

## **14. Head 14 – Department of Attorney General**

### **14.1 Scope of Audit**

The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the Department of Attorney General for the year ended 31 December 2012 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 Attorney General on 25 November 2013. 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.

### **14.2 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 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.

### **14.3 Audit Observation**

According to the Financial Records and the Books for the year ended 31 December 2012, it was observed that except for the effects of the general observations appearing at (a) and (b) and other major audit findings appearing in paragraphs 14.4 to 14.6 herein, the Appropriation Account and the Reconciliation Statement of the Department of Attorney General had been prepared satisfactorily.

(a) **Budgetary Variance**

Excess provisions had been made for 03 Objects and as such the savings after the utilization of provisions ranged between 28 per cent to 50 per cent of the net provisions relating to those Objects.

(b) **Reconciliation Statement of the Advances to Public Officers Account**

According to the Reconciliation Statement as at 31 December 2012 of the Advances to Public Officers Account Item No. 01401, the balances that remained outstanding as at that date totalled Rs.2,181,041.

**14.4 Good Governance and Accountability**

**14.4.1 Annual Performance Report**

Even though the Performance Report that should be prepared by the Department in terms of the Public Finance Circulars No. 402 of 12 September 2002 and No. 402(1) of 20 February 2004 referred to the letter No. PF/R/2/2/3/5(4) of 10 March 2010 of the Director General of Public Finance addressed to all Secretaries to Ministries, the Chief Secretaries of Provincial Councils, Heads of Departments, District Secretaries and Heads of Local Authorities should have been tabled in Parliament within 150 days after the close of the financial year with a copy to the Auditor General, the Performance Report for the year under review had not been tabled in Parliament even by October 2013.

**14.4.2 Annual Procurement Plan**

The Annual Procurement Plan in terms of the National Budget Circular No. 128 of 24 March 2006 had not been prepared even by 31 March 2012.

**14.4.3 Implementation of the Audit and Management Committee**

The Audit and Management Committee had not held any meetings in the year 2012.

**14.5 Performance**

The position of the number of files opened by the Department and the number of files finalized by the Department according to the Performance Report for the year 2012 had been as follows.

<b>Division</b>	<b>Number of Files Opened</b>	<b>Number of Files Finalized</b>	<b>Number of Files Remaining for Further Action</b>
(a) Crime	3249	1107	2142
(b) Civil	2714	158	2556
(c) Supreme Courts	765	636	129
(d) Corporations	2123	1606	517
(e) Public Complaints	16765	12049	4716

#### 14.6 Human Resources Management

##### Approved Cadre and Actual Cadre

The position of the cadre as at 31 December 2012 had been as follows.

<b>Category of Employees</b>	<b>Approved Cadre</b>	<b>Actual Cadre</b>	<b>Number of Vacancies</b>	<b>Excess</b>
(a) Senior Level	213	165	48	-
(b) Tertiary Level	12	06	06	-
(c) Secondary Level	155	106	49	-
(d) Primary Level	213	179	34	-
(e) Others (Contract Basis)	-	15	-	15
<b>Total</b>	<b>593</b>	<b>471</b>	<b>137</b>	<b>15</b>

The Commission had not taken action to fill 137 vacancies by the end of the year under review.