

4. Head 2 - Office of the Prime Minister

4.1 Maintenance of Registers and Books

110. A Register of Losses had not been maintained in terms of the Financial Regulation

4.2 Lack of Evidence for Audit

The transactions amounting to Rs.1,636,825 could not be satisfactorily vouched in audit due to the unavailability of required evidence in support of the distribution of 2,000 copies of the books “Doluwa Puranaya and Ambuluwawa” printed and the balance stock and the evidence of the special meetings and discussions held in November and December 2014 in the Office of the Prime Minister.

4.3 Appropriation Account

Budgetary Variance

The following observations are made.

- (a) The entire net provision of Rs.400,000 made for one Object have been saved.
- (b) Excess provisions of Rs.821,250 had been made for two Objects and as such the savings after the utilization of provisions amounted to 59 per cent and 92 per cent of the net provision relating to the Objects.
- (c) The liabilities had been incurred exceeding the net provisions by Rs.2,438,229 made for 10 Recurrent Objects.

4.4 Write off of Losses

Provision of Rs.711,636 had been obtained under the Supplementary Estimates Allocation on 24 December 2014 for write off of the losses to the assets of the office. The outstanding advances of the year under review amounting to Rs.38,836 had been written off by utilizing that provision. Even though the unrecovered losses relating to 10 accidents to motor vehicles in the year 2013 amounting to Rs.672,798 had been repaired as the Government cost had been treated as write off of the losses in the year under review and added to the government expenditure. As a result the Government expenditure had been overstated by Rs.672,798.

4.5 Deviation from the Government Procurement Guidelines Procedure

Purchase of 250 clocks with a sticker for Rs.195,000 and eight requisites (ata pirikara) and robes valued of Rs.2,289,850 had been made without following the provisions in the Government Procurement Guidelines.

4.6 Uneconomic Transactions

Amount of Rs.11,050,888 had been spent on the Programme for Animation of Cartoons for the Media planned to be held during the period from 08 March 2014 to 10 September 2014 under the concepts improvement programme of the Office of the Prime Minister. According to the minute of the Secretary to the Prime Minister dated 08 of July 2014 that had been suspended by 31 July 2014 as a fruitless activity.

4.7 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	18	13	05
(ii) Tertiary Level	10	10	-
(iii) Secondary Level	68	67	01
(iv) Primary Level	94	89	05
	----	----	----
Total	190	179	11
	====	====	====