

Head - 235 Department of Law Commission

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Head- 235, Department of Law Commission 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 including my comments and observations on the financial statements of the Department of Law Commission was issued to the Accounting Officer on 31 May 2023 in terms of Sub-section 11 (1) of the National Audit Act, No. 19. The Detailed Annual Management Audit Report relating to the Department in terms of Section 11 (2) of the National Audit Act, was issued to the Accounting Officer on 06 June 2023. This report will be presented in Parliament in pursuance of provisions in Article 154 (6) of the Constitution to be read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018.

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 Department of Law Commission as at 31 December 2022, and of its financial performance and its cash flows 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 is 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 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 such internal control as management determine 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 annual and periodic financial statements to be prepared.

As per Sub-section 38 (1) (c) of the National Audit Act, the Accounting Officer shall ensure that effective internal control system for the financial control of the Department exists, 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 Responsibilities 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 judgement and maintain professional scepticism 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

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

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

1.6 Comments of the Financial Statements

1.6.1 Non-compliance of financial statements with the circular provisions.

Even though financial statements should have been prepared in accordance with State Accounts Guidelines No.2022/05 dated 31 December 2022, there were some instances of deviating from those requirements as indicated below.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) In terms of Guideline 7.4 of the State Accounts Guidelines No. 2022/05 Circular dated 13 December 2013, remittance to the Treasury (Item D) in the Statement of Financial Performance (ACA-F) shall include remittance made to the Treasury during the year and at the end of the year. However, although the total remittance made to the Treasury by the end of the year was Rs. 1,827,015 according to the cash book of the Department, remittance made to the Treasury had been stated as Rs. 27,015, thus understating by Rs. 1,800,000 in the statement of financial performance.	The Department of Treasury Operations had deposited Rs. 2,310,000 with the Department on 05.05.2022. In response to a verbal inquiry made in this regard, the Assistant Director of the Department stated that the relevant deposit had been made to the department's account by mistake. Therefore, he instructed that a sum of Rs. 1,800,000 from that amount be returned to the Treasury, and Rs. 510,000 be retained as imprest receipts of the Department.	Financial statements should be correctly prepared by obtaining information from the Cigas programme.
(b) Although the balance of non-financial assets as at 31 December of the year under review was Rs. 26,540,210, in the preparation of financial statements according to Paragraph 6 of the State Accounts Guidelines 2022/05 dated 13 December 2022, the Format SA 82 had not been attached to the financial statements for the ACA-6 non-financial assets.	It had been notified that the format on the non-financial assets could not be presented as attachments as the Department did not use the Cigas programme.	Action should be taken in accordance with the State Accounts Guidelines

1.6.2 Accounting Deficiencies

(a) Non-revenue receipts

The following deficiencies were observed in accounting for non-revenue receipts related to the financial statements.

Audit Observation	Comment of the Accounting Officer	Recommendation
(i) Although the imprest receipts amounted to Rs. 18,348,430 according to the Treasury printouts SA 70, it had been stated as Rs.16,548,430, thus understating by Rs.1,800,000 under the non-revenue receipts in the statement of financial performance.	The Department of Treasury Operations had deposited Rs. 2,310,000 with the Department on 05.05.2022. In response to a verbal inquiry made in this regard, the Assistant Director of the Department stated that the relevant deposit had been made to the department's account by mistake. Therefore, he instructed that a sum of Rs. 1,800,000 from that amount be returned to the Treasury, and Rs.510,000 be retained as imprest receipts of the Department.	Financial statements should be correctly prepared by obtaining information from the Cigas programme.
(ii) Although the advance accounts receipts amounted to Rs. 1,264,415 according to the Treasury printouts SA 52, it had been stated as Rs. 869,105, thus understating by Rs. 395,310 under the non-revenue receipts in the statement of financial performance.	It had been informed that as the department did not possess the necessary trial balance to prepare financial statements, because it did not use the Cigas programme, the advance accounts receipts of Rs. 395,310 were understated under the non-revenue receipts. Accordingly, a Director of the State Accounts Department was contacted and these financial statements were prepared in accordance with the instructions received during that interaction.	Financial statements should be correctly prepared by obtaining information from the Cigas programme.

