Audit Service Commission

Performance Report

01.01.2019 - 31.03.2019

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 - 01.01.2019 to 31.03.2019

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 ➢ Confirmation - 102 ➢ Release - 71 ➢ Retirement - 02 ➢ Resignation - 01 II. Promotions ➢ promotion to the post of Deputy Auditor General -03
Preparation of Annual Estimate of the National Audit Office	➢ Calling for relevant information from the Auditor General to prepare an Annual Estimate 2020 of the National Audit Office

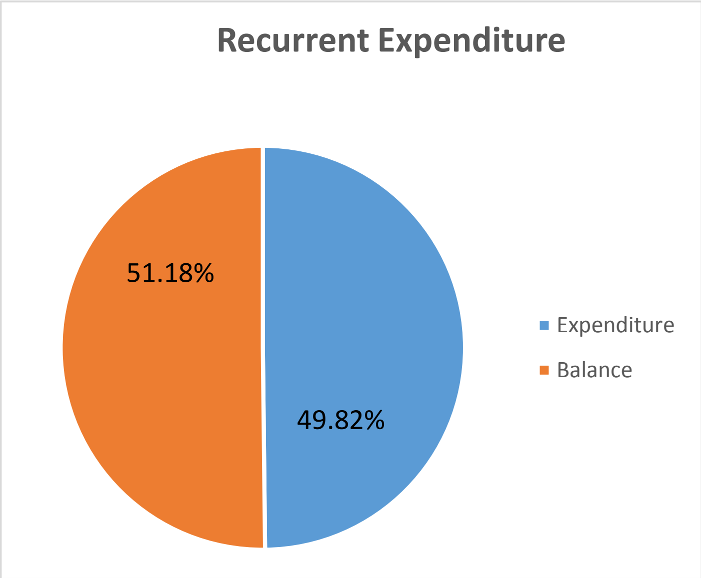
Others 1. Appointment of an independent qualified auditor to the National Audit Office 2. Matters related to Non - Audit Staff (National Audit Office)	➢ Calling for quotations to select the independent auditor as requested by the Secretary General of the Parliament ➢ Confirmations of the appointments -02

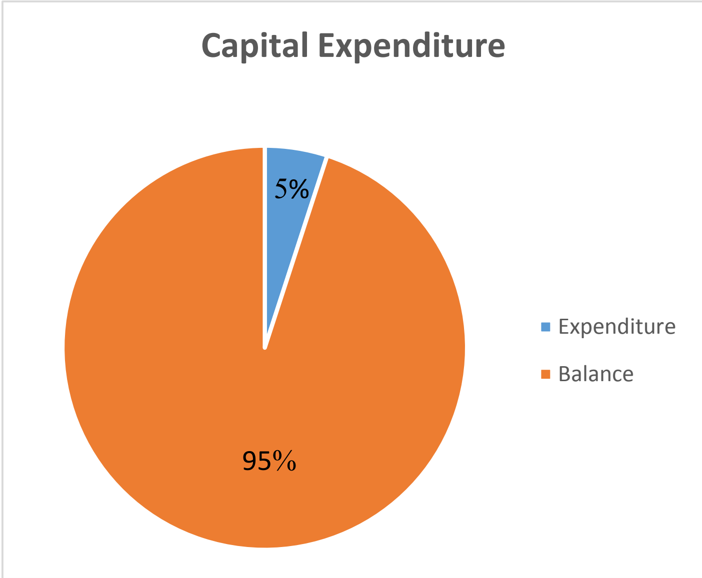
3.2 Administrative and Financial Progress.

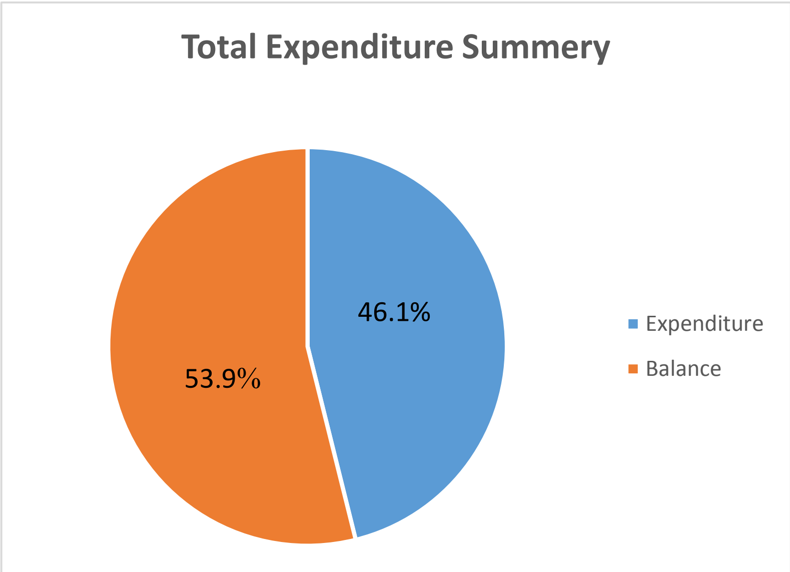
Out of the allocation for recurrent and capital expenditure of the Audit Service Commission for a period of January to April 2019 a sum of Rs 8,280,783.34 has been utilized under recurrent expenditure and Rs.75,000.00 under Capital expenditure during the quarter of 01.01.2019 to 31.03. 2019

