

Report of the Auditor General on Head 188, Ministry of Botanical Gardens and Public Recreation and the Departments under the Ministry – Year 2014

Paragraphs 1 and 2 of this Report contain the general information on the Accounts of the Ministry and the Departments under the Ministry and the Audit Observations on each Head appear in paragraph 3 onwards.

1. Department under the Ministry

<u>Head</u>	<u>Department</u>
294	Department of National Zoological Gardens
322	Department of Botanical Gardens

1.1 Scope of Audit

The audit of the Appropriation Account, including the financial records, reconciliation statements, books, registers and other records of the Department of National Zoological Gardens and Department of Botanical Gardens appearing in paragraph 1 above for the year ended 31 December 2014 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 Chief Accounting Officer and the Accounting Officers on the under mentioned dates. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the accounts and the 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.

<u>Head</u>	<u>Ministry and Department</u>	<u>Date of Issue of the Management Audit Report</u>
188	Ministry of Botanical Gardens and Public Recreation	10 February 2016
294	Department of National Zoological Gardens	10 February 2016
322	Department of Botanical Gardens	18 July 2015

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

The Chief Accounting Officer and the Accounting Officers 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 and 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 Accounts

(a) Total Provision and Expenditure

The total net provision made for the Ministry and the department under the Ministry amounted to Rs.1,550.9 million out of that a sum of Rs.1,180.4 million had been utilized as at the end of the year under review. Accordingly, savings out of from the net provision of the Ministry and the Department were range between Rs.5.8 million and Rs.355.4 million or 0.8 per cent and 48 per cent of the net provision. Particulars are given below.

Head	<u>As at 31 December 2014</u>			
	Net Provision	Utilization	Savings	Savings, as a Percentage of Net Provision
	Rs. millions	Rs. millions	Rs. millions	
188	150.38	141.13	9.25	6.15
294	661.83	656.01	5.82	0.88
322	738.73	383.31	355.42	48.11
Total	1,550.94	1,180.45	370.49	23.89

2.2 Revenue Account

Estimated and Actual Revenue

A Department under the Ministry had estimated a revenue aggregating Rs.432.00 million from a Revenue code for the year 2014. The revenue collected during the year under review amounted to Rs.464.51 million. Accordingly, the revenue collected by the Department was 107.6 per cent of the estimated revenue.

2.3 Advance Account

2.3.1 Advances to Public Officers Account

Limits Authorized by Parliament

The limits authorized by Parliament for the Advance to Public Officers Accounts of the Ministry and 2 Departments under the Ministry and the actual amount are given below.

Item Number	Expenditure		Receipts		Debit Balance	
	Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
	Rs. millions	Rs. millions	Rs. millions	Rs. millions	Rs. millions	Rs. millions
18801	2.06	2.06	0.30	1.04	5.00	3.33
29401	12.00	11.93	8.00	9.50	58.00	46.31
32201	17.00	14.79	9.00	15.25	70.00	54.55

2.4 Imprest Account

The imprest balances of the Ministry and two Departments under the Ministry as at 31 December 2014 totalled Rs.153.49 million. Details appear below.

Ministry/ Department	Account Number	Balance as at 31 December 2014
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		Rs. millions
Ministry of Botanical Gardens and Public Recreation	7002/0000/00/0427/0014/000	16.62
Department of National Zoological Gardens	7002/000/00/0146/0014/000	97.70
Department of Botanical Gardens	7002/0000/00/0405/0014/000	39.17
Total		----- 153.49 =====

2.5 General Deposit Accounts

The balances of General Deposit Accounts of the Ministry and 2 Department under the Ministry as at 31 December 2014 totalled Rs.176.66 million Details appear below.

Ministry/ Department	Deposit Account Number	Balance as at 31 December 2014
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		Rs. millions
Ministry of Botanical Gardens and Public Recreation	6000/0000/00/0015/0204/000	29.00
Department of National Zoological Gardens	6000/0000/00/0015/0149/000	131.04
Department of Botanical Gardens	6000/0000/00/0015/0167/000	16.62
Total		----- 176.66 =====

2.6 Audit Observation

According to the Financial Records and Books for the year ended 31 December 2014, it was observed that subject to the audit observations appearing in the Management Audit Reports, referred to in paragraph 1.1, the Appropriation Accounts, Revenue Accounts and the Reconciliation Statements of the Ministry of Botanical Gardens and Public Recreation and the Departments under the Ministry have been prepared satisfactorily. The material and important observations out of the observations included in those Management Audit Reports appear in paragraphs 3 to 6 herein.

