

Head 279 - Report of the Auditor General of the District Secretariat, Kegalle - Year 2017

The Appropriation Account and the Reconciliation Statement under Head and Item Number stated in the First Schedule and Third Schedule of the Appropriation Act No. 24 of 2016 as amended by the Appropriation (Amendment) Act No. 32 of 2017 were presented to audit by the District Secretariat, Kegalle. The financial and physical performance reflected from those accounts and the Reconciliation Statement were audited in terms of Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka .

1.2 Responsibility on the Financial Management and Accountability of the Chief Accounting Officer and the Accounting Officer

The Minister of Finance is charged with the raising of Revenue and the collection of other Government monies as well as with the general oversight of all the financial operations of Government in terms of Financial Regulation 124. The Minister of Finance appoints the Chief Accounting Officers to discharge above responsibility in terms of Financial Regulation 124 (2). The Head of the Department will be the Accounting Officer in respect of all financial transactions of his Department in terms of Financial Regulation 125 (1) (a) and the Revenue Accounting Officer has been appointed by the Treasury. This responsibility includes designing, implementing and maintaining internal controls relevant to the maintenance, preparation and fair presentation of Accounts and Reconciliation Statements presented within the limitations imposed by Parliament in accordance with the provisions in Article 148, 149, 150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory Provisions, Government Financial Regulations and Administrative Regulations.

1.3 Scope of Audit

The audit of the District Secretariat, Kegalle - Head 279 for the year ended 31 December 2017 was carried out in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka in respect of designing of financial and physical performance, Government expenditure, Government revenue, management of human and physical resources, applying of internal control systems, compliance with laws, rules and regulations and maintenance of updated books, registers, records and reconciliation statements, preparation and presentation of accounts in timely manner, issuance of performance reports to respective parties based on the performance indicators. The Management Audit Report for the year under review was issued to the District Secretary on 20 July 2018. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the plans, accounts, reconciliation statements and performance reports 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.

1.4 Audit Observation

The audit observations of the District Secretariat, Kegalle for the year ended 31 December 2017 revealed in audit appear in Management Audit Report mentioned in Paragraph 1.3 above in detail. The material and significant audit observations out of the audit observations included in the Management Audit Report appear in Paragraph 2.1 to 2.11 of this Report. It was observed that the Accounting Officer had executed his accountability on a satisfactory manner subject to audit observations as summarized in the undermentioned table revealed while performing the Financial Regulations 128 of the Financial Regulation of Democratic Socialist Republic of Sri Lanka to ensure the adequacy of the financial administration.

Accountability of the Accounting Officer in terms of Financial Regulation 128 (1)	Non - compliance with those provisions by Accounting Officer	Reference to the Paragraph of the report which included the Observation
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Financial Regulation -----		
128 (1) (a)	The work of his Department is planned and carried out with due dispatch, having regard to the policy laid down by the Government and the intentions of Parliament in granting him financial provision for the activities authorized, and that an endeavor is made to complete the programme of work laid down for the year and/or to attain the targets specified.	1. Readiness for achieving Sustainable Development Goals. 2.1.1 2.1.2 (a) 2. Not carrying out the functions included in the Action Plan. 2.1.2 (b) 3. Not obtaining desired output level 2.1.2 (c) 4. Abandonment of Projects without completion
128 (1) (b)	The organization for financial control and accounting in his department is effective, and provides adequately for the correct ascertainment, where necessary, of dues to Government, the systematic, complete and prompt collection of dues, and bringing to	Abandonment of Projects without completion 2.1.2 (d)

account of monies received, the authorization of commitments on behalf of the Government, the supervision and examination of services and supplies rendered, and the prompt and correct payment therefore from public funds.

