

17. Head 17 – Office of the Leader of the House of Parliament

17.1 Scope of Audit

The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the Office of the Leader of the House of Parliament 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 Office of the Leader of the House of Parliament on 30 May 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.

17.2 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.

17.3 Audit Observation

According to the Financial Records and Books for the year ended 31 December 2012, it was observed that except for the effects of the major audit findings appearing in paragraphs 17.4 to 17.7 herein, the Appropriation Account of the Office of the Leader of the House of Parliament had been prepared satisfactorily.

17.4 Good Governance and Accountability

17.4.1 Corporate Plan

Even though the Office 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.

17.5 Assets Management

Unsettled Liabilities

The unsettled liabilities of the Office as at 31 December 2012 amounted to Rs.47,473 and those relate to a period less than one year.

17.6 Non-compliances

Non-compliance with Laws, Rules and Regulations

Even though stamp duty at the rate of Rs.25 should be recovered on payments exceeding Rs.25,000 in terms of the provisions in the Stamp Duty (Special Provisions) Act, No. 12 of 2006 as amended by the Gazette Extraordinary No.1530/13 of 01 January 2008, stamp duty had not been recovered on payments totalling Rs.1,144,016.

17.7 Human Resources Management

Approved Cadre and Vacancies

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	03	03	-
(b) Tertiary Level	03	03	-
(c) Secondary Level	11	09	02
(d) Primary Level	14	12	02
Total	31	27	04

The following observation is made.

Action had not been taken by the Office even by the end of the year under review to fill 04 vacancies.

