Evaluation of financial control and performance of government institutions, provincial councils and local authorities through the computerized details management system- Financial year 2017

	Ministry / Department Name	Head
01.	Ministry of Justice and prison Reforms	**- 110**
02.	Department of Court administration	**- 228**
03.	Attorney General's Department	**- 229**
04.	Legal Draftsman's Department	**- 230**
05.	Department of Prisons	**- 232**
06.	Department of Government Analyst	**- 233**
07.	Supreme Court Registrar's Department	**- 234**
08.	Department of Law Commission	**- 235**
09.	Department of Public Trustees	**- 205**
10.	Department of Community Based Corrections	**- 326**
11.	Department of Debt Conciliation Board	**- 231**

Evaluation of financial control and performance of government institutions, provincial councils and local authorities through the computerized details management system- Financial year 2017

Public Institution and Head	Deficiencies identified in the financial year 2017	Measures taken to remedy the deficiencies and the current situation
Ministry of Justice and Prison Reforms - 110	1. Fixed assets register had not been maintained updated.	Fixed assets register had not been updated as at 31.12.2017 and as such incorporation of data to the fixed assets register is currently in progress. Instructions have therefore been given to the officers concerned to duly maintain the Fixed Assets Register updated in the future.
	2. Register on damages had not been maintained updated.	Register on damages had not been updated as at 31.12.2017 and as such update of data in respect thereof is currently in progress. Instructions have therefore been given to the officers concerned to duly maintain the Register on damages updated in the future.
	3. Each audit query submitted by the Auditor General had not been replied within one month.	Instructions have therefore been given to the officers concerned to reply without occurring any delay in the future.
	4. Audit Management Committees had not conducted meetings at least 03 times.	Audit and Management Committee Meetings were not held timely until June, 2017 due to the vacancy fallen in the post of Chief Internal Auditor in the Ministry and 03 Audit and Management Committee meetings were held during the year 2018. Arrangements have however now been made to hold Audit and Management Committee Meetings once in each quarter from the year 2019.
	5. Board of survey had not been conducted on the scheduled dates during the year	Board of survey for the year 2017 was conducted and the relevant recommendations have been implemented and concluded as at

	under review and as such the relevant reports had not been submitted to the Auditor General. Recommendations regarding the excess and deficiency disclosed at the annual board of survey and also other recommendations in respect of thereof had not been implemented within the scheduled time frame.	04/06/2018. Further, board of survey for the year 2018 has already been conducted and the approval has been sought to implement the recommendations concerned and the auction sale is to be conducted with regard to the articles recommended for disposal by way of auction sale. Nevertheless, instructions have therefore been given to the relevant officers to hold the board of survey within the time frame scheduled for the purpose.
	6. Daily running charts and monthly summarized reports regarding pool vehicles had not been submitted to the Auditor General. Log books for each vehicle had not been regularly updated.	Instructions have been given to the officers so that the daily running charts and the monthly summary regarding the pool vehicles be submitted to the Auditor General in a timely manner. The log books have now been maintained updated.
	7. Balances that were shown in the bank reconciliation statements and were required to be adjusted had not been settled within one month as per Financial Regulations.	The balances which were there to be adjusted in the bank reconciliation statement for the year 2017 were settled as at 28.02.2018 and the balances arisen as per the bank reconciliation statement and were required to be adjusted are now arranged to be rectified within the month itself under review.
	8. Liabilities had been made exceeding the approved limit.	As the non receipt of imprest form the General Treasury appropriately, it had happened that the provisions available for the year under review have been utilized to pay off the bills unsettled for the previous year. Therefore, the vouchers respecting to the estimated

