



Annual Report 2018

Audit Service Commission

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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
- Impartial
- Integrity
- Innovation
- Transparency
- Accountability
- Professionalism

Audit Service Commission

Chairman

Mr. H.M. Gamini Wijesinghe

Members

Justice Nihal Sunil Rajapaksha

Mr. I. Gamini Abeyarathna

Mr. V. Kandasamy

Mr. W. A. Somapala Perera

Index

Serial No	Reason	Page No
1.	Introduction	1
2.	Powers, functions and duties of the Audit Service Commission	1-2
2.1	The powers and functions and duties of the Commission under the 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.	2
3.	Performance of the Audit Service Commission -2018	2-8
3.1	Progress in relation to the functions of the Commission under the Constitution and the National Audit act	2-3
3.2	Other activities done by the Commission	4
3.3	Administration ,Finance and Other Activities	4-8
4.	Staff	9-11
4.1	Composition of Staff	9
4.2	Organization Chart	10
5.	Commission Meetings	11
6.	Acknowledgement	11

Audit Service Commission

1. Introduction

Audit Service Commission was established under Article 153A (1) of the Chapter XVII of the Constitution of Democratic Socialist Republic of Sri Lanka and Section 24 (1) of the National Audit Act, No 19 of 2018.

According to the provisions of the Constitution the Auditor General is the Chairman of the Audit Service Commission and other members of the Commission are;

- a. Two retired officers of the Auditor General's Department who have held office as a Deputy Auditor General or above
- b. A retired Judge of the Supreme Court, Court of Appeal or the High Court of Sri-Lanka
- c. A retired Class I officer of the Sri Lanka Administrative Service

2. Powers, functions and duties of the Audit Service Commission

2.1 The powers ,functions and duties of the Commission under the Article 153 C of the Constitution

- I. Appointments, promotions, transfers, disciplinary control and dismissal of the members belonging to the Sri Lanka State Audit service.
- II. Making rules pertaining to schemes of recruitment, the appointments, promotions, transfers, 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 pertaining to the same.
- III. Preparation of annual estimate of the National Audit Office established under the law
- IV. Exercise, perform and discharge of such other powers, duties and functions as may be provided for by the 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. To appoint Committees to assist in the affairs of the Commission.
- II. Introduce schemes to enhance the quality of performance of the staff of the National Audit Office.
- III. Make rules for which specific provision has been given in the Act.

3. Performance of the Audit Service Commission – 2018

3.1 Progress in relation to the functions of the Commission under the Constitution and the National Audit Act, No 19 of 2018.

Serial No.	Subject	Progress
1	Appointment, Promotion, Transfer, Disciplinary Control and Dismissal of the members belonging to the Sri Lanka State Audit Service	I. Auditor General has been advised to obtain recommendations of the director General Department of Management Services, National Salary Commission and Director General Establishment for the draft Service Minute and submit the same to the Commission II. Appointments and related matters ➤ Confirmation - 05 ➤ Retirement - 08 ➤ Resignation - 01 III. Promotion Promotion of 11 officers for the post of Assistant Auditor General

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 Annual Estimate of the National Audit Office	Revised the Annual Budget Estimate - 2019 of the National Audit Office and submitted to the Honorable Speaker.
4	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 relevant Audit Standards submitted by the Chairman
5	Appoint Committees to assist in the affairs of the Commission	Five members Committee was appointed to draft the Service minute for Sri Lanka State Audit Service

