

Auditor General's Triennial Report

2021-2023

Independent Commission

Table of content

		Page No.
1.	Executive Summary	2
2.	Auditor General's Opinion on Financial Statements	3
3.	Observations of Independent Commissions	
3.1	Election Commission	5
3.2	Delimitation Commission	7
3.3	Public Service Commission	8
3.4	Administrative Appeals Tribunal	11
3.5	Human Rights Commission of Sri Lanka	13
3.6	Commission to Investigate Allegations of Bribery or Corruption	20
3.7	Right to Information Commission	25
3.8	Judicial Service Commission Secretariat	27
3.9	National Police Commission	38

1. Executive Summary

This report is presented in terms of Section 14 of the National Audit Act No. 19 of 2018 in relation to the following 09 Independent Commissions established by the Constitution of the Democratic Socialist Republic of Sri Lanka including important audit observations in the audit reports issued for the years 2021, 2022 and 2023 that have not been resolved as of the date of this report.

Also, this report presents the total Assets, total Liabilities and Equity of the Commissions for the years 2021, 2022 and 2023, as well as the Audit Opinions given in relation to each Commission.

2. Opinion of the Auditor General on the Financial Statements

Government enterprises prepare annual financial statements comprising the statement of financial position as at the end of the year and income statement, a cash flow statement, statement of changes in equity and a summary of significant accounting policies and other explanatory information for the year then ended. The Auditor General provides independent assurance that the financial statements give a true and fair view of the operations of the entities. This assurance is provided by expressing an opinion on the financial statements. The conclusion of the Auditor General as to whether the statement of financial position and the statement of financial performance of the Government enterprises present a true and fair view and as to whether those financial statements comply with Sri Lanka Accounting Standards or Sri Lanka Public Sector Accounting Standards, which are currently compliant with International Public Sector Accounting Standards, and Financial Reporting Standards is expressed by the audit opinion.

Four types of opinions are expressed after considering material misstatements or discrepancies according to the financial statements, and limitations of scope and disagreements between management and the auditor. They are:

Unqualified Opinion

This opinion is expressed when material misstatements or non-compliances are not reported in the financial statements.

Qualified Opinion

Even though material misstatements or non-compliances are reported in the financial statements, they have not extended to the financial results of entity.

Adverse Opinion

The distribution in the limitation of scope will result in the expression of an adverse audit opinion.

Disclaimer of Opinion

When there are material/widespread disagreements between management and audit regarding the accounting policies selected and misstatements, the adequacy of disclosing them in the relevant system or financial statements.

The support of computerized audit software is sought for the purpose of expressing a fair opinion in expressing an audit opinion. The audit opinion is determined based on the results obtained after adjusting the total uncertified misstatements as a percentage of the total quantitative level related to the audit sample selected by examining the accounts.

Details of Opinions of Independent Commissions

Information of audit opinions issued in relation to the financial statements submitted in relation to 09 independent commissions for the years 2021, 2022 and 2023 is mentioned in the following table.

	2021	2022	2023
Unqualifid	04	04	04
Qualified	05	05	05
Disclaimer	-	-	-
Adverse	-	-	-
Opinion has not decided yet	-	-	-
Financial Statements not received	-	-	-

	Name	2021	2022	2023
1.	Election Commission	Qualified	Qualified	Qualified
2.	Delimitation Commission	Qualified	Unqualified	Unqualified
3.	Public Service Commission	Qualified	Qualified	Unqualified
4.	Administrative Appeals Tribunal	Unqualified	Unqualified	Unqualified
5.	Human Rights Commission of Sri Lanka	Unqualified	Unqualified	Qualified
6.	Commission to Investigate Allegations of Bribery or Corruption	Qualified	Qualified	Qualified
7.	Right to Information Commission	Qualified	Qualified	Qualified
8.	Judicial Service Commission Secretariat	Unqualified	Qualified	Qualified
9.	National Police Commission	Unqualified	Unqualified	Unqualified

3. Observations of Independent Commissions

3.1 Election Commission

	Total Assets Rs.	Total Liability Rs.	Equity Rs.	Opinion
2021	2,166,890,635	2,166,890,635	2,164,126,112	Qualified
2022	2,302,705,969	2,302,705,969	2,301,513,323	Qualified
2023	2,511,626,383	2,511,626,383	2,347,557,550	Qualified

	Audit Observation	Year of the Report	Auditor General's Recommendation	Preventive action taken by Audited Institute	Implementation status of recommendation as on date of the Report
(a)	The 4 items of printing goods worth Rs.12,848,164 which had been purchased without proper planning for the last few elections remained idle in the warehouse without being used.	2022	Financial Regulations 104 (1) should be followed and that the determination of those who responsible should be made immediately.	Appointment of committee to determine responsible persons in terms of Financial Regulation 104(1).	The committee report has now been submitted and the recommendations have been implemented.
(b)	Action had not been taken regarding the loss of Rs.2,075,845 made for cab in the year 2020 even by 21 March 2022.	2021	Action should be taken regarding the loss to the vehicles as per Financial Regulations.	To make necessary arrangements for the immediate completion of investigations related to losses and damages.	Formal disciplinary inquiry has been completed and disciplinary orders have been implemented.
(c)	Although the machinery and equipment with cost of Rs.6,717,017 and Rs.1,380,261	2021 2022 2023	Machinery and equipment disposed should be identified and the relevant value should be	Since the codes and values of the disposed assets do not match the codes and values	It has been mentioned that the accounts will be rectified immediately

respectively have been disposed in the previous year and in the year under review, as these assets were not identified and removed from the relevant non-financial asset account, those values were overstated in the balance of non-financial assets. As well as, machines and equipment had been disposed even before the last year also and those values had not been removed from the non-financial asset accounts.

removed from the balance of non-financial assets and properly accounted. in the CIGAS data after the relevant system, work is being done to completed. correct it.

