



# Audit Service Commission

## Performance Report

01.07.2017 -30.09.2017

Audit Service Commission

No 35 A

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Colombo 08

## **Vision**

Excellent Audit Service for enhancement of Public Accountability  
and Public Interest

## **Mission**

To ensure Accountability of Public Resources by  
establishing Professional, Competent and Good governance  
based State Audit Service

## **Our Values**

- Independence
- Impartiality
- Integrity
- Innovation
- Transparency
- Accountability
- Professionalism

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## Audit Service Commission

### 1. Introduction

The Audit Service Commission was established under Chapter XVII of the Article 153A (1) of the Constitution of Democratic Socialist Republic of Sri Lanka

The powers of appointments, promotions, transfers, disciplinary control and dismissal of the members belonging to the Sri Lanka State Audit Service is vested with the Commission. The Commission is empowered to make rules pertaining to schemes of recruitment, appointment, transfer, disciplinary control and dismissal of the members belonging to Sri Lanka State Audit Service and preparation of annual estimate of the National Audit office. The Commission is also required to discharge such other powers, duties and functions as may be provided by law.

### 2. Performance of the Audit Service Commission from 01.07.2017 to 30.09.2017

#### *2.1 Progress in relation to the powers and functions of the Commission under the Article 153C of the Constitution*

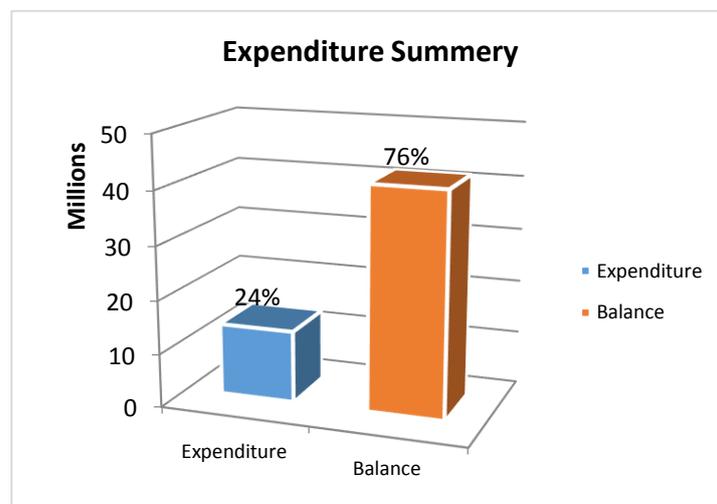
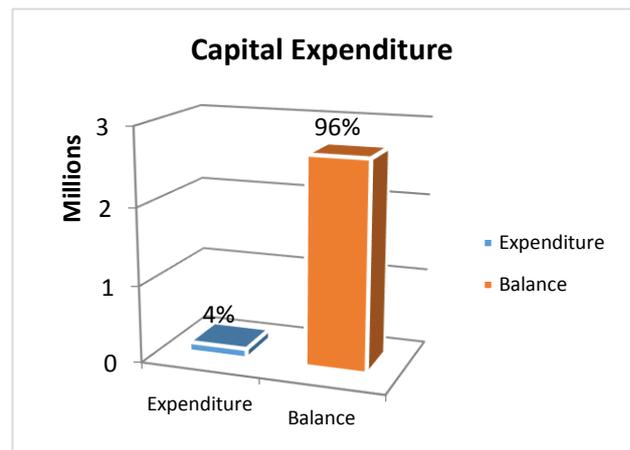
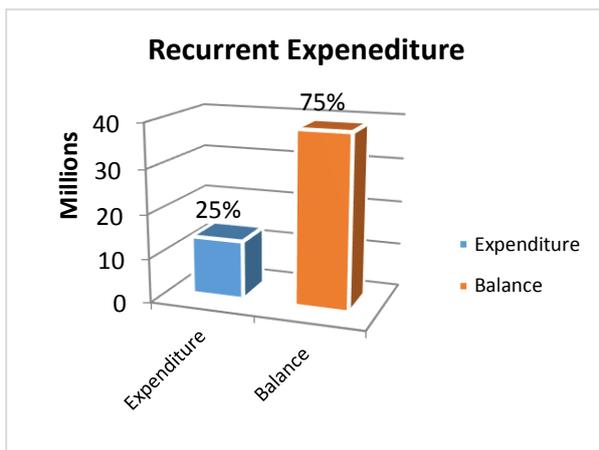
| Powers  | Progress   |
|---|--|
| Appointment, Promotion, Transfer, Disciplinary Control and Dismissal of the members belonging to the Sri Lanka State Audit Service                                    | Action not taken due to non-establishment of the Sri Lanka State Audit Service   |
| Make rules pertaining to Scheme of Recruitments, appointment, transfer, disciplinary control and dismissal of the officers belonging to Sri Lanka State Audit Service | Draft Rules already prepared for appointment, promotion and transfers to be implemented after the establishment of the Sri Lanka State Audit Service |
| Preparation of Annual Estimate of the National Audit Office   | Action not taken due to the delay in enactment of the National Audit Act, which includes the establishment of National Audit Office.                 |

## 2.2 Financial Progress.

Out of the allocation received for recurrent and capital expenditure of the Audit Service Commission for year 2017, a sum of Rs. 7,338,038 has been utilized under recurrent expenditure and Rs. 240,164 under Capital expenditure during the quarter of 01.07.2017 to 30.09. 2017.

