

16 Head 14 – Department of Attorney General

16.1 Non-maintenance of Registers and Books

The Department had not maintained one register and not updated two registers as shown below.

	Type of Register	Relevant Regulation	Observation
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(i)	Register of Fixed Assets	Treasury Circular No.842 of 19 December 1978	Not maintained.
(ii)	Register of Fixed assets Computers, Accessories and Soft wares	Treasury Circular No.IAI/2002/02 of 28 November 2002	Not updated
(iii)	Register of Liabilities	Financial Regulation 214	Not updated

16.2 Good Governance and Accountability

16.2.1 Internal Audit

Even though the internal Audit Unit of the Ministry of Justice should carry out the internal audit of the Department of Attorney General as well, an internal audit had not been carried out during year under review.

16.2.2 Audit and Management Committee

Meetings of the Audit and Management Committee had not been held in the Department.

16.3 Imprest Account

Even though the Officer authorised by the Head of Department in terms of paragraph 2.1 of the Treasury Operations Circular No. 04/2014 of 20 November 2014 had made notes in the Cash Books preventing posting any transactions after 31 December 2014 and closed the Cash Book. Sum of Rs. 5,005,000 and Rs. 7,800 had been posted thereafter as debit and credit respectively and closed the cash book again.

16.3 Revenue Account

According to the Revenue Account under the Revenue Code 20.03.02.11 presented to Audit, revenue amounting to Rs.126,283,414 had been outstanding as at 31 December 2014. Out of the arrears of revenue, a sum of Rs.57,577,165 remained without being recovered over periods exceeding 2 years.

16.4 Reconciliation Statement of the Advances to Public Officers Account

A test check of the Reconciliation Statement as at 31 December 2014 of the Advances to Public Officers Account Item No.01401 revealed that the balances that remained outstanding over periods ranging from 1 year to 8 years totalled Rs.2,213,928. The recovery of those outstanding loan balances had been at a weak level.

16.5 Performance

According to the information furnished to Audit, The performance of 7 divisions of the Department during 7 years had been as follows.

Division	During the year 2014				Number of files on which action was finished as at 31 December 2014
	Number of files opened	Number of files on which in documents were sent	Number of files on which advice was given	Number of files released	
Civil Division	2686	-	-	-	118
Criminal Division	5496	2210	1304	870	3970
State Counsel Division	128	-	-	-	1712
Supreme Court Division	392	-	-	-	680
Corporate Division	1885	-	-	-	1751
Women and Children Abuse Case Division	4428	739	540	909	2188
Public Petitions Division	530	-	-	-	220
Total	15545	2949	1844	1779	10639

A large number of files opened by the Civil Division had been handled by the State Counsels Division.

16.6 Human Resources Management

Approved Cadre and Actual Cadre

The position of the cadre as at 31 December 2014 was as follows.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	271	173	98
(ii) Tertiary Level	12	10	02
(iii) Secondary Level	166	97	69
(iv) Primary Level	233	207	26
(v) Others	130	-	130
Total	812	487	325
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The Department had failed to fill 325 vacancies by the end of the year under review. The Attorney General informed the Audit on August 2015 that it is not possible to recruit officers to the vacant posts due to lack of building accommodation.