

## **Head 229 – Attorney General’s Department**

### **1. Financial Statements**

#### **1.1 Qualified Opinion**

Head 229 -The audit of the financial statements of the Attorney General’s Department for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of financial performance, and cash flow statement for the year then ended, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. The Summary Report containing my comments and observations on the financial statements of the Attorney General’s Department was issued to the Accounting Officer on 30 May 2023 in terms of Section 11(1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report relevant to the department was issued to the Accounting Officer on 15 June 2023 in terms of Section 11(2) of the Audit Act. This report is presented to Parliament in terms of Section 10 of the National Audit Act No.19 of 2018 which is read in conjunction with Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion, except for the effects of the matters described in Paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Attorney General’s Department as at 31 December 2022 and its financial performance and cash flow for the year then ended in accordance with Generally Accepted Accounting Principles.

#### **1.2 Basis for Qualified Opinion**

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements are further described in the Auditor’s Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **1.3 Responsibilities of the Chief Accounting Officer and the Accounting Officer for the Financial Statements**

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16 (1) of the National Audit Act, No.19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable the preparation of annual and periodic financial statements.

In terms of Sub-section 38 (1) (c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Department and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

#### **1.4 Auditor's Responsibility for the Audit of the Financial Statements**

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's summary report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate and its materiality depends on the influence on economic decisions taken by users on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

## 1.5 Report on Other Legal Requirements

I express the following matters in terms of Section 6 (1) (d) of the National Audit Act No.19 of 2018.

- (a) The financial statements are consistent with the preceding year.
- (b) The recommendations made by me regarding on the financial statements of the preceding year had been implemented.

## 1.6 Comments on Financial Statements

### 1.6.1 Non-Compliance of Financial Statements with Circular Provisions

The Financial Statements should be prepared in terms of state Accounts Guideline No. 2022/05 dated 13 December 2022. However, instances of Non-Compliance with those provisions appear below.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
According to paragraph 7.5 of the State Accounts Guideline No. 2022/05 dated 13 December 2022, the balance in the Statement of financial performance as at 31 December 2022 should be equal to the total of the balance as per the Statement of imprest reconciliation and the imprest balance at the end of the year. Accordingly the balance in the Statement of financial performance as at 31 December 2022. should be Rs. 4,149 imprest balance and was not shown and the above balance as per the treasury books of ACA-3 as at 31 December 2022 was not shown in the statement of financial position under financial assets as cash in transit and under current liabilities as the imprest balance.	In the statement of financial performance, the imprest balance as at 31 December was zero according to the departmental books, so no balance was shown, but according to the treasury books, the imprest balance of Rs.4,149 as at 31 December will be adjusted in the future as shown in the audit. It was also informed that the error occurred by not shown the said balance as cash on transit under the financial assets and as the imprest balance under the current liabilities, was noted to be corrected during the preparation of the final accounts of the year 2023.	Financial statements should be prepared in accordance with the State Accounts Guideline and the imprest balance should be correctly shown in the statement of financial position.

## 1.6.2 Accounting Deficiencies

### (a) Receipts of Revenue

The following deficiency was observed in accounting receipts of revenue relating to the department.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
According to the budget estimate of the year 2022, although the initial revenue estimate was Rs.62,000,000 but in the financial statement ACA (i) and ACA (ii) statement, the value was mentioned as Rs.65,000,000, so as overstated by Rs.3,000,000. Accordingly, the difference between the original and revised estimates in the ACA (ii) statement was not stated as a percentage of the initial revenue estimate and the reasons for the difference.	An omission of the original revenue estimate in the financial statement as Rs.65 million, the treasury had stated that the original revenue estimate was Rs.62 million and the revised revenue estimate was Rs.65 million in the budget estimate.	The revenue estimate should be correctly included in the financial statement.

