

## 20 Head 18 - Office of the Chief Government Whip of Parliament

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### 20.1 Non-maintenance of Registers and Books

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

<b>Type of Register</b>	<b>Relevant Regulation</b>
Register of Audit Queries	Financial Regulation 452(1)
Register of Listing of Motor Vehicles	Financial Regulation 1647(e)

### 20.2 Replies to Audit Queries

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Replies to one audit query issued in the year under review and one audit query issued in the previous year had not been furnished even by 31 March 2015.

### 20.3 Appropriation Account

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#### **Budgetary Variance**

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Excess provisions had been made for 4 Objects and as such the savings, after the utilization of provisions, ranged from 11 per cent to 99 per cent of the net provision relating to the respective Objects.

### 20.4 Good Governance and Accountability

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#### 20.4.1 Annual Procurement Plan

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The Annual Procurement Plan in terms of the National Budget Circular No.128 of 24 March 2006 had not been prepared.

#### 20.4.2 Internal Audit

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An Internal Audit Unit had not been established.

### 20.4.3 Audit and Management Committee

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An Audit Committee Meeting had not been established.

### 20.5 Non-compliances

#### ----- Non-compliance with Laws, Rules and Regulations -----

Instances of non-compliance with the provisions in laws, rules and regulations observed during audit test checks are analysed below.

<b>Reference to Laws, Rules and Regulations</b>	<b>Value</b>	<b>Non-compliance</b>
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	Rs.	
<b>(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka</b>		
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Financial Regulation 1646	-	The Daily Running Charts had not been forwarded to the Auditor General before the fifteenth day of the month following the month to which the charts relate to.
<b>(b) Public Administration Circulars</b>		
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(i) Paragraph 02 of the Circular No.09/2009(i) of 17 June 2009.	-	Finger Print machines had not been used to support the arrival and departure of the officers of the office and allowances had been paid for performance of duties by officers after the office hours.
(ii) Paragraph 02 of the Circular No.16/2014 of 16 June 2014	-	An officer who is not entitled to use motor vehicles for private use had used the official motor vehicles entitled to the post for private travel during weekends.
(iii) Circular No.22/99 of 08 October 1999	-	Two officers holding the posts of Assistant Secretaries not entitled to official motor vehicles facilitates had irregularly used pool motor vehicles for private travel.
<b>(c) Public Finance Circulars</b>		
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Paragraph 1 of the Circular No.431 of 24 April 2008	428,355	An officer had not purchased air travel tickets from the Sri Lankan Airlines or the Mihin Lanka (Private) Company for

official travel abroad.

(d) **Circular of the Ministry of Finance and Planning**

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Paragraph 6 of the Circular  
No.01/2010/01 of 11 October 2010

56,868

Overpayment of incidental and combined allowances had been made for a foreign study tour.

(e) **Letter of the Secretary to the President**

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Paragraph 06 of the Letter  
No.CSA/1/1/16 of 11 June 2012.

1,146,307

A report on the benefits accruing to the Government of Sri Lanka had not been furnished within 2 weeks of the arrival in the Island on the completion of the foreign tour.

**20.6 Transactions of Contentious Nature**

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Certain transactions executed by the Office were of contentious nature. The particulars of several such instances revealed during the course of audit test checks are given below.

- (a) A motor vehicle of the Office had been deployed on the activities of another office.
- (b) In the execution of an activity of similar nature, 1,337 litres of fuel had been used during the period from 01 January 2014 to 20 June 2014 and 615 litres of fuel had been used during the period from 21 June 2014 to 31 December 2014. Accordingly, additional 722 litres had been used for the execution of that activity in the first instance.

**20.7 Uneconomic Transactions**

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An officer who was due for retirement in 04 days had been sent on a foreign study tour at a cost of Rs.1,406,307.

**20.8 Unresolved Audit Paragraphs**

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Reference to the paragraphs on which the Office had not rectified the deficiencies, out of those pointed out in the paragraphs included in the Reports of the Auditor General on the Office is given below.

**Reference to the Report  
of the Auditor General**

**Subject under reference**

**Year**            **Paragraph  
Number**

2013

1.4.1

An Internal Audit Unit had not been established.

1.4.2

An Audit and Management Committee had not been established.

1.6 (i)

Contrary to the approval of the Director General of Establishment uniform allowances at the rate of Rs.6,000 had been paid to the Staff Grade and Non- Staff Grade Officers of the Office.

1.6(ii)

Contrary to the provision in the Public Administration Circulars, over payments at the rate of Rs.2,000 had been made to the Officers entitle to the uniform allowance.

The arrival and departure of 4 Officers of the Office had not been recorded while allowances at the rate of Rs.750 had been obtained on the days of Parliamentary sittings.

Finger Print machines had not been used to confirm the arrival and departure of the Officers of the Office.

1.7

The allowance of Rs.750 paid due to transport difficulties on the Parliament sitting days had been paid to the Officers who are entitled to official motor vehicles.

1.8

Ten salary increments had been granted in addition to the annual salary increment in 4 instances.

**20.9 Human Resources Management**

**Approved Cadre and Actual Cadre**

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

	<b>Category of Employees</b>	<b>Approved Cadre</b>	<b>Actual Cadre</b>	<b>Number of Vacancies</b>
(i)	Senior Level	02	03	01
(ii)	Tertiary Level	06	06	-
(iii)	Secondary Level	15	10	05
(iv)	Primary Level	17	17	-
	<b>Total</b>	<b>42</b>	<b>36</b>	<b>06</b>
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