		expenses for the year under review have been shown as liabilities.
	9. There were loan balances outstanding for a period more than one year.	Of the loan balance in a sum of Rs.829,644.33 remained outstanding for more than one year as at 31.12.2017, only a sum of Rs.107,606.33 has been recovered and consequently, a sum of Rs.10,250.00 has been written off. Approval has now been sought from the Department of Public Finance to write off the loans so unrecoverable. Further, arrangements are now in progress to recover the loan balances still in arrears.
	10. Staff had been recruited exceeding the approved cadre.	Over staff exceeding to the approved cadre as at 31.12.2017 have been absorbed in the year 2018 by virtue of the letter No.DMS/0002(T) dated 27.09.2018 of the Department of Management Services.
Department of Courts Administration - 228	1. Fixed Assets Register had not been updated. Fixed Assets Register with regard to computer accessories and software were not updated.	Fixed Assets Register and Fixed Assets Register with regard to computer accessories and software had not been maintained updated as at 31.12.2017 and as such incorporation of data to these registers are now in progress. Added to that, instructions have been emphasized to the relevant officers the need to duly maintain these registers in the future.
	2. Each audit query submitted by the Auditor General had not been replied within one month.	Instructions have been given to officers concerned to reply for same as immediately as possible to cope with any delay that may be occurred in the future.
	3. There had been instances where internal audit queries had not been replied within	Internal audit queries already received have been replied and the officers have now been made aware of prompt action to be adhered to

	one month.	regarding the reply of internal audit queries.
	4. Audit and Management Committees had not conducted meetings at least 03 times.	Audit and Management Committee Meetings were not held timely until June, 2017 due to the vacancy fallen in the post of Chief Internal Auditor in the Ministry and 03 Audit and Management Committee meetings were held during the year 2018. Arrangements have however now been made to hold Audit and Management Committee Meetings once in each quarter from the year 2019.
	5. Board of survey had not been conducted on the scheduled dates during the year under review and as such the relevant reports had not been submitted to the Auditor General. Recommendations regarding the excess and deficiency disclosed at the annual board of survey and also other recommendations in respect of thereof had not been implemented within the scheduled time frame.	Board of Survey for the year 2017 has been conducted as at 28.12.2018 and the relevant recommendations have been implemented and finalized. In the ordinary course, separate boards of survey had been conducted by each court and there existed delays in implementing of the recommendations of the boards of survey specially within the scheduled time frame. As of date, board of survey for the year 2018 has been conducted and the reports processed there from have been given approval and the auction sales pertaining to articles recommended for disposal have to be conducted however only in few courts. Nevertheless, instructions have been insisted to relevant officers to take all possible measures to conduct the board of survey within the specified time frame.
	6. Daily running charts and monthly summarized reports regarding pool vehicles had not been submitted to the Auditor General. Log books for each	Instructions have been given to the officers so that the daily running charts and the monthly summary regarding the pool vehicles be submitted to the Auditor General in a timely manner. The log books have now been maintained updated.

	vehicle had not been regularly updated.	
	7. Balances that were revealed from the bank reconciliation statements and were required to be adjusted had not been settled within one month as per Financial Regulations.	The balances which were there to be adjusted in the bank reconciliation statement for the year 2017 were settled and the balances arisen as per the bank reconciliation statement and were required to be adjusted are now arranged to be rectified within the month itself under review.
	8. Liabilities had been made exceeding the approved limit.	As the non receipt of impress form the General Treasury appropriately, it had happened that the provisions available for the year under review have been utilized to pay off the bills unsettled for the previous year. Therefore, the vouchers respecting to the estimated expenses for the year under review have been shown as liabilities.
	9. There were loan balances outstanding for a period more than one year.	Of the loan balance in a sum of Rs.14,657,549.61 remained outstanding for more than one year as at 31.12.2017, only a sum of Rs.4,420,308.55 has been recovered and consequently, a sum of Rs. 39,622.87 has been written off. Approval has now been sought from the Department of Public Finance to write off the loans so unrecoverable. Further, arrangements are now in progress to recover the loan balances still in arrears.
	10. Lapsed deposits in the general deposit account had not been dealt with in terms of F.R.571.	Lapsed deposits in the general deposits account include the retention money of the contractors relating to constructions and bail money of court cases. As the retention money relating to constructions which are continuing more than 2 years has to be retained until the construction is over, those deposits should be retained in the said