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| <p>(iii) Although the imprest receipts under the cash flow generated from operating activities of the cash flow statements amounted to Rs.18,348,430 according to the Treasury printouts SA 70, it had been stated as Rs.16,548,430, thus understating by Rs. 1,800,000.</p> | <p>The Department of Treasury Operations had deposited Rs.2,310,000 with the Department on 05.05.2022. In response to a verbal inquiry made in this regard, the Assistant Director of the Department stated that the relevant deposit had been made to the department's account by mistake. Therefore, he instructed that a sum of Rs.1,800,000 from that amount be returned to the Treasury, and Rs.510,000 be retained as imprest receipts of the Department.</p> | <p>It is not upon the verbal instructions, financial statements should be correctly prepared by obtaining information for the Cigas programme.</p> |
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(b) Advance Accounts Balances

The following deficiencies were observed in accounting for advance account balances as at the end of the year.

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>Although the payment of advances stood at Rs. 1,721,409 as per the Treasury printouts SA 52, it had been overstated by Rs. 395,310 and stated as Rs. 2,116,719 under the payment of advances in the statement of financial performance.</p>	<p>It had been informed that as the department did not possess the necessary trial balance to prepare financial statements, because it did not use the Cigas programme, the advance accounts receipts of Rs.395,310 were overstated under the payment of advance in the statement of financial performance. Accordingly, a Director of the State Accounts Department was contacted and these financial statements were prepared in accordance with the instructions received during that interaction.</p>	<p>Action should be taken to ensure to include correct values in the financial statements.</p>

(c) Imprest Balance

Following deficiencies were observed in accounting for the following imprest balances.

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>(i) Although the imprest settled to the Treasury under the expending of</p>	<p>The Department of Treasury Operations had deposited Rs. 2,310,000 with the Department on</p>	<p>Action should be taken to ensure to include correct values</p>

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| <p>funds in cash flow generated from operating activities of the cash flow statements amounted to Rs. 1,827,015 according to the departmental books, it had been stated as Rs. 27,015, thus understating by Rs. 1,800,000.</p> | <p>05.05.2022. In response to a verbal inquiry made in this regard, the Assistant Director of the Department stated that the relevant deposit had been made to the department's account by mistake. Therefore, he instructed that a sum of Rs. 1,800,000 from that amount be returned to the Treasury, and Rs. 510,000 be retained as imprest receipts of the Department.</p> | <p>in the financial statements.</p> |
| <p>(ii) Although the credits made to the Advance "B" Account by the other heads amounted to Rs. 1,264,415 according to the Treasury printouts SA 51, it had been stated as Rs. 869,105 in the imprest reconciliation statement, thus understating by Rs. 395,310.</p> | <p>It had been informed that as the department did not possess the necessary trial balance to prepare financial statements, because it did not implement the Cigas programme, a Director of the State Accounts Department was contacted to obtain solutions to the issues cropped up in the preparation of financial statements. These financial statements were prepared in accordance with the instructions received during that interaction. These advance installments were stated in the imprests reconciliation statement under the transferred to the Advance "B" Account from other heads according to the instructions received to that effect.</p> | <p>Action should be taken to ensure to include correct values in the financial statements.</p> |
| <p>(iii) Although the debits made to the Advance "B" Account by the other heads amounted to Rs. 192,944 according to the Treasury printouts SA 51, it had been stated as Rs. 588,254 in the imprest reconciliation statement, thus overstating by Rs.395,310.</p> | <p>It had been informed that as the department did not possess the necessary trial balance to prepare financial statements, because it did not implement the Cigas programme, a Director of the State Accounts Department was contacted to obtain solutions to the issues cropped up in the preparation of financial statements. These financial statements were prepared in accordance with the instructions received during that interaction. These advance installments were stated in the imprests reconciliation statement</p> | <p>Action should be taken to ensure to include correct values in the financial statements.</p> |

under the transferred to the Advance “B” Account from other heads according to the instructions received to that effect.

(d) Non-maintenance of Books and Registers

It was observed during the audit test check that the Department had not maintained following certain documents, while some other documents had not been properly maintained in an updated manner.

