

## Report of the Auditor General on Head 323 – Department of Legal Affairs-Year 2016

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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 2016 was carried out in pursuance of provisions in 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 Director General of the Department on 28 June 2017. The audit observations, comments and findings on the accounts and 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 the Reconciliation Statements

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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 Reconciliation Statements that are free from material misstatements, whether due to fraud or error.

## 2. Accounts

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### 2.1 Appropriation Account

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#### Total Provision and Expenditure

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The total net provision made for the Department amounted to Rs.10.65 million and out of that Rs.10.28 million had been utilized by the end of the year under review. Accordingly, the savings out of the total net provision of the Department amounted to Rs.0.37 million or 3.47 per cent. Details are given below.

Expenditure	As at 31 December 2016			Savings as a Percentage of Net Provisions
	Net Provision	Utilization	Savings	
	Rs.Millions	Rs.Millions	Rs.Millions	
Recurrent	9.97	9.63	0.34	3.41
Capital	0.68	0.65	0.03	4.41
Total	10.65	10.28	0.37	3.47

## 2.2 Advance Account

### 2.2.1 Advances to Public Officers Account

#### Limits Authorized by Parliament

The limits authorized by Parliament for the Advances to Public Officers Account, Item No.32301 of the Department and the 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
1.00	0.36	0.20	0.25	3.00	1.09

## 2.3 Audit Observation

The Appropriation Account and the Reconciliation Statements of the Department of Legal Affairs for the year ended 31 December 2016, had been prepared satisfactorily subject to the Audit Observations, appearing in the Management Audit Report referred to in Paragraph 1.1 above. The material and significant Audit Observations out of the Audit Observations included in the Management Audit Report appear in paragraph 3.

## 3. Material and Significant Audit Observations

### 3.1 Human Resources Management

The position of the cadre as at 31 December 2016 had been as follows.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	14	04	10
(ii) Tertiary Level	01	01	-
(iii) Secondary Level	05	03	02
(iv) Primary Level	05	04	01
Total	25	12	13
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Thirteen vacancies had been vacant as at the end of the year under review. Most of these vacancies were in the Senior Level and the Department had informed that the Ministry has been made aware from time to time to fill those vacancies and action was being taken expeditiously to fill the vacancies in 03 posts of Legal Officer.