

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statement of the Ministry of Telecommunication, Foreign Employment and Sports for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 and the statement of financial performance and cash flow statement for the year then ended, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018. The summary report including my comments and observations on the financial statements of the Ministry of Telecommunication, Foreign Employment and Sports was issued to the Chief Accounting Officer on 19 June 2020 in terms of section 11 (1) of the National Audit Act, No. 19 of 2018 and the Detailed Annual Management Audit Report relating to the Ministry in terms of Section 11 (2) of the National Audit Act, No. 19 of 2018 was issued to the Chief Accounting Officer on 11 December 2020. This report is present to Parliament in pursuance of provisions in Article 154 (6) of the Constitution to be read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, except for the effects of the matters described in the Paragraph 1.6 of this report, the accompanying financial statements prepared in accordance with the State Account Circular, No. 271/19 dated 03 December 2019, give a true and fair view of the financial position of the Ministry of Telecommunication, Foreign Employment and Sports as at 31 December 2019, and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibilities of Chief Accounting Officer for the Financial Statements

The Chief Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per section 16(1) of the National Audit Act No. 19 of 2018, the Ministry is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared.

As per Sub-section 38 (1) (c) of the National Audit Act, the Chief Accounting Officer shall ensure that effective internal control system for the financial control of the Ministry exists, and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Chief Accounting Officer regarding, significant audit findings, any significant deficiencies in internal control and other matters that I identify during my audit.

1.5 Report on Other Legal Requirements

I express the following matters in accordance with Section 6 (1) (d) and Section 38 of the National Audit Act, No. 19 of 2018.

- (a) The financial statements are consistent with the preceding year.
- (b) The recommendations made by me with respect to the financial statements of the preceding year, had been implemented.

1.6 Comments on Financial Statements

1.6.1 Statement of Financial Position

Audit Observation -----	Recommendation -----	Comment of the Chief Accounting Officer -----
According to the statement of financial position, the value of Property, Plant and Equipment amounted to Rs. 1,513,388,244 , but the same amounted to Rs. 2,334,438,176 as per the statement of non-financial assets. As such, the non-financial assets had been understated by a sum of Rs. 821,049,932 in the accounts.	Attention should be drawn on preparing the financial statements correctly.	As the value of work-in-progress is eliminated when computing the value of fully-acquired fixed assets, the non-financial assets have not been understated in accounts.

1.6.2 Non-compliances with Laws, Rules, and Regulations

Instances of non-compliances with provisions of Laws, Rules, and Regulations observed in the audit test checks are given below.

Ref to Laws, Rules, and Regulations -----	Audit Observation -----	Recommendation -----	Comment of the Chief Accounting Officer -----
	Non-compliance -----		
a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka. Financial Regulation 104 (4) and Public Finance Circular, No. PFD/RED/2015/08 General (1)	(i) Due to an accident involving a vehicle of the Ministry in the year 2017, an estimated loss of Rs. 2,969,905 had incurred, but taking action in that connection as per Financial	Action should be taken in terms of Financial Regulations and instructions of Circulars on the damages caused to	The officer who took the vehicle brought it to a privately-owned garage at Pannipitiya following the accident. A Board of Inquiry was appointed in regard of the repairs, and

Regulations had been delayed for 2 ½ years. Furthermore, it was not verified that a formal inquiry had been conducted to identify the officers responsible for the said loss. Further investigations had also been suspended with reasons given that a sum of Rs. 744,700 had been spent on repairs and that amount was paid through the insurance policy.

the properties of the Government.

the recommendations thereof stated that the repairs should be done by the said garage subject to the indemnity. Accordingly, the repairs were done by that garage, and the amount spent thereon totalling Rs. 744,700 was settled in full by the insurer.

(ii.) No inquiries were held in terms of Financial Regulations by giving the reason that the loss of Rs. 151,250 incurred on the repairs carried out on 02 vehicles that had met with accidents in the year under review, was paid by the insurer.

As soon as a property of the Government is damaged or a loss is sustained, an inquiry should be held in terms of Financial Regulations to determine the reason, seriousness, and the parties responsible.

Inquiries are taking place in terms of Financial Regulations.

b) Section 9(iii) of the Public Administration Circular, No. 3/2018 dated 20 February 2018.

An officer who had been retired after being meted out with a major punishment in terms of Sections 24:3:10 and 24:3:11 of Volume II of the Establishments Code upon approval of the Cabinet following a misconduct committed during his tenure, was inappropriately appointed as the Internal Auditor of the foreign employee division. No information was shown in the format relating to his appointment that his tenure before being retired was satisfactory and no disciplinary action had been taken against him.

Action should be taken to appoint a qualified officer to the post of Internal Auditor of the Ministry by following a proper methodology.

Action will be taken to consider the matters mentioned in the audit query when such appointments are made in the future.

2. Financial Review

2.1 Management of Expenditure

The following observations are made.

