

Report of the Auditor General on Head 323 – Department of Legal Affairs - Year 2015

The audit of the Appropriation Account and the Reconciliation Statements including the financial records, books, registers and other records of the Head 323 – Department of Legal Affairs for the year ended 31 December 2015 was carried out in pursuance of provisions in Article 154 (1) of the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review was issued to the Director General of the Department on 15 August 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 in 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 Reconciliations 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.20.10 million and out of that a sum of Rs.11.89 million had been utilized by the end of the year under review. Accordingly, a sum of Rs.8.21 million or 40.85 per cent of the total provision made for the Department had been saved. Details appear 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	19.04	11.09	7.95	41.75
Capital	1.06	0.80	0.26	24.53
Total	20.10	11.89	8.21	40.85

2.2 Advances to Public Officers Account

The limits authorised by Parliament for the Advances to Public Officers Account bearing Item No.32301 and actual amounts are given 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
1.05	0.19	0.20	0.26	4.00	1.30

2.3

Audit Observation

Appropriation Account and the Reconciliation Statement of the Department of Legal Affairs for the year ended 31 December 2015 had been satisfactorily prepared, subject to the audit observations appearing in the Management Audit Report referred to in Paragraph 1.1 above. The material and significant audit observation out of the audit observations included in the Management Audit Report, appear in Paragraph 3.

3. Material and Significant Audit Observations

3.1 Performance

It was observed that delays in finalizing files such forwarded to obtain advice from the Department of Attorney General /observations of the Department of Legal Affairs and files to the co-ordination work with the Department of External Resources.

3.2 Human Resources Management

Approved Cadre and Actual Cadre

The position of the cadre as at 31 December 2015 are as follows.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	23	04	19
(ii) Secondary Level	06	03	03
(iii) Tertiary Level	07	03	04
Total	36	10	26

The following observation is made.

There were 26 vacancies existed at the end of the year under review. The vacancies had not been affected the savings after utilization of the provisions in terms of the prepared Appropriation Account for the year 2015.