### (b) Recurrent Expenditure

The following deficiency was observed in accounting recurrent expenditure relating to the Financial Statements.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
Rehabilitation and improvement of Capital Assets amounting to Rs.10,499,468 and Rs.5,269,137 for Capacity building should be shown under personnel emoluments and operating expenses in the cash flow generated from operating activities in the cash flow statement. Therefore, personal emoluments and operating expenses were understated by that amount.	It had been informed that the amount of Rs.10,499,468 and Rs.5,269,137 incurred respectively for the rehabilitation and improvement of capital assets and capacity building is a capital expenditure and therefore it is stated under the construction and purchase of physical assets and other investment acquisitions regardless of personal emoluments and operational expenses.	Correct data should be included in the Statement of cash flow.

(c) **Capital Expenditure**

The following deficiency was observed in accounting capital expenditure relating to the Financial Statements.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
In the Statement of cash flow, the cash flow generated from investment activities in the construction and purchase of physical assets and acquisition of other investments were Rs. 128,100,164, but it had been stated as Rs.143,868,769 which is Overstated by Rs. 15,768,605.	It had been informed that the amount of Rs.15,768,605 which is the total of the expenses incurred for the rehabilitation and improvement of capital assets and capacity building is a capital expenditure and therefore the construction and purchase of physical assets and other investments have been considered as acquisition and included in it.	Only the value shown under asset improvements in the balance sheet should be shown under investing activities.

(d) **Reconciliation statement on advances to Public Officers Account**

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(i) Actual values at the end of the year were not separately disclosed under cash (11) and Cross entries (12) in the Annual Reconciliation statement in accordance with Financial Regulations 506 (d).	It had been informed that the relevant error caused by an omission will be rectified in the future preparation of accounts.	The year end balances of the statement of reconciliation should be shown separately under 11 and 12
(ii) Loan balance of Rs.1,356,837 due from 06 retired officers who have been in left the service for more than 04 years and the balance of Rs.113,509 of an officer who has left the service since 17 January 2022, and also suspended officers who have been left for more than 05 years to be recovered Rs.168,560 balances from 04 persons. Therefore actions should not be taken recover those balances as per Section 4.5 and 6.3 of Chapter xxiv in the Establishments Code	An amount of Rs. 743,315 has been recovered from the officers who left the service and measures are being taken to recover the remaining amount of Rs. 613,522. He has promised to come and pay the loan amount of Rs. 113,509. It had been informed that necessary actions will be taken to recover the loan balances of the suspended officers.	To recover the old loan balances should be done as per the provisions of the Establishments Code

- (iii) Rs. 113,509 loan balance of the officer who left the service should be shown under the balance of the officers who have left the service in 3.7 of the comparison statement, but it was shown under the loan balances due from those employed in the department as shown in Annexure 3.1, and instead of being included in the register of the officers who have left the service, they are currently in service and the officers were included in the loan register.
- As it had been informed that payment had been promised, the officer's name had been included under Annexure 3.1 in that year and the subject clerck was instructed to include the officer's name in the list of officers who left the service in this year.
- Loan balances should be correctly classified in the reconciliation statement and loan balances should be correctly recorded in the relevant documents.

## 2. Financial Review

### 2.1 Revenue management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) In terms of Finance Regulations 128 (2) (e) the Revenue collection Officers should make special arrangements regarding the arrears of revenue due to the Government, but by 31 December 2022, the arrears due from legal fees received from Corporations and Statutory Boards would be Rs. 302,922,679 had not taken sufficient action to recover. That outstanding balance consists of Rs. 96,208,409 over 10 years, Rs.43,473,332 from 07 to 09 years Rs.31,524,915 from 04 to 06 years, and Rs.68,037,112 from 01 to 03 years.	It had been informed that the department has taken various actions to recover the arrears of revenue and many institutions have reported that the records related to the cases of the respective institutions are missing and there are obstacles to payment due to various other reasons regarding the loans that are more than 10 years old.	As per the Financial Regulations, arrangements should be made to recover the arrears of revenue without delay.

