

Head 130 - Report of the Auditor General of the Ministry of Public Administration – Year 2017

The Appropriation Account, the Reconciliation Statement and the Revenue Account relating to Revenue Code included in the Table 3.2.2 of the Annual Budget Estimate 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 Ministry of Public Administration. 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 Ministry of Public Administration - Head 130 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 Secretary to the Ministry on 10 September 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 Ministry of Public Administration 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 2.18 of this report. The audit observations revealed in the execution of accountability as the Chief Accounting Officer in accordance with provisions of the Financial Regulation 127 of the Democratic Socialist Republic of Sri Lanka, to ensure the adequacy of the financial administration are summarized and shown in the undermentioned table.

Accountability of the Chief Accounting Officer and the Revenue Accounting Officer in terms of Financial Regulation 127	Non - compliance with those provisions by Chief Accounting Officer	Paragraph Reference to the report included the observation
Financial Regulation		
127 (1) (a) To plan the all the financial work of his Department so that the business is transacted with correctness and financial propriety.	1. Non-preparation of Action Plan properly. 2. Non-execution of activities included in the Action Plan. 3. Non-maintenance of Registers and books	2.1 2.4.2 2.15
127 (1) (b) It should be evolved a system which provides adequate controls over expenditure and the collection of revenues.	1. Management Deficiencies 2. Unresolved Audit Paragraphs 3. Non- compliance 4. Deficiencies in Human Resources Management	2.9 2.8 2.16 2.17
127 (2) Existing items of expenditure, as well as proposals for new or increased expenditure in the Departments under his control, are closely examined in the Ministry from the points of view of economy and efficiency.	1. Not achieving expected production level 2. Delays in implementation of projects 3. Deficiencies in implementation of Procurement Process	2.2 (b) 2.2 (c) 2.4.3

127 (3)	All cases of doubt or difficulty are referred to him so that he may bring his own administrative experience and judgement to bear on them.	<ol style="list-style-type: none"> 1. Deficiencies in vehicle utilization 2. Deficiencies in office maintenance 3. Availability of idle and underutilized assets 4. Assets released to external parties 5. Weaknesses in Execution of Services to the Public 	<p>2.5 (b), (i,ii)</p> <p>2.5 (c)</p> <p>2.5 (e)</p> <p>2.5 (f)</p> <p>2.10</p>
127 (4)	Appropriation Accounts are duly rendered by each of his Accounting Officers, and examined at the Ministry before he signs them; and that important differences in the Estimates and the actual expenditure are critically investigated by him.	<ol style="list-style-type: none"> 1. Entering in to commitments exceeding the Budget limit 2. Deficiencies in General Deposit Accounts 	<p>2. 6</p> <p>2.14</p>
127 (5)	Important variations between Departmental Estimates and expenditure receive critical examination at the Ministry.	<ol style="list-style-type: none"> 1. Non- utilization of the provisions made available 2. Overprovisions made available 	<p>2.11 (i) (iii)</p> <p>2.11 (ii)</p>
127 (6)	The collection of Revenue or other Government dues for which Accounting Officers are responsible is closely watched and examined by the Ministry.	<ol style="list-style-type: none"> 1. Deficiencies in Revenue Accounts 2. Deficiencies appeared in Public Officers' Advance Account 	<p>2.12</p> <p>2.13</p>
127 (7)	<p>The procedure laid down in Financial Regulations 103 to 108 is followed by the Accounting Officers, in case of losses caused to government by the delays, negligence, fault or fraud on the part of officers /employees and surcharges are imposed on the officers /employees responsible for such losses, in terms of Financial Regulation 156 (1).</p> <p>It is also a duty of the Chief Accounting Officer to appear before the Committee on Public Accounts and</p>	<ol style="list-style-type: none"> 1. Not receiving the Revenue receivable to the assets 2. Responsibility on damages 3. Not obtaining the security bonds from the officers responsible for money 	<p>2.5 (d)</p> <p>2.7</p> <p>2.18</p>

to assist it along with his Accounting Officer in explaining and justifying the accounts of the departments for which he is responsible.