3. Head 188 – Ministry of Botanical Gardens and Public Recreation

3.1 Non-maintenance of Registers and Books

The Ministry had not maintained a register of fixed assets in terms of the Treasury Circular No.842 of 19 December 1978.

3.2 Lack of Evidence for Audit

Two transactions totalling Rs.9,984,286 could not be satisfactorily vouched in audit due to the unavailability of required evidence such as originals of bids, signed documents relating to salaries etc., at the Ministry.

3.3 Appropriation Account

Budgetary Variance

The following observations are made.

- (a) The entire net provision amounting to Rs.1,750,000 made for 03 Objects had been saved.

- (b) Excess provision had been made for 04 Objects and as such the savings, after the utilization of provisions, ranged between 60 per cent to 98.5 per cent of the net provisions relating to the respective Objects.
- (c) The sum of Rs.2,707,027 spent on the Minister's office under Programme 1 had been shown under Programme 2, Administration and Establishment Activities.

3.4 General Deposit Account

The Department of Botanical Gardens had paid a sum of Rs.25 million to the Central Engineering Consultancy Bureau on 22 December 2014 for a construction of the Ministry. The technical report relating to the construction had not been received even by 31 December 2014 and as such it had been retained in the Deposit Account. This amount had not been settled to the Department even by 13 August 2015.

3.5 Reconciliation Statement of the Advances to Public Officers Account

The actual debit balance of Item No.18801 Advances to Public Officers Account as at 31 December 2014 amounted to Rs.3,328,421. Of this, a sum of Rs.3,275,746 was due from the staff of the Department and a sum of Rs.75,566 was due from 2 officers who had retired and who had gone on transfer. Accordingly, the details of the remaining loan balances of Rs.22,891 had not been furnished to audit.

3.6 Good Governance and Accountability

3.6.1 Annual Action Plan

The Ministry should have prepared an Annual Action Plan in terms of the Public Finance Circular No.01/2014 of 17 February 2014. However, the activities of the Ministry for the year 2014 had not been furnished in the Action Plan prepared for the year under review. The activities of institutions under the Ministry alone had been furnished.

3.6.2 Annual Procurement Plan

The Annual Procurement Plan in terms of the National Budget Circular No.128 of 24 March 2006 had not been prepared even by 31 December 2014.

3.6.3 Internal Audit

Although an Internal Auditor had been appointed on an acting basis on 01 October 2014, adequate internal audit had not been carried out by preparing an Audit Programme and establishing an Internal Audit unit.

3.6.4 Audit and Management Committee

According to the Management Audit Circular No.DMA/2009 (1) of 09 June 2009, at least 4 meetings should be conducted per year by the Management Committee. However, the Ministry had conducted 2 committee meetings alone during the year 2014.

3.7 Assets Management

The following deficiencies were observed during the course of audit test checks of the assets of the Ministry.

(a) Conduct of Annual Boards of Survey

According to the Public Finance Circular No.02/2014 of 17 October 2014, the Board of Survey reports for the year 2014 should be furnished to the Auditor General before 17 March 2015. Nevertheless, the Ministry had not furnished those reports even by 31 May 2015.

(b) Irregular use of Assets not Vested

The following observations are made in connection with the constructions done by the Ministry on assets not formally vested.

- (i) The Ministry had granted Rs.5 million to the Department of Botanical Gardens on 30 September 2014 to construct an Environmental Garden in a

2 ½ acre land at Kurunegala Indulgodakanda Nishshanka Maha Vidyalaya.

- (ii) The Ministry had granted Rs.7 million to the Department of Botanical Gardens on 30 September 2014 to construct a lecture hall and a dining room at the training centre of the herbal gardens at Ganewatta. A provision of Rs.10 million had been made for purchase of machinery during the year. The provision had been transferred to the other Investments Object and had been utilized.