128 (1) (c)	The Financial Regulations and other supplementary instructions of the Government are adhered to in his Department, and that they are supplemented by Departmental Instructions, where necessary.	4. Non - compliance .	2.10
128 (1) (e)	Adequate and proper arrangements are made for the safe custody and preservation of money, stores, equipment and other assets belonging to the Government, or is in its custody, and that these are verified from time to time; and, where they are disposed of, such disposal is according to prescribed Regulations and Instructions.	1. Deficiencies in Assets Management . 2. Vehicle Utilization. 3. Idle and Underutilized Assets. 4. Improper use of Assets belonging to other Institutions .	2.3 2.3 (a) 2.3 (b) 2.3 (c)
128 (1) (f)	Such information, statements and returns as are called for by the Chief Accounting Officer or the Treasury, are rendered correctly and promptly.	1. Implementation of Procurement Procedure. 2. Deficiencies in preparation of Imprest Estimates.	2.2 2.8
128 (1) (h)	Special arrangements are made to recover outstanding dues and that the officers assigned that task report to him at least once a quarter or as otherwise directed regarding arrears and action pursued to expedite their recovery.	Recovering of arrears loan balances in Public Officers' Advance Account. .	2.7

128 (1) (i)	The activities of his Department are undertaken with due regard to economy, efficiency, propriety and integrity expected in the transaction of public business.	1. Abandonment of projects without utilization 2. Management weaknesses	2.1.2 (c) 2.5
128 (1) (m)	An Appropriation Account is rendered to the Chief Accounting Officer at the end of the financial year in respect of each Programme of a Head of Expenditure for which he is responsible as Accounting Officer (see Financial Regulation 150 .)	Deficiencies appear in Appropriation Account.	2.6 (b)
128 (1) (o)	The procedure laid down in Financial Regulations 103 to 108 is adhered to in case of losses to Government by the delays, negligence's, faults or frauds on the part of officers/ employees and surcharges are imposed on officers/employees responsible for such losses in terms of Financial Regulation 156 (1) .	Improper use of Assets belonging to other Institutions	2.3 (c)

2. Material and Significant Audit Observations

2.1 Performance

2.1.1 Planning

Readiness for Sustainable Development Goals

Although the objectives and targets set out for the District Secretariat had been identified in terms of the " Sustainable Development Agenda 2030" of the United Nations Organization , activities necessary to achieve those goals had not been included into the Action Plan.

2.1.2 Not performing the functions included in the Action Plan

The following observations are made.

(a) Not Performing the Activities included in the Action Plan

 The Commercial Fruits Village Program expected to be implemented by the Agriculture Division under the Social Development Division of the District Secretariat and the Pilot Project to prevent the damage occurs to crop from the monkeys and the damage caused to crop cultivation had not been implemented as per the Annual Action Plan.

(b) Expected output Level that had not obtained

 The productivity of the Project of the Kahambiliyagoda Clay Industry Village Programme implemented by incurring a sum of Rs. 3,409,575 in the Divisional Secretariat Division Rambukkana on provisions of the Ministry of Primary Industry was at a low level due to not positioning the Clay Grinder provided in an effective manner, non - preparation of a systematic program for the safety and maintenance of the of the machine, the difficulty of obtaining the clay transport licenses and economic hardships to build worksite facilities.

(C) Abandonment of Projects without Completion

 Seventy seven projects commenced by the District Secretariat to perform key functions with estimated cost totalled to Rs. 6,708.6 million had been abandoned without completion implementing those projects by incurring a total of Rs. 4,410.55 million by the end of the year under review due to the contractors had stopped works whilst implementation of the projects.

Active Institution	Number of Projects	Total Estimated Cost	Total Expenditure by 31 December 2017
-----	-----	-----	----- Rs. million
		Rs. million	
Sabaragamuwa Provincial Council	06	120.20	62.81
Western Province Road Development Authority	13	1,100.69	676.36
Executive Engineering Office Kegalle	23	2,309.43	1,569.01
Executive Engineering Office Rambukkana	12	993.38	638.46
Executive Engineering Office Dehiowita	23	2,184.90	1,463.91

Total	----	-----	-----
	77	6,708.60	4,410.55
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2.2 Obtaining Supplies and Services from Procurement Procedure

A provision of Rs. 68.87 million had been made available by District Secretariat functioning according to Government Procurement Procedure for the supplies and services to be obtained and out of that a sum of Rs. 45.33 million had been utilized. The following observations are made in this regard.

- (a) A sum of Rs. 1,136,790 had been paid during the year under review to construct a front side wall at the Rajagiriya Vidyalaya, Dippitiya in Aranayaka Divisional Secretariat and a length of about 25 meters was completely collapsed within the a short period such as 05 months.
- (b) Since the inside of the side wall of the Narangammana Wasanthagama play ground in Aranayaka Divisional Secretariat constructed by incurring a sum of Rs. 8,492,352 which was not carried out to reinforce the soil crushed and filled as planned, the expenditure incurred on that basis had become a fruitless expense.
- (c) The windshields constructed by incurring a sum of Rs. 2,400,000 in 04 schools had not been used even by 01 May 2018 . The net had not been spread to a part of 11 ½ feet high above the net in one school.

