

9. Head 7 – Judicial Service Commission

9.1 Non- maintenance of Registers and Books

It was observed during the course of audit test checks that the Commission had not maintained the following registers.

Type of Registers	Relevant Regulation
(a) Register of Fixed Assets	Treasury Circular No.842 of 19 December 1978
(b) Register of Computers, Accessories and Software	Treasury Circular No IAI/2002/02 of 28 November 2002
(c) Register of Audit Queries	Financial Regulation 452(1)
(d) Petty Cash Book	Financial Regulation 446
(e) Register of Liabilities	Financial Regulation 214
(f) Register of Counterfoil books	Financial Regulation 341
(g) List of Motor Vehicles	Financial Regulation 1647(e)

9.2 Appropriation Account

Budgetary Variance

The following observations are made.

- (a) The entire net provision amounting to Rs.450,000 made for 2 Objects had been saved.
- (b) Excess provision had been made for 3 Objects and as such the savings, after the utilization of provisions, ranged from 17 per cent to 21 per cent of the net provisions relating to the respective Objects.

9.3 Good Governance and Accountability

9.3.1 Internal Audit

The Commission had not established an Internal Audit Unit.

9.3.2 Audit and Management Committee

The Commission had not established an Audit and Management Committee.

9.4 Assets Management

The following deficiencies were observed during the course of audit test checks of the assets of the Commission.

(a) Idle and Underutilized Assets

A motor vehicle of the Commission had been idle over a period of about one year without being used.

(b) Conduct of Annual Board of survey

The following observations are made.

- (i) Even though the Annual Board of Survey for the year should be conducted and the reports thereon should be forwarded to the Auditor General before 17 March 2015 in terms of the Public Finance Circular

No. 02/2014 of 17 October 2014, the Office of the Commission had not forwarded those reports to the Auditor General even by 31 May 2015. The last Annual Board of Survey conducted had been for the year 2013.

- (ii) Action in terms of the Financial Regulations had not been taken on the excesses and shortages pointed out and the other recommendations made in the Reports of the Board of Survey for the year 2013.

9.5 Human Resources Management

Approved Cadre and Actual Cadre

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

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	12	09	03
(ii) Tertiary Level	03	01	02
(iii) Secondary Level	54	31	23
(iv) Primary Level	24	16	08
Total	93	57	36