



Audit Service Commission

Performance Report

01.07.2019 - 30.09.2019

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 has been 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 of 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 auditee entity for imposition at a surcharge on 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 - 01.07.2019 to 30.09.2019

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 - 06 ➤ Attend to duties - 04 ➤ Appointment on contract basis -01 ➤ Confirmation - 06 ➤ Release - 08 ➤ Retirement - 12 ➤ Resignation - 01
Preparation of Annual Estimate of the National Audit Office	➤ Inform to 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 submitted to the Commission for approval and it is being review by the Commission.

Others 1. Laying out of terms & conditions regarding the appointment of an Independent Qualified Auditor to the National Audit Office 2. Action pertaining to the Service Minute for establishment of Sri Lanka State Audit Service	➤ Coordination of activities pertaining to the appointment of an Independent Qualified Auditor to the National Audit Office & Hon. Speaker appointed the Independent Auditor and the Audit is being done by them as per the conditions in the agreement. ➤ Reviewing and made amendments to the Service Minute prepared by the Committee
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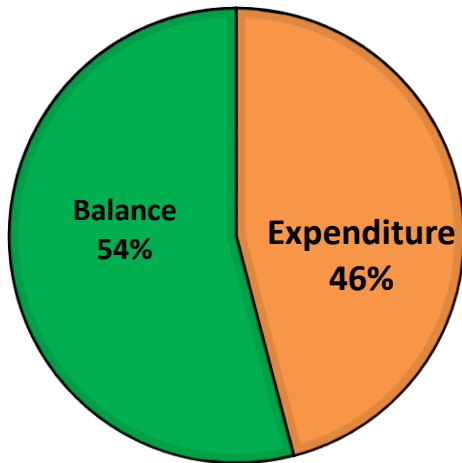
3.2 Administrative and Financial Progress.

Out of the allocation for recurrent and capital expenditure of the Audit Service Commission for year 2019 a sum of Rs. 8,960,155.15 has been utilized under recurrent expenditure and Rs. 193,304.00 under Capital expenditure during the period from 01.07.2019 to 30.09. 2019.

Summary of the Financial Progress-From 01.01.2019 to 30.09.2019

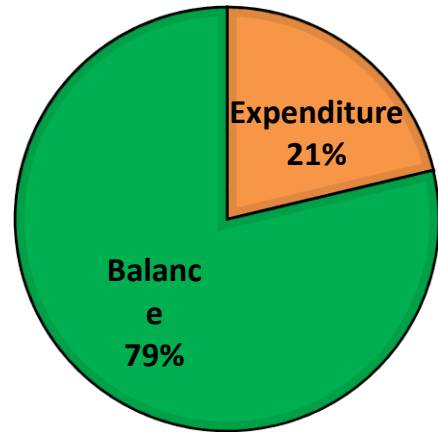
	Allocation Rs.	Total Expenditure (2019-01-01 – 2019-09-30) Rs.	Balance (as at 30.09.2019) Rs.
Recurrent	56,070,000.00	25,754,845.97	30,315,154.03
Capital	4,500,000.00	957,697.86	3,542,302.14
Total	60,570,000.00	26,712,543.83	33,857,456.17

RECURRENT EXPENDITURE



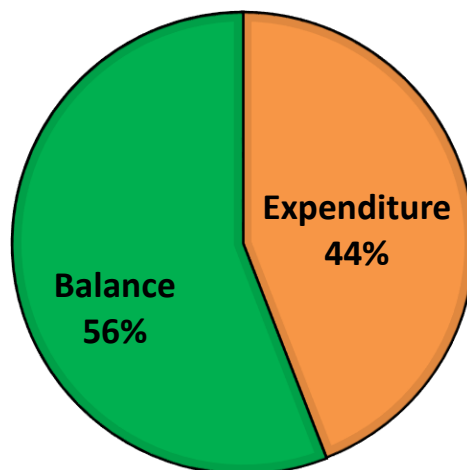
■ Expenditure ■ Balance

CAPITAL EXPENDITURE



■ Expenditure ■ Balance

TOTAL EXPENDITURE SUMMERY



■ Expenditure

■ Balance

The Financial report for the period of 01.01.2019 to 30.09.2019 is at annex 01.

