

## **22 Head 22 Office of the Parliamentary Commissioner for Administration**

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### **22.1 Scope of Audit**

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The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the Office of the Parliamentary Commissioner for Administration 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 Commissioner on 05 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 audit coverage as possible within the limitations of staff, other resources and time available to me.

### **22.2 Responsibility of the Chief Accounting Officer for the Accounts and Reconciliation Statements**

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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.

### **22.3 Audit Observation**

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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 (b) and other major audit findings appearing in paragraphs 22:4 to 22:7 herein, the Appropriation Account and the Reconciliation Statements of the Office of the Parliamentary Commissioner for Administration had been prepared satisfactorily.

#### **(a) Non-maintenance of Books and Registers**

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It was observed that the office had not maintained the following registers.

<b>Category of Register</b> -----	<b>Relevant Regulation</b> -----
(i) Fixed Assets Register for computers and accessories.	Treasury Circular No IAI/2002/2 dated 28 November 2002
(ii) Register of Liabilities	Financial Regulation 214
(iii) Register of Fixed Assets	Circular No 842 dated 19 December 1978

**(b) Reconciliation Statement of the Advances to Public Officers**  
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As per the reconciliation statement for the Advance account under the Item No 02201 as at 31 December 2013, the outstanding balance totaled Rs. 62,987.

**22.4 Good Governance and Accountability**  
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**22.4.1 Internal Audit**  
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An internal audit unit had not been established.

**22.4.2 Implementation of the Audit and Management Committee**  
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The Audit and Management Committee had not been established.

**22.5 Non- compliances**  
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**Non -compliances with Laws, Rules , Regulations etc.**  
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The savings after the utilization of provisions allocated for 3 Objects without being complied with Financial Regulation 94(1) had been exceeded by Rs.39,220 worth of liabilities at the end of the year under review.

**22.6 Performance**  
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The total No of complaints received by the Parliamentary Commissioner for Administration was 2164 including 682 brought forward from 2012 and 1482 received during the year 2013. Four Hundred and Fifty files had been concluded during the year under review with recommendations given for 131 complaints, 127 files referred to other institutions for appropriate actions and 192 files for which intervention was not possible.

## 22.7 Human Resources Management

### Approved Cadres and Actual Cadres

Cadre position as at 31 December 2013 was as follows.

	<b>Category of Employee</b>	<b>Approved Carder</b>	<b>Actual Carder</b>	<b>No of Vacancies</b>
(i)	Senior Level	01	01	-
(ii)	Tertiary Level	02	01	01
(iii)	Secondary Level	18	10	08
(iv)	Primary Level	08	02	06
(v)	Other(Casual/Temporary /Contract basis)	01	01	-
	<b>Total</b>	<b>30</b>	<b>15</b>	<b>15</b>