Audit Service Commission

Performance Report

01.04.2019 - 30.06.2019

Audit Service Commission

No 35 A

Dr. N.M. Perera Mawatha

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 Article 153A (1) of the Chapter XVII of the Constitution of Democratic Socialist Republic of Sri Lanka

2. Powers and Functions of the Commission

2.1 The powers and functions of the Commission under the Article 153 C of the Constitution and the National Audit Act, No 19 of 2018

I. The powers of appointments, promotions, transfers, disciplinary control and dismissal the members belonging to the Sri Lanka State Audit Service

II. The powers of making rules pertaining to schemes of recruitment, appointment, transfer, disciplinary control and dismissal of the members belonging to the Sri Lanka State Audit Service subject to any policy determined by the Cabinet of Ministers

III. Preparation of annual estimate of the National Audit office established by law

IV. Exercise, perform and discharge such other powers, duties and functions as may be provided by law.

V. Where there are no auditing standards specified in the Sri Lanka Auditing Standards for performance audits, environmental audits, technical audits and other special audits, the Audit Service Commission may, by order published in the Gazette, specify the provisions of the International Standards of the Supreme Audit Institutions determined by the International Organization of Supreme Audit Institutions which shall apply to such audits, with necessary amendments to suit local requirement.

VI. Unless otherwise specifically provided for, in any other written law, the Audit Service Commission shall report the amount of any deficiency or loss in any transaction of an auditee entity where the Audit Service Commission has reasonable grounds to believe that such transaction has been made contrary to any written law and has caused any deficiency or loss due to fraud, negligence, misappropriation or corruption of those involved in that transaction to the Chief Accounting Officer of the value of the deficiency or loss in every transaction of such auditee entity.

VII. Appointment of Committees to assist in the affairs of the Commission.

VIII. Introduce schemes to enhance the quality of performance of the staff of the National Audit Office.

IX. Make rules for which specific provision has been given in the Act.

X. Formulate rules pertaining to the management of the Center for Public Audit Training and Development.

3. Performance of the Audit Service Commission - 01.04.2019 to 30.06.2019

3.1 Progress in relation to the powers and functions of the Commission under the Article 153 C of the Constitution and National Audit Act No 19 of 2018

Powers	Progress
Appointment, Promotion, Transfer, Disciplinary Control and Dismissal of the members belonging to the Sri Lanka State Audit Service	I. Appointments and related matters ➢ Acting appointments - 18 ➢ Confirmation - 13 ➢ Release - 03 ➢ Retirement - 07 ➢ Resignation - 01 II. Promotions ➢ promotions to Grade I of the Audit Examiner's Service -02
Preparation of Annual Estimate of the National Audit Office	➢ Informed to the National Audit Office to submit the draft Annual Estimate for year 2020
Making rules pertaining to schemes of recruitment, appointment, transfer, disciplinary control and dismissal of the members belonging to the Sri Lanka State Audit Service	➢ Draft of the Procedure Rule was submitted to the Commission for approval.

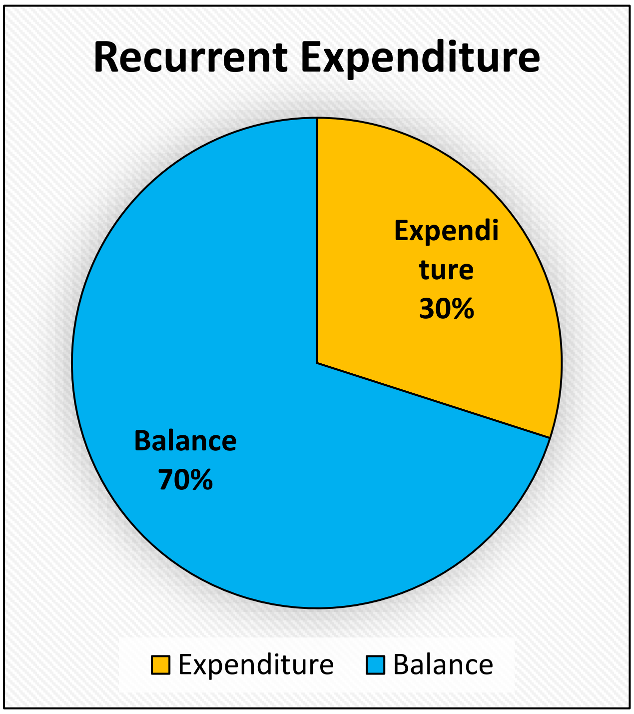
Making the Sri Lanka Auditing Standards for performance audits, environmental audits, technical audits and other special audits	➢ Committee was appointed to prepare the Auditing Standards for Performance Audit, Compliance Audit, Environmental Audit, Geographical Information System Audit, Disaster Audit & Public Debt Audit
Others 1. Preparation of terms & conditions regarding the appointment of an Independent Qualified Auditor to the National Audit Office	➢ To make coordination regarding the appointment of an Independent Qualified Auditor to the National Audit Office

