



Audit Service Commission

Performance Report

01.10.2018 - 31.12.2018

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

Index

Serial No	Reason	Page
1.	Introduction	1
2.	Powers and Functions of the Audit Service Commission	1-2
2.1	The powers and functions of the Commission under the Article 153 C of the Constitution	1
2.2	The powers and functions of the Commission under the National Audit Act, No 19 of 2018, implemented with effect from 01.08.2018	1-2
3.	Performance of the Audit Service Commission from 01.07.2018 to 30.09.2018	2-4
3.1	Progress in relation to the powers and functions of the Commission under the Article 153C of the Constitution	2-3
3.2	Administrative and Financial Progress	3-4
3.3	Commission Meetings	4
4.	Staff	5
4.1	Staff Training	6
5.	Annexes	7-8
	1. Financial Report from 01.01.2018 to 30.09.2018	7
	2. Organization Chart of the Audit Service Commission	8

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

- 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.

2.2 The powers and functions of the Commission under the National Audit Act, No 19 of 2018, implemented with effect from 01.08.2018.

- I. Where there are no auditing standards specified in the Sri Lanka Auditing Standards for performance audits, environmental audits, technical audits and other special audits, 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.

- II. 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.
- III. To appoint Committees to assist in the affairs of the Commission.
- IV. Introduce schemes to enhance the quality of performance of the staff of the National Audit Office.
- V. Make rules for which specific provision has been given in the Act.
- VI. Formulate rules pertaining to the management of the Center for Public Audit Training and Development.

3. Performance of the Audit Service Commission from 01.07.2018 to 30.09.2018

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

Serial No.	Powers	Progress
1	Appointment, Promotion, Transfer, Disciplinary Control and Dismissal of the members belonging to the Sri Lanka State Audit Service	I. Appointments and related matters <ul style="list-style-type: none"> ➤ Confirmation - 05 ➤ Retirement - 06 ➤ Resignation - 01 II. Promotion <ul style="list-style-type: none"> ➤ promotion to the post of Assistant Auditor General -11

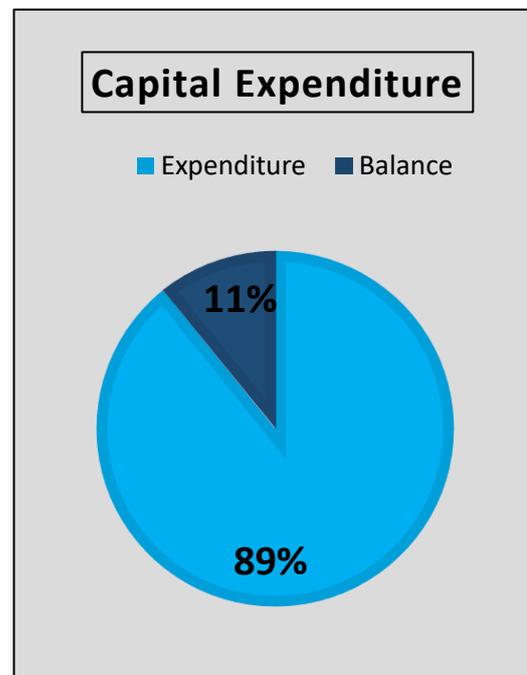
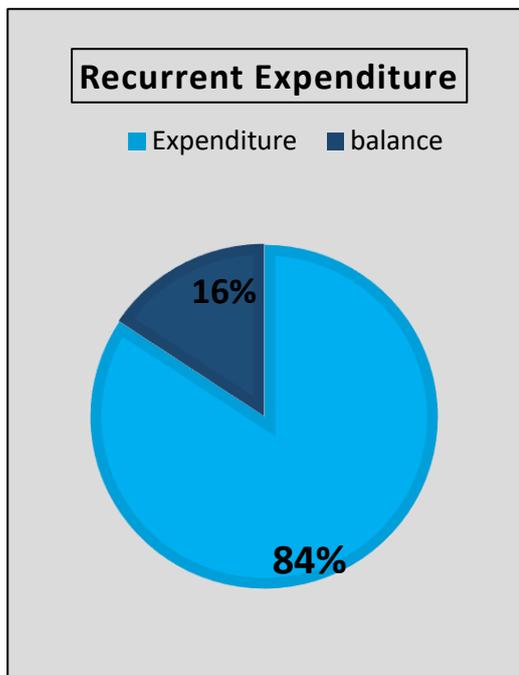
2	The powers of making rules pertaining to schemes of recruitment, appointment, transfer, disciplinary control and dismissal of the members belonging to the Sri Lanka State Audit Service subject to any policy determined by the Cabinet of Ministers	Reviewed and obtained the observation for the draft of the procedure rule of Audit Service Commission.
3	Preparation of the Audit Standard where there are no Auditing Standards specified in the Sri Lanka Auditing Standards for performance audits, environmental audits, technical audits and other special audits	Auditor General was informed to appoint a Committee to study and made a recommendation to the Commission for the draft of the Sri Lanka Audit Standards submitted by the Chairman
4	Appoint Committees to assist in the affairs of the Commission	Five members Committee was appoint to draft the Service minute for Sri Lanka State Audit Service