2. Material and Significant Audit Observations

2.1 Performance

Planning

The Activity Plan for the year 2017 had been prepared in terms of Public Finance Circular No. 01/ 2014 of 17 February 2014. Even though 12 key functions that had to be fulfilled by the Ministry had remained accordingly in the year under review, an Imprest Require Plan thereon had not been prepared.

2.2 Non - execution of Activities

The following observations are made.

(a) Non - execution of the functions consisted in the Activity Plan

Although 136 activities under 12 key functions should have been executed by the Ministry as per the Annual Activity Plan , only 132 activities out of that had been performed. A provision of Rs. 10.1 million had been made available for the activities not so done.

(b) Expected output level not achieved

A sum of Rs. 93.78 million had been made available for the 04 activities out of 06 key functions appeared in the Annual Action Plan. The following matters are observed in that connection.

- (i)** Out of the provision made to recruit 7,339 officers and to train 5,663 officers in all the services of the Combined Services Division, the provision amounted to Rs. 44 million had been saved and the progress in respect of the expenditure had not been reported.
- (ii)** Even though a sum of Rs. 4.9 million had been incurred for the training program of non-managerial level officers in 25 districts in Human Resources Development Division, the number of officers expected to be trained and the progress thereof had not been appeared.

- (iii) The provision amounted to Rs. 17 million made available for the repairs of the network system and maintenance and software solution in the Information Technology Division, the total provision had been saved.
- (iv) It had been planned to make confirmation in the service and to promote a number of 438 officers in Sri Lanka Administrative Service, the progress was only 52 per cent.
- (v) Even though it had been planned to recruit 133 officers, to transfer 168, prompting the quality circle and productivity concept in Sri Lanka Planning Service, the particulars with regard to the provision made available and the provision utilized had not been included.

(c) **Delays in accomplishment of Projects**

The following delays in accomplishment of Projects by the Ministry were observed.

- (i) From the provision made available for the construction of Nila Piyasa Housing Scheme in Kandy in the year 2017 amounted to Rs. 15 million, a sum of Rs. 13.29 million had been utilized. Nevertheless, out of the 16 per cent of the expected physical target, it had been achieved only 06 per cent.
- (ii) From the provision made available for the construction Nila Piyasa Housing Scheme in Polonnaruwa in the year 2017 amounted to Rs. 50 million, a sum of Rs. 49.32 million had been utilized. Nevertheless, out of the 18 per cent of expected physical target, it had been achieved only 04 per cent.

2.3 Achievement of Sustainable Development Goals

The following observations are made.

- (a) Every public Institution should act in compliance with the United Nations Sustainable Development Agenda for the year 2030 and with respect to the year under review, the Ministry of Public Administration had not been aware as to how to take measures relating to the activities under purview of their scope.
- (b) Due to failure of the being aware of the said Agenda for the year 2030 Ministry of Public Administration, actions had not been taken to identify the sustainable development goals and targets relating to the activities thereof, along with the milestones in respect of achieving those targets, and the indicators for evaluating the achievement of such targets.

2.4 Procurement

2.4.1 Supplying and obtaining services from Procurement Process

A sum of Rs. 47,714 million had been made available for the supplies and services to be obtained by taking actions according to the Government Procurement Procedure by the Ministry and the provision amounting Rs. 46,262 million had been utilized. Accordingly, a sum of Rs. 1.452 million or 3.043 per cent from the provision made available had been saved.

2.4.2 Planning of Procurement

The following observations are made in this regard.

- (a) A Preliminary Procurement Plan had not been prepared in respect of Procurement Process.
- (b) A Master Procurement Plan should be prepared by the Procurement Entity as per the Guideline 4.2.1 of Procurement Guideline actions had not been taken to schedule the expected procurement activities for at least 03 years period in that Master Procurement Plan.

2.4.3 Implementation of Procurement Process

A sum of Rs. 29,944,552 had been incurred for the construction of Monaragala Holiday Bungalow. The following observations are made in that connection.