(c) Unsettled Liabilities

 The unsettled liabilities of the Ministry, less than one year, as at 31 December 2014 aggregated Rs.398,695.

3.8 Non-compliance

Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with the provisions in laws, rules and regulations observed during the course of audit test checks are analyzed below.

Reference to Laws, Rules and Regulations	Value	Non-compliance
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	Rs.	
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka		

Financial Regulations 104 and 1642	239,758	Action had not been taken in terms of the financial regulations with regard to 3 accidents caused to vehicles.

(b) Government Procurement
Procedures

- | | | |
|--------------------------|------------|---|
| (i) Guideline 3.2 | 38,880,309 | The Ministry had taken action to entrust 5 construction contracts of the Wagolla New Zoological Gardens of the Department of National Zoological Gardens to the Development Construction and Machinery Authority of the Sabaragamuwa Provincial Council without calling for bids. |
| (ii) Guideline 2.7.4 (d) | 45,563,259 | Six contracts were subjected to audit test checks and it was revealed that all 3 members of the procurement committee were internal officers of the Ministry and an officer from an institution other than the Ministry had not been allowed to participate. |
| (iii) Guideline 2.14(1) | 186,870 | Three quotations should have been called for, for repairs to 3 vehicles. However, repairs had been done by calling for, 2 quotations only. |

3.9 Performance

The following proposals were among the budget proposals of 2014. But, the Ministry had not made it effective even by 31 December 2014.

- (a) To establish Comfort Centres based on the Express Highways of Colombo – Kurunegala, Colombo – Kandy and Colombo Galle.
- (b) To construct an Ocean Park, initially at Nilaweli of the Trincomalee District under the construction of Ocean Parks based on favourite areas of the Tourism Industry.
- (c) To take necessary action to obtain in future certain Holiday Restaurants under the Ministry of Economic Development which had been decided to be vested with this Ministry.
- (d) To construct a planned holiday resort with the idea of accommodating government officers who come to Colombo from outstations for various duties.
- (e) To repair rest houses which functions under local authorities without proper maintenance at present and to vest those rest house with this Ministry so as to authorize the local authorities to manage them through proper procedures.

3.10 Transactions of a Contentious Nature

Certain transactions entered into by the Ministry had been of contentions nature. Particulars of several such instances appear below.

- (a) The Ministry had purchased a vehicle in February 2014 by incurring an expenditure of Rs.6,682,950. According to the specifications prepared before purchasing the vehicle, the following variations were observed.

- (i) The wheel base to be between 2500-2600 had become 2968 with regard to the vehicle purchased.
 - ❖ The maximum width of the vehicle should not exceed 1700 MM. But, the vehicle purchased possessed a width of 1860 MM.
 - ❖ The Technical Evaluation Committee had considered the above variances as minor variances and recommended to select the bidder.
- (ii) The contract for constructing the office of the Deputy Minister with an estimated cost of Rs.9.595,729 had been entrusted to a Statutory Board in November 2014, deviating from the procurement procedure.

3.11 Transactions without Authority

The Ministry had carried out the following transactions without authority.

- (i) The expenditure authorized by the Procurement Committee for constructing the office of the Deputy Minister was Rs.9,429,703. However, a sum of Rs.10,274,361 had been spent under the relevant Object. Accordingly, the provision utilized had exceeded the amount authorized by the Procurement Committee by Rs.844,688.
- (ii) Five constructions to be constructed at the entrance area of the Pinnawale New Zoological Gardens costing Rs.38,888,309 had been separately identified and the contract had been awarded by a committee which had not been properly constituted, deviating from Government Procurement Procedure, considering the work as very urgent and very necessary.

3.12 Human Resources Management

Approved Cadre and the Actual Cadre

The position of cadre as at 31 December 2014 is as follows.

Category of Employee	Approved Cadre	Actual Cadre	No.of Vacancies	Excess
(i) Senior Level	09	04	05	-
(ii) Tertiary Level	02	02	-	-
(iii) Secondary Level	20	14	06	-
(iv) Primary Level	19	10	09	-
(v) Other (casual/ Temporary/ Contract Basis)	-	10	-	10
Total	50	40	20	10

The following observation is made.