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| (d) | The 1238.5 liters of fuel had been given to 03 vehicles reserved in the year 2023 exceeding the fuel limit for reserved vehicles as per the circular. | 2023 | Provisions of the circular should be followed. | It has been instructed to proceed as per provisions of circular. | Provisions of the circular has been followed. |
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3.2 Delimitation Commission

	Total Assets Rs.	Total Liability Rs.	Equity Rs.	Opinion
2021	3,434,683	3,434,683	3,434,683	Qualified
2022	3,483,515	3,483,515	3,483,515	Unqualified
2023	3,673,026	3,673,026	3,673,026	Unqualified

	Audit Observation	Year of the Report	Auditor General's Recommendation	Preventive action taken by Audited Institute	Implementation status of recommendatio n as on date of the Report
(a)	According to Section 10 of the Right to Information Act No.12 of 2016, even though it should be facilitated to report of the public's needs, accusations or praises about the institution by their own official website, the Commission had not maintained a website.	2023	An official website should be maintained.	An official website has not been developed as there is not enough content or a specific task to post on a website.	An official website is expected to be created.
(b)	As on 31 December 2023, although the approved cadre of the Commission was 15, as the actual cadre was 08, there were 07 vacancies. Permanent officers had not been appointed for the post of senior secretary and accountant since 2016 and acting officers had been assigned for that.	2021 2022 2023	Actions should be taken to fill up the vacancies in essential posts.	It has been agreed with the observation.	The vacancies have not been filled up until now.

3.3 Public Service Commission

	Total Assets Rs.	Total Liability Rs.	Equity Rs.	Opinion
2021	856 880 407	856 880 407	856 825 716	Qualified
2022	843 474 981	843 474 981	843 373 000	Qualified
2023	904 240 563	904 240 563	904 184 961	Unqualified

	Audit Observation	Year of the Report	Auditor General's Recommendation	Preventive action taken by Audited Institute	Implementation status of recommendatio n as on date of the Report
(a)	Working with the discipline of officers under the disciplinary control of the Commission is one of the main tasks of the Commission and according to the Public Administration Circular No.30/2019 dated 30 September 2019 issued in relation to Chapter XLXIII of Section II of the Establishment Code of the Democratic Socialist Republic of Sri Lanka, although it is stated that it should be completed within 06 months after the initiation of a formal disciplinary investigation, the disciplinary works of 08 disciplinary matters	2023	That the Public Administration Circular No.30/2019 dated 30 September 2019 should be followed.	-	Four disciplinary cases out of which have been given decisions and seven sessions of PSC/DIS/059/2019, twenty three sessions of PSC/DIS/060/2019 and four sessions of PSC/DIS/043/2021 and PSC/DIS/056/2021 have been held.

that were subjected to the sample audit had not been completed by 24 February 2024 even though 02 to 04 year has been passed they were received.

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| (b) | Only the number of tasks carried out in the year 2023 by the Health Services Committee, Admin Division, Disciplinary Division, Appointment Division and Promotion Division of the Commission has been included in the performance report and the information regarding the number of complaints received by the division during the year under review, the amount of those complaints completed and further remaining amount had not been included. Accordingly, the performance report of the 2023 had not been included enough information to consider the performance level of the year 2023. | 2023 | The performance report should be including sufficient facts to consider the level of performance for the year. | The relevant divisions have been instructed to provide the relevant data as requested by you in a common format for the performance report in 2024. |
| (c) | Although the number of appeals received by the Appellate Division | 2023 | The performance report should be included sufficient | The Appellate Action will be taken to bring the relevant reports |

in the year 2023 has been stated quantitatively, when presenting the number of appeals called for the reports with reports with observations and recommendations and the number of appeals completed, it has been presented including the number of appeals in the year under review and the previous years and, age analysis of them had not been provided. As a result, sufficient information had not been presented to determine the performance level of the divisions in the year under review.

facts to consider the level of performance for the year.

immediately to immediately bring the reports from the and files with the ministries and observations departments recommendation according to the s regarding the internal standing appeals received orders. by the appellate division from the relevant Ministries. Although it was called for reports from the relevant ministries and departments, those reports are not received in the same year and as a result, it has not been possible to give the commission's decision in the year of the appeal.

3.4 Administrative Appeals Tribunal

	Total Assets Rs.	Total Liability Rs.	Equity Rs.	Opinion
2021	22,144,990	22,144,990	22,144,990	Unqualified
2022	22,266,140	22,266,140	22,266,140	Unqualified
2023	22,395,390	22,395,390	22,395,390	Unqualified

	Audit Observation	Year of the Report	Auditor General's Recommendation	Preventive action taken by Audited Institute	Implementation status of recommendatio n as on date of the Report
(a)	According to Section 7 of the Administrative Appellate Tribunal Act No.04 of 2002, although it as stated that, an appeal submitted to the Authority should be heard within 2 months of receiving the appeal and appropriate action should be taken as a final decision, out of the appeals received by the authority, there were 412 appeals pending resolution between 01 to less than 03 years, 354 appeals pending resolution for more than 03 years to less than 05 years and 47 appeals pending resolution for more than 5 years as of 31 December 2022.	2022	According to Section 7 of the Act, any appeal submitted to the Authority should be heard and taken appropriate action within 02 months from the date of its receipt.	The Attorney General has interpreted that, although the Act states like that, it is not mandatory but advisory. Although it has been referred to the President's Secretary to amend the Act, reply has not been received until now.	After the appointment of a new chairman from 18.09.2024, a special program will be held and the Public Service Commission, the National Police Commission and the National Audit Service Commission will be informed and action will be taken accordingly.