- (i) As per the Guideline 3.2 of the Guideline for Selection and Employment of Consultants - 2007, it had been re-appointed a consultancy service supplied institution which had provided consultancy services for the constructions of previous holiday bungalows without following a competitive procedure whilst the selection of a Consulting Service Institution.
- (ii) An additional payment of Rs. 70,068 had been incurred to publish paper advertisements to call Bids at the second time due to less consideration of Engineer's Estimate firstly regarding the market price.
- (iii) Despite the Engineer's Estimate had been increased and revised by Rs. 3,012,415 whilst calling Bids at second time, the Company which had submitted the bids for the first time at a higher price, had submitted a lower price at the second time of calling bids and had obtained the contract. Even though, it had consisted a limitation as "Registered in Uva Province" in the second time of calling bids to limit the contractors, non - fulfilling of that condition it was observed that the receiving of two Bids was a ruling out from the Guideline 1.2.1 of the Government Procurement Guideline.

2.5 Assets Management

The following observations were revealed at the audit test checks conducted in respect of the assets of the Ministry.

(a) Documentation of Assets

The information with regard to the lands where the 08 Holiday bungalows of Management Reforms and Public Relations Division located had not been furnished in the format whilst the submission of information to the Comptroller General Office in terms of Assets Management Circular of Ministry of Finance and Mass Media No. 01/ 2017 of 28 June 2017.

(b) Vehicle Utilization

The following observations are made.

- (i) There were 61 vehicles as per mentioned below by the end of the year under review at the Ministry, a number of 903,298 kilo meters had been run and a sum of Rs. 5,091,494 for that for fuel and lubricants, a sum of Rs. 5,550,832 for the service of vehicles, a sum of Rs. 1,472,822 for the vehicle repairs and a sum of Rs. 4,737,328 for the insurance of vehicles totalled to Rs. 16,851,476 had been incurred. Accordingly, a sum of Rs. 18.65 had been incurred per kilo meter by the Ministry besides the drivers' salaries for the running of vehicles.

Vehicle Category	Number of vehicles	Value	Other expenses besides drivers' salaries and allowances	Number of kilo meters run	Expenditure for a kilo meter run
		Rs.	Rs.		Rs.
1. Car	38	345,598,532	8,943,142	480,756	18.60
2. Van	06	36,000,000	2,342,549	96,762	24.21
3. Cab	16	80,260,000	5,547,449	319,126	17.38
4. Motor Bicycle	01	25,000	18,336	6,624	2.77
Total	61	461,883,532	16,851,476	903,268	18.65

- (ii) Even though the fuel consumption test should be carried out again just after the first occasion arise from the matters such as; after a 12 months period of every fuel test or after running 25,000 kilo meters or after major repairs related to the engine in terms of Paragraph 3.1 of Public Administration Circular No. 30/ 2016 of 29 December 2016, the fuel consumption test had been done only for 4 vehicles out of 28 vehicles in the pool as at end of the year under review.

(c) Office Maintenance Expenditure

The following observations are made.

- (i) Eleven buildings belonging to the Ministry as 09 office buildings owned to the Ministry and in addition to that 02 buildings obtained on rent amounting to Rs. 56,969,546 per annum.
- (ii) The annual cleaning charges was Rs. 6,378,731 and the Security Service charge was Rs. 4,078,700 . Accordingly, the expenditure for the building was Rs. 67,426,977 thus per capita expenditure for office maintenance had been Rs. 52,390 .

(d) Not receiving the Income Receivable to the Government from the assets

The outstanding house rent for 90 houses from the year 2012 to the year 2016 was Rs. 52,487,029 and the outstanding rent for the year 2017 for 31 houses was Rs. 3,288,092 .

(e) Idle and Underutilized Assets

Even though a sum of Rs. 1,340,429 had spent to construct a book stall, that had been in idle for two years period without taken into use and 02 vehicles which could not be able to identify the time period had been parked in the Ministry premises.

(f) Assets Relapsed to External parties

A motor vehicle cost at Rs. 5,000,000 had been released to the Sri Lanka Institute of Development Administration by the Ministry without handing over legally.

2.6 Commitments and Liabilities

The following observations are made in this regard.