### Summary of the financial progress-01.01.2017 to 30.09.2017

|                  | Allocation<br>Rs. | Expenditure<br>(01.01.2017-30.09.2017)<br>Rs. | Balance<br>(as at 30.09.2017)<br>Rs. |
|------------------|-------------------|---|--------------------------------------|
| <b>Recurrent</b> | 52,234,000        | 20,638,065                                    | 31,595,935                           |
| <b>Capital</b>   | 2,800,000         | 363,328                                       | 2,436,672                            |
| <b>Total</b>     | <b>55,034,000</b> | <b>21,001,393</b>                             | <b>34,032,607</b>                    |



The total financial report for third quarter of year 2017 is at annex 01

### 3. Staff

The approved total number of cadre for the Audit Service Commission is 43. However, only 21 officers have been employed to perform financial and administrative activities due to non approval of the National Audit Act.

| <b>Approved Cadre, Existing Cadre and Vacancies of Audit Service Commission as at 30.09.2017</b> |                             |                       |                       |   |
|--|-----------------------------|-----------------------|-----------------------|---|
| <b>Service Level</b>   | <b>Designation</b>          | <b>Approved Cadre</b> | <b>Existing Cadre</b> | <b>Vacancies against the approved Cadre</b> |
| <b>Senior Level</b>  | Secretary                   | 10                    | 02                    | 08  |
|  | Additional Secretary        |                       |                       |   |
|  | Senior Assistant Secretary  |                       |                       |   |
|  | Director                    |                       |                       |   |
|  | Assistant Secretary         |                       |                       |   |
|  | Assistant Director          |                       |                       |   |
|  | Audit Superintendent        |                       |                       |   |
|  | Accountant                  |                       |                       |   |
|  | Legal Officer               |                       |                       |   |
| <b>Tertiary Level</b>  | Administrative Officer      | 05                    | 02                    | 03  |
|  | Translator                  |                       |                       |   |
|  | ICT Officer                 |                       |                       |   |
| <b>Secondary Level</b>   | ICT Assistant               | 16                    | 07                    | 09  |
|  | Public Management Assistant |                       |                       |   |
| <b>Primary Level</b>   | Driver                      | 12                    | 10                    | 02  |
|  | Office Employee assistant   |                       |                       |   |
| <b>Total</b>   |                             | <b>43</b>             | <b>21</b>             | <b>22</b>                                   |

Organization Chart of the Audit Service Commission is at annex 02

### 3.1 Staff Training

Under the staff training programme of the Audit Service Commission, officers have been directed for training during the third quarter of 2017 as follows.

|   | Name of the Training Programme                | Designation  | No. of officers |
|---|---|--|-----------------|
| 1 | Training for CIGAS Programme                  | Public Management Assistant  | 01              |
| 2 | Training for formal letter writing            | Public Management Assistant  | 01              |
| 3 | One-day training programme for office systems | Administrative Officer,<br>Communication Technology officer,<br>Public Management Assistants | 09              |

### 04. Commission Meetings

Three (3) Commission meetings have been held during the period from 01.07.2017 to 30.09. 2017.

Due to non-establishment of Sri-Lanka State Audit Service, Audit Service Commission could not fully exercise its powers and functions vested in the Constitution.