2.3 Assets Management

The following shortcomings were revealed during the audit test checks carried out regarding the Assets of the District Secretariat.

(a) Vehicle Utilization

There were 32 vehicles remained in the District Secretariat by the end of the year under review as follows and 462,404 kilometers had been run by these vehicles and a total of Rs. 12,827,591 had been incurred as Rs. 4,745,855 for fuel and lubricants, Rs. 1,298,303 for servicing of vehicles, Rs. 5,201,909 for vehicle repairs, and Rs. 1,581,524 for motor insurance for that. Accordingly, a sum of Rs. 27.74 per kilometer had been incurred except drivers' salaries and allowances for the driven of vehicles by the District Secretariat.

The following observations are made in this regard.

(i) Not testing of Fuel Consumption

Even though it is stated that the consumption of fuel must be re-tested after a period of 12 months from each fuel test or after running a distance of 25,000km or after carrying out a major repair to the engine, whichever occurs first in terms of Paragraph 3.1 of Public Administration Circular No. 30/ 2016 of 29 December 2016 , the fuel test had not been done in respect of 12 vehicles in the year under review and the preceding year and with regard to 04 vehicles belonging to the District Secretariat during the year under review.

(ii) After the information provided to the Ministry on 22 September 2016 as requested by letter HAF /ADM /TRANS /MISTRY /2 dated 06 September 2016 by the Ministry of Home Affairs in respect of information on 12 vehicles belonging to the District Secretariat that could not be used after repairs, so far no follow-up actions had been made.

(iii) Six vehicles of which the Year of Manufacture in between 1985 and 1999 had been driven 327,351 kilometers from the year 2013 to 2017 and the total repair cost carried out amounted to Rs. 5,595,465 .

(b) Idle and Underutilized Assets

Three land plots in extent 8 acres and 36 perches and 02 buildings in extent 1700 square feet located in 05 closed schools premises belonging to Bulathkohupitiya Divisional Secretariat Division, had been in idle and underutilized during the time ranged from 02 years to 20 years.

(c) Improper use of the Assets belonging to other institutions

Two motor vehicles received from the Ministry of Economic Development and a vehicle received from the Divisional Economic Uplifting Project have been using for five years without formal acquisition.

2.4 Unresolved Audit Paragraphs

The Reference to the Audit Paragraphs relating to the District Secretariat included in the Reports of the Auditor General on which corrections had not been made by the District Secretariat for the shortcomings pointed out, are given below.

Reference to Auditor General's Report

Subject Referred

Year	Paragraph No.	
2010	4.11	Not recovering the amount of Rs . 315,131 that had been paid for the work not carried out whilst paying for the construction work of Devanagala Udupamunuwa Road.
2012	1.9 (b)1	Having suspended the construction works that had been made by incurring a sum of Rs. 77,119,833 in the years 2012 and 2013 for the construction of New District Secretariat Building .
2013	1.10	Actions not taken to recover a sum of Rs. 16,765,760 which was receivable to the Government relating to the pension fraud carried out in District Secretariat Kegalle and 02 Divisional Secretariats by August 2018 .
2014	3.9 (d) iii	It had been entered in to an agreement on 02 April 2014 for the construction of Thuththiripitiya bus stand and having suspended the construction activities which was carried out by incurring a sum of Rs. 9,392,501.

2.5 Management Weaknesses

The below mentioned weaknesses were observed during the audit test checks carried out.

- (a) Due to the construction works of the road from Kekunadeniya junction to Udatthawa via Pethangoda Road Reconstruction Project performed applying decentralized funds amounted to Rs. 978,297 in the year under review in the Divisional Secretariat Division in Ruwanwella, the access water from the mountain area to the roadway had not been drawn to the exit culvert from the drain system. Due to this, culvert gate was blocked.
- (b) Six proposals presented to be taken over the Lands to the Government from the year 2010 to the year 2015 in Divisional Secretariat Division Rambukkana the acquisition activities had delayed.