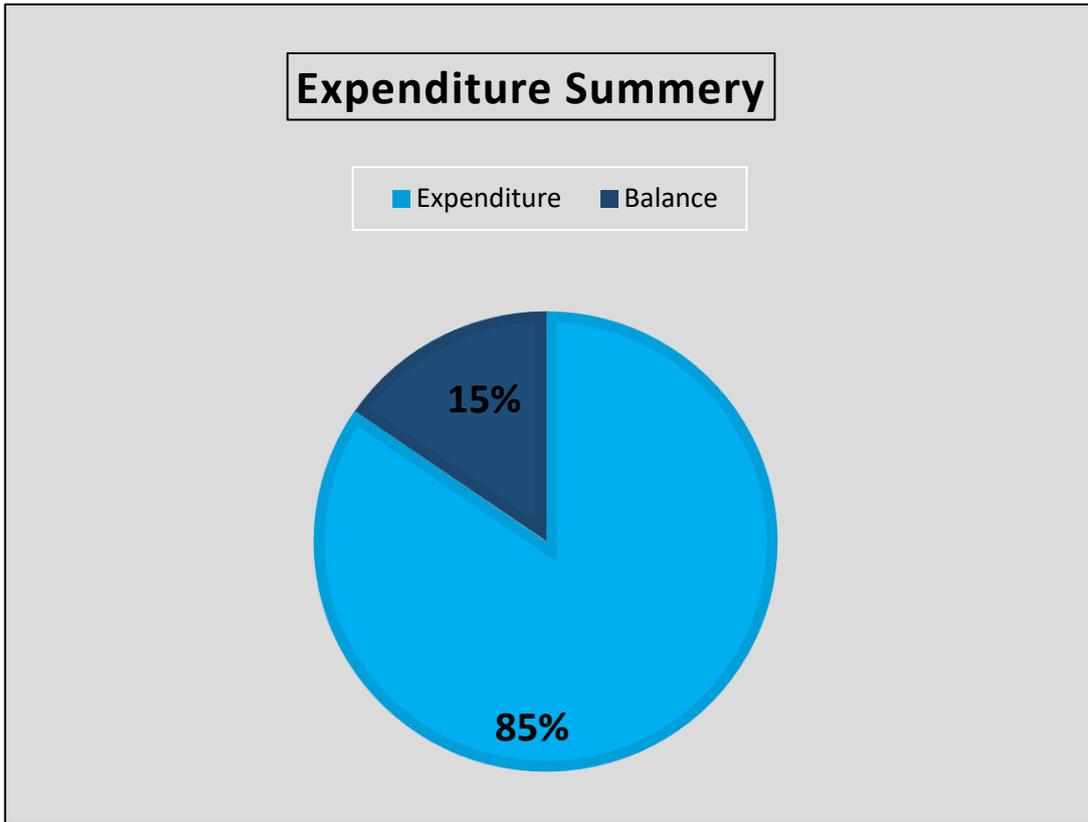
3.2 Administrative and Financial Progress.

Out of the allocation for recurrent and capital expenditure of the Audit Service Commission for year 2018 a sum of Rs. 9,457,906.89 has been utilized under recurrent expenditure and Rs. 1,979,846.81 under Capital expenditure during the quarter of 01.10.2018 to 31.12. 2018.

Summary of the financial progress-01.01.2018 to 31.12.2018

	Allocation (As per Annual Estimate 2018) Rs.	Supplement ary Provision 2018 Rs.	FR 66 Transfers Rs.	Approved Net Provision for year 2018 Rs.	Total Expenditure from 2018- 10-01 to 2018-12-31 Rs.	Balance (as at 31.12.2018) Rs.
Recurrent	44,322,000.00	1,000,000.00	(925,000.00)	44,397,000.00	37,432,201.85	6,964,798.15
Capital	1,885,000.00	-	925,000.00	2,810,000.00	2,507,372.31	302,627.69
Total	46,207,000.00	1,000,000.00	-	47,207,000.00	39,939,574.16	7,267,425.84





The financial report for the period of 01.01.2018 to 31.12.2018 is at annex 01

3.3. Commission Meetings

Six (06) Commission meetings were hold during the period from 01.10.2018 to 31.12.2018.

In addition, special Commission meeting was held to appoint a Committee for drafting the Service Minute for establishment of Sri Lanka State Audit Service.