		account although two years have elapsed. Further, deposits on foreign summons have to be retained until a court order is issued. Action has been taken to release all redeemable deposits save and except for the above mentioned deposits.
Attorney General's Department - 229	1. Fixed Assets Register had not been maintained updated.	Presently, all fixed assets have been incorporated to the fixed assets register and have been maintained the same updated. Instructions have been given to the relevant officers to maintained and duly updated the said register.
	2. Delegation of financial authority in the Department had not been taken effective as per Financial Regulations 135. Delegation of financial powers had not been adequately circulated in the Department.	As per the Financial Regulations 135, delegation of financial authority has not been effected for the year 2017 and in the year 2016, payments have been made in accordance with the delegation of financial authority vested under Financial Regulations 135. However, for the year 2018 and 2019, delegation of financial authority has not been done as per the FR 135 and has not been circulated.
	3. Annual action plan had not been drawn up.	Instructions have been given to make the relevant officers aware of the fact that in the future, the annual action plan should be prepared and submitted in advance.
	4. Each audit query submitted by the Auditor General had not been replied within one month.	There existed a delay in replying 02 audit queries for the year 2017. However, all audit queries pertaining to the year 2017 have been replied as at 12.01.2018. However, relevant officers have been instructed to ensure that prompt reply is to be made in the future avoiding delay.
	5. Audit Management Committees had not	In its usual course of duties, this Department does not involve in

	conducted meetings at least 03 times.	convening audit and management committee meetings and has however participated audit and management committee meetings conducted by the Ministry of Justice and Prison Reforms. An Internal Auditor has already been appointed to this Department and as such, action is being taken to hold audit and management committee meetings in the future.
	6. Board of survey had not been conducted on the scheduled dates during the year under review and as such the relevant reports had not been submitted to the Auditor General. Recommendations regarding the excess and deficiency disclosed at the annual board of survey and also other recommendations in respect of thereof had not been implemented within the scheduled time frame.	Board of survey activities had been carried out in the Department for the year 2017. However, as the board of survey was not carries out in respect of the chambers of the State Counsels attached to the High Court, report on board of survey was unable to prepared and completed. Board of survey activities for the year 2018 were concluded including in respect of the chambers of the State Counsels attached to the High Court.
	7. There were loan balances outstanding for a period more than one year.	Loan balance to be recovered from the officers who were interdicted in the year 2017 amounted to Rs. 251,560.00, of which, a sum of Rs.115,040.00 has been recovered from the month of December, 2018 in installments. Arrangements have been made to institute legal actions in the year 2018 to recover a sum of Rs.743,315.00 out of the loan balance of Rs.1,325,757.00 due and owing from officers who

		vacated the post. Arrangements are now in progress to write off such loan balances, the amount of each of which is less than Rs.10,000/-.
	8. Performance appraisal reports required to be submitted to the Parliament during the year under review had not been submitted on due date.	Performance Appraisal Report for the year 2017 was submitted in parliament only in the month of March, 2019.
Legal Draftsman's Department - 230	1. Audit and Management Committees had not conducted meeting at least 03 times.	In its usual course of duties, this Department does not involve in convening audit and management committee meetings and has however participated audit and management committee meetings conducted by the Ministry of Justice and Prison Reforms.
	2. Daily running charts and monthly summarized reports regarding pool vehicles had not been submitted to the Auditor General. Log books for each vehicle had not been regularly updated.	Daily running charts and the monthly summary regarding the pool vehicles have been submitted to the Auditor General since 2019.The log books have been maintained updated.
	3. Performance appraisal reports required to be submitted to the Parliament during the year under review had not been submitted on due date.	Despite the performance appraisal report for 2017 and 2018 was unable to submit on prescribed date, arrangements are now in progress to submit performance appraisal report in Parliament within the schedule time frame from the year 2019.
Department of Prisons - 232	1. Fixed Assets Register with regard to computer accessories and software were not maintained updated.	As the delay in receipt of necessary information from other prisons throughout the island for the fixed assets register as at 31.12.2017, it has not been updated and finalized. Nevertheless, its finalization and

		update are now in progress.
	2. Each audit query submitted by the Auditor General had not been replied within one month.	In order to reply the audit queries, answers are drafted immediately upon the receipt of the information from the Prison Headquarters including 29 other prison institutions. In the instances where the answers of the Prison Headquarters and other prison institutions are not satisfied, answers are required to be re-drafted based on the information which we receive from them in response to our reminders and inquiries and as such there has been an unavoidable delay in preparation of answerers to audit queries. However, instructions have been given to the relevant officers to ensure that action would be taken to send such answers without delay in the future.
	3. Recommendations regarding the excess and deficiency disclosed at the annual board of survey and also other recommendations in respect of thereof had not been implemented within the scheduled time frame.	Recommendations given in the board of survey for the year 2017 were proceeded and concluded. However, instructions have been given to the relevant officers to ensure that action would be taken to implement the recommendations adhering to the scheduled time frame in the future.
	4. Liabilities had been made exceeding the approved limit.	On non receipt of imprest from the General Treasury as has been scheduled, the bills in respect of which payments could not be made in the previous year had to be made utilizing the provisions available in the year under review. Therefore, vouchers in respect of the estimated expenses of the current year had to be indicated as