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>Record on Damages A record on damages had not been updated in accordance with Financial Regulation 110.</p>	<p>Since any loss or damage was not reported during this period, that record has not been updated, and it had been informed that action would be taken to place a note in the register that no damage was caused, if any damage would not be occurred hereinafter.</p>	<p>A record on damages should be maintained in terms of provisions in Financial Regulation 110 as per the format given thereunder.</p>

2. Financial Review

2.1 Expenditure Management

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>(a) Although estimates should be prepared with due regard to economy and efficiency in terms of Financial Regulation 50, sums totaling Rs. 662,509 had been saved in 04 recurrent Objects and 01 capital Objects and it had ranged from 69 per cent to 100 per cent of the total net provision.</p>	<p>Closure of institutions due to imposition of curfew for Covid epidemic, adherence to a time table in reporting to the service due to the struggle and the furl crisis, insufficiency of the provisions received from the budget and non-receipt of the provisions from the Department of Treasury Operations despite their allocation had contributed to the savings of the provisions of the recurrent and capital Objects from 69 per cent to 100 per cent.</p>	<p>Estimates should be prepared with due regards to the economy.</p>
<p>(b) The allowance of Rs. 140,000 paid to the Chairman on 30 December 2022 for the month of November and December had</p>	<p>As the provisions in the Object No,1003 were insufficient to pay the allowances of the Chairman and there were adequate provisions in the</p>	<p>Action should be taken in accordance with the Financial Regulation 66.</p>

been stated under the Object 1001- Salaries and Wages instead of being stated under the Object No.1003- Other Allowances. Object No.1001, the allowance of the Chairman for the said two months was paid from the Object No.1001.

2.2 Incurring Commitments and Liabilities

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Although other payments except for the personal emoluments and allowances should be identified as commitments and liabilities in terms of State Accounts Circular No.255/2017 dated 27 April 2017, overtime payments of Rs.18,945 had been included in the Record of Commitments and Liabilities as at 31 December of the year under review.	Agreed with the matters outlined in the report.	Action should be taken in accordance with the circular.
(b) Liabilities valued at Rs.797 had been overstated in the Record of Liabilities in the financial statements under the Object No.1402 as at 31 December of the year under review.	It had been informed that a difference of Rs.797 had occurred in entering bills related to the Mobitel Limited in the Record of Liabilities.	Liabilities should be correctly identified and brought to account.

2.3 Certification to be made by the Chief Accounting Officer/ Accounting Officer

Although the Chief Accounting Officer/ Accounting Officers shall ensure of the following matters in terms of provisions in Section 38 of the National Audit Act, No.19 of 2018, action had not been taken accordingly.

Audit Observation	Comment of the Accounting Officer	Recommendation
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	It had been informed that the audit of this Department was carried out by the Internal Audit Division of the Ministry of Justice. In the review conducted by the Committee on Public Accounts of Parliament for the year 2018, this Department was	Action should be taken in accordance with provisions in Section 38 of the National Audit Act No.19 of 2018.

carried out. That review should be carried out in writing and a copy thereof shall be submitted to the Auditor General. Nevertheless, statements to the effect that such review had been carried out were not furnished to the Audit.

elected among the public institutions with an effective financial control system and accordingly, not conducting an such review in the year 2018 may have been contributed to that situation.

2.4 Non-compliance with laws, rules, and regulations.

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

Reference to laws, rules and regulations	Observations		Comment of the Chief Accounting Officer	Recommendation
	Amount	Non-compliance		
(i) Financial Regulations of the Democratic Socialist Republic of Sri Lanka F.R. 135		Although financial authority had been delegated in terms of Financial Regulations, such authority had been delegated to the posts which are not currently available in the Department.	The above defects were observed by the Department and delegation of powers 2023 was amended by F.R.135.	Action should be taken in accordance with Financial Regulations.
(ii) Public Finance Circular Section 7 of Circular No.01/2020 dated 28 August 2020.		Some officers of the Department had not signed salary sheets in accordance with the circular.	It has been informed that action will be taken to sign the salary sheets in the future.	Salary sheets should be signed.

