

Report of the Auditor General on Head 08 - National Police Commission - Year 2016

The audit of the Appropriation Account and the Reconciliation Statements including the financial records, books, registers and other records of the National Police Commission -Head 08 for the year ended 31 December 2016 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 to the Commission on 14 June 2017. The audit observations, comments and findings on the accounts and 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.

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, Revenue 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. The responsibility includes; designing, implementing, 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 National Police Commission amounted to Rs. 88.85 million and out of that Rs. 85.35 million had been utilized by the end of the year under review. Accordingly, the savings out of the net provision of the Commission amounted to Rs. 3.50 million represented 3.94 per cent of the net provisions. Details are given below.

Expenditure	As at 31 December 2016			Savings as a percentage of Net Provisions
	Net Provision	Utilization	Savings	
	Rs. Millions	Rs. Millions	Rs. Millions	
Recurrent	85.80	82.63	3.17	3.69
Capital	3.05	2.72	0.33	10.82
Total	88.85	85.35	3.50	3.94

2.2

Advance Account

2.2.1 Advances to Public Officers Account

Limits Authorized by Parliament

Limits authorized by Parliament and the actual values relating to the Advances to Public Officers' Account item No.00801 in relation to the Commission are given below.

Expenditure		Receipts		Debit Balance	
Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
Rs. Millions	Rs. Millions	Rs. Millions	Rs. Millions	Rs. Millions	Rs. Millions
2.00	1.47	1.30	1.71	7.00	5.61

2.3 Audit Observation

The Appropriation Account and the Reconciliation Statements of the National Police Commission for the year ended 31 December 2016, have been prepared satisfactorily subject to the Audit Observations, appearing in the Management Audit Report referred to in Paragraph 1.1 above. The material and significant Audit Observations out of the Audit Observations included in the Management Audit Report appear in paragraph 3.

3. Material and Significant Audit Observations

3.1 Appropriation Account

Budgetary Variance

The entire net provision amounting to Rs. 150,000 made for one Object had been saved.

3.2 Conduct of Annual Boards of Survey

Action in terms of the provisions of Financial Regulation 770 had not been taken even as at 31 May 2017 in respect of the goods unusable and should be written off from books which had been shown by the Annual Boards of Survey Report in the year 2015.

3.3 Performance

Inquiry of Complains

The following observations are made at the audit test check carried out in respect of the complaints received to the National Police Commission.

(a) Inquiry of Public Complaints

The Commission had established a separate Public Complaints Inquiry Unit for the achievement of these activities. The following information was revealed on the inquiries carried out by that unit in the year 2016.

The complaints received in the year under review and the preceding year to the Head Office of the National Police Commission and 9 Provincial Offices are given below.

Nature of the Complaint	Number of Complaints of the 2016	Number of Complaints of the year 2015
-----	-----	-----
Not taking action by the Police	737	150
Assault	46	10
Inflicting torture	18	02
Misuse of power	486	113
Oppression of women and children	09	108
Other	150	34
Bribery and corruption	10	02
Partiality	257	08

False charges	112	19
Deaths in the custody of Police	03	-
Illegal detention	51	21
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Total	1879	467
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The following observations are made in this connection

- (i) Classifications had not been done relating to the number of complaints resolved according to the nature of the complaint.
- (ii) Nine hundred and seventy one out of the complaints mentioned above or 52 per cent had been resolved by the Head Office and Provincial Offices whereas 908 complaints or 48 per cent had not been inquired. The complaints received had been inquired in the Head Office and Provincial Offices level are given below.

	Number of complaints Received -----	Solutions -----		Not Resolved -----	
		Number	Percentage	Number	Percentage
Head Office	186	64	34	122	66
<u>Provincial Offices</u>					
Western	599	153	26	446	74
Central	221	111	50	110	50
North Western	140	130	93	10	7
South	277	211	76	66	24
North Central- Anuradhapura	91	80	88	11	12
Jaffna					23
	26	20	77	6	
Uva	127	82	65	45	35
Sabaragamuwa	111	76	68	35	32
East	101	44	44	57	56
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Total	1879	971	52	908	48
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(b) Establishment and Disciplinary Control

The Establishment and Discipline Section had been implemented under the National Police Commission for the proper execution of the activities on formulation of policies for all the matters such as recruitments, appointments, promotions, transfers ,confirmation to the service, service extension ,disciplinary control and retirements of the Officers from the post of Assistant Superintendent of Police up to the post of Senior Deputy Inspector General of Police included in the category of Gazetted Officers of the Police Service , from the post of Police Constable up to the post of Chief Inspector which is not included in the category of non-gazetted Officers. The following observations are made in this connection.

(i) Conduct of Disciplinary Inquiries for the Gazetted Officers.

The files received for the disciplinary inquiries for the year under review were 202 and 44 files out of that or 22 per cent completed and the Disciplinary Orders had been issued. Five files had been completed in the expectation of issuing disciplinary orders which the disciplinary inquiries completed on 30 May 2017. The number of files which the disciplinary orders are pending, number of draft charge sheets received and the files in progress had been 153 or 76 per cent.

(ii) Inquiry of Complaints and Appeals in respect of the Vacation of Post and Disciplinary Actions for the Non-gazetted Officers

The position of the inquiry of appeals in respect of the vacation of post and disciplinary actions of the Non-gazetted Officers is as follows.

	Vacation of Post	Discipline	Total
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Total number of appeals to be inquired in the year under review.	1368	1710	3078
No.of Reports received from the Inspector General of Police during the year.	1049	791	1840
No.of appeals not completed the inquiries on the non- receiving of reports at the end of the year under review.	319	919	1238

3.4 Human Resources Management

Approved Cadre and Actual Cadre

The position on the cadre as at 31 December 2016 had been as follows.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	27	21	06
(ii) Tertiary Level	03	03	-
(iii) Secondary Level	50	48	02
(iv) Primary Level	16	15	01
Total	96	87	09

The following observations are made.

- (a) Nineteen Officers of Senior Level, 02 Officers of Secondary Level and one Officer of Primary Level on contract basis had been included in the actual cadre.
- (b) The entire staff consisted only 15 members as 08 Provincial Directors, 03 Inquiry Officers and 04 Government Management Assistants for the coverage of the duties of the other 08 Provincial Offices except the Western Provincial Office. Only one Director had been attached for one Provincial Office.