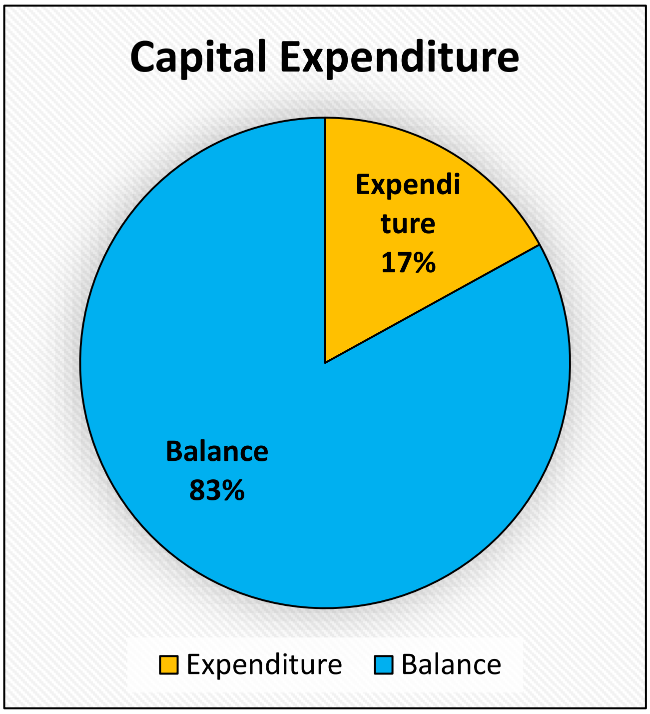
3.2 Administrative and Financial Progress.

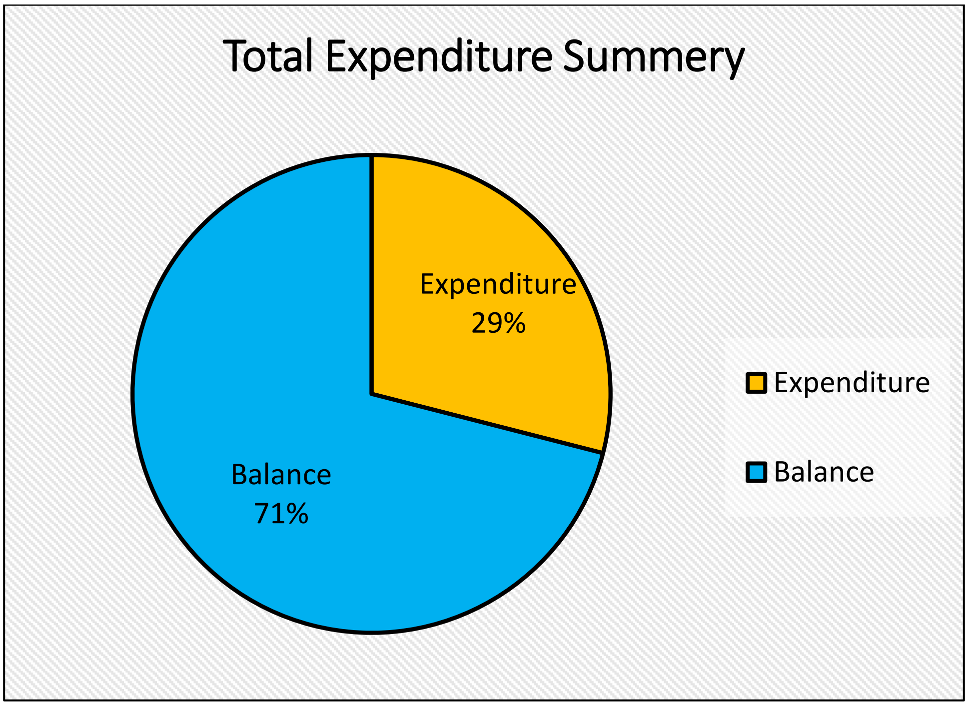
Out of the allocation for recurrent and capital expenditure of the Audit Service Commission for year 2019 a sum of Rs. 8,513,907.48 has been utilized under recurrent expenditure and Rs. 689,393.86 under Capital expenditure during the quarter of 01.04.2019 to 30.06. 2019.