3.2 Other activities executed by the Commission

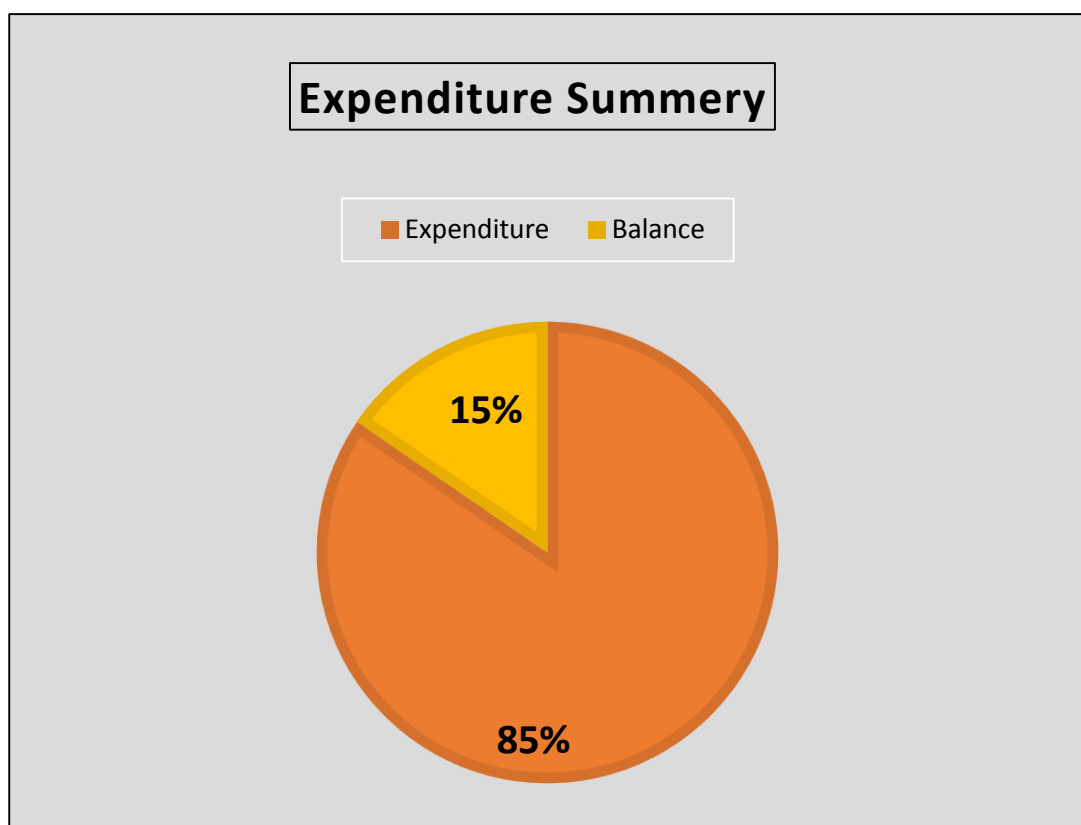
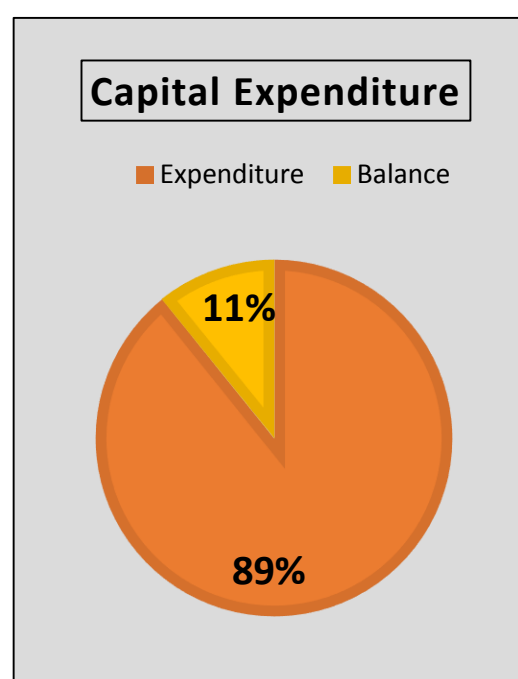
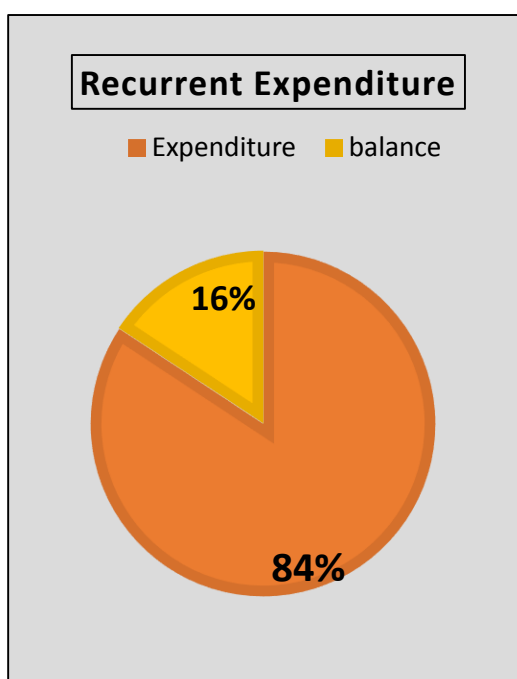
- Web site was launch for Audit Service Commission from 26.01.2018
- The members of the Commission participated the study tour to share experiences and knowledge with the Office of the Comptroller and Auditor General of India during the period of 02.05.2018 to 10.05.2018
- Conduct three (03) Audit and Management Committee meetings