- (b) According to the financial statements of the year under review, the arrears due from the legal fees received from the corporations and statutory boards for the previous year was Rs.46,154,860 and the arrears for the before the previous years were Rs.263,901,925. The recoveries in the reviewed year were Rs. 21,508,160 and Rs. 48,710,797 respectively, which were minimum percentage of 46 percent and 18 percent. Furthermore from the year 2005 to the year 2022, arrears of revenue had not been recovered continuously amounted to Rs 178,151,672 from 13 institutions of the period of 16 to 18 years.
- Due to the covid 19 epidemic situation since the year 2020, the settlement of the loan balance has gradually decreased until the middle of the year 2022. However, it had been informed that this situation is currently being avoided and the debt balances of the relevant year and the following years are being settled. On 10 May 2023, the heads of the 13 institutions were called and instructed to settle the outstanding debt balances promptly.
- As per the Financial Regulations, arrangements should be made to recover the arrears of revenue without delay.
- (c) In terms of Financial Regulations 175(2) the arrears should be done with promptly in accordance with the law, and if the arrears cannot be recovered through legal means or if the arrears cannot be recovered, the long term arrears should be written off without delay on the concurrence of the Treasury, but from the years 2005 to 2009, a revenue of Rs.936,420 to be collected from 24 institutions related for long term period.
- From 2005 to 2009, many institutions with arrears continued to inform that it was difficult to process payments as information related to the cases could not be found. Accordingly, it had been informed that the information related to the difficulty of paying the outstanding balances related to the years from 2005 to 2009 will be brought and then the treasury will be informed, and necessary arrangements will be made to write off the debt balances.
- To recover arrears as per Financial Regulations, legal action should be taken.

## 2.2 Expenditure Management

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
According to paragraph 3 (xvii) of the National Budget Circular No.03/2022 dated 26 April 2022, if there are any savings of provisions allocated for incurring expenses during the year, it should not be used for other expenses before the end of the year, but Rs.50,900,000 provisions in 04 recurrent objects had been transferred to other objects under Financial Regulation 66.	Due to the increase in the prices of all goods and services during the year due to the financial crisis in the country, the allocations for several recurrent objects were not sufficient, it had been informed that the money saved by managing the expenses of the related 04 objects was transferred to the objects for which the provision was lacking by Financial Regulations 66.	Provisions should be utilized as per the circular.

## 2.3 Incurring of Liabilities and Commitments

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
According to paragraph 3.3 of the State Accounts Guideline No. 2022/05 dated 13 December 2022, the commitments and liabilities of the institution as at 31 December 2022 should be disclosed in terms of commitments numbers, but under the cumulative Liabilities Report SA 92 of the Treasury, the Statement of commitment and Liabilities (Attachment iii) of Rs.4,168,426 were not entered in the register	It had been informed that due to the delayed receipt (in the year 2023) of the water, electricity and telephone bills related to the previous year's payments mentioned in the draft summary Report of the Auditor General, it could not be included in the liability register.	Liabilities should be accurately disclosed as per State Accounting Guideline.



## 2.4 Certifications of Chief Accounting Officer/Accounting Officer

Accounting Officer should certify the following matters in terms of provisions set out in section 38 of the National Audit Act, No19 of 2018. However, it had not been so done.

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>(i) The Chief Accounting Officer and the Accounting Officer should ensure that an effective internal control system for the financial control exists in the department, and carry out periodic reviews to monitor the effectiveness of such systems, and accordingly make any alterations as required for such systems to be effectively carried out. Such reviews should be carried out in writing, and a copy thereof should be presented to the Auditor General. But no statements had been furnished to the audit that the reviews had been carried out.</p>	<p>It had been informed that after reviewing the omissions and deficiencies indicated in the audit report, actions will be taken in such a way that the errors and deficiencies as indicated by the audit department, will not occur in the coming year.</p>	<p>Action should be taken in terms of provisions in Section 38 of National Audit Act No. 19 of 2018.</p>
<p>(ii) The Chief Accounting Officer and the Accounting Officer shall ensure the timely preparation and submission of annual and other financial statements and in addition, the Chief Accounting Officer shall be required to submit annual reports to Parliament pertaining to the auditee entity. However, the said requirements had not been fulfilled due to the audit observation indicated in Paragraph 3.2 in the report.</p>	<p>It had been informed that after reviewing the omissions and deficiencies indicated in the audit report, actions will be taken in such a way that the errors and deficiencies as indicated by the audit will not occur in the coming year.</p>	<p>Action should be taken in terms of provisions in Section 38 of National Audit Act No.19 of 2018</p>