(b)	Out of the 252 appeals received by the authority in the year 2022, only 06 appeals were resolved. It was only 2.38 percent of the appeals received.	2022	The causes of delay in resolving appeals should be identified and remedied to minimize the delay.	The total number of appeals resolved in the year 2022 was 208 and due to the reports, documents etc. to be submitted to the Public Service Commission, the National Police Commission and the Appellate Authority regarding the resolution of the appeals received during the year were not submitted in due time and, reasons such as one of the two parties has been requested another day on the dates given for inquiries due to personal or duty reasons were caused to delay.	The request for time on the appellant's request, the Public Service Commission and the National Police Commission delaying the presentation of the observations are delaying in providing solutions, and those commissions and the appellants have been informed to avoid them. Currently there is a trend.
(c)	Even though more than 21 years have passed since the establishment of the Authority, recruitment procedures for each post had not been prepared by the end of the year under review.	2023	Recruitment should be done in the required positions after getting the recruitment procedures approved.	Recruitment procedures have been prepared and submitted for approval.	After the recruitment procedures are approved, recruitment will be done for the respective positions.

3.5 Human Rights Commission of Sri Lanka

	Total Assets Rs.	Total Liability Rs.	Equity Rs.	Opinion
2021	109,609,946	109,609,946	109,506,387	Unqualified
2022	110,674,395	110,674,395	109,094,275	Unqualified
2023	110,792,177	110,792,177	110,726,588	Qualified

	Audit Observation	Year of the Report	Auditor General's Recommendation	Preventive action taken by Audited Institute	Implementation status of recommendation as on date of the Report
(a)	Out of the 147 recommendations given by the Commission to the Ministry of Education, the Department of Pension and the Sri Lanka Police during the period from 2016 to 2018, 44 percent of the given recommendations i.e. only 64 had been implemented by the date of audit, 14 February 2022.	2021	Follow up on the implementation of the recommendations given should be done.	-	The 49 recommendations have been followed up and completed on 11.10.2024 of the relevant year to implement the unimplemented recommendations. Follow-up on the implementation of the remaining recommendations is underway by summoning the relevant respondents.
(b)	Matara Divisional Office observed the police stations, detention centers and prisons in the years 2020 and 2021 and, the facts discovered	2021	The facts discovered, his conclusions and the actions taken during the on-site inspection of the police stations,	In order to reconsider the non-implementation of the recommendations of the Sri Lanka Human Rights	According to the recommendation of the Auditor General, instructions have been given to the Matara office to

during the on-site inspection, his conclusion regarding that and the actions taken which was stated as the most important facts to be mentioned in the reports prepared by the investigation officer had not been included. Also, it was not mentioned to whom the report was directed and there was no evidence that the report was followed up by another officer.

detention centers and prisons should be included in the report prepared by the investigation officer after observing those places.

Commission, the Commission has set up a separate unit by the Examination and Investigation Division and follow-up on the non-implementation of the recommendations is underway.

include the conclusions and actions taken regarding the matters discovered by the investigation officers who observe the police stations, detentions centers and prisons, and are proceeding accordingly.

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| (c) | The Commission had included only the assets acquired after 01 January 2004 in the non-financial assets statement and the assets before the year 2004 had not been identified. | 2021
2022 | All assets owned by the council should be identified and accounted. | An assessment board has been appointed to assess all the goods, and after the completion of the board of survey in the year 2022, the survey work will be started. | Necessary actions have been taken to complete it in 2024. |
| (d) | Only 25, 18, 25, 30 and 18 percent respectively of the recommendations given by the commission to each institution in the years 2019 to 2023 had been implemented. | 2023 | Follow-up activities should be done regarding the implementation of the recommendations given by the commission by the relevant institutions and an amendment should be made in the commission Act | After the Commission has given a recommendation, the implementation of it is the responsibility of the officers of the relevant institutions and it has also been | After further conducting the follow-up by calling the complainants and the relevant institution to implement the recommendation s that were not implemented from 2019 to |

regarding the actions that the commission can take regarding the recommendations that are not implemented. clarified by the Public Administration Circular No.17/2005. If there are practical problems to implement it, it is the responsibility of those institutions to inform and discuss it with the Commission. When issuing a recommendation to the complainants, It has also been mentioned that they should be informed within 07 days from the last date of its implementation and otherwise it will not be dealt with that further. 2022, as the complainants have not presented any more regarding that and the complaints pending hearing in court have been removed from the follow-up division and forwarded to the registry and, complaints where further recommendation s were not implemented are being dealt with. The attention of the Commission has been focused on the revision of the Commission Act after consultation with civil society members and other relevant parties.

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| (e) | According to Section 11(e) of the Human Rights Commission of Sri Lanka Act No.21 of 1996, although the commission is supposed to conduct research on human rights and it should | 2023 | Section 11(e) of the Sri Lanka Human Rights Commission Act should be followed. | Although it was conducting research on human rights within the limits of limited human and financial facilities within the Research and Monitoring | Relevant survey activities are being carried out, and arrangements have been made to publish the survey reports of the 02 selected fields by the end |
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broadcast and distribute the results of those research, such research had not been conducted and had started interventions in 2 human rights-related tasks.

Division of the Sri Lanka Human Rights Commission, conducting research on human rights and broadcasting of the identified knowledge accordingly and 02 practical interventions to be carried out, i.e. regarding the rights of the workers in the organizations that provide workers on a temporary basis in the export production zones, and interventions related with the floods raised based on the Matara Nilwala river have also been carried out in 2023.

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| (f) | The average number of complaints received by the head office and 10 regional offices was 30 and 56 respectively. Also, despite the head office has 28 computers that can enter data and the regional offices have | 2023 | Action should be taken to update the data system and regularization of assignment for complaint hearings and strengthening of performance related supervision should be done. | Data entry is done using existing computers and scanning machines. Since the computers and scanners have been purchased for the year 2024, necessary actions have been taken to | The data system is being updated. Some changes to be made in the data system are being made with the intervention of the network administrator and the relevant organization. |
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26 computers that can enter data at the present, the data system had not been updated by the audited date of 31 March 2024.

update them in the future.

Also, the technical errors occurring during the operation of the data system are being corrected and are being updated further.