3.3 Administration, finance and Other Activities

- (a) Overall administration, human resources management and information management are being handled by the Administration Division while Accounts division performs all functions related to financial matters and fixed assets records.
- (b) Matters relating to Appointments, Promotions, Transfer and Disciplinary of Audit Service, Audit Examiners' Service and Non-Audit staff of the National Audit Office are handled by the Appointments, Promotions and Disciplinary Division of the Commission.
- (c) Financial allocation of rupees 47.2 Million for year 2018 was made in the annual estimate by the Treasury comprising rupees 44.4 Million for Recurrent expenditure and rupees 2.8 Million for Capital expenditure.
- (d) The summary of the financial allocation, actual expenditure and balance for the year 2018 is as follows.

	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- 01-01 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

Summary of the Expenditure of the Audit Service Commission (2018)



The Total Financial Report for year 2018

Audit Service Commission						
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 2018-01-01 to 2018-12-31 Rs.
23-01-01	Recurrent Expenditure	44,322,000.00	-	-	44,397,000.00	37,432,201.85
	Personal Emoluments	22,000,000.00			20,695,568.30	16,328,486.44
1001	Salaries and Wages	15,000,000.00		(3,936,431.70)	11,063,568.30	7,605,773.75
1002	Overtime and Holiday payments	1,000,000.00			1,000,000.00	103,581.41
1003	Other Allowances	6,000,000.00		2,632,000.00	8,632,000.00	8,619,131.28
	Travelling Expenses	1,100,000.00			2,300,000.00	2,194,100.50
1101	Domestic	100,000.00			100,000.00	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	1,709,354.88
1201	Stationery and Office Requisites	1,000,000.00		101,889.30	1,101,889.30	1,101,889.30
1202	Fuel	700,000.00			700,000.00	432,938.46
1203	Diets and Uniforms	272,000.00			272,000.00	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	16,567,168.13
1401	Transport	1,200,000.00		328,750.00	1,528,750.00	1,527,943.55
1402	Postal and Communication	1,500,000.00			1,500,000.00	776,766.69
1403	Electricity and Water	720,000.00			720,000.00	301,242.55
1404	Rents and Local Taxes	10,530,000.00		975,681.70	11,505,681.70	11,505,681.70
1409	Other	3,000,000.00		(101,889.30)	2,898,110.70	2,455,533.64
	Transfers	1,400,000.00			475,000.00	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	292,196.57
23-01-01	Capital Expenditure	1,885,000.00	-	-	2,810,000.00	2,507,372.31
	Rehabilitation and Improvement of Capital Assets	400,000.00			400,000.00	185,201.81
2001	Buildings and Structures	200,000.00			200,000.00	150,201.81
2003	Vehicles	200,000.00			200,000.00	35,000.00
	Acquisition of Capital Assets	1,000,000.00			1,925,000.00	1,924,420.50
2102	Furniture and Office Equipment	1,000,000.00		925,000.00	1,925,000.00	1,924,420.50
	Human Resource Development	485,000.00			485,000.00	397,750.00
2401	Staff Training	485,000.00			485,000.00	397,750.00
	Total	46,207,000.00	-	-	47,207,000.00	39,939,574.16