- (c) A public awareness programme had been held by utilizing the provision amounted to Rs. 215,250 provided to the Divisional Secretariat Rambukkana by the President's Office during the year under review to create a pool of resource persons at Divisional and Rural levels with a technical and scientific knowledge on drug prevention in concurrence with Drugs Preventing National Programme. It had impossible to achieve the desired productivity of the programme due to the reasons such as delays in release of provision, inadequacy of the deployed resource persons, lack of carrying out awareness at school level, lack of encouragement for the members who monitors drug prevention committees relating to this programme.
- (d) Even though the technical training and equipment had been provided for the occupants in Kitul Industry from the allocations amounted to Rs. 1,510,515 provided by the Ministry of Rural Economic Affairs with the objective of strengthening the economy of the people engaged in the Kitul Industry in the Yatiyanthota Divisional Secretariat Division, certain equipment had not been made use since the equipment provided to beneficiaries were not suitable for that industry.
- (e) Twenty two sowing machines required to the factory of the Small Industry Project commenced in a private home in pellegama Division in Divisional Secretariat Division Yatiyantota under the provision of the Ministry of Industrial and Commerce had been provided to the supervisor directly by the Ministry. There was no any information from the Divisional Secretariat in respect of the value of the equipment provided and it had not been entered in to an agreement with the factory supervisor as well. Furthermore, the building where the currently the factory is being maintained had not been in a suitable condition for a factory. It had faced the problems such as the sale of products in the industry, inability to recover expenditure and lack of labour and the factory had been unsuccessful. Most of the equipment provided passwords were in idle.
- (f) Lack of the thickness of the concrete layer of the roads and even though a statement had been signed that the related farmer organization would not hand over the subcontracts whilst entered in to agreement when functioning of 02 road development projects total value of Rs. 3,951,948 implemented within the Berannawa and Cypoth Grama Seva Divisions in the Divisional Secretariat Yatiyantota Division under the Special Infrastructure Development Program of the Ministry of National Policy and Economic Affairs in the year 2017, in contrary to that awarding of subcontracts to an outsider was observed.
- (g) Even though the road thickness should have been 6 inches on the project of Pulubbadeniya Owita Road in the Ruwanwella Divisional Secretariat Division which was constructed on the provision amounted to Rs. 1,485,000 starting the concreting of difficult locations under the provisions of the Special Program to Develop Rural Infrastructure Development Program implemented by the Ministry of National Government and Economic Affairs, despite the road thickness is less than 1 inch out of the overall length more than 80 per cent portion, 70 per cent of the total provision had been paid.

- (h) Even though a sum of Rs.3,349,132 had been paid for the construction of drainage system whilst carrying out development activities in Parambewatta land in Aregama selected for resettlement of displaced public due to the landslide in the year 2016, it was observed that because of non - construction of that in proper standard that roads were being washed out . Similarly, the expenditure of Rs. 608,825 made for one gutter closed of this ditch system due to the protests of the public had become unproductive.
- (i) The equipment provided to the Small and Medium Scale Industrialists' Association worth of Rs. 222,750 under the Grama Shakthi Scheme in the year 2017 had been kept in a private location in idle.
- (j) A sum of Rs. 6,635,776 had been paid as work done value for the construction of safety walls for providing the safety to the Nooriya road via Dehiovita Deraniyagala. However, because of non - construction of the essential safety wall expected by the project and non - completion of safety walls constructed by filling soil properly the expected objective of this project had not been achieved.
- (k) The money spent for the four projects implemented in 02 Divisional Secretariat areas under Minimization of Natural Disasters of the Ministry of Disaster Management with estimated value of Rs. 1,345,000 had been unproductive due to the reasons such as not performing to the due standard, abandonment of the project whilst implementation and not used .

2.6 Utilization of Provision made by Parliament for the Execution of Activities

 The particulars relating to the provision made available, utilization and savings of the District Secretariat for the 05 years period ended 31 December 2017 and the audit observations in respect of that are appear below.