		liabilities.
	5. There were loan balances outstanding for a period more than one year.	Prison institutions island wide have been informed of the actions necessary to be taken to recover the loan balance in arrears for more than one year as at 31.12.2017.
	6. Overdue deposits in the General Deposit Account had not been dealt with in terms of F.R.571.	Lapsed deposits in the general deposits account include the retention money of the contractors relating to constructions effecting more than 02 years and could not be released within 02 years period as they need to be retained until the relevant construction will be completed. Further, relevant officers have been aware of the fact that the bank accounts would be opened and money for guarantees which have been recovered from the salary of the officers be deposited therein and that the existing tender deposits either be released promptly to those who had forwarded tenders or be credited to the state revenue.
	7. At the end of the year under review, the balance existed in the cash book and as well as the Treasury balance had not been remitted to the Department of Treasury Operations on due date in terms of the provisions of the relevant circulars.	There had no balance in the cash book to be settled to the Department of Treasury Operations as at 31.12.2017 and it was informed to the Department of Treasury Operations on 01.01.2018. However, unsettled imprest balance of Rs.178,499.96 issued as sub imprest for the year 2017 was paid in cash and the value thereof was settled to the Department of Treasury Operations on 21.052018.
Government Analyst'sDepartment - 233	1. Fixed Assets Register had not been maintained updated. Register of damages had not been maintained updated.	Fixed Deposits Register and Register of damages have been updated.

	2. Audit and Management Committee had not conducted meetings at least 03 times.	There exists no internal audit division in the Government Analyst's Department and as such, the Ministry of Public Administration and Management has informed by the letter No. MpubAd/AssD/11 dated 26.01.2017 that an officer will be attached to that post. However, no officer has been attached as yet. Therefore, it attends at the Audit and Management Committees meetings conducted by the Ministry of Justice and Prison Reforms.
	3. Board of survey had not been conducted on the scheduled dates during the year under review and as such the relevant reports had not been submitted to the Auditor General. Recommendations regarding the excess and deficiency disclosed at the annual board of survey and also other recommendations in respect of thereof had not been implemented within the scheduled time frame.	Board of Survey for the year 2017 has been conducted and the relevant reports have been submitted to the Auditor General on 13.03.2018 and the auction has been carried out on 07.12.2018 and all recommendations have been implemented and concluded.
	4. Daily running charts and monthly summarized reports regarding pool vehicles had not been submitted to the Auditor General. Log books for each	Preparation of daily running charts and monthly summary reports have been concluded and action will be taken to submitted same to the Auditor General during this month. Log books of vehicles have been updated.

	vehicle had not been regularly updated.	
	5. Balances that were shown in the bank reconciliation statements and were required to be adjusted had not been settled within one month as per Financial Regulations.	Action was taken in terms of Financial Regulations pertaining to balances that were shown in the bank reconciliation statements and were required to be adjusted.
	6. Liabilities had been made exceeding the approved limit.	In terms of the provisions laid down in Financial Regulations 94(II), there was a possibility to reach liabilities averagely up to 50% for the recurrent expenditure during the previous 03 years. However, on non receipt of imprest from the General Treasury as has been scheduled, the bills in respect of which payments could not be made in the previous year had to be made utilizing the provisions available in the year under review. Therefore, vouchers in respect of the estimated expenses of the current year had to be indicated as liabilities.
	7. There were loan balances outstanding for a period more than one year.	This relates to an interdicted employee named Mrs. W.S.K.Perera and a decision cannot be reached in this regard either to either to recover or write off until the case pending against her will be concluded.
	8. Performance appraisal reports required to be submitted to the Parliament during the year under review had not been submitted on due date.	The Performance Report for the year 2017 has been submitted to the Parliament on 09.06.2017.