2.5 Operating Bank Accounts

Deficiencies revealed during the course of audit test check on handling bank accounts are as follows.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Although the balance was zero according to the cash book as at 31 December of the year under review, in the preparation of bank reconciliation statement, the balance according to the cash book as at that date had been stated as Rs.27,015.	It is the usual practice adopted by the Department over a number of years as at 31 December to credit all savings of the petty cash from the cash book and deposit in the deposit account of the Department on 31 December. Accordingly, after deducting the value of uncashed cheques, the unused money in the departmental account will be returned to the Treasury and a debit note is obtained from the bank on 01 January of the new year. As the unused provisions of the department as at the end of any financial year exists in the departmental account as at 31 December of the relevant year, it is unrealistic to show the cash book zero as at 31 December. Accordingly, the balance available in the account has been stated and this practice is followed over a number of years.	Action should be taken to ensure the preparation of reconciliation statements including correct balances.
(b) Although the balance stood at Rs.663,779 according to the bank reconciliation statement related to the BOC account as at 31 December of the year under review, it had been stated as Rs. 666,779, thus overstating by Rs.3,000 in the bank reconciliation statement.	It had been informed that the bank holds Rs.3,000 in case of cash withdrawal from the bank account related to the Department and that amount would be added to the closing balance of this bank statement and amended.	Bank reconciliation statements should be prepared correctly.

3. Operating Review

3.1 Planning

The following deficiencies were observed in the preparation and implementation of annual action plan in terms of Paragraph 03 of the Public Finance Circular No.02/2020 dated 28 August 2020.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) The Annual Action Plan for the year 2022 had not been prepared in terms of the format given in the Public Finance Circular No.02/2020 dated 28 August 2020 by correctly identifying the activities.	It had been informed that the Annual Action Plan would be prepared in terms of the aforementioned circular in the year 2023.	Action Plan should be prepared by correctly identifying the activities.
(b) According to the Public Finance Circular dated 25 August 2021 (Government Expenditure Review), it had been stated to suspend the purchases. Nevertheless, a book shelf worth Rs.43,257 had been purchased from the NISACO company. A sum of Rs.0.40 million had been allocated in the Action Plan for the acquisition of assets. However, having made purchases only for Rs.43,257, a progress of 87 per cent had been stated as the progress of the Action Plan in the statement of financial performance and it was questionable in audit.	The Deputy Director of the Government Treasury Operations Department had verbally informed that it was not possible to provide funds for the capital expenditure during that period, and it was also practically difficult to carry out procurement activities and calling for bids etc. as per the financial regulations due to the Covid epidemic situation. The provision of Rs.50,000 only had been made for that quarter and due to extreme increase in the goods expected to be purchased according to the procurement plan, the book shelf was purchased for the library within the limit of that provision.	Action should be taken in accordance with the circular and progress of the Action Plan should be correctly calculated.

3.2 Failure to Achieve the Expected Level of Output

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
The main object of the Law Commission Act, No. 03 of 1969 shall be to promote the reform of the law and 11 activities had been identified to achieve those object. Nevertheless, 06 meeting sessions had been held for 04 law	It had been notified that following the head of the Department was informed about the significance of the enhancement of performance of the Law Commission, the Secretary to the Ministry of Justice had	Action should be taken to achieve the main objects after resolving administrative issue expeditiously.

recommendations from 01 January 2022 to 31 December 2022 and the number of reports for which the discussions were concluded was only 01. However, the value of allowances paid for the members of the Commission including the Chairman was Rs. 932,000 and accordingly, the average expenditure incurred in respect of one meeting session was Rs.155,333.

educated the Chairman by the Letter No. MOJ/IA/03/05(I)2021 dated 22.09.2021 and legal researches had been temporarily suspended until a new chairman would be appointed upon the resignation of the Chairman of the Department of Law Commission on 14.03.2023.

3.3 Annual Performance Report

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

Audit Observation	Comment of the Accounting Officer	Recommendation
A draft of the Annual Performance Report had not been presented along with the annual accounts of the year under review in terms of format in Guideline 14 issued by the Public Finance Department in terms of Paragraph 10.2 of the Public Finance Circular No.2/2020 dated 28 August 2020.	It had been informed that the matters contained in the report would be agreed upon, and it would be implemented in the future.	Action should be taken in accordance with the circular.