Year	Category of Expenditure	Net Provision ----- Rs. Million	Utilization ----- Rs. Million	Savings ----- Rs. Million	Savings as a percentage of Net Provision -----
2013	Recurrent	645.04	644.98	0.06	-
	Capital	100.90	93.24	7.66	7.59
	Total	745.94	738.22	7.72	1.03
2014	Recurrent	518.02	506.79	11.23	2.17
	Capital	69.95	43.99	25.96	37.11
	Total	587.97	550.78	37.19	6.32

2015	Recurrent	607.00	600.29	6.71	1.10
	Capital	100.00	29.22	70.78	70.78
	Total	707.00	629.51	77.49	10.96
2016	Recurrent	636.00	624.35	11.65	1.83
	Capital	196.00	155.47	40.53	20.67
	Total	832.00	779.82	52.18	6.27
2017	Recurrent	619.83	617.00	2.83	0.45
	Capital	524.89	119.01	405.88	77.32
	Total	1,144.72	736.01	408.71	35.70

(a) Preparation of Budget Estimates

Due to the the Budget Estimate that had been prepared to make available the provisions required for achieving the activities related to the District Secretariat had not been prepared in a realistic manner the following deficiencies had occurred.

(i) Providing Provisions to Perform the Activities without concerning Proposed Time Frame

Even though the total provisions have been made according to the total cost estimate to provide services such as supplies, maintenance, services, rehabilitation and capital assets, and the acquisition of capital assets by the District Secretariat 408.71 million or 35.7 per cent of the total provision had been saved by the end of the year under review, the ability to utilize the total provision after the feasibility of the feasibility studies and the procurement process.

(ii) Performing the Planned Activities by Other Institutions

Even though a sum of Rs. 3.8 million had been made available for the development work of the road from Gonagala Junction to Mapitigama Road in the Ruwanwella Divisional Secretariat Division, due to part of the Road was carried out by the Road Development Authority, a sum of Rs. 2.69 million had been saved out of the total allocation made available for this.

(b) Appropriation Account

The following observations are made.

(i) Non – utilization of the Provision Made Available

- Even though the construction work of the Divisional Secretariat, Warakapola should be completed by 31 December 2017 had not been completed even by 31 August 2018 .

- Three Road Development Projects in Dehiowita Eheliyagoda road, Warakapola Ruwanwella road and Nelumdeniya Thuntota Galapitamada road which were due to be completed within the year under review amounted to Rs. 140 million had not been implemented.

(ii) Utilization of Provision provided by the Other Ministries and Departments

- The provision totalled to Rs. 3,747.02 million as Rs. 3,620.15 million, Rs. 126.87 million respectively had been provided for the various activities by 29 other Ministries and 19 Departments. Only a total of Rs. 3,127.2 million out of that had been utilized by the end of the year under review. Accordingly, the provision amounted to Rs. 619.82 million or 16.54 per cent had been saved out of the allocation provided. Out of the allocation provided for the 22 Objects of 10 other Ministries and 05 Departments in the year under review , from 14 per cent to 100 per cent had been saved by the end of the year due to not providing imprests.
- Even though a sum of Rs. 494,722 had been paid during the year under review to the National Water Supply and Drainage Board on 16 December 2017 to provide pipe borne water to each side of the Halpitiya Maaoya Welamede Road in the Rambukkana Divisional Secretariat Division under the Rural Infrastructure Development Program of the Ministry of National Policy and Economic Affairs , works of those projects had not been commenced even by August 2018 .

2.7 Advances to Public Officers' Account

Limits Authorized by Parliament

The limits authorized by the Parliament for the Advances to Public Officers Account of the District Secretariat Item No. 279011 and the actual amounts are given below.

Expenditure		Receipts		Debit Balance	
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Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
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Rs. Million	Rs. Million	Rs. Million	Rs. Million	Rs. Million	Rs. Million
50.00	49.94	38.00	40.64	150.00	143.99

The following observations are made in this regard.

Non recovery of Arrears Loan Balances

As per the Reconciliation Statement presented to audit, the total of balances outstanding as at 31 December 2017 excluding loan balances of the officers who had transferred out was Rs. 451,775 and though these outstanding balances had been remaining ranged from 03 months to 04 years, the District Secretariat had failed to recover those arrears loan balances.

2.8 Imprest Account

The following observations are made in respect of the Imprest Account maintained by the District Secretariat.

- (a) As per the Imprest Estimate prepared by the District Secretariat the details in respect of the imprests expected to be obtained monthly, imprests requested monthly, and the imprests received are appear below.