- (g) According to the information provided by the Heurin computer data system submitted for audit on 09 February 2024, 9728 complaints had been distributed among 57 officers in the head office and regional offices for try during the period of 04 years from 01 January 2020 to 31 December 2023. Out of which, 1654 complaints were concluded and 8074 complaints were further to be investigated and it is observed that 29 officers had not investigated and concluded any complaints during the relevant period. Proper procedures for assigning complaints to the officers were not there and according to the data system, the number of
- 2023 The data system should be updated.
- The information of 9728 complaints has been entered into the Heurin system from 01.01.2020 to 31.12.2023. According to that information, the files have been divided among 57 officers. There, the files have been entered in the name of legal officers and human rights officers and development officers. Relevant officials were called and discussed about updating the Heurin system properly on 18.03.2024 and according to the decisions taken there, further actions are being taken.
- A formal system for try of complaints has been set up and it includes the supervision of try those complaints and actions are being taken to implement and try the complaints accordingly.

officers who examined less than 50 complaints and gave recommendations for all 4 years was 24.

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| (h) | According to Section 9(3) of the Sri Lanka Human Rights Commission Act No.21 of 1996, although a work procedure could be prepared subject to other provisions by the Commission for holding its meetings and doing works in those meetings, such work procedure had not been prepared even though 27 years had passed since the commission was established. | 2023 | According to Section 9(3) of the Sri Lanka Human Rights Commission Act No.21 of 1996, a working procedure should be prepared regarding the holding its meetings and doing works in those meetings. | According to the decision taken in the commission meeting for this, the secretary has informed the relevant divisions. | Attention has been focused on taking actions to amend Act No. 21 of 1996 to suit the present day and at the same time, actions are to be taken to prepare procedures. |
| (i) | Because the agreement or disagreement of the members of Commission for the decisions taken in the commission meetings were not obtained in writing, although the secretary had distributed the decision to each division by including one matter outside the commission papers of the meeting held on 15 February 2023 by | 2023 | According to Section 9(3) of the Sri Lanka Human Rights Commission Act No.21 of 1996, a working procedure should be prepared regarding the holding of Commission meetings and acting in those meetings. | According to the decision taken in the commission meeting for this, the secretary has informed the relevant division. | The procédure of the staff meetings is being implemented until now according to a system discussed and approved by the commissions appointed from time to time. |

informing that it was approved in the meeting held on 29 March 2023, It could not be confirmed whether the agreement of commission members was received to that decision.

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| (j) | During examination of a sample of complaint files of the Jaffna Divisional Office, the Divisional Co-ordination Officer had changed the reference numbers of 05 complaints by inserting other complaints. | 2023 | The functions of divisional offices should be properly supervised. | While conducting the works of Jaffna divisional office, the office was run with the help of interns due to the lack of staff, and as the same complaint insert twice mistakenly in data entry by them, actions have been taken to correct it. | Necessary actions have been taken to properly monitor the work of divisional offices and arrangements have been made to avoid the above delays. |
| (k) | In Jaffna Divisional Office, name of the complainant, address, description of the complaint and the party to reply to the complaint, etc. of 35 complaints were changed using Correction pen and any information was not mentioned in 23 reference numbers and remained with blank. | 2023 | The functions of divisional offices should be properly supervised | Correction pen has been used to correct omissions in data entry, and no files have been removed. | Necessary actions have been taken to properly monitor the work of the divisional offices and tipex has been used to avoid some omissions, and any file has not been removed. |

3.6 Commission to Investigate Allegations of Bribery or Corruption

	Total Assets Rs.	Total Liability Rs.	Equity Rs.	Opinion
2021	1,632,794,669	1,632,794,669	1,632,773,633	Qualified
2022	1,633,227,345	1,633,227,345	1,633,195,784	Qualified
2023	2,241,644,739	2,241,644,739	2,241,538,353	Qualified

	Audit Observation	Year of the Report	Auditor General's Recommendation	Preventive action taken by Audited Institute	Implementation status of recommendation as on date of the Report
(a)	Out of the cases assigned by the Commission, 10 cases were withdrawn for various reasons in 2019 and 2020 and 39 cases were withdrawn in 2021. Out of those 39 cases, 5 cases were assigned before the year 2015 and 2 cases were assigned in the year 2019. The remaining 32 cases were assigned from 2015 to 2018.	2021	The technical errors in the withdrawn cases should be overcome and the cases should be re-litigated.	Correcting technical errors and re-litigation.	Only those cases which are capable of being re-litigated and which the Commission directs are assigned out of withdrawn cases.
(b)	As per Section 30(a)(3) of the Commission to Investigate Allegations of Bribery or Corruption Act No.19 of 1954, a certificate of money is issued in the	2022	It should be act according to the Commission Act.	Legal officers have been informed to submit appeals to the court.	In the commission meeting held on 22.06.2023, instructions were received to release the money as much as possible based

Magistrate's Court for currency notes used in raids, although a certificate of money may be presented to the court whenever possible, due to non-action accordingly, government money amounting to Rs.39,716,535 remained in the custody of the case goods officer as of 31 December 2022.

on the agreement of the court, and accordingly, the work of releasing the money is being carried out based on the relevant agreements.

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| (c) | The commission had completed 69 cases in the year 2021 and of which 40 cases, i.e. 58 percent were case withdrawals. Accused in 18 cases were acquitted and only accused in 11 cases were convicted. In the year 2022, 89 cases were assigned and out of which, 45 cases were withdrawn due to various reasons. Only 20 cases out of that had been re-filed by 19 December 2022. | 2022 | Immediately re-litigations or other suitable action should be taken regarding the withdrawal cases. | Correcting technical errors and processing re-litigations. | Out of withdrawn cases only those cases which are capable of being re-litigated and directed by the Commission are assigned. |
| (d) | As of 31 December 2021, the Legal Division of the Commission had 1,508 files that was not completed the | 2022 | The performance should be increased by completing the work on the files and preparing the | Age analysis is being supervised by the Commission. | The commission has fixed time limits for completion of investigations and filing of |