Summary of the Financial Progress-From 01.01.2019 to 31.03.2019

	Allocation (As per the Estimate January to April 2019) Rs.	Total Expenditure (2019-01-01 – 2019-03-31) Rs.	Balance (as at 31.03.2019) Rs.
Recurrent	16,620,000.00	8,280,783.34	8,339,216.66
Capital	1,500,000.00	75,000.00	1,425,000.00
Total	**18,120,000.00**	**8,355,783.34**	**9,764,216.66**







The Financial report for the period of 01.01.2019 to 31.03.2019 is at annex 01

3.3. Commission Meetings

Seven (07) Commission meetings were hold during the period from 01.01.2019 to 31.03.2019

4. Staff

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

<table>
<tr><th colspan="5">Approved Cadre, Existing Cadre and Vacancies of Audit Service Commission as at 31.03.2019</th></tr>
<tr><th>Service Level</th><th>Designation</th><th>Approved Cadre</th><th>Existing Cadre</th><th>Vacancies</th></tr>
<tr><td rowspan="9">Senior Level</td><td>Secretary</td><td rowspan="9">10</td><td rowspan="9">03</td><td rowspan="9">07</td></tr>
<tr><td>Additional Secretary</td></tr>
<tr><td>Senior Assistant Secretary</td></tr>
<tr><td>Director</td></tr>
<tr><td>Internal Auditor</td></tr>
<tr><td>Assistant Director</td></tr>
<tr><td>Assistant Secretary</td></tr>
<tr><td>Accountant</td></tr>
<tr><td>Legal Officer</td></tr>
<tr><td rowspan="3">Tertiary Level</td><td>Administrative Officer</td><td rowspan="3">05</td><td rowspan="3">02</td><td rowspan="3">03</td></tr>
<tr><td>Translator</td></tr>
<tr><td>ICT Officer</td></tr>
<tr><td rowspan="2">Secondary Level</td><td>ICT Assistant</td><td rowspan="2">16</td><td rowspan="2">10</td><td rowspan="2">06</td></tr>
<tr><td>Public Management Assistant</td></tr>
<tr><td rowspan="2">Primary Level</td><td>Driver</td><td rowspan="2">12</td><td rowspan="2">09</td><td rowspan="2">03</td></tr>
<tr><td>Office Employee Assistant</td></tr>
<tr><td colspan="2">Total</td><td>43</td><td>24</td><td>19</td></tr>
</table>

Organization Chart of the Audit Service Commission is at annex 02

4.1 Staff Training

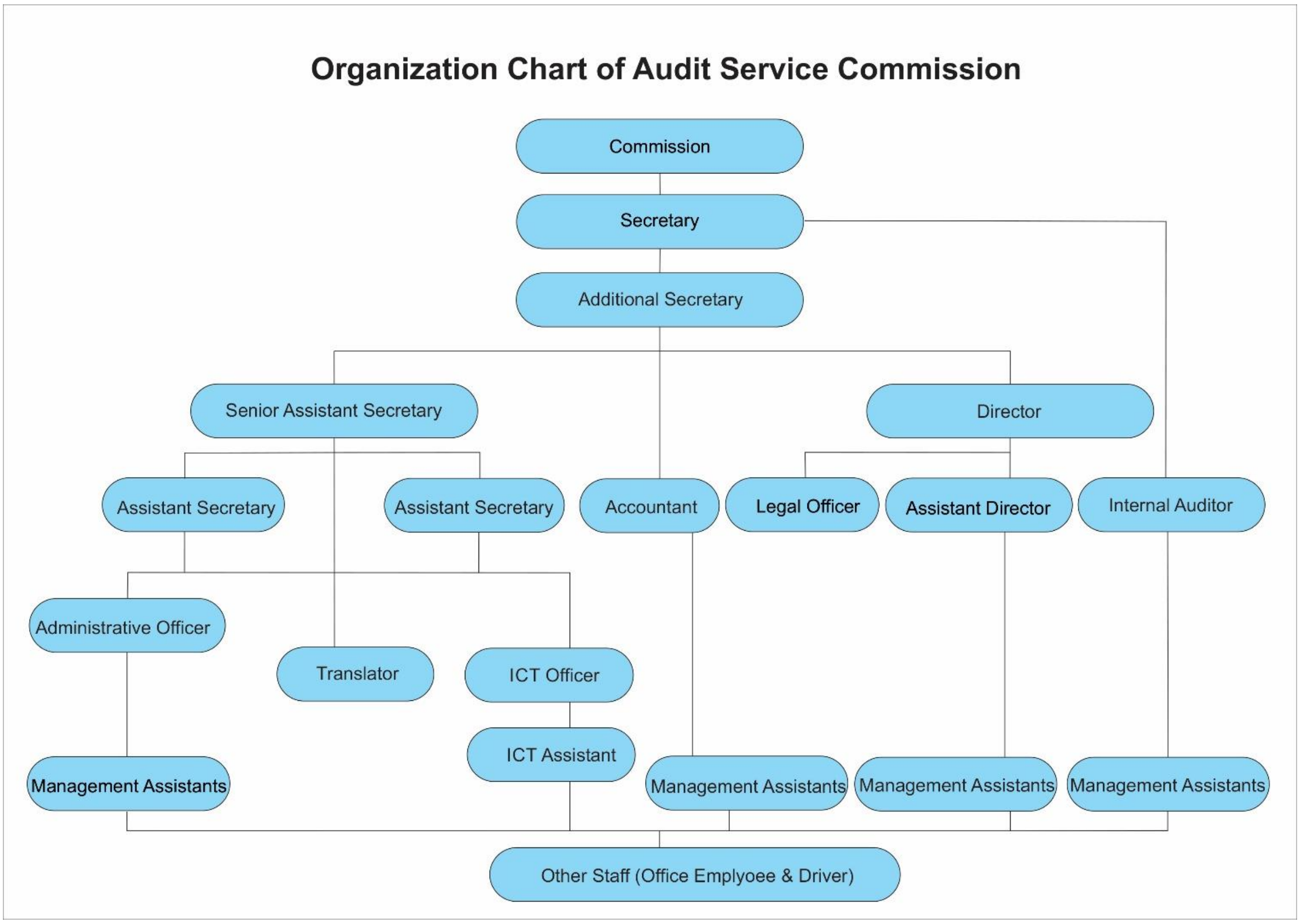
Under the staff-training programme of the Audit Service Commission, officers have been directed for training during the first quarter of 2019 as follows.