## 2.5 Non-Compliance with Laws ,Rules, and Regulations

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

<b>Observation</b>				
<b>Reference to Laws, Rules, and Regulations</b>	<b>Value Rs.</b>	<b>Non-compliance</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(i)Financial Regulations of the Democratic Socialist Republic of Sri Lanka				
177 (1)	3,466,492	The revenue collected daily was not accounted under the government revenue without delay as per the Finance Regulations.	It had been informed that the revenue collected daily will continue to be accounted to the government revenue without any delay in order to avoid any delay.	Action should be taken as per the Finance Regulations.
446(c)	3,339,243	No actions were taken to enter the receipts in the cash book as soon as the receipt was issued for the departmental Receipts as per the Finance Regulations.	It had been informed that, to avoid any delays, correct and incorrect reconciliations will be completed on a daily and the entry in the cash book will be Continued.	As per Finance Regulations Receipts should be entered in the cash book without delay.

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The Security Register had not been updated as per the Finance Regulations.	It had been informed that the defects in the Security Register will be corrected and the security register will be maintained as per the Finance Regulations.	The Security Register should be maintained as per the Finance Regulations.
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## 2.6 Issuance and Settlement of Advances

<b>Audit observation</b>	<b>Comments of Accounting Officer</b>	<b>Recommendation</b>
(a) According to State Finance Circular No. 01 / 2020 dated 28 August 2020, and Finance Regulations 371 (2), the sub imprests advance must be settled within 10 days after the completion of the relevant work after the issuance of the sub imprests advance, but in the checking of advance issuance of the department Rs.2, 484,923 Valued time delays were 64 cases and in 03 cases in the year 2022 value of Rs.475, 550 which is more than Rs.100,000 of advance was given.	It had been informed that the relevant ad – hoc sub imprests will be settled without delay and the ad hoc sub imprests will be given only in accordance with the current limits.	Finance regulations and circular provisions should be followed in giving and settling the ad –hoc sub imprests .
(b)According to Finance Regulations 371(4) sub imprests should not be obtained for specific and unnecessary tasks, but there were 05 cases where the advance amounting to Rs.399, 000 was made and settled for a period of from 02 months and 14 days to 08 months and 24 days.	It had been informed that the relevant deficiencies have been corrected while providing the sub imprests.	Sub imprest should not be given for work which is not related as per Finance Regulations.

<p>(c) According to the ad – hoc sub imprest register it was not possible to confirm in the audit whether those officers were in staff position due to the fact that the position of certain officers was not mentioned. At the same time there were cases where the advance was obtained without specifying the reason for gain the advance.</p>	<p>It had been informed that the relevant deficiencies have been corrected while giving the sub imprests.</p>	<p>Action should be taken to update the ad– hoc sub imprest register by including relevant information.</p>
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## 2.7 Operation of Bank accounts

Deficiency revealed at the audit test checks carried out on operation of bank accounts, appear below.

