

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 2013 was carried out in pursuance of provisions of 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 Legal Draftsman on 28 August 2014. 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 provisions of 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 Books for the year ended 31 December 2013, 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 15.5 herein, the Appropriation

Account and the Reconciliation Statements of the Department of Legal Draftsman had been prepared satisfactorily.

(a) Budgetary Variance

The following observations are made.

- (i) The entire net provision amounting to Rs.40,010,000 made under 02 Objects had been saved.
- (ii) Excess provision had been made for 04 Objects and as such the savings thereunder after utilization of provision ranged between 50 per cent and 76 per cent of the net provision.

15.4 Weaknesses in Implementation of Projects

Projects abandoned without Commencement

The Project for Reformation of Sri Lanka Legal Enactments with an estimated cost of Rs.185,000,000 had not been commenced even by 31 December 2013 due to the failure to obtain the approval of the Cabinet of Ministers for implementation of the said Project.

15.5 Human Resources Management

Approved Cadre and Actual Cadre

The position of cadre as at 31 December 2013 was as follows.

	Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i)	Senior Level	37	27	10
(ii)	Tertiary Level	28	04	24
(iii)	Secondary Level	62	28	34
(iv)	Primary Level	24	20	04
(v)	Others	03	03	-
	Total	154	82	72

The Department had not taken action to fill 72 vacancies at the end of the year under review.