- (e) 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 of the officers	No. of officers
1	Diploma in Office Management	Administrative Officer	01
2	Certificate course in English for Employment purposes	Public Management Assistant	02
3	Transport Management	Public Management Assistant	01
4	ICT for Management Assistant	Public Management Assistant	01
5	Formal Letter Writing Skills	Public Management Assistant	01
6	Duties and Responsibilities of Drivers	Driver	01
7	Diploma in English for Junior Executives (Public Management Assistant/ Development Officer)	Public Management Assistant	01
8	Higher National Diploma in Public Procurement and Contract Administration	Accountant	01
9	Capacity building Training program for Sri Lanka Accountant Service	Accountant	01
10	New CIGAS Training Seminar	Public Management Assistant	01
11	‘Budget Progress Monitoring System’ Training program	Accountant Public Management Assistant	01 02
12	‘Sustainable procurement- Executing for success’ Training program	Accountant	01
13	‘How to make work easier through digitization with Google’ Training program	ICT officer	01
14	Preparation of Bid document and Tender procedure	Public Management Assistant	01

15	Personal File Management	Public Management Assistant	01
16	Government Auditing standards and Answering Audit Queries	Administrative Officer	01
17	Staff Motivation Programme	All officers of the Staff	24
18	work shop for training Chief Internal Auditor / Internal Auditor	Accountant	01
		Public Management Assistant	01

