

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

To all the Officers of the Auditor General's Department

Conferment of Commendations on the Officers of the Auditor General's Department

The Directive Nos C 72, and 564 dated 13 June 1972 and 07 April 1983 respectively, issued in respect of the conferment of commendations on the officers of the Auditor General's Department, are hereby repeated. The following matters should be taken into consideration in the future in connection with the requests for commendations.

1. **Requesting for Commendations.**

- 1.1 Requests made by the officers for commendations should directly be submitted to the Auditor General through the Group Officer / Superintendent of Audit and Assistant / Deputy Auditor General.
- 1.2 Requests should be made without delay within a period of 12 months since the date of issuing the audit query containing the audit observation whereupon the commendation is requested.
- 1.3 In case of failure to submit applications as mentioned above, the requests made by officers for commendations shall be turned down.
- 1.4 The following matters shall be brought to attention when deciding on the conferment of a commendation.
 - (a) A work of remarkable nature beyond the scope of general process of audit. The approach of the officer to the subject which the relevant observation is based on. Initial potential, and whether any expertise in particular has been exercised thereon.
 - (b) Whether the methodologies utilized in gathering facts relating to the subject, have been practically and adequately implemented in order to fulfil the observations made thereon.

- (c.) The availability of substantial evidence that the officer has shown particular attentiveness in regard of the subject. Whether it has been confirmed that the officer fulfilled the work.
- 1.5 A request for a commendation should be made only on a work that has been fulfilled in a commendable manner. The results of the work after completion should confirm to that effect.
- 1.6 The matters taken into consideration for conferring commendations include : disclosures on the errors, frauds, wastages, and losses. Proposals observed to pave the way for preventing theft and corruption, or improving the performance of the relevant subject. Observations made specifically on the compliance with the social cost and the environmental factors in fulfilling the objectives by the respective institutions. The confirmation to that effect from the responses and the replies of the relevant institutions, shall also be considered.
- 1.7 The audit observations (findings) should be a result of the sheer dedication or skills of the officer, and the result thereof should be confirmed to be quantitative, and acquired physically, or being acquired. It should be confirmed that, owing to those observations, losses and uneconomic situations of that nature, shall not recur in the future.

2. Identification of Commendable Duties by the Auditor General, and the Divisional Heads

It shall be decided by a Committee appointed by the Auditor General whether it is possible to confer a commendation by further summoning information in respect of the audit observations identified in particular by the Heads of the Division or the Auditor General in the finalization of the audit report. If so decided, information in that regard shall be posted on the noticeboard.



Gamini Wijesinghe
Auditor General

A specimen for requesting for a commendation is given below.

1. A Dutch company had been awarded a contract over several preceding years for the construction of elephant fences. Action were being taken even during this year to award the contract to the same company. It was observed in the study carried out in that connection by the Audit Examiner that the equipment above par with the ones supplied by the Dutch company could be purchased from the Indian Companies, and the Divisional Head was informed thereon.

Having been guided by the Divisional Head, quotations were obtained directly and through the Internet for that specification and the ones higher than that along with the equipment compliant with the climate in Sri Lanka, thereby referring to the relevant institutions. Those bids were less than that of the Dutch company by 40 per cent.

Accordingly, the relevant institution annulled the contract , and called for quotations again paving way for the Indian companies to bid. As equipment with better specifications could be obtained at low prices, the institution could save a sum of Rs. 40 million.

By taking into account the facts such as, a saving of Rs. 40 million resulted in due to the dedication and skills of the officer, and the possibility of incurring such uneconomic expenses in the future was prevented, action was taken to confer a commendation on that officer.