The Ministry had not taken action to obtain proper approval for the excess staff.

4. Head 294 – National Zoological Gardens

4.1 Non-maintenance of Registers and Books

It was observe at audit test checks that the Department had not maintained the following registers.

Type of Register	Related Regulation	Observations
Register of Losses and Damages	Financial Regulation 110	Not maintained
Register of Fixed Assets	Treasury Circular No.842 of 19 December 1978	Not maintained

4.2 Appropriation Account

4.2.1 Budgetary Variance

The following observations are made.

- (a) The entire net provision of Rs.3,500,000 made for 2 Objects had been saved.
- (b) Excess provision had been made for 06 Objects and as such the savings, after the utilization of provisions, ranged between 12.84 per cent and 86.06 per cent of the net provisions relating to the respective Objects.
- (c) Apart from the Departmental provision, money had been utilized from the Zoological Gardens Development and Welfare Fund. As such, the expenditure under the Head had been avoided. The expenditure had not been distributed between the Department and the Fund by estimating the overall expenditure for each item of the Department.

4.3 Imprest Account

The following observations are made.

- (a) The Treasury had granted Rs.35,000,000 on 22 December 2014 and of this a sum of Rs.30,000,000 had not been made use of, and had been returned to the Treasury on 29 December 2014. A sum of Rs.10,000,000 had been transferred from the Zoological Gardens Development Fund for departmental activities on 31 December 2014.
- (b) The Ad hoc imprests obtained should be settled immediately after fulfilment of the activities in terms of Financial Regulation 371. However, the ad hoc imprests totalling Rs.205,000 given to 12 officers on 13 occasions had been settled after a

delay of 1 ½ to 9 months after fulfilment of the activities pertaining to the ad hoc imprests.

- (c) Advances could be granted to a specific officer for one purpose alone. However, advances amounting to Rs.404,500 had been granted to 19 officers for 4 purposes.
- (d) Ad hoc imprests totalling Rs.71,000 granted to 05 officers had not been utilized for the said purpose. Instead, it had been retained for a period ranging from 1 ½ months to 9 ½ months and the total amount had been refunded to the Department.
- (e) The cash balances of Rs.59,416,515 and Rs.8,269,331 respectively of two current accounts of the Department which should have been remitted to the Treasury on 31 December 2014 had been remitted on 19 January 2015.

4.4 Reconciliation Statement of the Advances to Public Officers Account

The following deficiencies were observed during the course of audit test checks of the Reconciliation Statement as at 31 December 2014 relating to Item No.29401, Advances to Public Officers Account.

- (a) The arrears of balances recoverable as at that date totalled Rs.3,321,890 as per reconciliation statement furnished to the audit. Those balances of arrears had ranged between a period of 1 to 7 years. However, the follow up action taken to recover those balances of arrears was at a weak level.
- (b) The difference between the debit balance of the Advance Account as at 31 December 2014 and the total of the classification summary of individual balances as at that date amounted to Rs.63,504.

4.5 Good Governance and Accountability

Internal Audit

An internal audit unit had not been established in the Department. The internal audit had been carried out by the Internal Audit unit of the Ministry.

4.6 Assets Management

The following deficiencies were observed during the course of audit test checks of the assets of the Department.

(a) Idle and Underutilized Assets

It was observed at the audit test checks that the left portion of 1.45 hectares of land acquired for constructing the Wagallo Zoological Gardens had been idling since 15 years.

(b) Conduct of Annual Board of Survey

The annual board of survey should have been conducted before 17 March 2015 and the report furnished to the Auditor General as per Public Finance Circular No. 02/2014 of 17 October 2014. However, the Ministry had not furnished the report even by 31 May 2015.

(c) Irregular use of Assets belonging to other Institutions

It was observed that the Department maintains a Zoological Garden farm in a land at Gonapola of about 15 acres which had not been properly acquired.

(d) Unsettled Liabilities

The unsettled liabilities of the Department, less than one year, amounted to Rs.159,192,176 by 31 December 2014.

4.7 Non-compliances

Non-compliance with Laws, Rules, Regulations etc.,

According to the Government Procurement Guideline 2.7.4(c), a person other than that from the Ministry should be appointed to the Procurement Committee of the Ministry. However, all three members of the Procurement Committee for the award of contract of construction of the Wagalla Zoological Gardens for Rs.62.6 million were officers of the Ministry.