4 Staff

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

Approved Cadre, Existing Cadre and Vacancies of Audit Service Commission as at 31.12.2018				
Service Level	Designation	Approved Cadre	Existing Cadre	Vacancies
Senior Level	Secretary	10	03	07
	Additional Secretary			
	Senior Assistant Secretary			
	Director			
	Assistant Secretary			
	Assistant Director			
	Audit Superintendent			
	Accountant			
	Legal Officer			
Tertiary Level	Administrative Officer	05	02	03
	Translator			
	ICT Officer			
Secondary Level	ICT Assistant	16	11	05
	Public Management Assistant			
Primary Level	Driver	12	09	03
	Office Employee Assistant			
Total		43	25	18

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 Fourth quarter of 2018 as follows.

	Name of the Training Programme	Designation	No. of officers
1	Preparation of Bid document and Tender procedure	Public Management Assistant	01
2	Personal File Management	Public Management Assistant	01
3	Government Auditing standards and Answering Audit Queries	Administrative Officer	01
4	Staff Motivation Programme	All officers of the Staff	24
5	work shop for training Chief Internal Auditor / Internal Auditor	Accountant	01
		Public Management Assistant	01

Audit Service Commission							
Total Provision and Expenditure for 2018.01.01- 2018.12.31							
Object	Description	Annual Budgetary Provision 2018 Rs.	Supplementary Provision 2018 Rs.	FR 66 Transfers Rs.	Approved Net Provision for year 2018 Rs.	Total Expenditure from 2018-10-01 to 2018-12-31 Rs.	Total Expenditure from 2018-01-01 to 2018-12-31 Rs.
23-01-01	Recurrent Expenditure	44,322,000.00	-	-	44,397,000.00	9,457,906.89	37,432,201.85
	Personal Emoluments	22,000,000.00			20,695,568.30	4,905,010.42	16,328,486.44
1001	Salaries and Wages	15,000,000.00		(3,936,431.70)	11,063,568.30	1,968,279.43	7,605,773.75
1002	Overtime and Holiday payments	1,000,000.00			1,000,000.00	12,563.06	103,581.41
1003	Other Allowances	6,000,000.00		2,632,000.00	8,632,000.00	2,924,167.93	8,619,131.28
	Travelling Expenses	1,100,000.00			2,300,000.00	7,000.00	2,194,100.50
1101	Domestic	100,000.00			100,000.00	7,000.00	7,000.00
1102	Foreign	1,000,000.00	1,000,000.00	200,000.00	2,200,000.00	-	2,187,100.50
	Supplies	1,972,000.00			2,073,889.30	1,244,366.85	1,709,354.88
1201	Stationery and Office Requisites	1,000,000.00		101,889.30	1,101,889.30	1,044,064.30	1,101,889.30
1202	Fuel	700,000.00			700,000.00	141,758.16	432,938.46
1203	Diets and Uniforms	272,000.00			272,000.00	58,544.39	174,527.12
	Maintenance Expenditure	900,000.00			700,000.00	-	340,895.33
1301	Vehicles	700,000.00		(200,000.00)	500,000.00	-	303,680.18
1302	Plant and Machinery	200,000.00			200,000.00	-	37,215.15
	Services	16,950,000.00			18,152,542.40	3,233,779.86	16,567,168.13
1401	Transport	1,200,000.00		328,750.00	1,528,750.00	474,193.55	1,527,943.55
1402	Postal and Communication	1,500,000.00			1,500,000.00	199,881.74	776,766.69
1403	Electricity and Water	720,000.00			720,000.00	104,150.10	301,242.55
1404	Rents and Local Taxes	10,530,000.00		975,681.70	11,505,681.70	1,636,363.65	11,505,681.70
1409	Other	3,000,000.00		(101,889.30)	2,898,110.70	819,190.82	2,455,533.64
	Transfers	1,400,000.00			475,000.00	67,749.76	292,196.57
1505	Subscriptions and Contributions Fee	100,000.00			100,000.00	-	-
1506	Property Loan Interest of Public Servants	1,300,000.00		(925,000.00)	375,000.00	67,749.76	292,196.57
23-01-01	Capital Expenditure	1,885,000.00	-	-	2,810,000.00	1,979,846.81	2,507,372.31
	Rehabilitation and Improvement of Capital Assets	400,000.00			400,000.00	185,201.81	185,201.81
2001	Buildings and Structures	200,000.00			200,000.00	150,201.81	150,201.81
2003	Vehicles	200,000.00			200,000.00	35,000.00	35,000.00
	Acquisition of Capital Assets	1,000,000.00			1,925,000.00	1,670,645.00	1,924,420.50
2102	Furniture and Office Equipment	1,000,000.00		925,000.00	1,925,000.00	1,670,645.00	1,924,420.50
	Human Resource Development	485,000.00			485,000.00	124,000.00	397,750.00
2401	Staff Training	485,000.00			485,000.00	124,000.00	397,750.00
	Total	46,207,000.00	-	-	47,207,000.00	11,437,753.70	39,939,574.16

