

## **8. Head 6 – Public Service Commission**

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### **8.1 Non maintenance of Registers and Books**

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

| <b>Type of Register</b>                         | <b>Relevant Regulation</b>                        |
|---|---|
| Register of Fixed Assets                        | Treasury Circular of No.842 of 19 December 1978   |
| Register of Computers, Accessories and Software | Treasury Circular IAI/2002/02 of 28 December 2002 |

### **8.2 Lack of Evidence for Audit**

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Eleven transactions totalling Rs.768,811 could not be satisfactorily vouched in audit due to the unavailability of required evidence such as receipts in the Office of the Commission.

### **8.3 Appropriation Account**

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#### **Budgetary Variance**

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The following observations are made.

- (a) Excess provisions had been made for 11 Objects and as such the savings, after the utilization of provisions, ranged between 8.26 per cent to 60.44 per cent of the net provisions relating to the respective Objects.
- (b) Even though Liabilities exceeding the provision made should not be incurred as specified in the Financial Regulation 94(1), the Office of the Commission had incurred liabilities amounting to Rs.277,954 which exceeded the savings of Rs. 89,743 under 2 Objects by a sum of Rs.188,211.

#### **8.4 Reconciliation Statement of the Advances to Public Officers Account**

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The following deficiencies were observed during the course of audit test checks of the Reconciliation Statement as at 31 December 2014 of the Advances to Public Officers Account Item No 00601.

- (a) According to the Reconciliation Statement presented to audit the balances that remained outstanding as at that date from an officer who had vacated post amounted to Rs.32,000. Even though that outstanding balance existed over a period exceeding 10 years, the Office had failed to settle that balance even by 31 December 2014.
- (b) Stamp duty had not been charged on the distress loans totalling Rs 5,164,103 granted to 54 officers during the year under review.
- (c) A Register of Security containing the information on the security furnished for the salary loans granted to officers had not been maintained.

#### **8.5 Good Governance and Accountability**

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##### **8.5.1 Annual Action Plan**

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The Office had not prepared an Annual Action Plan for the year under review in terms of the Public Finance Circular No.01/2014 of 17 February 2014.

##### **8.5.2 Annual Procurement Plan**

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The Office had not prepared the Annual Procurement Plan for the year under review in terms of the National Budget Circular No. 128 of 24 March 2006.

##### **8.5.3 Audit and Management Committee**

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Even though the Audit and Management Committee should hold four meetings per year in terms of the Audit and Management Circular No.DMA/2009(1) of 06 June 2009, only two meetings had been held during the year under review.

## **8.6 Assets Management**

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The following deficiencies were observed during the course of the audit test checks of the motor vehicles of the Office.

- (a) Even though the Financial Regulation 802(3) requires that the Commission should maintain a register to record the date of purchase of motor vehicles and the value, repairs effected etc, such register had not been maintained.
- (b) The Log Books of the motor vehicles of the Commission had not been maintained in the updated manner.
- (c) The Daily Running Charts and the Monthly Performance Summaries of the pool motor vehicles of the Commission had not been forwarded to the Auditor General in terms of the Financial Regulations 1646(1).
- (d) The annual survey relating to the motor vehicles in terms of the Financial Regulation 1647(b) had not been carried out and forwarded the reports thereon.
- (e) The fuel consumption of the motor vehicles had not been tested once in every six months in terms of the Public Administration Circular No.41/90 of 10 October 1990.

## **8.7 Management Weaknesses**

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A sum of Rs.9,419 had been paid as interest due to the delay in the settlement of the electricity bill of the Commission for February 2014.

## 8.8 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                                | 43             | 32           | 11                  |
| (ii) Tertiary Level                             | 08             | 06           | 02                  |
| (iii) Secondary Level                           | 96             | 78           | 18                  |
| (iv) Primary Level                              | 48             | 37           | 11                  |
| (v) Others(casual/temporary/<br>contract basis) | -              | 01           | (01)                |
| <b>Total</b>                                    | <b>195</b>     | <b>154</b>   | <b>41</b>           |