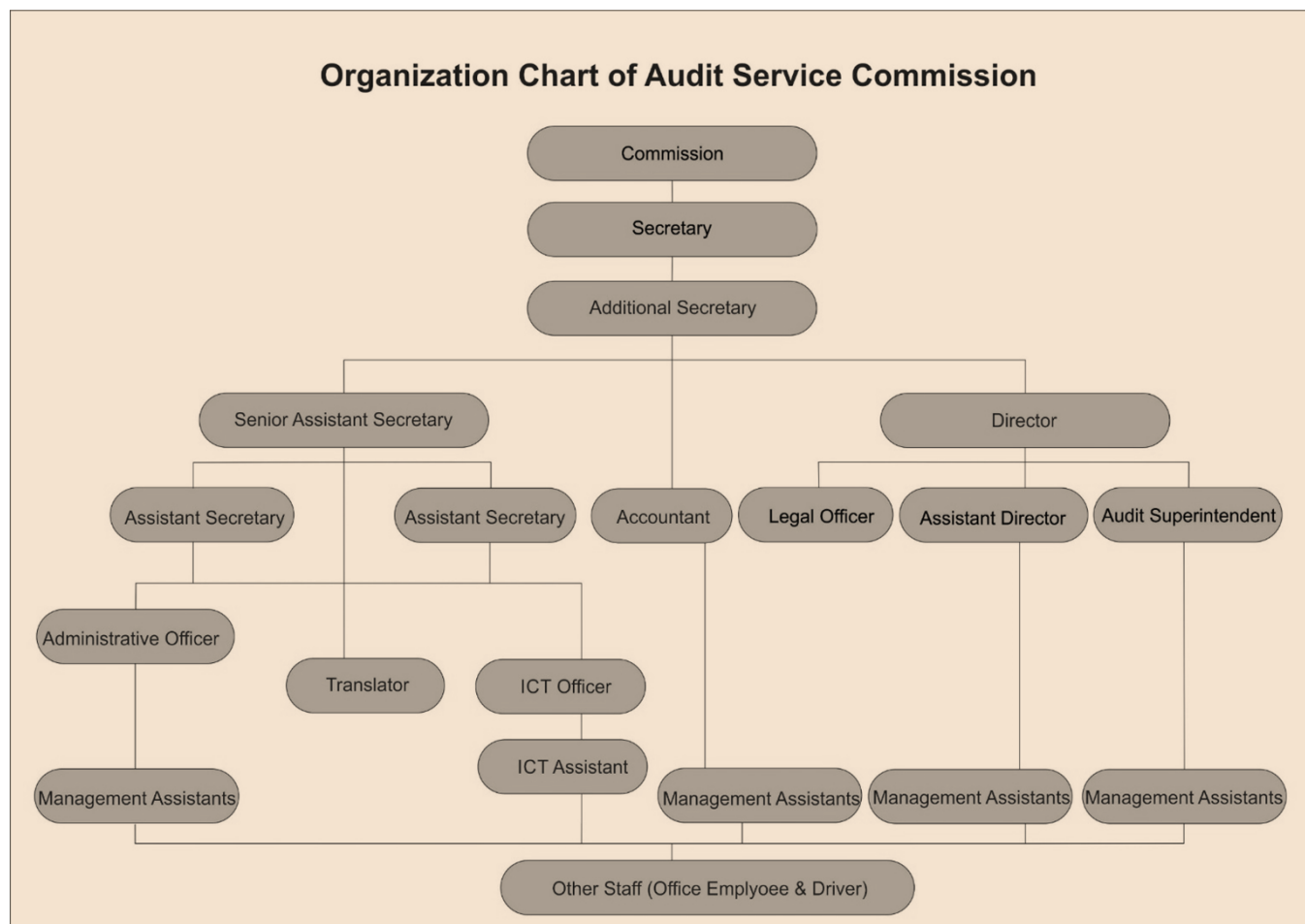
4. Staff

4.1 Composition of the staff

The approved total number of cadre for the Audit Service Commission is 43. The Composition of the staff of Audit Service Commission as to 31.12.2018 as follows.

Service Level	Designation	Service	Grade/ Class	Approved Cadre	Existing Cadre	Vacancies
Senior Level	Secretary			01	01	0
	Additional Secretary	Sri Lanka Administrative Service	Special	01	0	01
	Senior Assistant Secretary	Sri Lanka Administrative Service	I	01	01	0
	Director	All Island Services	I	01	0	01
	Assistant Secretary	Sri Lanka Administrative Service	III /II	02	0	02
	Assistant Director	All Island Services	III /II	01	0	01
	Audit Superintendent	Sri Lanka Audit Service	III /II	01	0	01
	Accountant	Sri Lanka Accountant Service	III /II	01	01	0
	Legal Officer	Departmental	III /II	01	0	01
Tertiary Level	Administrative Officer	Public Management Assistant Service	Supra	01	01	0
	Translator	Translator Service	II/ I	03	0	03
	ICT Officer	Sri Lanka Information & Communication Technology Service	Class 2 II/ I	01	01	0
Secondary Level	ICT Assistant	Sri Lanka Information & Communication Technology Service	III /II/ I	01	0	01
	Public Management Assistant	Public Management Assistant Service	Class 3 III /II/ I	15	11	04
Primary Level	Driver	Drivers Service	III	06	04	02
	KKS	Office Employee Service	III	06	05	01
Total				43	25	18

4.2 Organization Chart



5. Commission Meetings

Seventeen (17) Commission meetings have been held during the year under review and special Commission meeting was held to appoint a Committee for drafting the Service Minute for establishment of Sri Lanka State Audit Service.

6. Acknowledgement

The Audit Service Commission acknowledge with profound gratitude the co-operation and assistance extended by the staff of the Presidential Secretariat, Office of the Secretary General Parliament, Ministry of Public Administration and Management, Ministry of Finance and Media, National Audit Office and entire staff of the Audit Service Commission.

In accordance with the provisions in Article 153 H of the Constitution, this report is submitted for the year 2018 on behalf of the Audit Service Commission.



Mr. H.M. Gamini Wejarsingha

Chairman



Justice Nihal Sunil Rajapaksha

Member



Mr. I. Gamini Abeyarathna

Member



Mr. V. Kandasamy

Member



Mr. W. A. Somapala Perera

Member