4.8 Performance

Estimated provision had been granted from the year 2009 onwards for construction of a Minmedura on an international level in parallel with the Wattala Hamilton Canal Allied Tourist Project and a sum of Rs.5,000,000 had been provided in the Annual Budget Estimates of 2014. According to the Annual Action Plan, the work was proposed to be completed in 2014. However, this work had not commenced even by 15 August 2015.

4.9 Irregular Transactions

Certain transactions entered into by the Ministry had been devoid of regularity. Several such instances observed are given below.

- (i) According to the main Plan of the Department, the contract for constructing 2 official quarters of middle grade and a tourist bungalow at the Dehiwala Zoological Gardens had been awarded to the Department of Buildings on 02

November 2012. Provision had not been made in the years 2012 and 2013 in this connection. Further, the approval of the procurement committee of the Department had not been granted to award this contract to the Department of Buildings. However, a sum of Rs.30 million had been provided in the Annual Estimates of 2014 for this matter. The Department had abandoned the construction of the tourist bungalow. Instead, action had been taken to construct 3 official quarters of middle grade. A sum of Rs.17.8 million had been spent in this connection by end of the year under review. The approval obtained for constructing the official quarters instead of the tourist bungalow had not been furnished for audit.

The Zoological Gardens functions in a limited area of 23 acres and there are 27 official quarters within the area, at present. In spite of this, the construction of official quarters continues and a main plan of the Zoological Gardens had not been furnished.

(ii) Eleven contracts for the development of the access roads to the Pinnawala New Zoological Gardens had been entrusted to the Development Construction and Machinery Authority of the Sabaragamuwa Provincial Council for Rs.77,627,967 in the year 2014. A sum of Rs.62,6 million had been paid to the Authority concerned by end of the year under review. The following observations are made in this connection.

- The contract had been awarded to the Development Construction and Machinery Authority of the Sabragamuwva Provincial Council, deviating from the procurement procedure, stating that the matter was very urgent and calling for bids would result in spending of extensive time as it was proposed to open it in parallel with the “Deyata Kirula” to be held in February 2014. But, this new Zoological Gardens had not been opened even by 31 December 2014. A period of extension of 1 to 4¹/₂ months had been granted for these constructions.

- All consultancy activities of the development projects of the Ministry had been entrusted to the Central Engineering Consultancy Bureau in terms of the Cabinet Decision No. 13/1434/562/008. Contravening this, these consultancy work had been awarded to the Sri Lanka Handicrafts Board. A sum of Rs.4,997,597 had been paid in this regard by 31 December 2014.
- All the letters had been signed by one officer (Architect) as consultant of the Sri Lanka Handicrafts Board. But, he was an officer on assignment basis.
- Further, there was no evidence in the file to show that the engineering estimates for these 11 contracts had been prepared by the Sri Lanka Handicrafts Board. The estimate prepared by Development Construction and Machinery Authority of the Sabragamuwa Provincial Council had been approved by the Procurement Committee. In addition, evidence had not been furnished to ascertain whether the Consultant had supervised the contract.

4.10 Transactions without Authority

Two pairs of Ostrich had been purchased for the Safari Gardens of the Department of National Zoological Gardens during the year under review by spending Rs.5 million. The Additional Director had decided it suitable to purchase those Ostrich in Sri Lanka itself without importing them from abroad.

Although it had been informed by the Additional Director that this purchase should be done by calling for bids in newspapers, the Director had minuted to call for limited quotations for the purchase. Accordingly, quotations had been called for, from 6 persons only and 2 of them alone had furnished quotations. Those two persons were not licence holders for these animals under the Fauna and Flora Protection Ordinance, as referred to in the conditions of the letter calling for quotations. Considering the above matter, the above decision taken by the Director was of a contentious nature. It was observed in audit that there was no transparency in the transactions.

4.11 Human Resources Management

Approved Cadre and the Actual Cadre

The position of cadre as at 31 December 2014 is as follows.