<b>Audit observation</b>	<b>Comments of Accounting Officer</b>	<b>Recommendation</b>
<p>Account No. 2026431 (Attorney General Asia Foundation Programme) of the Bank of Ceylon Taprobane branch belonging to the department has been inactive since 2005 and the balance of this account on 05 February 2023, is Rs.3,000.</p>	<p>It had been informed that applications have been submitted to the Director General of Treasury with all necessary details to close the relevant bank account.</p>	<p>Action should be taken to close the Inactive bank accounts.</p>

**3. Operating Review**  
**3.1 Planning**

<b>Audit observation</b>	<b>Comments of Accounting Officer</b>	<b>Recommendation</b>
According to paragraph 03 of the public Finance Circular No. 02/2020 dated 28 August 2020, an annual action plan should be prepared for the implementation of the approved estimates for each year and the annual action plan for the next year should be prepared before 15 December of the year under review and submitted to the Chief Accounting Officer. Although the approval should be obtained, the action plan related to the year 2022 had been submitted for audit on 03 February 2022.	It had been informed that the next annual action plan will be prepared and presented on the scheduled date.	The annual action plan should be prepared and submitted on the due date as per the circular.

### 3.2 Annual Performance Report

In terms of paragraph 10.2 of Public Finance Circular No.2/2020 Dated 28 August 2020, the Annual Performance Report should have been prepared in accordance with the format specified in Guideline 14, issued by the Department of Public Finance. The following observations are made in this connection.

<b>Audit observation</b>	<b>Comments of Accounting Officer</b>	<b>Recommendation</b>
Annual performance report as per paragraph 12.1 of the above circular before 150 days from the end of the financial year. But as per letter of the Ministry of Finance No. PFD/RED/REG/02/CC/2022 dated 26 May 2022 in case of Performance Report for the year 2021, if it not possible to table it before 150 days in the Parliament, the date has been extended to 30 June 2022 to submit it to Parliament, but the performance reports of the years 2020 and 2021 were submitted to Parliament on 20 December 2022, and according to paragraph 10.2 of the circular, Section 16 (2) of the National Audit Act No.19 of 2018 The Annual Performance Report required to be submitted with the financial statements has been submitted on 12 May 2023.	Due to a late error, the submission of the Annual Performance Reports for the years 2020 and 2021 to the Parliament was delayed and it was informed that the reports will be submitted on the scheduled date in the future and that the performance reports will be submitted along with the financial statements in accordance with the Audit Act.	The performance report should be submitted to the Parliament on the due date and the Annual Performance Report should be submitted along with the financial statements as per the annual circular.

### 3.3 Procurements

The following observation is made.

<b>Audit observation</b>	<b>Comments of Accounting Officer</b>	<b>Recommendation</b>
As per 2006 (4) (2) of the Government Procurement Guidelines, the expected Procurement Plan should be prepared for a period of at least	The provision for capital expenditure in the year 2021 was used to settle the bills of the purchases made in the year 2020 and there was not enough	Actions should be done as per the Government Procurement Guidelines and the provisions of the circular.

03 years, and as per Section 4.2 provision to prepare a Detailed (c) of the said section, the Procurement Plan. It had been procurement activities should be informed that only a basic listed in the main Procurement procurement plan was prepared for Plan. Also prepare the the day to day operations, and that Procurement Plan in detail a procurement plan would be according to section 4.2.1 (c) of prepared and submitted for audit the Government Procurement in the coming years.

Guidelines and prepare the Annual Procurement plan in accordance with paragraph 04 of the public Finance Circular No. 02/2020 and dated 28 August 2020, before 10 December of the year under review and get the approval of the Chief Accounting Officer , after that Copies should have been obtained and forwarded to the National Procurement Commission, Auditor General and the Public Finance Department, but it was not done Accordingly.

### 3.4 Asset Management

The following observation is made.