	works. On which, 489 files were for more than 05 years and 33 files were files for more than 10 years. As of 31 December 2022, there were 926 files that had not been completed and their age analysis was not submitted for audit.		legal reports, and it should be able to submit a age analysis of the files.		cases through a general Circular. However there are cases where it is not possible to adhere to the relevant period due to the unique facts related to each investigation.
(e)	Cabinet approval has been received to the National Action Plan for Eliminating Bribery and Corruption in Sri Lanka on 05 February 2019, and its activities have been began on 18 March 2019. Although the plan had already been started and about 3 ½ years had passed, 11 of the 27 activities mentioned in it had not been implemented by the audit date of 20 December 2022.	2022	Action should be taken to implement the tasks included in the National Action Plan without delay.	The implementation period of the 2019-2023 plan was extended by one year and a new national action plan for 2025-2029 is being prepared.	Some items of the National Action Plan could not be implemented due to the lack of provision due to the Corona pandemic situation and economic instability in the country and other factors. Nevertheless, this program was implemented in the years 2023 and 2024.
(f)	Although a cash certificate may be issued in the Magistrate Court for notes used in raids Section 30(a)(3) of the Bribery Act without always presenting the money to the court, according to the case goods	2023	It should be act in terms of Section 30 (a) (3) of the Bribery Act.	Legal officers have been informed to submit appeals to the court.	Instructions were received to release the money as much as possible based on the agreement of the court in the commission meeting held on 22.06.2023 and accordingly, the

survey report of the year 2023, state money worth Rs.33,795,085 was in the custody of the case goods officer as on 31 December 2023.

work of releasing the money is being carried out based on the relevant agreements.

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| (g) | <p>The 3431 complaints have been received by the commission from 01 January 2023 to 31 December 2023 and 2789 complaints had been submitted to the complaint committee. The number of complaints ordered to be dismissed on which, the complaints submitted to the Complaints Committee was 766 due to insufficient facts and non-relevance of the Bribery Act and the number of complaints submitted to other institutions for further action due to not being related to the Commission Act was 613. Accordingly, 49 percent of the complaints submitted to the Complaints Committee were complaints that was not related to the Commission Act or complaints that did not provide sufficient</p> | 2023 | <p>Public awareness regarding the Bribery Act should be further developed.</p> | <p>*Making the public aware by the Prevention Division.
*Involvement of Prevention Officer in Complaint Selection Committee.</p> | <p>Taking actions by the Commission to advise the officers of the Prevention Division for informing the public about the referral of complaints related to the Act.</p> |
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facts.

(h)	<p>The committee appointed on the dispose of case goods on 31 January 2006 had recommended that 36 items of case goods related to 10 files be auctioned and although 18 years had passed since those recommendations were given, these recommendations had not been implemented until the year under review.</p>	<p>2022 2023</p>	<p>It should be implemented the recommendations of the Case goods Disposal Committee dated 31 January 2006.</p>	<p>The matter has been forwarded to the legal department for the further proceedings of presenting related goods to the court and, the necessary actions are being taken accordingly.</p>
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3.7 Right to Information Commission

	Total Assets Rs.	Total Liabilities Rs.	Equity Rs.	Opinion
2021	9,441,683	9,441,683	9,441,683	Qualified
2022	8,659,866	8,659,866	10,362,332	Qualified
2023	7,115,408	7,115,408	6,560,257	Qualified

	Audit Observation	Year of the Report	Auditor General's Recommendation	Preventive action taken by Audited Institute	Implementation status of recommendation as on date of the Report
(a)	The 1089 appeals have been received by the Commission in the year 2019 and the number of orders that were announced after hearing of those appeals were 709 by 31 December 2022. It was 65 percent of the appeals received. In the years 2020, 2021 and 2022, the commission received 729, 800 and 1,525 appeals respectively. Due to the fact that the Commission has not prepared a data system or methodology to obtain information about the number of orders published in that year from the	2022	A age analysis of the orders published in each year should be available.	Answers have not been provided.	Due to the fact that no data system or methodology has been established for age analysis in the proposed years, It was unable to provide information regarding age analysis. However, the number of appeals received by the Commission in each year, the number of appeals heard and the number of appeals issued with final orders according to the annual reports of the years 2020, 2021, 2022 and 2023 has been presented in an

appeals received in each year, it was not possible to obtain information about the progress of hearing appeals in the years 2020, 2021 and 2022 during the audit.

annexure.

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| (b) | In order to check the performance of the Commission, the number of appeals which was applied on 11 December 2023 and available for hearing as of 31 December 2023 and, its age analysis information were not submitted for audit even on 30 April 2024. | 2023 | The number of appeals and its age analysis information should be submitted. | A summary report of appeals related to the year 2023 is currently being prepared by the appellate division. | Due to the fact that no data system or methodology has been established for age analysis in the proposed years, it has not been possible to provide information regarding age analysis. However, according to the annual reports of the year 2023, the number of appeals received by the Commission in each year, the number of appeals heard and the number of appeals issued with final orders are given in an annexure. |
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3.8 Judicial Service Commission Secretariat

	Total Assets Rs.	Total Liabilities Rs.	Equity Rs.	Opinion
2021	71,951,329	38,814	71,912,515	Unqualified
2022	441,844,650	95,100	441,749,550	Qualified
2023	442,556,413	7,839	442,548,574	Qualified

	Audit Observation	Year of the Report	Auditor General's Recommendation	Preventive action taken by Audited Institute	Implementation status of recommendation as on date of the Report
(a)	The Chief Accounting Officer and the Accounting Officer should ensure that an effective internal control system is established and maintained for the financial control of the Commission and a prior review of the effectiveness of that system should be conducted and necessary changes should be made accordingly to ensure the said the system is operated effectively and although those reviews should be made in writing and a copy should be submitted to the	2023 2022	Action should be taken in accordance with the provisions of Section 38 of the National Audit Act, No. 19 of 2018	It had been informed that a written delegation of authority is made at the beginning of each year in order to establish an effective internal control system for financial control within the office, with a copy to the Audit Division and its effectiveness is continuously monitored throughout the year. It had also been informed that when an officer who was delegated authority took	The delegation of authority is made in writing at the beginning of each year. In order to establish an effective internal control system for financial control in the offices, with a copy to the Audit Division and its effectiveness is continuously monitored throughout the year. Accordingly, when one of the delegated officers took foreign leave, the delegation of authority was made to another officer for the delegated

Auditor General, statements that such reviews were conducted had not been submitted to the audit.

foreign leave, the delegation of authority was made to another officer.

authority.
It was also reviewed and changes were made in 2024 regarding the delegation of authority as per Financial Regulation 135.

