

6. Head 6 – Public Service Commission

6.1 Scope of Audit

The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the Public Service Commission for the year ended 31 December 2013 was carried out in pursuance of provisions in Article 154(1) of the Constitution in the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review was issued to the Secretary to the Commission on 02 December 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.

6.2 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 Accounts and the Reconciliation Statements in accordance with the provisions in Article 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.

6.3 Audit Observation

According to the Financial Records and the 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 6.4 and 6.5 herein, the

Appropriation Account and the Reconciliation Statement of the Public Service Commission had been prepared satisfactorily.

(a) Budgetary Variances

Excess provision had been made for 2 Objects and the savings after the utilization of provisions, amounted to Rs.542,099 and represented 28 per cent and 78 per cent of the net provision relating to those Objects.

(b) Reconciliation Statement Relating to Advances to Public Officers Account

According to the Reconciliation Statement as at 31 December 2013 of the Advances to Public Officers Account Item No. 00601, the loan balance of Rs.32,320 of an officer who had vacated the post on 01 July 2001 had not been recovered even by the end of the year under review.

6.4 Good Governance and Accountability

Annual Action Plan

Even though the Office of the Public Service Commission should prepare an Annual Action Plan in terms of the Circular No. PF/R/2/2/3/5(4) dated 10 March 2010 of the Director General of Public Finance, the Action Plan for the year under review had not been prepared even by 31 December 2013.

6.5 Human Resources Management

Approved Cadre and Actual Cadre

The position of the Cadre as at 31 December 2013 had been as follows.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	41	33	08
(ii) Tertiary Level	10	06	04
(iii) Secondary Level	96	74	22
(iv) Primary Level	48	33	15
Total	195	146	49

The Office had failed to fill 49 vacancies even by the end of the year under review.