

13. Head 11 – Office of the Finance Commission

13.1 Appropriation Account

Budgetary Variance

The following observations are made.

- (a) The entire net provision of Rs.400,000 made for one Object had been saved.
- (b) Excess provisions amounting to Rs.6,700,000 had been made for 11 Objects and as such the savings, after the utilization of provisions, ranged between 16 per cent to 100 per cent of the net provisions relating to the respective Objects.

13.2 Internal Audit

An Internal Audit Unit in terms of the Financial Regulation 133 had not been established.

13.3 Audit and Management Committee

Meetings of the Audit and Management Committee of the Commission had not been held in the year 2014.

13.4 Human Resources Management

Approved Cadre and Actual Cadre

The position of the cadre as at 31 December 2014 had been as follows.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	16	06	10
(ii) Tertiary Level	03	03	-
(iii) Secondary Level	44	24	20
(iv) Primary Level	13	09	04
Total	76	42	34
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