Month	Imprest to be Requested Planned	Imprest as Requested	Imprest Received	Difference between Imprest Planned and Requested	Difference between Imprest Requested and Imprest Received
	Rs. Million	Rs. Million	Rs. Million	Rs. Million	Rs. Million
January	83.12	131.00	178.39	47.88	47.39
February	82.95	158.95	362.33	76.00	203.38
March	82.95	476.11	215.38	393.16	260.73
April	87.40	476.11	150.09	388.71	326.02
may	83.90	851.11	564.66	767.21	286.45
June	100.40	1,008.47	429.49	908.07	578.98
July	80.40	546.11	169.61	465.71	376.50
August	81.40	674.11	374.45	592.71	299.66
September	100.47	836.11	244.80	735.64	591.31
October	99.60	1,263.11	529.09	1,163.51	734.02
November	100.17	1,263.11	603.49	1,162.94	659.62
December	<u>114.05</u>	<u>1,253.11</u>	<u>634.41</u>	<u>1,139.06</u>	<u>618.70</u>
Total	<u>1,096.81</u>	<u>8,937.41</u>	<u>4,456.19</u>	<u>7,840.60</u>	<u>4,481.22</u>

The following observations are made in this regard.

- (i) Without carrying out the relevant tasks in due time as planned due to those tasks were used to accomplish at the end of the year due to required imprests had not been provided by the Treasury, the bills in hand totalled to Rs. 479,661,141 had been payable as at 31 December 2017 for 15 other Ministries and Departments by the District Secretariat.
 - (ii) Due to the fact that the due allocation to be received from other Ministries and Departments had not been taken into account whilst preparation of Imprest Estimate significant differences were observed between the planned and requested imprest.
- (b) Even though the imprest should be settled immediately within 10 days after the completion of the task for which it is granted as per the Revised Financial Regulation 371 (5) by the Public Finance Circular No. 03/ 2015 dated 14 July 2015 the ad hoc sub-imprest totalled to Rs. 567,274 relating to 16 occasions those imprests had been settled ranging from 10 days to 05 months delay after completion of the task.

2.9 General Deposit Account

The total of the balances of 04 General Deposit Accounts under the District Secretariat as at 31 December were Rs. 508.13 million. Actions had not been taken in respect of 02 Deposit Accounts amounted to Rs. 174,867,168 older than 02 years in terms of Financial Regulation 571 .

2.10 Non – compliance

Non – compliance Laws, Rules and Regulations

A field officer who had obtained a motor cycle should have paid the market value of the motor cycle at the instances of transferred out to a post not entitle the motor cycles , resigning from the service, and suspended the service as mentioned in the referred circulars in terms of National Budget Circulars No.s BD/GPS/130/9/ 14/MC-1, BD/GPS/130/9/14/MC-II and BD/GPS/130/9/14/MC-III on 13 November 2014, 07 July 2015 and 06 January 2016 respectively the market value of Rs. 2,083,760 had not been recovered in respect of 15 officers who had transferred out to a post not entitle the motor cycles, resigning from the service, and suspended the service out of the motor cycles owners who were provided of through the District Secretariat Kegalle.

2.11 Human Resources Management

Approved Cadre, Actual Cadre and expenditure for Personal Emolument

The particulars in respect of the Approved Cadre, Actual Cadre and the Vacancies as at 31 December 2017 for the achievement of the functions appear in the Paragraph 2.1 are given below. The District Secretariat had incurred a sum of Rs. 548.74 million for the Object of personal emoluments for the year under review . Accordingly, the per capita expenditure had been a sum of Rs. 297,098 .

	Category Employees	of Actual Cadre	Actual Cadre	Number of Vacancies
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(i)	Senior Level	69	64	05
(ii)	Tertiary Level	31	18	13

(iii)	Secondary Level	1,750	1,663	87
(iv)	Primary Level	115	102	13
	Total	<u><u>1,965</u></u>	<u><u>1,847</u></u>	<u><u>118</u></u>

The following observations are made.

Obtaining Approval for the staff exceeding the Necessity

Even though 118 vacancies remained by the end of the year under review, though the provision made available as per the Appropriation Account prepared for the year 2017 had been saved without utilization , existing of vacancies in staff had not affected for those savings. Accordingly, it was observed in audit that an overprovision of approved cadre had occurred.