Audit observation	Comments of Accounting Officer	Recommendation
<p>Although the time frame for the completion of the Annual Board of Survey has been specified in accordance with paragraph 11.1 of the Public Finance Circular No. 01/2020 dated 28 August 2020 and paragraph 756 (6) of the Finance Regulation, the department will carry out the annual board of survey within that time frame, before 28 February of the next financial year. According to the Board of Survey Report of the year, reporting and taking action on shortages and excesses and those reports were not forwarded to the Auditor General.</p>	<p>It had been informed that necessary measures have been taken to carry out survey within the relevant time frame in the coming years, and measures related to shortages and excesses are being implemented as per the Board of Survey Report.</p>	<p>As per the terms of the Board of Survey should be carried out as per the prescribed time frame and action should be taken on the shortages and excesses on the due date.</p>

### 3.5 Uneconomic Transactions

Audit Observation	Comments of Accounting Officer	Recommendation
<p>Although the payments should be made in such a way as to get the maximum benefit to the government, in addition to the monthly electricity consumption expense with a total of Rs.176,477 of interest penalty for the electricity bill payment for a building that had been acquired by the department on rental basis and the new building of the department, had result a financial disadvantage to the government by paying the bills.</p>	<p>It had been informed that although applying for imprest from the treasury, non-receipt of the relevant imprest on the due date, an amount of interest will be accrued and necessary steps will be taken to prevent this situation in the future.</p>	<p>Electricity bills should be paid on the due date without paying interest.</p>

## 4. Achievement of Sustainable Development Goals

### 4.1. Sustainable Development Programme

The following observation is made.

Audit Observation	Comments of Accounting Officer	Recommendation
<p>According to the letter issued by the Ministry of Sustainable Development and Wildlife No. MSDW/08/65 dated 27 April 2018, the department had not prepared a sustainable development program by appointing officers to identify sustainable development goals and indicators for the year 2022 and coordinate the achievement of those sustainable development goals.</p>	<p>The Attorney General's Department expects to achieve the 16<sup>th</sup> goal of peace, justice and strong institutions among the sustainable development goals that have been introduced. For that, various sections of the department have been established and various actions are taken by those sections for child abuse and public petitions. It had been informed that a sustainable development program will be prepared in the future.</p>	<p>According to the letter issued by the Ministry of Sustainable Development and Wildlife, a sustainable development program should be prepared.</p>



## 4.2 Introduction of Citizens/Clients Charter

The following observation is made.

<b>Audit Observation</b>	<b>Comments of Accounting Officer</b>	<b>Recommendation</b>
According to the Public Administration Circular No. 05/2008 and 05/2008 (i) dated 06 February 2008, and 24 January 2018, issued above, to make public sector activities more efficient and for that better understanding and mutual trust between the parties involved to introduce of Citizens/Clients charter should have been done by every government institution, but it was not done.	It had been informed that the relevant charter will be introduced in the future.	Actions should be done in terms of the Circular.

## 5. Human Resource Management

The following observations are made.

<b>Audit Observation</b>	<b>Comments of Accounting Officer</b>	<b>Recommendation</b>
(a) Although there are 523 approved senior level posts which directly affect the performance of the department, as at 31 December 2022 the actual staff is 223 so there are vacancies of 300. Also, the number of officers approved for tertiary and secondary level positions are 15 and 359 respectively, the actual staff at 31 December 2022, is 05 and 156 respectively. So there was a vacancy of 213 tertiary and secondary level officers. Furthermore the approved staff at primary level is 404, the actual	As per the National Budget Circulars, the recruitment of vacant positions has been stopped, the Ministry of Justice has informed the Prime Minister's Office from time to time to get approval for this, the Ministry of Public Administration has been informed from time to time to provide officers for vacant positions at the tertiary and secondary levels, It was also informed that since there are vacancies in the primary level, the Ministry of Public Administration	Since the presence of vacancies affects the performance of the department, steps should be taken to fill the vacancies as soon as possible.

staff as at 31 December 2022, is 277. So there is a vacancy of 127 officers. Accordingly, the percentage of staff under this classification was 57, 57 and 31 respectively.

- (b) No. 02/2018 and paragraph 04 of It had been informed that a human A human resource the Public Administration resources development plan has development plan Circular dated 24 January 2018, been prepared from this year. should be prepared the department had not prepared as per the Circular. a human resource development plan.