- (b) Actions had not been taken to prepare the monthly report in accordance with paragraph 03 of Public Administration Circular No. 13/2008 dated 26 June 2008 in respect of two vehicles as per the circular.
- 2023
- Action should be taken to act in accordance with the provisions of the referenced circular.
- It had been informed that the Secretary and the Senior Assistant Secretary were not able to maintain the vehicle running charts on a daily basis as they had been assigned very heavy workload.
- The Ministry of Justice has provided these 02 vehicles to the Secretary and Senior Assistant Secretary of this Commission. I would like to inform you that the judge who served as the Senior Assistant Secretary has transferred from this Secretariat with effect from 22 April 2024. The Judicial Service Commission supervises, directs and administers the entire judicial system and since its Secretary has been entrusted with heavy workload, it is not possible to record and maintain the vehicle running

charts on a daily basis.

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| (c) | <p>Although the introduction of the Citizens'/Clients' Charter should be made by every public institution in terms of Circulars Nos. 05/2008 and 05/2008 (i) dated 06 February 2008 and 24 January 2018, the Commission had not introduced the Citizens'/Clients' Charter.</p> | 2023
2022 | <p>Action should be taken to act in accordance with the provisions of the referenced circular.</p> | <p>It had been informed that actions were being taken to introduce the Citizens'/Clients' Charter in accordance with the relevant Public Administration Circular.</p> | <p>Actions are being taken to introduce the Citizens'/Clients' Charter in accordance with Public Administration Circulars Nos. 05/2008 and 05/2008 (1) dated 06 February 2008 and 24 January 2018.</p> |
| (d) | <p>The detailed procurement plan included in Guideline No. 13 issued by the Department of Public Finance had not been included in the submitted procurement plan in accordance with paragraph 04 of Public Finance Circular No. 02/2020 dated 28 August 2020.</p> | 2023 | <p>Action should be taken to act in accordance with the provisions of the referenced circular.</p> | <p>It had been informed that since it is not practical to prepare a detailed procurement plan for the entire year at once, actions will be taken to prepare the relevant detailed procurement plan in accordance with the procurement plan at the beginning of each procurement task in the year 2024.</p> | <p>Since the procurement plan needs to be continuously revised throughout the year as the dates related to each step of the procurement change for practical reasons, a detailed procurement plan has been prepared from the year 2024 with the steps of the procurement process at the time of commencement of each procurement.</p> |

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| (e) | The Commission had not prepared a procurement plan for the recurring programs of the current year in accordance with paragraph 04 of Public Finance Circular No. 02/2020 dated 28 August 2020. | 2023 | Action should be taken to act in accordance with the provisions of the circular. | It had been informed that the annual procurement plan has been prepared including only the capital program for the year 2023 and the procurement plan for the year 2024 has been prepared including capital and recurring programs. | The annual procurement plan has been prepared including only the capital program for the year 2023 and the procurement plan for the year 2024 has been prepared including capital and recurrent programs and actions will be taken to prepare the procurement plan for the coming year including recurrent programs. |
| (f) | Although Rs.500,000 had been planned for capital expenditure as per the procurement plan for the year 2023, the actual capital expenditure during the year under review was Rs.201,810. Accordingly, 60 percent of the purchases as per the procurement plan had not been made and the Commission had not taken the actual situation into consideration while preparing the plans. | 2023 | Actions should be taken to prepare the procurement plan accurately and more realistically. | 05 desktop monitors to be purchased as per the 2023 procurement plan were purchased at the end of the year, and the amount of Rs.125,000 to be paid due to non-receipt of treasury imprest has been shown as liabilities as at 31 December 2023. Therefore, that amount has not included in this expenditure. It has been informed that this situation has | 05 desktop monitors to be purchased according to the 2023 procurement plan were purchased at the end of the year as required and the amount of Rs.125,000 payable due to non-receipt of treasury imprest in relation to that procurement has been shown as liabilities as of 31 December 2023. Therefore, that amount is not included in this expenditure. |

arisen due to the repair and use of the Multi-functional Fax machine which was in disrepair in order to minimize expenses as per Budget Circular 02/2023.

Similarly, the Multi-functional Fax Machine included in the 2023 Procurement Plan was not purchased due to the need to repair and use the dilapidated Multi-functional Fax Machine in accordance with Budget Circular No. BD/CBP/01/01/05/2022 and Budget Circular 02/2023 dated 2 February 2023.

- (g) Although the annual performance report should be tabled in Parliament before 150 days from the end of the financial year in terms of paragraph 12.1 of the Public Finance Circular No. 02/2020 dated 28 August 2020, there was a delay of 01 year and 09 months, 08 months and 01 year and 04 months respectively in tabling the performance reports for the years 2020, 2021 and 2022 in Parliament. The
- 2023
2022
- Actions should be taken to submit the performance report to Parliament on the due date as per the circular referred to.
- It had been informed that the performance reports for the years 2020, 2021 and 2022 could not be submitted within the stipulated time frame and that arrangements have been made to submit the performance report for the year 2022 to Parliament.
- The performance reports for the years 2020 and 2021 have been submitted to Parliament. The performance report for the year 2022 has been submitted to Parliament on 14 October 2024.

performance report for the year 2023 had not been tabled in Parliament up to the date of this report.

