

13. Head 13 – Human Rights Commission of Sri Lanka

13.1 Scope of Audit

The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the Human Rights Commission of Sri Lanka 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 Chairman of the Human Rights Commission on 30 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.

13.2 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.

13.3 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 major audit findings appearing in paragraphs 13.4 to 13.9 herein, the Appropriation Account and the Reconciliation Statement of the Human Rights Commission of Sri Lanka had been prepared satisfactorily.

13.4 Good Governance and Accountability

13.4.1 Corporate Plan

Even though the Commission 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.

13.4.2 Annual Performance Reports

Even though the Annual Performance Report that should be prepared by the Commission in terms of the Public Finance Circulars No. 402 of 12 September 2002 and No.402(1) of 20 February 2004 referred to in paragraph 13.4.1 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 30 September 2013.

13.5 Non-compliances

Non-compliance with Laws, Rules, Regulations, etc.

The instances of non-compliance with the provisions in the following laws, rules and regulations observed during the course of audit test checks are analyzed below.

| Reference to Laws, Rules and Regulations | Non-compliance |
|--|--|
| ----- | ----- |
| (a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka ----- | |
| (i) Financial Regulation 104(1) | Inquiries had not been conducted in connection with 02 accidents caused to motor vehicles of the Commission. |
| (ii) Financial Regulation 110 | A Register of Losses and Damage had not been maintained. |

(b) Treasury Circulars

Treasury Circular No. 842 of 19
December 1978

A Register of Fixed Assets containing the information on each asset such as cost, introduction, date of acquisition, location, etc. had not been maintained.

(c) Instructions Circular of the
National Institute of Library and
Documentary Services Board

Circular No. 2004/PS/1 of 26
January 2006

Action in terms of the circular provisions had not been taken on 74 misplaced books of the Commission Library.

13.6 Performance

The total number of complaints due for investigation in the year under review had been 6,372 and the number of complaints investigated had been only 2,462. As such the number of complaints on which investigations had not been finalized had been 3,910.

13.7 Transactions without Authority

According to the letter No. DMS/A/08/03/1/TEM dated 24 November 2009 of the Director General of Management Services, the employees who receive contract and casual salaries are not entitled to the 25 per cent allowance paid in addition to the salary. Contrary to such instructions, 08 contract and casual basis employees had been paid a sum of Rs.303,198 in the year 2012 as the 25 per cent allowance.

13.8 Management Weaknesses

None of the educational certificates in the personal files had been subjected to a certification through the institutions that had issued them.

13.9 Human Resources Management

Approved Cadre and Actual Cadre

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

| Category of Employees | Approved Cadre | Actual Cadre | Number of Vacancies | Excess |
|--|----------------|--------------|---------------------|--------|
| (a) Senior Level | 35 | 20 | 15 | - |
| (b) Tertiary Level | 03 | 01 | 02 | - |
| (c) Secondary Level | 105 | 105 | - | - |
| (d) Primary Level | 52 | 53 | - | 01 |
| (e) Others (Casual/ Temporary/ Contract Basis) | - | 08 | - | 08 |
| Total | 195 | 187 | 17 | 09 |
| | === | === | === | === |

The Commission had not taken action to fill 17 vacancies by the end of the year under review.

- (b) According to the letter No. DMS/E2/01/3/383/1 dated 30 June 2010 of the Department of Management Services, the approved cadre of the Commission had been 195 and the approval for the Scheme of Recruitment of the Commission had not been obtained up to August 2013. Despite that position, and contrary to the Public Administration Circular No. 26/2010 of 31 December 2010 four employees on contract basis and 37 employees on casual basis had been given permanent appointments on 01 August 2011 subject to a probation period of one year. Even though the officers made permanent should be paid monthly salaries relating to a particular salary scale the payment of contract and casual salaries made to these employees prior to permanent appointment had been made to them .