Summary of the Financial Progress-From 01.01.2019 to 30.06.2019

	Allocation Rs.	Total Expenditure (2019-01-01 – 2019-06-30) Rs.	Balance (as at 30.06.2019) Rs.
Recurrent	56,070,000.00	16,794,690.82	39,275,309.18
Capital	4,500,000.00	764,393.86	3,735,606.14
Total	**60,570,000.00**	**17,559,084.68**	**43,010,915.32**







The Financial report for the period of 01.01.2019 to 30.06.2019 is at annex

3.3. Commission Meetings

Five (05) Commission meetings were hold during the period from 01.04.2019 to 30.06.2019

4. Staff

The approved total number of carders for the Audit Service Commission is 43.

Approved Cadre, Existing Cadre and Vacancies of Audit Service Commission as at 30.06.2019				
Service Level	**Designation**	**Approved Cadre**	**Existing Cadre**	**Vacancies**
Senior Level	Secretary Additional Secretary Senior Assistant Secretary Director Internal Auditor Assistant Director Assistant Secretary Accountant Legal Officer	10	03	07
Tertiary Level	Administrative Officer Translator ICT Officer	05	02	03
Secondary Level	ICT Assistant Public Management Assistant	16	10	06
Primary Level	Driver Office Employee Assistant	12	09	03
Total		**43**	**24**	**19**

Organization Chart of the Audit Service Commission is at annexure 02

4.1 Staff Training

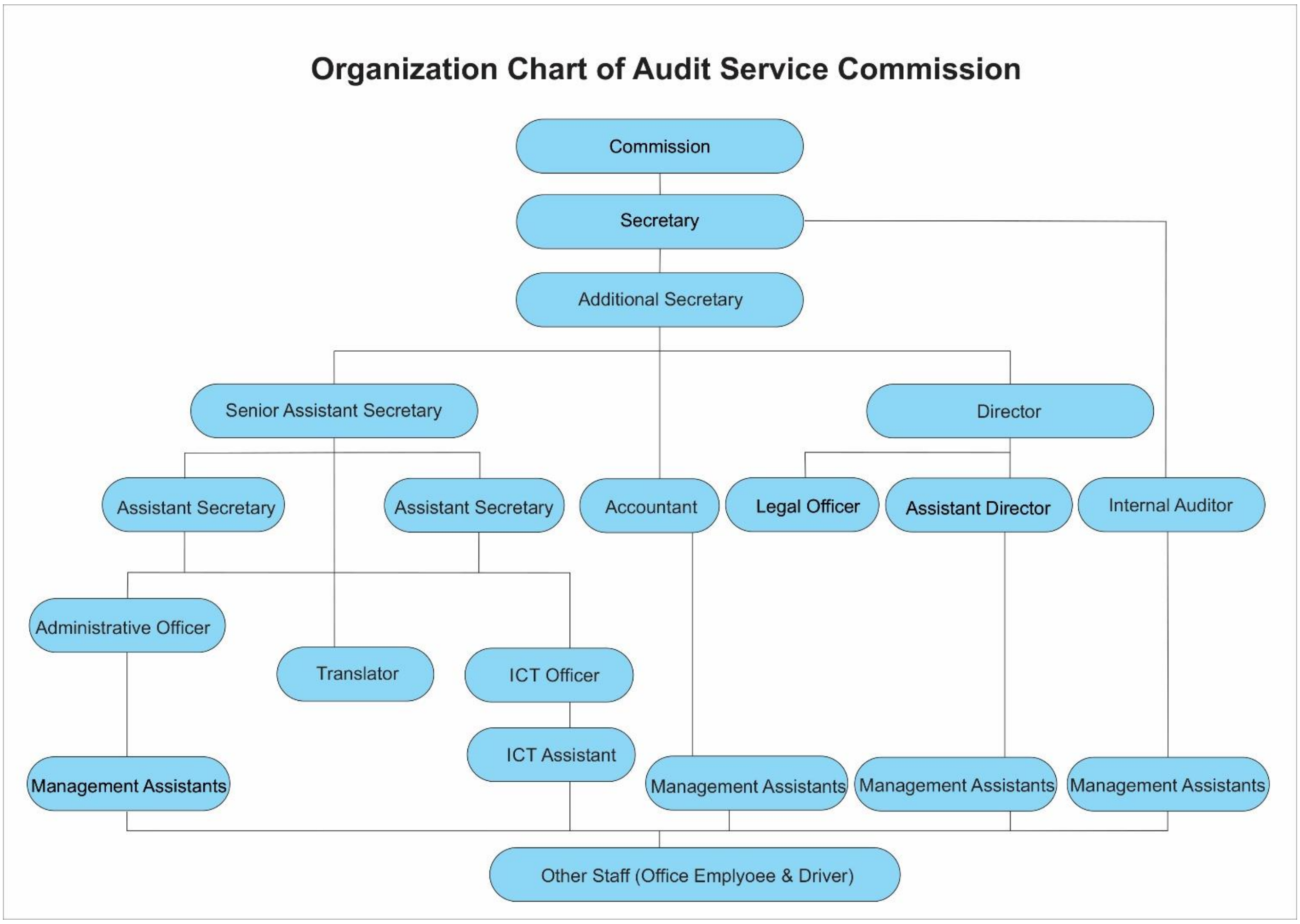
Under the staff-training programme of the Audit Service Commission, officers have been directed for training during the Second quarter of 2019 as follows.