| Audit Service Commission<br>Total Provision and Expenditure for 2017.01.01- 2017.09.30 |   |  |                                     |                        |   |  |  |
|--|---|--|-------------------------------------|------------------------|---|--|--|
| Object   | Description   | Annual Budgetary Provision 2017<br>Rs. | Supplementary Provision 2017<br>Rs. | FR 66 Transfers<br>Rs. | Approved Net Provision for year 2017<br>Rs. | Total Expenditure from 2017-07-01 to 2017-09-30<br>Rs. | Total Expenditure from 2017.01.01 to 2017.09.30<br>Rs. |
| <b>23-01-01</b>  | <b>Recurrent Expenditure</b>                            | <b>52,234,000.00</b>                   | -                                   | -                      | -   | <b>7,338,038.37</b>                                    | <b>20,638,064.52</b>                                   |
|  | <b>Personal Emoluments</b>                              | <b>27,000,000.00</b>                   |                                     |                        |   | <b>3,570,547.49</b>                                    | <b>10,703,264.12</b>                                   |
| 1001   | Salaries and Wages                                      | 18,000,000.00                          |                                     |                        |   | 1,547,472.15   | 4,533,354.34   |
| 1002   | Overtime and Holiday payments                           | 1,000,000.00                           |                                     |                        |   | 31,699.39  | 92,602.07  |
| 1003   | Other Allowances  | 8,000,000.00                           |                                     |                        |   | 1,991,375.95   | 6,077,307.71   |
|  | <b>Travelling Expenses</b>                              | <b>1,100,000.00</b>                    |                                     |                        |   | -  | -  |
| 1101   | Domestic  | 100,000.00                             |                                     |                        |   | -  | -  |
| 1102   | Foreign   | 1,000,000.00                           |                                     |                        |   | -  | -  |
|  | <b>Supplies</b>   | <b>2,700,000.00</b>                    |                                     |                        |   | <b>938,414.98</b>                                      | <b>1,172,056.50</b>                                    |
| 1201   | Stationery and Office Requisites                        | 1,500,000.00                           |                                     |                        |   | 827,825.25   | 861,301.25   |
| 1202   | Fuel  | 1,000,000.00                           |                                     |                        |   | 77,454.00  | 215,397.00   |
| 1203   | Diets and Uniforms                                      | 200,000.00                             |                                     |                        |   | 33,135.73  | 95,358.25  |
|  | <b>Maintenance Expenditure</b>                          | <b>1,550,000.00</b>                    |                                     |                        |   | <b>(1,050.00)</b>                                      | <b>278,662.55</b>                                      |
| 1301   | Vehicles  | 1,000,000.00                           |                                     |                        |   | (1,050.00)   | 278,662.55   |
| 1302   | Plant and Machinery                                     | 350,000.00                             |                                     |                        |   | -  | -  |
| 1303   | Buildings and Structures                                | 200,000.00                             |                                     |                        |   | -  | -  |
|  | <b>Services</b>   | <b>19,000,000.00</b>                   |                                     |                        |   | <b>2,737,983.64</b>                                    | <b>8,202,476.99</b>                                    |
| 1401   | Transport   | 3,000,000.00                           |                                     |                        |   | 300,000.00   | 900,000.00   |
| 1402   | Postal and Communication                                | 1,500,000.00                           |                                     |                        |   | 183,199.68   | 557,879.03   |
| 1403   | Electricity and Water                                   | 1,000,000.00                           |                                     |                        |   | 52,256.40  | 231,629.85   |
| 1404   | Rents and Local Taxes                                   | 10,500,000.00                          |                                     |                        |   | 1,687,500.00   | 5,062,500.00   |
| 1409   | Other   | 3,000,000.00                           |                                     |                        |   | 515,027.56   | 1,450,468.11   |
|  | <b>Transfers</b>  | <b>884,000.00</b>                      |                                     |                        |   | <b>92,142.26</b>                                       | <b>281,604.36</b>                                      |
| 1505   | Subscriptions and Contributions Fee                     | 200,000.00                             |                                     |                        |   | -  | -  |
| 1506   | Property Loan Interest of Public Servants               | 684,000.00                             |                                     |                        |   | 92,142.26  | 281,604.36   |
| <b>23-01-01</b>  | <b>Capital Expenditure</b>                              | <b>2,800,000.00</b>                    | -                                   | -                      | -   | <b>240,164.43</b>                                      | <b>363,328.43</b>                                      |
|  | <b>Rehabilitation and Improvement of Capital Assets</b> | <b>1,300,000.00</b>                    |                                     |                        |   | -  | <b>4,500.00</b>  |
| 2001   | Buildings and Structures                                | 500,000.00                             |                                     |                        |   | -  | 4,500.00   |
| 2002   | Plant , Machinery and Equipment                         | 300,000.00                             |                                     |                        |   | -  | -  |
| 2003   | Vehicles  | 500,000.00                             |                                     |                        |   | -  | -  |
|  | <b>Acquisition of Capital Assets</b>                    | <b>1,000,000.00</b>                    |                                     |                        |   | <b>179,914.43</b>                                      | <b>186,828.43</b>                                      |
| 2102   | Furniture and Office Equipment                          | 1,000,000.00                           |                                     |                        |   | 179,914.43   | 186,828.43   |
|  | <b>Human Resource Development</b>                       | <b>500,000.00</b>                      |                                     |                        |   | <b>60,250.00</b>                                       | <b>172,000.00</b>                                      |
| 2401   | Staff Training  | 500,000.00                             |                                     |                        |   | 60,250.00  | 172,000.00   |
|  | <b>Total</b>  | <b>55,034,000.00</b>                   | -                                   | -                      | -   | <b>7,578,202.80</b>                                    | <b>21,001,392.95</b>                                   |

