following projects totalled Rs. 54,198,439 had been commenced by the Department, those projects had been abandoned without being completed.

| Name of Project  | Estimated Cost | Date of Commencement | Financial Performance as at 31 December 2014 | Reason for Abandonment  |
|--|----------------|----------------------|--|---|
|  | Rs.            |                      | Rs.  |   |
| Renovation of Circuit Magistrate Courts - Eravur           | 6,322,026      | 2011.12.21           | 1,276,800                                    | Not Presented to Audit  |
| Renovation of Circuit Magistrate Courts - Kalavanchikudi   | 6,888,325      | 2012.01.24           | 2,068,640                                    | Not Presented to Audit  |
| Renovation of District Judge's Quarters - Matara           | 3,273,948      | Not Mentioned        | 486,080                                      | Not Presented to Audit  |
| Renovation of Magistrate Quarters - Nochchiyagama          | 13,636,145     | 2013.09.28           | 3,578,400                                    | Not Presented to Audit  |
| Construction of Magistrate Courts Building - Hanguranketha | 4,372,430      | 1999.12.07           | 874,486                                      | Although the Procurement Committee had decided to enter to a new agreement according to the request of the contractor to increase the contract value due to |

unable to commence the work in case of on unauthorized residuals, on 28 February 2000, Contractor had been neglected it.

|   |            |            |           |                                    |
|---|------------|------------|-----------|------------------------------------|
| Construction of Magistrate Courts Building – Mount Lavinia            | 14,987,688 | 2004.09.04 | 2,395,801 | Stopped halfway without completion |
| Construction of Magistrate Courts Building – Kanuwana                 | 20,129,014 | 2010.08.06 | 4,098,999 | Stopped halfway without completion |
| Construction of Legal Aids and community correction Building - Matale | 4,690,877  | 2007.12.31 | 938,175   | Stopped halfway without completion |

**(c) Responsibility Neglected Contractors**

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 Action had not be taken as per the Financial Regulations 705 and Treasury Circular No. 835 dated 06 June 1977 even up to 31 December 2014, against the contractors who were neglected their responsibilities mentioned in (a) an (b) above,

**4.8 Losses and Damage**

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 Fifty five numbers of vehicle accidents had occurred in 66 instances during the year under review. A sum of Rs. 7,309,520 had been received as insurance indemnity for the losses happened from those accidents. It was observed vehicles accidents had been increased due to negligence of the drivers of the Department.

**4.9 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 2014 had been as follows.

| <b>Category of<br/>Employees</b> | <b>Approved<br/>Cadre</b> | <b>Actual<br/>Cadre</b> | <b>Number of<br/>Vacancies</b> |
|----------------------------------|---------------------------|-------------------------|--------------------------------|
| -----                            | -----                     | -----                   | -----                          |
| (i) Senior level                 | 25                        | 15                      | 10                             |
| (ii) Tertiary level              | 26                        | 06                      | 20                             |
| (iii) Secondary level            | 1,008                     | 615                     | 393                            |
| (iv) Primary level               | 3,570                     | 2,959                   | 611                            |
| <b>Total</b>                     | -----                     | -----                   | -----                          |
|                                  | <b>4,629</b>              | <b>3,595</b>            | <b>1,034</b>                   |
|                                  | =====                     | =====                   | =====                          |

The following observation is made.

The Department had not taken action to fill 1,034 vacancies by the end of the year under review.

## **5. Head 231- Department of Debt Conciliation Board**

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### **5.1 Non -Maintenance of Registers and Books**

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It was observed in audit sample checks that following registers had not been maintained by the Department.

#### **Type of Registers**

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#### **Relevant Regulation**

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Register on Fixed Assets

Treasury Circular No. 842 dated 19  
December 1978

Register on Fixed assets relating  
Computers, Accessories and  
Software

Treasury Circular No. I/A/I/2002/02  
dated 28 November 2002

## 5.2 Appropriation Account

### 5.2.1 Budgetary Variance

Excess provisions totalling .Rs. 9,800,150 had been made for 14 Objects and as such the savings, after the utilization of provision totalled to Rs. 1,945,037 ranged between 6.41 per cent to 97.78 per cent of net provisions.

### 5.3 Non -compliance

An Instance of non-compliance with the provisions in laws, rules and regulations observed during the course of audit test checks is given below.

Assets totalling to Rs. 898,410 had not been shown in the Appropriation Account with classification under the Code Numbers in terms of the Public Finance Circular No. 174 of 18 October 2014.