- (a) Without being complied to the Paragraph 02 (a) of the Public Accounts Circular No. 255/ 2017 of 27 April 2017 it had been entered into commitments amounted to Rs. 271.1 million exceeding the provision by Rs. 15.8 million whereas the provision made available for 13 objects amounted to Rs. 255.3 million.
- (b) The amount paid in the year 2018 for the liabilities of the year under review without making required disclosures was Rs. 2,808,983.

2.7 Responsibility on Damages

The following observations are made in this regard.

- (a) It was informed that if it is impossible to recover the losses immediately in terms of Financial Regulations 104(2) (b) that value should be recovered from the responsible officers in order to not recovering those losses as surcharges. But in respect of 02 vehicle accidents occurred in the month of June and the month of December 2017 , receiving of the insurance coverage and completion of the repairs had been completed on months of July and August in the year 2018. Those vehicles had been parked in the external garages in idle. Further, for one vehicle out of that, actions had not been taken to identify the value of the loss at the preliminary investigation. The received insurance coverage amounted to Rs. 1,411,690 had been identified as the loss in terms of Financial Regulations 104 (4) instead of identifying estimated repair value Rs. 2,110,260. Because of this, though the value of the loss was a considerable value, any action had not been taken against the responsible parties in respect of this.
- (b) The activities with regard to the examination of the loss of 04 vehicle accidents amounted to Rs. 1,150,121 in respect of the period from year 2009 to the year 2017 had not been completed up to 31 August 2018.

2.8 Unresolved Audit Paragraphs

The following observations are made in this regard.

	Reference to Auditor General's Report	Referred Subject
	-----	-----
	Year	Paragraph No.
	-----	-----
(i)	2016	06
		Out of the 76 posts relevant to the Special Grade of Sri Lanka Accountancy Service, permanent officers had been appointed for 10 posts and officers had been appointed for the remained posts on acting basis.
(ii)	2016	3.4 (a) (i)
		As per the Cabinet Decision No. අමප /00/1848 / 23/ 019 of 02 November 2000 the construction works of 20 constructed houses for the officers in Foreign Service had been completed in the year 2006. Actions had not been taken to acquire the 07 houses belonging to the Ministry, provided for Officers occupied in Sri Lanka Foreign Service even after the completion of the construction works.

- (iii) 2016 3.4 (a) (ii) Even though a Religious Centre is being conducted in a house belonging to the Ministry, located in Cotta Road, Borella, it was observed that without taking over that to the Ministry, the rates are being paid from the year 2009 for that and a sum of Rs. 34,548 had been paid for the period of 2011 -2017.

2.9 Management Activities

The following weaknesses were observed at the audit test checks.

- (a) As per the list of station transfers of the Accountancy Service implemented in the month of March 2018, forty seven officers had not informed that they had reported to work at new work station. Therefore, it was not confirmed whether those station transfers were implemented or not and the Ministry had not made the follow up actions with regard to that. Further the necessary action had not been taken as per the annual station transfer order in terms of Paragraph 217 of the Procedural Rules of the Public Services Commission.
- (b) A prepared information record in respect of the number of complaints received during the year 2017 to the Investigation Division, the number of complaints completed, the number of complaints withheld had not been maintained and action had not been taken to maintain the Investigation Assignment Register in an updated manner. However, as per the documented information, 46 complaints assigned to 14 Investigation Officers in the year 2017 had not been investigated even by the 31 August 2017.

2.10 Execution Services to the Public

An Information Officer for the Ministry had been appointed in terms of the Right to Information Act No. 12 of 2016 and the public had made 315 information inquiries during the year 2017. Direct answers had been given for 250 inquiries out of that and it had been mentioned that another 26 and 02 inquiries were furnished respectively to the Appeal Officer and the Commission. Action had been taken to refuse 37 inquiries remained.

2.11 Utilization of provision made by Parliament to Execute Activities

The particulars relating to the provision made to the Ministry and utilization and savings for the five years period ended 31 December 2017 are given below.

