

Report of the Auditor General on Head 230 –Department of Legal Draftsman - Year 2015

The audit of the Appropriation Account including the financial records, books, registers and other records of the Head 230-Department of Legal Draftsman for the year ended 31 December 2015 was carried out in pursuance of provisions of Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review was issued to the Legal Draftsman on 13 September 2016. 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.

1.2 Responsibility of the Chief Accounting Officer and the Accounting Officer for the Accounts and Reconciliation Statements

The Chief Accounting Officer and the Accounting Officer are responsible for the maintenance, preparation and fair presentation of the Appropriation Account and the Reconciliation Statements in accordance with the provisions of Articles 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.

2. Accounts

2.1 Appropriation Account

Total Provision and Expenditure

The total net provision made for the Department amounted to Rs 158.65 million and out of that Rs88.13 million had been utilized by the end of the year under review. Accordingly the savings out of the net provision made for the Department amounted to Rs.70.52 million and represented 44.45 per cent of the net provision. Details are given below.

Expenditure	As at 31 December 2015			Savings as a percentage of Net Provision
	Net Provision	Utilization	Savings	
	Rs. Millions	Rs. Millions	Rs. Millions	
Recurrent	87.84	76.21	11.63	13.24
Capital	70.81	11.92	58.89	83.17
Total	158.65	88.13	70.52	44.45

2.2 Advance Account

2.2.1 Advances to Public Officers Account

Limits Authorized by Parliament

Limits Authorized by Parliament for the Advances to Public Officers Account Item No.23001 of the Department and actual amounts are shown below.

Expenditure		Receipts		Debit Balance	
Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions
4.0	1.6	1.5	2.3	19.0	9.9

2.3 Imprest Account

Balance of the Imprest Account No.7002/0000/00/0138/0015/000 of the Department as at 31 December 2015 amounted to Rs.13.99 million.

2.4 General Deposit Account

The balances of 02 General Deposit Accounts of the Department as at 31 December 2015 totalled Rs. 73,135. Details appear below.

Deposit Account Number -----	Balance as at 31 December 2015 -----
	Rs.
6000/0000/00/0013/0067/000	66,985
6000/0000/00/0018/0059/000	6,150

Total	73,135 =====

2.5 Audit Observation

According to the Financial Records and Books for the year ended 31 December 2015, it was observed that subject to the audit observations appearing in paragraph 1.1 of the Management Audit Report, the Appropriation Account and the Reconciliation Statement of the Department have been prepared satisfactorily. The material and significant observations out of the audit observations included in the said Management Audit Report appear in paragraph 3 herein.

3. Material and Significant Audit Observations

3.1 Performance

According to the information furnished to the Audit, the progress of the Department had been as follows.

Nature of the Duty	Number of requests on which drafting had not been completed as at 01 January 2015	Number of requests received from parties in the year	Total	Number of drafts completed and handed over to the parties by 31 December 2015	Number of Requests on which Drafts were not completed as at 31 December 2015	Percentage of the number of legal drafts prepared out of the number to be executed
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Drafting of Acts (Principal and Amending Laws)	162	64	226	32	194	14.16

Private Bills of Members of Parliament	82	12	94	05	89	5.32
Revision of Regulations (Subsidiary Legislation)	124	129	253	129	124	50.99
Statutes of the Provincial Councils	19	04	23	-	23	Nil

Out of the total requests remained in the year 2015 ,the number completed and handed over to the parties ranged between 5 per cent to 51 per cent and the Statutes of the Provincial Councils had not been drafted and handed over to the relevant parties.

3.2 Implementation of Projects Under Domestic Financing

3.2.1 Delays in the Execution of Projects

A cost estimate of Rs.185 million had been prepared for the Project for Revision of Legislative Enactments . The Project should have been commenced in the year 2013 and it should have been completed in the year 2017. A sum of Rs.2.76 million had been spent by 31 December 2015. The activities of the Project had been delayed due to the delay in obtaining the approval of the Cabinet of Ministers , the co-ordination officers leaving to the 100 days Programme .

3.3 Human Resources Management

Approved Cadre and Actual Cadre

The position of cadre as at 31 December 2015 had been as follows.

	Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
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(i)	Senior Level	37	25	12
(ii)	Tertiary Level	28	03	25
(iii)	Secondary Level	62	30	32
(iv)	Primary Level	24	22	02
(v)	Others	04	04	-
	Total	155	84	71

The following observations are made.

Seventy one vacancies existed as at 31 December 2015 and out of that, 06 vacancies in the Senior Assistant Legal Draftsman , 05 vacancies in the Assistant Legal Draftsman, 23 vacancies in the Translators, 08 vacancies in Editors and 13 vacancies in Document Assistant were observed. These vacancies had affected on the performance of the Institution.