## 5.4 Human Resources Management

### Approved Cadre and Actual Cadre

The position of cadre as at 31 December 2014 is given below.

| Category of Employees      | Approved Cadre | Actual Cadre | Number of Vacancies | Excess    |
|----------------------------|----------------|--------------|---------------------|-----------|
| (i) Senior Level           | 01             | 01           | -                   | -         |
| (ii) Secondary Level       | 14             | 07           | 07                  | -         |
| (iii) Primary Level        | 04             | 04           | -                   | -         |
| (iv) Other(Contract basis) | -              | 02           | -                   | 02        |
| <b>Total</b>               | <b>19</b>      | <b>14</b>    | <b>07</b>           | <b>02</b> |

Action had not been taken by the Department to fill 07 vacancies by the end of the year under review.

## 6. Head 233 – Government Analyst’s Department

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### 6.1 Appropriation Account

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#### Budgetary Variance

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Following observations are made.

- (a) The entire net provisions of Rs. 200,000 made for one Object had been saved.
- (b) Excess provisions totalling Rs. 256,828 had been made for 03 Objects and as such the savings, after the utilization of provision ranged between 13 per cent to 16 per cent of net provisions.

### 6.2 Assets Management

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#### Idle Assets

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It was observed during the course of audit test checks that certain assets classified as follows had been idled.

|       | Type of Asset           | Number of<br>Units | Value                     | Period of Idled          |
|-------|-------------------------|--------------------|---------------------------|--------------------------|
|       | -----                   | -----              | -----                     | -----                    |
|       |                         |                    | Rs.                       |                          |
| (i)   | Buildings<br>(Quarters) | 2                  | Not presented to<br>Audit | From 2013 to August 2015 |
| (ii)  | Furniture<br>(Quarters) | -                  | 2,339,521                 | - Do -                   |
| (iii) | Wood Cabinets           | 17                 | Not presented to<br>Audit | From 2012 to August 2015 |

### 6.3 Performance

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Observations on the Progress of the Government Analyst's Department as per the Annual Action Plan of 2014 as follows.

#### Main Activities not Adequately Performed

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Brought forward cases without came to an end in each Section were 4,291 as at 31 December 2014 and out of those cases Poison –CT cases and Blood and Other Physiological Slouds – CT cases were 1,302 and 1,196 respectively.

### 6.4 Management Weaknesses

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Although as per the Annual Board of Survey report of 2014 it was identified 307 books to be destroyed, 1,629 books to be preserve, 343 books to be bound and 431 books were outdated, actions had not been taken for that even up to of 15 May 2015, the date of audit.

### 6.5 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 2014 was as follows.

| Category of Employees                            | Approved Cadre | Actual Cadre | No. of Vacancies |
|--|----------------|--------------|------------------|
| -----  | -----          | -----        | -----            |
| (i) Senior level                                 | 90             | 73           | 17               |
| (ii) Tertiary level                              | 10             | 02           | 08               |
| (iii) Secondary level                            | 119            | 77           | 42               |
| (iv) Other (Casual/Temporary and Contract basis) | 79             | 51           | 28               |
| <b>Total</b>                                     | -----          | -----        | -----            |
|  | <b>298</b>     | <b>203</b>   | <b>95</b>        |
|  | ====           | ====         | ====             |

The Department had failed to fill 95 vacancies even by the end of the year under review.

## 7. Head 234 – Registrar of Supreme Court

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### 7.1 Non-maintenance of Registers and Books

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It was observed in audit sample checks that following registers had not been maintained by the Ministry.

| <b>Type of Register</b>  | <b>Relevant Regulation</b>                               |
|--|--|
| -----  | -----  |
| (a) Register of Fixed Assets   | Treasury Circular No.842 dated 19 December 1978.         |
| (b) Register of Fixed Assets<br>Relating to Computers,<br>Accessories and Software | Treasury Circular No.IAI/2002/02 dated 19 December 1978. |
| (c) Register of Losses   | Financial Regulations 110                                |
| (d) Register of Liabilities  | Financial Regulations 214                                |

### 7.2 Appropriation Account

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#### Budgetary Variance

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Following observations are made.

- (a) The entire net provision made under 06 Objects totalling Rs.2,400,000 had been saved.
- (b) Excess provisions totalling .Rs. 4,589,008 had been made for 07 Objects and as such the savings, after the utilization of provision ranged between 28 per cent to 98 per cent of net provisions relating to the Objects.