	Name of the Training Programme	Designation	No. of officers
1	Financial Regulations in the Public Sector	Public Management Assistant	03
2	Computer Hardware & PC Maintenance	Office Assistant	02
3	Training programme on Office Systems	Administrative Officer ICT Officer Public Management Assistant	12
4	Bid Evaluation in Public Procurement	ICT Officer	01

Annex 01

Object	Description	Jan-Apr Provision 2019 Rs.	Supplementary Provision 2019 Rs.	FR 66 Transfers Rs.	Approved Net Provision for Jan-Apr 2019 Rs.	Total Expenditure from 2019-01-01 to 2019-03-31 Rs.
Audit Service Commission Total Provision and Expenditure for 2019.01.01- 2019.03.31						
23-01-01	***Recurrent Expenditure***	**16,620,000.00**	**-**	**-**	**-**	**8,280,783.34**
	Personal Emoluments	**10,400,000.00**	**-**	**-**	**-**	**4,890,301.79**
1001	Salaries and Wages	5,000,000.00				2,363,117.74
1002	Overtime and Holiday payments	400,000.00				16,449.45
1003	Other Allowances	5,000,000.00				2,510,734.60
	Travelling Expenses	**765,000.00**	**-**	**-**	**-**	**-**
1101	Domestic	15,000.00				-
1102	Foreign	750,000.00				-
	Supplies	**700,000.00**	**-**	**-**	**-**	**217,101.78**
1201	Stationery and Office Requisites	250,000.00				-
1202	Fuel	375,000.00				154,888.00
1203	Diets and Uniforms	75,000.00				62,213.78
	Maintenance Expenditure	**175,000.00**	**-**	**-**	**-**	**114,667.26**
1301	Vehicles	125,000.00				86,474.20
1302	Plant and Machinery	50,000.00				28,193.06
	Services	**4,430,000.00**	**-**	**-**	**-**	**2,989,511.34**
1401	Transport	575,000.00				500,000.00
1402	Postal and Communication	425,000.00				227,124.10
1403	Electricity and Water	180,000.00				83,957.00
1404	Rents and Local Taxes	2,250,000.00				1,636,363.65
1409	Other	1,000,000.00				542,066.59
	Transfers	**150,000.00**	**-**	**-**	**-**	**69,201.17**
1505	Subscriptions and Contributions Fee	25,000.00				-
1506	Property Loan Interrest of Public Servants	125,000.00				69,201.17
23-01-01	***Capital Expenditure***	**1,500,000.00**	**-**	**-**	**-**	**75,000.00**
	Rehabilitation and Improvement of Capital Assets	**720,000.00**	**-**	**-**	**-**	**-**
2001	Buildings and Structures	670,000.00				-
2003	Vehicles	50,000.00				-
	Acquisition of Capital Assets	**620,000.00**	**-**	**-**	**-**	**-**
2102	Furniture and Office Equipment	620,000.00				-
	Human Resource Development	**160,000.00**	**-**	**-**	**-**	**75,000.00**
2401	Staff Training	160,000.00				75,000.00
	Total	**18,120,000.00**	**-**	**-**	**-**	**8,355,783.34**

Annex 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)