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| (h) | <p>Although the Commission had identified sustainable development goals and indicators for the year 2022 in accordance with the letter issued by the Ministry of Sustainable Development and Wildlife No. MSDW/08/65 dated 27 April 2018, officers had not been appointed to coordinate the achievement of those sustainable development goals and actions had not been taken to prepare a sustainable development programme.</p> | <p>2023
2022</p> | <p>Action should be taken to act in accordance with the referred letter.</p> | <p>It had been informed that the Commission were taking actions to identify development objectives and indicators for the year 2022, appoint officers to coordinate the achievement of those sustainable development objectives, and was working to prepare a sustainable development program</p> <p>According to the letter issued by the Ministry of Sustainable Development and Wildlife.</p> | <p>Necessary steps are being taken to prepare a sustainable development program by appointing officers to coordinate the achievement of sustainable development goals.</p> |
| (i) | <p>As per the paragraph 40(1) of the National Audit Act No. 19 of 2018, the commission should have its own internal auditor appointed by the governing body of the commission to</p> | <p>2023
2022
2021</p> | <p>The Internal Audit Unit should be established as per the National Audit Act and the Circulars.</p> | <p>Although the staff had been approved to establish an Internal Audit Unit for the Judicial Service Commission through the letter</p> | <p>Although the staff had been approved to establish an Internal Audit Unit for the Judicial Service Commission through the letter of the Director</p> |

carry out internal audit work, but no internal auditor position was included in the approved staff of the commission. Further, as per paragraph 03 of the Management Audit Circular No. DMA/01-2019 dated 12 January 2019, an Internal Audit Division headed by a Class I officer of the Sri Lanka Accountancy Service under the direct supervision of the Chief Accounting Officer /Accounting Officer shall be established for all Special Expenditure Units but No internal audit unit was established in the commission.

of the Director General of the General of the Department of Department of Management Management Services, the Services, it had activities of the been informed Judicial Service that an Internal Commission Audit Unit had Secretariat are not been being maintained established due in a temporary to lack of building. Consequently, an sufficient space. Consequently, an for the staff Internal Audit Unit approved for the has not been said audit unit as established due to the works of the lack of sufficient Commission space for the staff were being approved by the conducted in a Department of temporary Management building which is Services to not sufficient establish an even for the Internal Audit Unit, and the existing staff. Unit, and the arrangements will be done to establish an Internal Audit Unit after accomplishing the repairing works of the Judicial Service Commission Secretariat which is under modifications at present.

- (j) Although the 2023 The arrangements It had been The proceedings of approved staff of the 2022 should be made to the Judicial Commission was 2021 fill the vacancies. duties have been Service 117 as at 31 carried out by Commission December of the filling the Secretariat are year under review, vacancies for 08 being maintained there were shortages of 09 senior level positions which in a temporary posts, 02 tertiary level posts, 29 have a direct impact on the building which is secondary level posts and 14 primary level Commission's for the existing posts as at 31 functions, and staff, and the December. that the duties of actions have been taken to fulfill the duties of the positions vacant at present through the officers who exceed the officers who approved exceed the number of approved cadre. employees of the Even if the Commission, approved staff is and that a 117, all the minimum proceedings number of related to employees have supervision, been on duty. It management and was also administration of informed that the entire judicial due to proper system are being management and done by this administration, Secretariat as per all the duties are the order of the being continued Judicial Service and the Commission with a government minimum number money has been of employees such used effectively as 60officers. and prudently with good financial control with maximum efficiency.

(k)	<p>03 posts of Court Registrar and one post of Court Registrar not in approved staff had been placed in the salary scale SL 1 and in the salary scale MN – 6 respectively. Further, 01 post of Court Stenographer had been approved in the salary scale of MN 2 in the approved staff. However, in addition to that, 01 post of Court Stenographer had been placed in the salary scale of MN 7 in the actual staff.</p>	<p>2023 2021</p>	<p>The posts should be established according to the approved staff.</p>	<p>There are 03 officers for the post of Court Registrar not belonging to the approved staff, out of which one officer belongs to Court Registrar Grade I and the other two officers belong to Court Registrar Grade II - I. Consequently, their salary scale is SL - .1The necessary steps are being taken to get the said post approved by the Department of Management Services. Further, it had been informed that until an experienced officer suitable to serve in a trust worthy manner is recruited, the officer in the salary scale of MN- 7has been arranged to carry out the work (as new recruitments to the public service has been suspended).</p>	<p>There are 04 officers for the post of Court Registrar not belonged to the approved staff. Out of those officers, one officer belongs to Court Registrar Grade I, another two officers belong to Court Registrar Grade II-I and the other officer belongs to Court Registrar Grade III. Consequently, their salary scales are SL – 1and MN – .6As the Court Registrars are with knowledge and experience about the supervision, management and administration of the judicial system, the necessary steps are being taken to obtain approval from the Department of Management Services for those posts. The female officer in the post of Stenographer currently in MN – 7is an experienced officer working related to the Investigation Division of the Judicial Service</p>
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Commission from 28 May 2013, and her salary scale as at 28 May 2013 is MN – 2. Although this officer was promoted to the Super Grade of Stenographer on 01 January 2021 came to the salary scale MN – 7, the actions have been taken to get that task fulfilled by the said officer until an experienced officer suitable to serve in a trust worthy manner is recruited (as new recruitments to the public service has been suspended).

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| (1) | <p>Although the annual performance agreements for all staff should be signed from the year 2018 as per the paragraph 01 of Public Administration Circular No. 02/2018 dated 24 January 2018, it has not been done so far, and a Human Resource Development Plan had not been prepared by the Commission</p> | <p>2023
2022
2021</p> | <p>A human resource plan should be prepared and performance agreements should be signed as per the referred circular.</p> | <p>Although a human resource plan had not been prepared, a committee has already been appointed to review and report through the objectives of suggesting a more practical performance appraisal system which will lead to increase the efficiency and effectiveness of</p> | <p>Although there was not a Human Resource Plan duly prepared as per the provisions of the Public Administration Circular No. 2018/02 dated 24 January 2018, the relevant recommendations made by the Committee for reporting the proposal of a more practical performance</p> |
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according to
paragraph 04 of the
Circular.

courts to evaluate appraisal system
the performance which will lead to
of the officers in increase the
all posts of Court efficiency and
Registrar Service effectiveness of
and Scheduled courts to evaluate
Government the performance of
Service, and its the officers in all
activities have posts of Court
been Registrar Service
accomplished, and Scheduled
and it had been Government
informed that the Service, have been
relevant presented to the
recommendation Judicial Service
s will be Commission.
submitted to the Further actions
Judicial Service will be taken
Commission and accordingly.
appropriate
further action
will be taken
accordingly.