3.4 Security to be kept by Public Officers

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
In terms of Financial Regulation 880, although the officers those who certify vouchers or sign cheques on Government Account will be required to be kept security in accordance with the Public Officers (Security) Ordinance, two staff officers who sign cheques of the Department had not so deposited securities.	It had been notified that the arrangements were made to deposit securities in respect of all the officers who were required to give securities in terms of F.R.880, and the Ministry of Justice's Circular No. 01/2011 dated 11.01.2011 and No. 01/2011(i) dated 07.05.2014, but only two officers holding the	Action should be taken in accordance with Financial Regulations.

position of Assistant Secretary had not deposited the securities. After making necessary arrangements to deposit securities, the Department had forwarded the necessary documents to the Ministry of Justice by the Letter No. SM/05/2016 dated 20.09.2016 and the Ministry of Justice had referred them to the Attorney General Department for necessary actions.

3.5 Losses and Damages

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
Although a Record on Loss should be maintained in terms of Financial Regulations 110 to keep records on all losses of the Department, only the losses caused by vehicles up to 04 November 2019 had been included in the Record of Loss maintained from the year 2015.	Since any loss or damage was not reported during this period, that record has not been updated, and it had been informed that action would be taken to place a note in the register that no damage was caused, if any damage would not be occurred hereinafter.	Action should be taken in accordance with Financial Regulations.

3.6 Management Weaknesses

The following observations are made

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) In terms of Budget circular No.03/2021 dated 11 December 2021, an arrangement should be made to reduce the telephone cost of the Public institutions by 25 per cent and electricity cost by 10 per cent. Nevertheless, such arrangement had not been made.	It had been informed that the officer working on acting basis did not obtain the allowance applicable to an acting post although she was entitled to it, and she obtained only the reserves entitle to her permanent post. Subsequent to the issue of circular relating to the limitation of expenditure, the three staff grade officers obtained transport facilities from one pool vehicle instead of 02 pool vehicles deployed in the service as a step taken to limit the expenditure.	Action should be taken in terms of the circular.

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| (b) | No action had been taken even as at 31 December 2022 to auction the vehicle spare parts that had been identified during the board of survey 2021 and scheduled to be auctioned. | It had been informed that the vehicle spare parts identified during the board of survey, 2021 and the other items were auctioned and eliminated on 04.04.2023. | Action should be taken to auction the identified vehicle spare parts and eliminate from the accounts. |
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4. Good Governance

4.1 Internal Audit

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
Although internal audit should be conducted in terms of provisions in Section 40 (1) of the National Audit Act No.19 of 2018, an internal audit had not been carried out for the year 2022 at least from the Ministry of Justice.	It had been informed that the Internal Audit Division of the Ministry of Justice conducts the internal audit of the Department, and prevalence of Covid situation in 2021 might have been the reason for not conducting an internal audit by the Internal Audit Division of the Ministry. The conduct of internal audit is a task beyond the purview of the Department.	Internal audit should be carried out according to the provisions of the Act.

5. Human Resource Management

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Annual performance agreements had not been signed for the entire staff of the Department as required by the Public Administration Circular No.02/2018 dated 24 January 2018.	It had been stated that action would be taken in accordance with the observations submitted by the Audit.	Action should be taken in accordance with the circular.
(b) Although the approved cadre of the Department was 29, the total vacancy of the actual cadre as at 31 December 2022 was 12, including 03 vacancies of the senior level, 07 vacancies of the	It had been informed that the Acting Secretary was performing fulltime duty of the post of Secretary, the vacancy of the Deputy Secretary would be filled after 02.02.2022 upon the promotions and the vacancies of	Action should be taken to fill vacancies.

secondary level, and 02 vacancies of the primary level.

the Development Officers would be totally filled, the number of Management Services Officers were sufficient for the time being and a driver who was having training in the Multipurpose Department had been employed for the vacancy of the post of Driver.

- (c) In terms of Section 13.3 of Chapter II of the Establishments Code of the Democratic Socialist Republic of Sri Lanka, an acting appointment to a post should be made as a temporary measure only until a substantive appointment is made. Nevertheless, a permanent appointment had not been made to the post of Secretary that had fallen vacant from the year 2014.

It had been stated that despite the Ministry of Justice's attempt to fill the vacancy of the post of secretary of this Department, this vacancy could not be filled as the candidates who possessed necessary professional qualifications and completed required period of service in the profession did not apply for this position. Further this situation has arisen because the persons who possess the necessary professional qualifications and have completed the required number of years for service experience do not apply for this post due to the salary scale applicable to the post.

Action should be taken to fill vacancies on permanent basis.