

Report of the Auditor General on Head 329 – Department of Information Technology Management - Year 2015

The audit of the Appropriation Account and the Reconciliation Statements including the financial records books, registers and other records of the Head 329 – Department of Information Technology Management for the year ended 31 December 2015 was carried out in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review was issued to the Director General of the Department on 09 August 2016. The audit observations, comments and findings on the accounts and reconciliation statements were based on a review of the Accounts and Reconciliation Statements presented to audit and tests of samples of transactions. The scope and extent of such review and tests were such as to enable as wide an audit coverage as possible within the limitations of staff, other resources and time available to me.

1.2 Responsibility of the Chief Accounting Officer for the Accounting Officer for the Accounts and Reconciliation Statements

The Chief Accounting Officer and the Accounting Officer are responsible for the maintenance, preparation and fair presentation of the Appropriation Account and the Reconciliation Statements in accordance with the provisions in Articles 148, 149, 150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory Provisions and Public Finance and Administrative Regulations. This responsibility includes; designing, implementing, maintaining internal control relevant to the preparation and fair presentation of Accounts and Reconciliation Statements that are free from material misstatements whether due to fraud or error.

2. Accounts

2.1 Appropriation Account

Total Provision and Expenditure

The total net provision made for the Department amounted to Rs. 66.98 million and out of that a sum of Rs. 66.38 million had been utilized by the end of the year under review. Accordingly, provisions of Rs. 0.60 million or 0.90 per cent of the net provisions made for the Department had been saved. Details appear below.

Expenditure	As at 31 December 2015			Savings as a Percentage of Net Provisions
	Net Provision	Utilization	Savings	
	Rs. Millions	Rs. Millions	Rs. Millions	
Recurrent	62.37	61.78	0.59	0.95
Capital	4.61	4.60	0.01	0.22
Total	66.98	66.38	0.60	0.90

2.2 Advances to Public Officers Account

Limits Authorized by Parliament

The limits authorized by Parliament for the Advances to Public Officers Account of the Department under Item No.32901 and the actual amounts are given below.

<u>Expenditure</u>		<u>Receipts</u>		<u>Debit Balance</u>	
Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
Rs. Million	Rs. Million	Rs. Million	Rs. Million	Rs. Million	Rs. Million
1.10	0.85	0.30	0.78	5.00	3.63

2.3 Imprest Account

The balance of the Imprest Account No.7002/0000/00/01/00/000 of the Department as at 31 December 2015 amounted to Rs. million.

2.6 Audit Observation

The Appropriation Account and the Reconciliation Statements for the year ended 31 December 2015 of the Department of Information Technology Management had been satisfactorily prepared subject to the Audit Observations appearing in the Management Audit Report referred to in Paragraph 1.1 above. The material and significant Audit Observations out of the Audit Observations included in the Management Audit Reports appear in paragraph 3.

3. Material and Significant Audit Observations

3.1 Performance

It was observed that according to the Performance Report that following activities out of the expected activities to be implemented during the year under review according to the action plan had not been executed.

- (i) Development of a Data System of the Accounting service
- (ii) Creation and Maintenance of a Data System for planning services.
- (iii) Introduce a system for Motor Vehicle Management.
- (iv) Development of Management System for Library.

3.2 Human Resources Management

Approved Cadre and Actual Cadre

The particulars of the cadre as at 31 December 2015 are given below.

	Category of Employee	Approved Cadre	Actual Cadre	Number of Vacancies	Excess Cadre
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(i)	Senior Level	08	04	04	-
(ii)	Tertiary Level	01	01	-	-
(iii)	Secondary Level	27	02	15	-
(iv)	Primary Level	15	09	06	-
(v)	Other (Casual/Temporary/ Contract Basis)	-	02	-	02
	Total	51	28	25	02
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