Year	Category of Net Provision Expenditure	Net Provision	Utilization	Saving	Savings as a percentage of Net Provision
2013		593.65	573.60	20.04	3.38
		537.98	303.79	234.19	43.53
	Total	1,131.63	877.39	254.23	22.47
2014		703.77	672.53	31.23	4.44
		455.81	407.80	48.0	10.53
	Total	1,159.58	1,080.33	79.23	6.83
2015		1,092.31	1,048.86	43.43	4.0
		980.64	838.31	142.33	14.5
	Total	2,072.95	1,887.17	185.77	8.96
2016		1,041.57	1,027.95	13.63	1.31
		479.19	441.75	37.43	7.81
	Total	1,520.76	1,469.70	51.06	3.36
2017		1,082.00	1,039.71	42.32	3.91
		738.44	532.25	206.15	29.92
	Total	1,820.44	1,571.96	248.47	13.65

Appropriation Account

The following observations are made.

- (i) The total net provision amounted to Rs. 300,000 made available for an Object had been saved.
- (ii) As the over provision made available totalled to Rs. 520.56 million for 12 Objects, due to only Rs. 308.78 million utilized out of the provision related to those Objects, the savings had ranged from 17 per cent to 89 per cent from the net provision made available.
- (iii) As 45 per cent and 100 per cent had been saved out of the provision obtained for 02 objects whereas actions taken to make additional provision by Supplementary Estimations. The comments had been made by the Secretary to the Ministry as not recruiting of the Accountants and being impossible to implement the project expected to be execute together

with the Sri Lanka Institute of Development Administration and the Prime Minister's Office as the reason for the savings.

2.12 Estimated and Actual Revenue

A Preliminary Revenue Estimate amounted to Rs. 800 million for the Revenue Code 20.02.01.01 for the year 2017 had been prepared by the Ministry and the request made from the Department of Public Finance and Policy to increase that up to Rs.900 million had not been accomplished. However, revenue totalled to Rs. 912.6 million in the year under review had been collected. That had been 114 per cent from the estimated revenue. Details appear below.

Revenue Code	As at 31 December 2017			Collected Revenue as a percentage of Estimated Revenue
	Estimated Revenue	Actual Revenue	Excess / (Deficit)	
-----	-----	-----	-----	-----
	Rs. Million	Rs. Million	Rs. Million	
20.02.01.01	800	912.6	112.6	114

The following observations are made in this connection.

(a) Even though the actual revenue of the building rent had increased in the year 2017 by Rs. 122,782,924 as compared to the preceding year, a decrease of revenue amounted to Rs. 56,224,432 relating to 36 Institutions was observed and that portion of decrease had ranged from 0.1 per cent to 94 per cent.

(b) Outstanding Revenue

The following observations are made.

(i) The total outstanding revenue as at 31 December for the year under review was Rs. 188,087,784. As the balance remained before the 31 December 2014 out of that was Rs. 118,277,937, that had been a high percentage such as 63 per cent from the total outstanding revenue.

- (ii) The outstanding rent income of the Ministry of Public Administration was Rs. 57,478,597 as at end of the year under review. Out of that a sum of Rs. 44,140,514 was the outstanding rent income before the year 2012 and within that, there was a building rent amounted to Rs. 36,042,000 recoverable from the Land Reform Commission. Nevertheless, thus it was Rs. 7,474,535 as per the financial statements of that institution an unusual difference was observed between those two values.

2.13 Advances to Public Officers' Account

Limits Authorized by Parliament

The limits authorized by the Parliament for the advances to Public Officers Account of the Ministry, Item No. 13001 and the actual amounts are given below.

Expenditure		Receipts		Debit Balance	
Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
-----	-----	-----	-----	-----	-----
Rs. Million	Rs. Million	Rs. Million	Rs. Million	Rs. Million	Rs. Million
64	54.303	26	28.768	191	130.6

The following observations are made.

- (a) Besides the loan balances of the officers who had station transfers as at 31 December in the year under review, the total of the balances that remained outstanding was Rs. 1,308,130. These outstanding balances remained scattered over the periods ranging from 01 year to 05 years. The follow up actions on recovering of outstanding balances had been at a weak level.
- (b) The loan balances of 06 Officers who had vacated their posts by the end of the year under review amounted to Rs. 584,153 had been to be recovered.

2.14 General Deposit Account

Even though the balance of 05 General Deposit Accounts under the Ministry as at 31 December 2017 totalled to Rs. 17.37 million , that balance was Rs. 15.08 million by 31 December 2018.