Audit Observation	Recommendation	Comment of the Management
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a) A sum of Rs. 1,340,802,523 representing 58 per cent of the total net provision made for the Ministry, had been saved.	The period of commencing the activities should be determined, and provision should be allocated in line with the activities that can be executed within the year.	Action will be taken to prepare the budget by following fair forecasts whenever possible.
b) The total net provision of Rs. 237,039,750 made on 18 Objects had been saved in full. As 63 Objects had been overprovisioned, the saving after utilization ranged between 10 per cent and 90 per cent of the net provision made on those Objects.	Estimates on expenditure should be prepared correctly in terms of Financial Regulation 50.	Saving of provision occurred due to reasons such as non-receipt of imprests, and bills had not been presented.

2.2 Deposit Balances

Audit Observation	Recommendation	Comment of the Chief Accounting Officer
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Action had not been taken in terms of Financial Regulation 571 on the deposits valued at Rs. 10,849,275 and Rs. 6,365,092 that had remained lapsed over 02 years and 05 years respectively.	Action should be taken in terms of Financial Regulation 571 on the deposits that have lapsed.	Agreed. As for the release of general deposits, it is informed to have noted either to settle or take action in terms of Financial Regulation 571.

2.3 Incurring Liabilities and Commitments

The following observations are made.

Audit Observation	Recommendation	Comment of the Chief Accounting Officer
(a) Liabilities valued at Rs. 771,525 had been incurred in excess of the provision approved by the Ministry.	Action should be taken on the liabilities and commitments in accordance with the provisions of Circulars issued by the Department of State Accounts.	Action will be taken in due course not to incur liabilities by exceeding the provision.
(b) The value of certified bills totaling Rs. 513,450 payable to a private institution with respect to renovations made on the office building obtained on rent in the year under review, had not been brought to accounts as liabilities.	The liabilities payable on a service obtained, should be brought to accounts.	Once 25 per cent of the Objects relating to the renovation of office building had been frozen, provision had not been saved sufficiently. As such, the said amount had not been shown under liabilities.

2.4 Reconciliation Statement on the Advances to Public Officers Account

The following observations are made.

Audit Observation	Recommendation	Comment of the Chief Accounting Officer
(a) The total of the loan balances belonging to the officers as per the books of the Ministry , and the loan balance according to the Advance Control Account, amounted to Rs. 96,404,732 as at the end of the year under review. The same amounted to Rs. 96,580,230 as per the books of the	The difference should be identified and corrected.	The reason that caused the difference has been identified, and corrective measures have been taken.

Treasury, thus observing a difference of Rs. 175,498 between the Ministry and the books of the Treasury.

- (b) The loan balance of Rs. 116,015 that remained outstanding as at 31 December 2019, could not be recovered despite the lapse of 04 years. Action should be taken in terms of Section 04 of Chapter XXIV of the Establishments Code on the recovery of loan balances pertaining to an officer who had been retired or deceased, or whose service had been terminated. Action has been taken to recover the loan balance of Rs. 116,015 belonging to an officer who opted for mandatory retirement, from the institution in which he was reinstated.

3. Operating Review

3.1 Planning

The following observations are made.

Audit Observation	Recommendation	Comment of the Chief Accounting Officer
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(a) To uplift the livelihood of the emigrant under the welfare of the emigrants, and ensure the development of emigrants once the emigrant families return to the country, had been recognized as an objective of the annual Action Plan. But, physical and financial targets had not been shown thereunder.	Those programs directly linked to the implementation of recommendations in the national policies on labor migration, should be included in the Action Plan of the Ministry and implemented.	Observations have been provided in accordance with the Action Plan of the Ministry for the year 2019.
(b) To plan and implement a methodology to analyze the labor market of the foreign countries, and conduct market studies in order to understand	Preparation of the annual Action Plan , and implementation of programs included therein, should be done attentively.	Observations have been provided in accordance with the Action Plan of the Ministry for the year 2019.

the nature of demand for labor, whilst identifying new sectors with labor requirements so as to promote foreign employment opportunities, had been a function included in the scope of the Ministry. However, those activities had not been included in the Action Plan of the year under review.

3.2 Failure to Discharge Functions

The following observations are made.