3.9 National Police Commission

	Total Assets Rs.	Total Liabilities Rs.	Equity Rs.	Opinion
2021	73,196,341	81,971	73,114,370	Unqualified
2022	71,655,903	6,550	71,649,353	Unqualified
2023	76,301,726	7,950	76,293,776	Unqualified

	Audit Observation	Year of the Report	Auditor General's Recommendation	Preventive action taken by Audited Institute	Implementation status of recommendation as on date of the Report
(a)	The 1887 public complaints 77percent of the investigations had not been completed out of 2448 public complaints received in the year 2023.	2023	Investigation of public complaints should be done at optimum level.	Investigations of 1090 public complaints received from 2016 to 2023 have also been completed in the year 2023.	The number of complaints that had not been completed at the time of the audit was 1887 and which 354 complaints had been completed out of the 2448 public complaints received in the year 2023. It is 14.46 percent of the total number.
(b)	According to the nature of the public complaints received, the highest percentage of the total number of complaints had been received of non-action by the police, abuse of	2023	Investigation of public complaints should be done at optimum level.	Investigations have been started and carried out according to the date of receipt of public complaints, and although the investigation has not yet been	The Public Complaints Investigation Division is classified according to the nature of the complaints received. Accordingly it is

power, bias, and it was about 33, 30 and 18 percent of the total number respectively. The progress of completing those complaint investigations was at a low percentage of 24, 25 and 17 percent respectively.

sorted out according to the nature of the complaint, it has been informed that instructions will be given to the relevant officials to complete the investigations by giving priority according to the nature of the complaints. classified as abuse of power, bias, inaction by police, and the progress in closing of complaints is 34.99, 31.56 and 37.28 percent respectively.

- (c) As on 31 December 2023, there were 216 pending cases in the Supreme Court and the Court of Appeals and apart from which there were 596 pending cases under the Administrative Appeals Authority and the observation had been given to only 99 cases.
- Actions should be taken to provide necessary observations immediately regarding pending cases.
- The final decision regarding such cases should be given by the honorable Supreme Court or the Court of Appeal. It has been informed that a special program will be prepared and implemented to provide prompt observation in cases where observation has not been given.
- There were 216 active cases as at 31 December 2023 and, the number of completed cases, judged cases and removed cases was 50, and 166 files are still active at the 30th September 2024. The number of files closed with final decisions by the Administrative Appeals Tribunal was 73. The number of files referred to the Administrative Appeals Tribunal for observation by the National Police Commission is 479, and the number of files to be observed is

381. The total number of files pending under the Administrative Appeals Tribunal is 862. as the file is not closed just because the observations are referred to the Administrative Appellate Tribunal.

- (d) Decisions had been given in 53 out of the 150 disciplinary files initiated in 2023 which was about 35 percent progress. Out of these 82 complaints related to the highest disciplinary matters have been received in relation to Assistant Superintendents of Police and out of them, the progress on providing decisions for the 23 complaints has taken a low figure of 23 percent.
- 2023
- Complaints related to disciplinary matters should be promptly examined and decisions should be given.
- Reluctance of disciplinary investigation officers to take over the investigations of police officers, as well as the fact that an investigation officer conducts a number of disciplinary investigations and takes a long time to appoint investigation officers and it has been informed that the delay in reports has led to slow progress, and although the work on the disciplinary investigation files has not been completed, work
- The 53 decisions had been given before the audit. Out of the 150 files started in the year 2023 and the remaining 42 files and letters have been completed at 30 September 2024. The 23 of the 82 Assistant Superintendents of Police files had been completed before the audit, and the work on 42 files and letters had been completed at 30 September 2024.

- is being done on those files.
- (e) Internal audit had 2022 not conducted for 2023 the year under review as an internal audit unit was not established for the commission in accordance with the provisions of section 40 of the National Audit Act No. 19 of 2018.
- The provisions mentioned in Section 40 of the National Audit Act No. 19 of 2018 should be followed.
- It was informed that although the appointing authority was requested to appoint an officer for the post of Internal Auditor on several times and it was not possible to establish an Internal Audit Division due to non-provision of an officer.
- Although requests have been made on numerous times from the Secretary of the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government to provide an internal auditor officer but no officer has been assigned for that position so far. Therefore, it was not possible to establish an internal audit division.
- (f) The annual 2022 performance report was not submitted with the financial statements as per paragraph 10.2 of Public Finance Circular No. 2/2020 dated on 28 August 2020 and in the format mentioned in Guideline No. 14 issued by the Public Finance Department.
- The paragraph 10.2 of Public Finance Circular No. 2/2020 dated on 28 August 2020 should be followed.
- That the annual performance report will be prepared as done in the previous years including the audit report and will be submitted to the parliament and the audit in the future.
- As per the relevant format the draft Annual Performance Report has been submitted along with the financial statements in the year 2023.
- (g) In the year 2023 the 2023 03 vehicles had been involved in
- The entries should be entered in the damage register
- That it was informed although
- The test not included in the damage register

accidents but according to Financial Regulation 110 and the damage had not been recorded in the damage register and the information about the value of the damage and the insurance reimbursement of the damage had not been revealed.

regarding the investigations had been entered damages as per were carried out in that register. financial regulation in accordance The investigations 110. with the have been financial regulations completed as per regarding one F.R. 104 regarding accident the the other 02 damages had not accidents. been entered in the register by mistake and regarding the other 2 accidents, an investigation board has been appointed to deal with them in accordance with F.R. 10 and 104, and the report will be submitted to the audit as soon as it is received.