2.15 Non - maintenance of Registers and Books

It was observed in audit test checks that the Ministry had not maintained the following Registers.

Type of Register -----	Relevant Regulations -----
(a) Register of Security	Financial Regulations 891 (1)
(b) Register of Electrical Equipment	Financial Regulations 454 (2)
(c) Log Book of as per General 267 format (Management Reform and Public Relation Division)	Financial Regulations 1645 (a)

2.16 Non - compliances

2.16.1 Non - compliances with Laws Rules and Regulations

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

Reference to Laws, Rules and Regulations -----	Value ----- Rs.	Non-Compliance -----
(a) Section 151(2) and 151(3) of the Motor Vehicle Act No. 14 of 1951		Due to unintentional way and high speed driving of vehicles belonging to the Ministry had met with an accidents at 06 instances in the years 2016 and 2017 and a loss of Rs. 4,184,149 had occurred to the Ministry.
(b) Establishments Code of Democratic Socialist Republic of Sri Lanka -----		
(i) Section 6.1 and 7.2 of Paragraph XIX		Even though the lease period of the all the other houses besides a scheduled house for a certain post

should be entitled for 05 years and if residing in a house exceeding the lease period he should be removed from that house, action had not been taken in respect of the residents in 16 houses accordingly.

**(c) Financial Regulation of
Democratic Socialist
Republic of Sri Lanka**

(i) Financial Regulation
1646

Even though after the report is submitted by the responsible officers for vehicles, the daily running charts of the each month with the original copy of 268 (a) summary should be sent to the Auditor General before the ending of the day of 15 in the following month, it had not been functioned accordingly.

(ii) Financial Regulation
1642, 104

Actions had not been taken to make complaints in the police station and to identify the responsible persons by conducting examination in terms of the Financial Regulations in respect of two vehicles which had met with accidents.

**(d) Public Administration
Circulars**

Circular No. 22/ 99 of 08
October 1999

An officer of the Ministry who had worked in an acting post in a Fund had obtained a sum of Rs. 540,000 as a sum of Rs. 30,000 for each month as Vehicle Allowance and Fuel Allowance amounted to Rs. 328,510 from that Fund. However, an official vehicle and related fuel allowance thereon had also been obtained by that officer from the Ministry.

2.17 Human Resource Management

2.17.1 Approved Cadre, Actual Cadre and expenditure for Personal Emoluments

The particulars furnished to audit in respect of the approved Cadre, Actual Cadre and the vacancies as at 31 December 2017 to execute the functions of the Ministry of Public Administration and Management are given below. The Ministry had spent a sum of Rs. 695.48 million for the Object of personal emoluments by the Ministry for the year under review.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	85	68	17
(ii) Tertiary Level	21	14	07
(iii) Secondary Level	1,326	1,013	313
(iv) Primary Level	232	191	41
(v) Casual/Contact Basis	01	01	-
Total	1,665	1,287	378

(a) As per the Annual Budget Estimation of the year under review, the approved cadre had not been mentioned and the actual cadre was 1,369. But as per the information furnished to audit the approved cadre was 1,665 and the actual cadre was 1,287 thus a difference of a number of 82 was observed in the actual cadre.

(b) As the figures appeared in the budget estimate and the performance report of the year under review due to contradiction of the figure to each, the accuracy of the number of vacancies was not confirmed.

(c) Training of Staff

The following observations are made.

(i) As the Ministry had not maintained sufficient information with regard to the training of the staff there, it could not be able to reveal the number of officers who had not obtained any type of training.

- (ii) Out of the provision made available for the training activities during the 05 years period amounted to Rs. 516.6 million only a sum of Rs. 457.1 million had been utilized. Accordingly, the Ministry had not taken actions to utilize the provision made available totally for the training activities of the officers during the past 05 years period.

2.18 Guarantee Bonds for Public Officers

The officers who are administratively responsible for or who under delegation are entrusted with, the receipt or custody of public money, revenue stamps or stores or the disbursement of public money should give security had not kept in accordance with the Security Guidance in term of Financial Regulation 880 of Financial Regulation Democratic Socialist Republic of Sri Lanka.