	Name of the Training Programme	Designation	No. of officers
1	Bid Evaluation in public procurement	Information & Communication Technology Officer	01
2	Disciplinary procedure	Staff Officers , Public Management Assistants, Office Assistants, Drivers	23
3	Higher National English Diploma-01 Semester	Public Management Assistant	01
4	Certificate in English for Employment purpose (CEEP)	Public Management Assistant	02
5	Training program for Sri Lanka Information & Communication Technology officers (ICT Officers -Class II)	Information & Communication Technology	01
6	Certificate in Public Procurement Management (CPPM)	Public Management Assistant	01

Annexure 01

Audit Service Commission Total Provision and Expenditure for 2019.01.01- 2019.06.30							
Object	**Description**	Annual Budgetary Provision 2019 Rs.	Supplementary Provision 2019 Rs.	FR 66 Transfers Rs.	Approved Net Provision for year 2019 Rs.	Total Expenditure from 2019-04-01 to 2019-06-30 Rs.	Total Expenditure from 2019-01-01 to 2019-06-30 Rs.
23-01-01	***Recurrent Expenditure***	**56,070,000.00**	-	-		**8,513,907.48**	**16,794,690.82**
	Personal Emoluments	**31,200,000.00**	-	-		**4,881,104.28**	**9,771,406.07**
1001	Salaries and Wages	15,000,000.00				2,408,740.28	4,771,858.02
1002	Overtime and Holiday payments	1,200,000.00				30,188.71	46,638.16
1003	Other Allowances	15,000,000.00				2,442,175.29	4,952,909.89
	Travelling Expenses	**3,050,000.00**	-	-		**-**	**-**
1101	Domestic	50,000.00				-	-
1102	Foreign	3,000,000.00				-	-
	Supplies	**2,800,000.00**	-	-		**353,118.88**	**570,220.66**
1201	Stationery and Office Requisites	1,000,000.00				130,584.78	130,584.78
1202	Fuel	1,500,000.00				167,006.76	321,894.76
1203	Diets and Uniforms	300,000.00				55,527.34	117,741.12
	Maintenance Expenditure	**700,000.00**	-	-		**170,092.77**	**284,760.03**
1301	Vehicles	500,000.00				163,582.62	250,056.82
1302	Plant and Machinery	200,000.00				6,510.15	34,703.21
	Services	**17,720,000.00**	-	-		**3,021,820.22**	**6,011,331.56**
1401	Transport	2,300,000.00				700,000.00	1,200,000.00
1402	Postal and Communication	1,700,000.00				203,197.46	430,321.56
1403	Electricity and Water	720,000.00				92,254.05	176,211.05
1404	Rents and Local Taxes	9,000,000.00				1,636,363.65	3,272,727.30
1409	Other	4,000,000.00				390,005.06	932,071.65
	Transfers	**600,000.00**	-	-		**87,771.33**	**156,972.50**
1505	Subscriptions and Contributions Fee	100,000.00				-	-
1506	Property Loan Interrest of Public Servants	500,000.00				87,771.33	156,972.50
23-01-01	***Capital Expenditure***	**4,500,000.00**	-	-		**689,393.86**	**764,393.86**
	Rehabilitation and Improvement of Capital Assets	**2,150,000.00**	-	-		**344,628.86**	**344,628.86**
2001	Buildings and Structures	2,000,000.00				344,628.86	344,628.86
2003	Vehicles	150,000.00				-	-
	Acquisition of Capital Assets	**1,850,000.00**	-	-		**242,765.00**	**242,765.00**
2102	Furniture and Office Equipment	1,850,000.00				242,765.00	242,765.00
	Human Resource Development	**500,000.00**	-	-		**102,000.00**	**177,000.00**
2401	Staff Training	500,000.00				102,000.00	177,000.00
	Total	**60,570,000.00**	-	-		**9,203,301.34**	**17,559,084.68**

Annexure 02


Organization Chart of Audit Service Commission
Commission
Secretary
Additional Secretary
Senior Assistant Secretary
Director
Assistant Secretary
Assistant Secretary
Accountant
Legal Officer
Assistant Director
Internal Auditor
Administrative Officer
Translator
ICT Officer
ICT Assistant
Management Assistants
Management Assistants
Management Assistants
Management Assistants
Other Staff (Office Emplyoee & Driver)