### 7.3 General Deposit Account

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Action in terms of Financial Regulation 571 had not been taken with regard to deposits totalling Rs.9,251,782 and Rs. 34,963,472 and those had exceeded 2 years and 5 years respectively.



#### 7.4 Advances to Public Officers Account

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A difference of Rs. 68,245 existed between the total balance in the Departmental control account of the Advances to Public Officers Account and the Treasury Books in respect of the Item No. 23401 as at 31 December 2013 and action had not been taken to rectify the difference even up to the end of the year under review.

#### 7.5 Good Governance and Accountability

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##### Annual Procurement Plan

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Annual Procurement Plan had not been prepared in terms of National Budget Circular No. 128 dated 24 March 2006 even as at 31 December 2014.

#### 7.6 Human Resources Management

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##### Approved and Actual Cadre

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Cadre position of the cadre as at 31 December 2014 was as follows.

| Category of Employees                       | Approved Cadre | Actual Cadre | Number of Vacancies | Number of Surplus |
|---|----------------|--------------|---------------------|-------------------|
| -----                                       | -----          | -----        | -----               | -----             |
| (i) Senior level                            | 05             | 04           | 01                  | -                 |
| (ii) Tertiary and<br>Secondary Level        | 101            | 62           | 39                  | -                 |
| (iii) Preliminary Level                     | 74             | 78           | -                   | 04                |
| (iv) Others (Casual/<br>temporary/Contract) | -              | 01           | -                   | 01                |
| <b>Total</b>                                | <b>-----</b>   | <b>-----</b> | <b>---</b>          | <b>---</b>        |
|   | <b>180</b>     | <b>145</b>   | <b>40</b>           | <b>05</b>         |
|   | <b>===</b>     | <b>===</b>   | <b>==</b>           | <b>==</b>         |

Following observations are made

- Fourty vacancies had not been filled and 05 employees had been recruited more than the approved cadre even as at end of the year under review.
- Approved cadre for Tertiary and Secondary Level had not been classified separately.

## 8. Head 235 – Department of the Law Commission

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### 8.1 Non-maintenance of Registers and Books

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It was observed in audit sample checks that following registers had not been maintained by the Department.

| Type of Registers       | Relevant Regulations     |
|-------------------------|--------------------------|
| -----                   | -----                    |
| Register of Liabilities | Financial Regulation 214 |
| Register of Losses      | Financial Regulation 110 |

### 8.2 Appropriation Account

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#### Budgetary Variance

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Excess provisions totalling .Rs. 3,248,700 had been made for 09 Objects and as such the savings, after the utilization of provision ranged between 29 per cent to 93 per cent of net provisions.

### 8.3 Good Governance and Accountability

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#### 8.3.1 Annual Action Plan

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An action plan had not been prepared by the Department as per the Public Finance Circular No. 01/2014 dated 17 February 2014.

#### 8.3.2 Internal Audit

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An internal audit unit had not been established in the Department and Internal Audit Unit of the Ministry of Justice had done the Internal Audits and 01 Internal Audit query only had been issued in the year 2014.

#### 8.4 Performance

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As per the progress report presented to the audit for year under review only the proposed revised Constitutional draft regarding the punishments impose for rapes had been completed on 02 July 2014. According to action plan activities relating 17 programmes should have been completed, those had not been started even up to 31 December 2014.

#### 8.5 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 2014 was as follows.

| Category of Employees | Approved<br>Cadre | Actual<br>Cadre | No. of<br>vacancies |
|-----------------------|-------------------|-----------------|---------------------|
| -----                 | -----             | -----           | -----               |
| (i) Senior level      | 06                | 02              | 04                  |
| (ii) Tertiary level   | 01                | 01              | -                   |
| (iii) Secondary level | 15                | 04              | 11                  |
| (iv) Primary level    | 07                | 06              | 01                  |
| <b>Total</b>          | ----              | ----            | -----               |
|                       | <b>29</b>         | <b>13</b>       | <b>16</b>           |
|                       | ===               | ===             | ===                 |

The following observations are made.

- (a) Action had not been taken by the Department to fill 16 vacancies by the end of the year under review.
- (b) It was revealed in audit that there is a female Graduate Management Assistant Officer who is being paid a monthly salary of Rs. 35,472, in the Department Staff without assigning any duty.