

15. Head 15 – Department of Legal Draftsman

15.1 Scope of Audit

The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the Department of Legal Draftsman 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 Head of Department on 28 October 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.

15.2 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.

15.3 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 other major audit findings appearing in paragraphs 15.4 to 15.7 herein, the Appropriation Account and the Reconciliation Statement of the Department of Legal Draftsman had been prepared satisfactorily.

(a) Budgetary Variance

- (i) The entire Capital Provision of Rs.65,066,000 made under one Object had been saved.

- (ii) Excess provision had been made for 02 Objects and as such the savings after the utilization of provisions, ranged between 33 per cent to 35 per cent after net provisions relating to those Objects.

15.4 Good Governance and Accountability

15.4.1 Corporate Plan

Even though the Department should prepare a Corporate Plan at least for a period of 03 years at the beginning of the year from the year 2010 onwards in terms of the letter No. PF/R/2/2/3/5(4) dated 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 the Heads of Local Authorities, that Plan had not been prepared even by 31 December 2012.

In this connection, the Legal Draftsman reported to me in December 2013 as follows. The Acts should be drafted in the year on the requests made by different Ministries, Departments, the Private Members Bills and the requests made by the Provincial Councils. As such it is practically not possible to prepare a plan for drafting Acts for three future years.

15.4.2 Annual Performance Report

Even though the Annual 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 of the Director General of Public Finance referred to in Paragraph 15.4.1 above 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 September 2013.

15.4.3 Internal Audit

An Internal Audit Unit is not established in the Department and the internal audit is done by the Internal Audit Division of the Presidential Secretariat.

15.5 Weaknesses in the Implementation of Projects

The Project for the revision of the Legislative Enactments of Sri Lanka at an estimated cost of Rs.72,500,000 had not been commenced due to the non-receipt of the approval of the Cabinet of Ministers.

15.6 Performance

The progress of the Department according to the Annual Action Plan for the year 2012 is given below.

Nature of Service	Requests of Drafts not Completed as at 31 January 2012	Number of Requests Received from the Parties in the year 2012	Number of Drafts Prepared and Handed over to the Parties as at 31 December 2012	Number of Drafts not Completed as at 31 December 2012
Drafting of Acts (Principal and Amendment Acts)	123	40	37	126
Private Bills of Members of Parliament	79	41	55	65
Subsidiary Legislations Provincial Councils Statutes	59	121	69	111
	12	4	5	11
Total	<u>273</u>	<u>206</u>	<u>166</u>	<u>313</u>

Ninety two Draft Bills had been prepared in the year 2012 and out of that 23 had been passed by Parliament and given assent by the Speaker.

15.7 Human Resources Management

Approved Cadre and Actual Cadre

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

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
-----	-----	-----	-----
(a) Senior Level	37	27	10
(b) Tertiary Level	28	04	24
(c) Secondary Level	62	32	30
(d) Primary Level	<u>24</u>	<u>18</u>	<u>06</u>
Total	<u>151</u>	<u>81</u>	<u>70</u>

Seventy vacancies remained for filling as at the end of the year under review.