

Report of the Auditor General on Head 22 – Office of the Parliamentary Commissioner for Administration – Year 2015

The audit of the Appropriation Account and the Reconciliation Statements including the financial records, books, registers and other records of the Head 22 - Office of the Parliamentary Commissioner for Administration for the year ended 31 December 2015 was carried out in pursuance of provisions in Article 154 (I) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review was issued to the Office of the Parliamentary Commissioner on 04 July 2016. The audit observations, comments and findings on the accounts and reconciliation statements were based on a review of the Accounts and the 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.

1.2 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 provisions in 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.

2. Accounts

2.1 Appropriation Account

Total Provision and Expenditure

The total net provision made for the Office of the Parliamentary Commissioner for Administration amounted to Rs.14.14 million and out of that Rs.11.86 million had been utilized by the end of the year under review. Accordingly, the savings out of the total net provisions of Office of the Parliamentary Commissioner for Administration amounted to Rs.2.28 million or 16.12 per cent. Details appear below.

Expenditure	<u>As at 31 December 2015</u>			Savings as a Percentage of Net Provision
	Net Provision	Utilization	Savings	
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	Rs.Millions	Rs. Millions	Rs. Millions	
Recurrent	13.64	11.83	1.81	13.27
Capital	0.50	0.03	0.47	94.00
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Total	14.14	11.86	2.28	16.12
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2.2. Advance Account

2.2.1 Advances to Public Officers Account

Limits Authorized by Parliament

The limits authorized by Parliament for the Advances to Public Officers Account of the Office under the Item No.02201 and the actual amounts are given below.

Expenditure		Receipts		Debit Balance	
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Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
-----	-----	-----	-----	-----	-----
Rs.Millions	Rs. Millions	Rs. Millions	Rs. Millions	Rs. Millions	Rs. Millions
0.88	0.81	0.30	0.46	3.00	2.09

2.3 Imprest Account

The imprest balance of the Office as at 31 December 2015 amounted to Rs.303,938.

2.4 Audit Observation

It was observed that subject to the audit observations appearing in the Management Audit Report referred to in Paragraph 1.1 above, the Appropriation Account and the Reconciliation Statements of the Office of the Parliamentary Commissioner for Administration for the year ended 31 December 2015 have been prepared satisfactorily. The material and important observations out of the observations included in the Management Audit Report appear in Paragraph 3 herein.

3. **Material and Important Audit Observations**

3.1 **Non-maintenance of Books and Registers**

It was observed during audit test check that the Office had not maintained the following register while certain registers had not maintained properly and updated.

Type of Register	Relevant Regulation	Observation
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(i) Register of Electrical Equipment	Financial Regulation 454(2)	Not maintained
(ii) Register of Fixed Assets on Computers, Accessories and Software	Treasury Circular No. IAI/2002/02 dated 28 November 2002	Not maintained
(iii) Register of Counterfoils Books	Financial Regulation 341	Not Updated

3.2 **Good Governance and Accountability**

3.2.1 **Annual Performance Report**

Even though the Annual Performance Report should be tabled in Parliament according to the Public Finance Circular No.402 by the Office within 150 days after the end of the financial year, the Performance Report had not been tabled in Parliament even by 30 June 2016.

3.3 **Performance**

Observations in respect of Performance of the Office for the year 2015 are given below.

- (i) The total number of complaints on which to be checked and reported had been 421 as at 31 December 2014, the complaints that directly received to the Office were 962 and number of complaints received from the Committee on Public Petitions were 158. As such there were 1541 complaints were remained outstanding in the year under review for conducting investigation and reporting.
- (ii) Fifty eight complaints out of the total complaints to be examined in the year under review had been forwarded to other parties for necessary action. 536 complaints had been dropped due to various reasons. Even though it had been interfered to 388 complaints, taking of future steps had been stopped informing to the plaintiff.

- (iii) Even though 73 complaints had been settled without any examinations and for 27 complaints inter party investigations had been conducted and reported accordingly during the under review.
- (iv) There were 459 complaints to be examined and reported, as at 31 December 2015.

3.5 **Human Resources Management** **Approved Cadre and Actual Cadre**

The position of the cadre as at 31 December 2015 had been follows.

	Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
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(i)	Senior Level	01	01	-
(ii)	Tertiary Level	02	01	01
(iii)	Secondary Level	18	12	06
(iv)	Primary Level	09	01	05
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	Total	30	18	12
		=====	=====	=====

Following observation is made.

There had been 12 vacancies at the end of the year under review. The savings had not affected the vacancies in the staff members though the savings occurred due to non-utilization of provisions in the Appropriation Account in year 2015.