Department of the Supreme Court Registrar - 234	1. Fixed Assets Register with regard to computer accessories and software were not maintained updated.	Although the register of fixed assets on computer accessories and software has not been updated for the year 2017, an inventory indicating computer accessories and software has been maintained in detail. The fixed asset register on computer accessories and software has been updated and maintained since 2018.
	2. Each audit query submitted by the Auditor General had not been replied within one month.	The audit queries dated 20.07.2017 and 11.07.2017 were received by the Department of the Supreme Court Registrar on 28.07.2017 and 02.08.2017 respectively and pursuant to which the answers were given on 31.07.2017 and 02.08.2017 respectively.
	3. Audit and Management Committees had not conducted meetings at least 03 times.	In its usual course of duties, the Ministry of Justice and Prison Reforms organizes the Audit and Management Committee meetings for which it participated all such audit and management meetings.
	4. Board of survey had not been conducted on the scheduled dates during the year under review and as such the relevant reports had not been submitted to the Auditor General. Recommendations regarding the excess and deficiency disclosed at the annual board of survey and also other recommendations in respect of thereof	Board of survey for the year under review has been done and these reports have been submitted to the Auditor General on 27.03.2018. Recommendations regarding the excess and deficiency disclosed at the annual board of survey and also other recommendations in respect of thereof were executed in the year 2018 and reported to the Auditor General on 06.08.2010.

	had not been implemented within the scheduled time frame.	
	5. Daily running charts and monthly summarized reports regarding pooled vehicles had not been submitted to the Auditor General. Log books for each vehicle had not been regularly updated.	The relevant officers have been instructed to prepare daily running charts and monthly summary reports for pooled vehicles and to submit them to the Auditor General and to update the log books of vehicles.
	6. Balances that were shown in the bank reconciliation statements and were required to be adjusted had not been settled within one month as per Financial Regulations.	All adjustable balances disclosed in bank reconciliation statements were adjusted. However, a disciplinary inquiry is being held in respect of Rs.48,978.00 not presented to bank and therefore the relevant adjustments cannot done until the recommendations will be made at the disciplinary inquiry.
	7. Liabilities had been made exceeding the approved limit.	Liabilities have exceeded the approved limits in 2017 and officials have been advised to rectify the situation by 2019.
	8. Staff had been recruited exceeding the approved cadre.	Recruitment is not done by the Department of the Supreme Court but it is the duty of the Ministry of Justice and the Judicial Service Commission. Over staff in the year 2017 as against the approved cadre has been remedied by year 2019. However, the cadre consists of surplus of three Registrars Grade II due to the transfers as proposed have not been effected.
	9. All members of the staff were not assigned with duties.	From 2018 onwards, assignments in writing have been given to all staff.
	1. Register for receipt of cheques and	Steps have been taken to maintain the register of cheques and money

Department of Law Commission- 235	money orders had not been maintained updated.	order updated.
	2. Audit and Management Committees had not conducted meeting at least 03 times.	Attended at all Audit and Management meetings organized by the Ministry of Justice and Prison Reforms.
	3. Recommendations regarding the excess and deficiency disclosed at the annual board of survey and also other recommendations in respect of thereof had not been implemented within the scheduled time frame.	Steps are taken to implement recommendations on surplus and deficiencies disclosed in the board of survey and other recommendations within the scheduled time frame.
	4 Liabilities had been made exceeding the approved limit.	Steps will be taken to ensure that there are no liabilities in future beyond the approved limit.
	5. Time frame analysis in respect of outstanding loan balances had not been prepared. There were loan balances outstanding for a period more than one year.	No outstanding debt balances for more than one year were shown to prepare a time analysis on outstanding debt balances.
Department of General Trustee - 205	1. Fixed Assets Register had not been maintained updated.	All information to be included in the fixed assets register have now been collected and it has been commenced to incorporate such information to such register.
	2. There had been instances where internal audit queries had not been replied within	All the internal audit queries relating to the year 2017 have been answered as at 31.12.2018 and the relevant officers have been