Category of Employee	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	29	21	08
(ii) Tertiary Level	02	-	02
(iii) Secondary Level	158	110	48
(iv) Primary Level	587	312	173
(v) Other (casual/ Temporary/ Contract Basis)	-	102	-
Total	776	545	231

5. Head 322 – Department of National Botanical Gardens

5.1 Non-maintenance of Registers and Books

It was observed at audit test checks that the Department had not maintained the following registers.

Type of Register	Related Regulation
(a) Register of Fixed Assets	Treasury Circular No.842 of 19 December 1978.
(b) Register of Fixed Assets for computers Accessories and software	Treasury Circular No. IAI/2002/0022 of 28 November 2002.
(c) Register of Electrical Equipment	Financial Regulation 454(2)
(d) Register of Liabilities	Financial Regulation 214
(e) Register of Listing of vehicles	Financial Regulation 1647(f)

5.2 Appropriation Account

Budgetary Variance

The following observations are made.

- (a) The entire provision of Rs.3,000,000 made for preparing a botanical gardens in the Northern Province had been saved as suitable place could not be selected.

- (c) Excess provision had been made for 02 objects and as such the savings, after the utilization of provisions, ranged between 12 per cent to 51 per cent of the net provisions relating to the respective Objects.

5.3 General Deposit Account

Action had not been taken in terms of Financial Regulations 571 with regard to 22 deposits totalling Rs.3,282,728 exceeding 2 years.

5.4 Revenue Account

The functions of preparation of revenue estimates, collection of revenue, accounting and presentation of accounts relating to Revenue Code No.20.03.02.19 had been assigned to the Head of the Department as Chief Accounting Officer. Although it was estimated to collect revenue amounting to Rs.432 million as per annual budget estimates a sum of Rs.464.5 million had been collected as at end of the year under review. The Department had not prepared a Revised Revenue Estimate with regard to the excess earning of 7.5 per cent of the estimated revenue and forwarded same to the Department of Public Financial Policy.

5.5 Reconciliation Statement of the Advances to Public Officers Account

The following deficiencies were observed at audit test checks carried out with regard to the Reconciliation Statement of Item No.32201, Advances to Public Officers Account as at 31 December 2014.

- (a) According to the Reconciliation Statement presented to audit the arrears recoverable as at that date amounted to Rs.440,625 and the entire balances were recoverable from officers who had retired. Out of those balances, balances totalling Rs.200,675 were arrears exceeding 4 years.

- (b) Distress loans totalling Rs.1,561,113 had been paid on 4 instances contravening the provisions in the Public Administration Circular No.30/2008 of 31 December 2008.

5.6 Assets Management

The following deficiencies were observed during the course of audit test checks of the assets of the Department.

(a) Irregular use of Assets by External Parties

External parties had illegally acquired 18 hectares of the land belonging to the Hakgala Botanical Gardens.

(b) Unsettled Liabilities

The unsettled liabilities of the Department less than one year as at 31 December 2014 were valued at Rs.6,747,945.

5.7 Performances

The observations on the progress of the Ministry according to the Annual Budget Estimates and Action Plan for the year 2014 are given below.

(a) Key Functions not Executed Adequately

Although it was the key function of the Department to activate necessary research and technical programmes for the development of the flower cultivation industry and the beautification of Gardens, a provision of Rs.500,000 had been made for the promotion Programme of cultivation of flowers. Of this provision, a sum of Rs.22,200 or 4.4 per cent and a sum of Rs.7,299 or 2.9 per cent of the provision of Rs.25,000 made for research activities of the Botanical Gardens, a low level of provision, had been made use of.

(b) Planning

Three functions for which a financial provision of Rs.1,150,000 had been made in the Annual Action and the Procurement plans had not been fully completed even by 31 December of the year under review and out of the provision of Rs.10,300,000 made for 8 functions, a sum of Rs.2,461,55 had been utilized and that ranged between 05 to 47 per cent of the provision made for each function.

5.8 Human Resources Management

Approved Cadre and the Actual Cadre

The position of cadre as at 31 December 2014 is as follows.

Category of Employee	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	33	15	18
(ii) Tertiary Level	09	05	04
(iii) Secondary Level	186	106	80
(iv) Primary Level	516	502	14
Total	744	628	116