3.3. Commission Meetings

Six (06) Commission meetings were held during the period from 01.07.2019 to 30.09.2019

4. Staff

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

Approved Cadre, Existing Cadre and Vacancies of Audit Service Commission as at 30.09.2019				
Service Level	Designation	Approved Cadre	Existing Cadre	Vacancies
Senior Level	Secretary	10	03	07
	Additional Secretary			
	Senior Assistant Secretary			
	Director			
	Internal Auditor			
	Assistant Director			
	Assistant Secretary			
	Accountant			
	Legal Officer			
Tertiary Level	Administrative Officer	05	02	03
	Translator			
	ICT Officer			
Secondary Level	ICT Assistant	16	11	05
	Management Service officer			
Primary Level	Driver	12	8	04
	Office Employee Assistant			
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 the following categories of already undergone for training during the third quarter of 2019 as follows.

	Name of the Training Programme	Designation	No. of officers
1	Workshop on essence of public procurement	Information & Communication Technology Officer	01
2	Basic Information Technology Training regarding the Hardware & Software	Staff Officers, Management Service Officers, Office Assistants, Drivers	21
3	Training for Salaries, Salary conversion	Staff Officers , Management Service Officers, Office Assistants, Drivers	19
4	Certificate in English for Employment purpose (CEEP) - Level II	Management Service Officer-Grade III	02
5	Training regarding the Computer Integrated Government Accounting System	Information & Communication Technology Assistant -Grade III	01
6	Basic Tamil Training programme	Management Service Officers - Grade III	01

Annexure 01

Audit Service Commission Total Provision and Expenditure for 2019.01.01- 2019.09.30							
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 2019-07- 01 to 2019-09- 30 Rs.	Total Expenditure from 2019-01- 01 to 2019-09- 30 Rs.
23-01-01	Recurrent Expenditure	56,070,000.00	-	-	56,070,000.00	8,960,155.15	25,754,845.97
	Personal Emoluments	31,200,000.00	-	-	31,200,000.00	5,404,970.81	15,176,376.88
1001	Salaries and Wages	15,000,000.00			15,000,000.00	2,543,610.86	7,315,468.88
1002	Overtime and Holiday payments	1,200,000.00			1,200,000.00	16,788.25	63,426.41
1003	Other Allowances	15,000,000.00			15,000,000.00	2,844,571.70	7,797,481.59
	Travelling Expenses	3,050,000.00	-	-	3,050,000.00	-	-
1101	Domestic	50,000.00			50,000.00	-	-
1102	Foreign	3,000,000.00			3,000,000.00	-	-
	Supplies	2,800,000.00	-	-	2,800,000.00	389,039.91	959,260.57
1201	Stationery and Office Requisites	1,000,000.00			1,000,000.00	173,650.00	304,234.78
1202	Fuel	1,500,000.00			1,500,000.00	177,998.00	499,892.76
1203	Diets and Uniforms	300,000.00			300,000.00	37,391.91	155,133.03
	Maintenance Expenditure	700,000.00	-	-	700,000.00	66,865.60	351,625.63
1301	Vehicles	500,000.00			500,000.00	-	250,056.82
1302	Plant and Machinery	200,000.00			200,000.00	66,865.60	101,568.81
	Services	17,720,000.00	-	-	17,720,000.00	3,005,918.27	9,017,249.83
1401	Transport	2,300,000.00			2,300,000.00	596,666.67	1,796,666.67
1402	Postal and Communication	1,700,000.00			1,700,000.00	231,998.65	662,320.21
1403	Electricity and Water	720,000.00			720,000.00	59,893.50	236,104.55
1404	Rents and Local Taxes	9,000,000.00			9,000,000.00	1,636,363.65	4,909,090.95
1409	Other	4,000,000.00			4,000,000.00	480,995.80	1,413,067.45
	Transfers	600,000.00	-	-	600,000.00	93,360.56	250,333.06
1505	Subscriptions and Contributions Fee	100,000.00			100,000.00	-	-
1506	Property Loan Interest of Public Servants	500,000.00			500,000.00	93,360.56	250,333.06
23-01-01	Capital Expenditure	4,500,000.00	-	-	4,500,000.00	193,304.00	957,697.86
	Rehabilitation and Improvement of Capital Assets	2,150,000.00	-	-	2,150,000.00	-	344,628.86
2001	Buildings and Structures	2,000,000.00			2,000,000.00	-	344,628.86
2003	Vehicles	150,000.00			150,000.00	-	-
	Acquisition of Capital Assets	1,850,000.00	-	-	1,850,000.00	128,804.00	371,569.00
2102	Furniture and Office Equipment	1,850,000.00			1,850,000.00	128,804.00	371,569.00
	Human Resource Development	500,000.00	-	-	500,000.00	64,500.00	241,500.00
2401	Staff Training	500,000.00			500,000.00	64,500.00	241,500.00
	Total	60,570,000.00	-	-	60,570,000.00	9,153,459.15	26,712,543.83

