

Auditor General's Department  
306/72  
Polduwa Rd.  
Battaramulla.

All Divisional Heads,

**The Functions to be Executed by the L- Branch**

In respect of the functions to be executed by the L Branches established since the year 2017, action should be taken as stated below.

1. A Divisional Head (Assistant Auditor General) shall be assigned to supervise the province in which the L Branch is established.
2. In the event that it is not possible to assign an Assistant Auditor General, the responsibility shall be assigned to the Assistant Auditor General of the nearby province on acting basis.
3. The functions identified in accordance with the report furnished by the Divisional Heads of the L-Branch, shall be assigned to the L-Branch under the concurrence of the Superintendents of Audit of each branch, and the relevant Divisional Heads. It is likely that the report shall be subject to amendments in the future on approval of the Auditor General as required and in a timely manner.
4. Before the functions required to be performed by the Line Ministry pertaining to the Central Government, and other Branches, are executed by the L-Branch, the Divisional Heads should be informed in writing in order to execute those functions in accordance with the audit programmes with the knowledge of the Line Ministry , or the Superintendent of Audit in charge of the relevant institution. In case of a function to be executed compulsorily, and promptly, it shall be possible to proceed under the condition that concurrence would be obtained in writing later by being verbally conversant with each other.

5. The L-Branch is not responsible for covering the functions already assigned to the Provincial Councils, and the Local Authorities.
6. It is necessary to examine the following matters as to whether the capital funds, allocated for each Province by the Central Government through the Line Ministry and the main Branches responsible for the audits of other institutions, have been utilized in a manner fulfilling the expected objectives.
  - I. How the requirement has arisen.
  - II. Whether provisions have been allocated by actually identifying the requirement and the places.
  - III. The amount of provisions allocated for the year under review.
  - IV. The Action, and Procurement Plans prepared for those provisions.
  - V. Whether those provisions have actually been utilized on the said requirements.
  - VI. Whether provisions have been utilized in a productive, economic, and efficient manner.
  - VII. Whereas the expected functions have been executed within the scheduled time frame.
  - VIII. Whether the constructions or the work completed, and the materials procured comply with the standards.
  - IX. Whether the provisions are adequate, and whether there are shortages or excesses in the provisions.
  - X. Whether there are instances in which the execution of the functions have been fully or half completed, or not completed.
  - XI. Whether there are instances in which the execution of the relevant functions have not been commenced.
  - XII. Whether there are instances in which the execution of the function has been abandoned without being completed.
  - XIII. Whether an adequate value addition has taken place through the execution of those functions.
  - XIV. Whether those functions are productively utilized, or already abandoned without being utilized.
7. A separate file should be maintained in respect of each function executed by the Branch, and the following matters should be included therein.

- I. The written approvals granted by the relevant Divisional Heads on the functions being executed.
  - II. Duties, duty plan, and duty assignment.
  - III. Reports showing the functions executed in a step by step manner.
  - IV. Audit observations and documentary evidence for the verification thereof, and the verifications.
  - V. Particulars on the dates relating to the visits made for inspections.
  - VI. Replies and comments provided by the auditees.
  - VII. Draft paragraphs prepared to be included in the final report.
8. Once the execution of the relevant function is complete, it should be decided according to the investigation report as to whether it should be proceeded or ended by closing the file.
9. The copies of the audit queries issued, should be submitted to the Superintendents of Audit of the relevant branches as well.
10. The final report should be presented to the Auditor General for approval through the Divisional Head.
11. As the L-Branches execute functions of the other provinces to be executed by the Line Ministry of the Central Government, and other institutions, a vehicle has been allocated by the Head Office for their transport facilities. Action should be taken as follows in that connection.
- I. The vehicle shall be assigned to the Superintendent of Audit of the relevant L-Branch.
  - II. The relevant Divisional Head is responsible for the supervision of the vehicle.
  - III. The vehicle should be utilized for audits productively by covering a maximum of 3,000 Km per month, or 9,000 km per 03 months. Even though the vehicle has run for less than 3,000 Km within the first month, the limit of 9,000 Km should be covered within a period of 03 months.
  - IV. An imprest on fuel adequate for the vehicle to run for 3,000 Km per month, shall be issued.
  - V. The daily running charts, monthly reports, and the monthly running tables of the vehicle should be furnished to the Auditor General together with the approval of

the Divisional Head prior to the 15<sup>th</sup> day of the ensuing month. A report on the functions executed and the destinations travelled should also be presented therewith.

- VI. In reimbursing the imprest on fuel, the Accounts Branch should be requested with the table mentioned in (V) above, along with the approval of the Divisional Head.
- VII. It is the responsibility of the Driver to keep the vehicle clean, and for proper maintenance.



Gamini Wijesinghe.

Auditor General