	one month.	informed that the internal audit queries to be answered within one month.
	3. Audit and Management Committees had not conducted meetings at least 03 times.	The Audit and Management Committee Meetings were held in 2018 as follows. **Quarter** **Date** Quarter 1 15.05.2018 Quarter 1 01.10.2018 Quarter 1 14.12.2018
	4. Board of survey had not been conducted on the scheduled dates during the year under review and as such the relevant reports had not been submitted to the Auditor General. Recommendations regarding the excess and deficiency disclosed at the annual board of survey and also other recommendations in respect of thereof had not been implemented within the scheduled time frame.	Although the board of survey for the year 2017 was not conducted on due date it has subsequently been completed and has been reported to the Auditor General on 8th October 2018. Recommendations relevant to that has been implemented as at 14.12.2018. And the board of survey for the year 2018 has been conducted and reports have been submitted to the Auditor General on 31.05.2017.
Department of Community Based Corrections - 326	1. Appropriation account was not submitted on due date.	The Appropriation Account for the Year 2017 could not be filed on due date and the action has been taken to file same on 05.04.2018. Further, the financial statements relating to the year 2018 have been filed before the due date.
	2. Advanced account for public officers	The advance account B was not filed for the year 2017 on due date

	was not submitted on due date.	and the action has been taken to file on 25.07.2010. Further, Advance B account for the year 2018 has been submitted before the due date.
	3. Fixed Assets Register had not been maintained updated. Inventory had not been maintained updated and register of damages was also not maintained updated.	The fixed asset register, the inventory and the register on damages could not be completed as at 31.12.2017 and all the documents have now been updated. Further, the relevant officers have been instructed to keep these documents updated.
	4. Audit and Management Committees had not conducted meetings at least 03 times.	The Audit and Management Committee meetings are organized by the Ministry of Justice and Prison Reforms this has participated for all of them.
	5. Recommendations regarding the excess and deficiency disclosed at the annual board of survey and also other recommendations in respect of thereof had not been implemented within the scheduled time frame.	The relevant officers have been instructed to implement the recommendations on surplus and deficiencies disclosed in the annual board of survey within scheduled time frame.
	6. Daily running charts and monthly summarized reports regarding pool vehicles had not been submitted to the Auditor General. Log books for each vehicle had not been regularly updated.	Daily running charts and monthly summaries for pooled vehicles for the year 2017 and 2018 have been submitted to Auditor General and log books for vehicles have been updated.

	7. There were loan balances outstanding for a period more than one year.	Out of the outstanding balances that have been in existence for more than one year, a loan balance of one officer has been recovered from the guarantor in installments and at present, the balance of that officer is Rs.24.646. Also, As disciplinary inquiry in respect of Mr. J.G.P.P. Weerasinghe, a Supervisor, whose service has been interdicted, is being continued, it is impossible to recover debt balances until the investigation is completed.
	8. Performance appraisal reports required to be submitted to the Parliament during the year under review had not been submitted on due date.	Although the performance report for the year 2017 could not be filed on due date, performance report for the year 2018 has been submitted to the Parliament on due date.
Department of Debt Conciliation Board - 231	1. Fixed Assets Register had not been maintained updated.	The Fixed Asset Register had not been updated for the year 2017 and however it has now been updated and maintained from 2018 onwards.
	2. Annual Action Plan had not been prepared.	The Action Plan for the year 2019 has been prepared in accordance with the Circular No. 01/2014 dated 17.02.2014.
	3. Audit and Management Committees had not conducted meetings at least 03 times.	The Department does not hold Audit and Management Committee meetings and however it has participated for all Audit and Management Meetings held by the Ministry of Justice and Prison Reforms.

	4. Recommendations regarding the excess and deficiency disclosed at the annual board of survey and also other recommendations in respect of thereof had not been implemented within the scheduled time frame.	Board of survey has been carried out for the year 2018 and the implementation of the recommendations are now in progress.
	5. Daily running charts and monthly summarized reports regarding pool vehicles had not been submitted to the Auditor General. Log books for each vehicle had not been regularly updated.	The relevant officers have been informed to ensure that daily running charts and monthly summaries for pooled vehicles are prepared and submitted to the Auditor General and that the log books for such vehicles are maintained updated.
	4. Liabilities had been made exceeding the approved limit.	Action will be taken to prevent the occurrence such instances in the future.

Prepared by : Sgd. Illegibly
M.H.K.Fernando
Management Assistant

Checked by : Sgd. Illegibly
G.H.A.Jeewanthi
Accountant (Courts Administration)
Ministry of Justice and Prison Reforms