

## **8. Head 8 – National Police Commission**

### **8.1 Scope of Audit**

The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the National Police Commission 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 Secretary of the Commission on 30 April 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.

### **8.2 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.

### **8.3 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 observation at (a) and other major audit findings appearing in paragraphs 8.4 to 8.8 herein, the Appropriation Account and the Reconciliation Statement of the National Police Commission had been prepared satisfactorily.

(a) **Budgetary Variance**

Excess provisions had been made for 11 Objects and as such the savings after the utilization of provisions ranged between 11 per cent to 100 per cent of the net provisions relating to those Objects.

**8.4 Good Governance and Accountability**

**8.4.1 Corporate Plan**

Even though the Commission should have prepared a Corporate Plan at least for a period of 3 years from the beginning of the year 2010 and onwards in terms of the letter No. PF/R/2/2/3/5(4) of 10 March 2010 of the Director General of Public Finance addressed to Secretaries to all Ministries, the Chief Secretaries of Provincial Councils, Heads of Departments, District Secretaries and Heads of Local Authorities, that Plan had been prepared only on 12 February 2013.

**8.4.2 Annual Action Plan**

Even though the Commission should have prepared an Annual Action Plan for the year 2010 and onwards in accordance with the Corporate Plan prepared in accordance with the Corporate Plan prepared in terms of the letter of the Director General of Public Finance referred to in paragraph 8.4.1 above, the Action Plan for the year under review had not been prepared even by 31 December 2012.

**8.4.3 Annual Performance Reports**

Even though the Annual Performance Report that should be prepared by the Commission in terms of the Public Finance Circular No. 402 of 12 September 2002 and No. 402(1) of 20 February 2004 referred to in paragraph 8.4.1 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 July 2013.

**8.5 Assets Management**

**Conduct of Annual Boards of Survey**

Action in terms of Financial Regulations 757(2), 770(2) and 771(3) had not been taken on the shortages and the unusable goods pointed out in the Reports of the Boards of Survey for the year 2012.

## 8.6 Performance

Twelve offices of the National Police Commission had received 601 complaints during the year under review.

Nature of Complaint -----	Number -----
(a) Action not taken by the Police (indifference)	181
(b) Assaults	16
(c) Torture	12
(d) Improper Use	143
(e) Being biased against	106
(f) Unlawful Detention	48
(g) False allegations made / Remanding	32
(h) Bribery and Corruption	11
(i) Harassment of Women and Children	02
(j) Deaths in Police Custody	02
(k) Others (including complaints of Police Officers)	48
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Total	<u>601</u>

Out of those complaints 430 or 71 per cent had been settled in the year under review. In this instance complaints settled means closing the file. Such instances include the following.

- (a) Withdrawal of complaint by the complainant
- (b) Complainant not appearing for inquiry over and over again
- (c) Court action taken revealed in the inquiry
- (d) Proper action taken by the Police revealed at the inquiry
- (e) Wrong action taken by the Police revealed from reports called for by the National Police Commission and disciplinary action taken by the Police in such cases.
- (f) When Police action is delayed, investigations are expedited and action taken by Police due to investigation by the National Police Commission.

- (g) Settlement reached by the parties at the Police revealed at investigations.
- (h) Compliant not being related to the National Police Commission.
- (i) Evidence to establish the complaint not produce at the inquiry
- (j) Action taken by other authorities such as the Inspector General of Police to whom complaints had been copied revealed at investigations by the National Police Commission.

## 8.7 Uneconomic Transactions

The total area of the building housing the National Police Commission is about 9,750 square feet and payment at Rs.90 per square foot is made. According to the decision of the National Police Commission meeting No. 41 held on 19 December 2012, a building of 3,000 – 4,000 square feet is adequate for the National Police Commission. As such a fruitless expenditure of Rs.517,500 had been incurred monthly on 5,750 square feet at Rs.90 per square feet.

## 8.8 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	Numbers of Vacancies
(a) Senior Level	15	15	-
(b) Tertiary Level	03	-	03
(c) Secondary Level	33	26	07
(d) Primary Level	13	12	01
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Total	64	53	11
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The following observations are made.

- (i) The Commission had not taken action up to the end of the year under review to fill 11 vacancies.
- (ii) The actual cadre included 13 officers of the Senior Level, one officer of the Secondary Level and two officers of the Primary Level recruited on casual or contract basis.