Audit Observation	Recommendation	Comment of the Chief Accounting Officer
<p>The following matters were observed on the annual Action Plan prepared for the year 2019 targeting 10 objectives under 05 priorities in regard of discharging the functions entrusted with the Ministry.</p>		
<p>(a) Only 02 of the 09 consolidated committee meetings planned to be held in the year under review in accordance with the memorandums of understanding entered into by the Ministry with foreign countries, had been held.</p>	<p>In order for the memorandums of understanding, entered into with respect to foreign employment sector, to become active, liaisons should constantly be maintained with the relevant parties; and, problems should be a matter of discussion.</p>	<p>The Ministry of Foreign Affairs had been requested in 07 instances during the year 2019 in that connection. Nevertheless, the consolidated committee meetings could not be held as planned.</p>
<p>(b) Despite being planned to enter into 04 new memorandums of understanding with foreign countries, only one agreement had been signed with Japan.</p>	<p>In order to gain maximum benefits through the foreign employment sector, it is essentially necessary to enter into memorandums of understanding by conducting discussions with countries diplomatically. As such, active involvement of the Ministry is required in that connection.</p>	<p>Agreed.</p>

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| (c) Although 06 National Advisory Committee meetings on labor migration had been planned, only 03 were held. | As the functionality of these committees are essential for the implementation of the National Policy on Labor Migration, the Ministry should pay attention to hold meetings regularly. | Two meetings of the National Advisory Committee had been planned, but only 01 meeting could be held due to the instability in the country and the relocation of the Ministry. |
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3.3 Failure to Achieve the Expected Output

Audit Observation -----	Recommendation -----	Comment of the Chief Accounting Officer -----
As for the project for the development of Norwood Sunrise Stadium that had been constructed in the year 2018 on provision amounting to Rs. 1,000,000, payments totaling Rs. 953,888 were made by stating that the stadium had been covered with wire mesh up to the height of 04 meters along a length of 62.55 meters. However, the height of wire mesh used was only 3.2 meters thus making an overpayment of Rs. 190,778, but only a sum of Rs. 66,772 had been recovered from the contractor. As the upper and lower areas of the wire mesh had not been laid in as expected, it was observed that making payments in accordance with the specified rate was erroneous.	Plans should be properly prepared by identifying the requirements so that the project would be completed within the specified duration and timeframe.	The District Secretary, Nuwara Eliya was informed on 03 December 2020 that a report be presented on the measures taken to resolve the issues disclosed in the audit.

3.4 Failure to Gain the Expected Benefits

Audit Observation -----	Recommendation -----	Comment of the Chief Accounting Officer -----
A sum of Rs. 7,460,000 had been agreed for the project to construct a jogging track near the Thunthota bridge in the division of the	Plans should be properly prepared by identifying the requirements so that the project would be	As information has to be collected from the other divisions in order to provide a detailed explanation on the matters mentioned above, a

Divisional Secretary, Udubaddawa whereas the sum spent on the jogging track totaled Rs. 9,436,900. As such, a sum of Rs. 1,976,900 had been overpaid in excess of the agreed amount.

The area where the jogging track had been constructed, was completely flooded during the rainy season. As such, the vehicle park constructed next to the jogging was fully destroyed due to rain. As no action had been taken to fell 20 Kumbuk trees on the jogging track, the track remained unusable.

A sum of Rs. 3,150,000 had been estimated for supplying, applying and compacting 3,500 cubic meters of soil on the jogging track at Rs. 900 per cubic meter. However, according to the work-done reports, a sum totaling Rs. 5,688,000 had been spent for 6,320 cubic meters of soil at Rs. 900 per cubic meter. As such, a sum of Rs. 2,538,000 had been overpaid by exceeding the estimated amount.

completed within the specified duration and timeframe. Management, supervision, and regulation of contracts should be done properly.

period of 02 weeks has been requested to provide a reply.

3.5 Delays in Implementing Projects

The following observations are made.

Audit Observation	Recommendation	Comment of the Chief Accounting Officer
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(a) Provision amounting to Rs. 310 million and Rs. 15.16 million had been made on two projects for constructing the 400 meter synthetic running track and lavatories, and access road of the Diyagama Mahinda Rajapaksa National Sports Academy respectively. Sums of Rs. 183.85 million and Rs. 10.3 million had respectively been spent on those projects in the year 2019. The construction works of those 02 projects had been scheduled for completion by 30 December 2018, and 29 April 2018	Plans should be properly prepared by identifying the requirements so that the project would be completed within the specified duration and timeframe.	Preparation was done based on the information made available by the Ministry.

respectively. Nevertheless, the constructions had not been completed even by the end of the year 2019.

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| (b) Provision amounting to Rs. 12.23 million had been made on the project for constructing the Maliyadeva College Shooting Sports Club whereas a sum of Rs. 7.43 million had been spent in the year 2019. This project that should have been completed by 03 November 2018, had been extended up to 23 May 2019, but remained incomplete even by December 2019. | - Do. | Preparation was done based on the information made available by the Ministry. |
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3.6 Foreign Funded Projects

----- Audit Observation -----	Recommendation -----	Comment of the Chief Accounting Officer -----
<p>It was the responsibility of the Ministry of Foreign Employment to monitor the Swiss Agency for Development and Cooperation programme (SDC Project) being implemented under the grants from Switzerland in view of the prosperity and security of the Sri Lankan emigrant workers and their families. However, it was observed in accordance with the following matters that the financial and operational activities thereof had become out of control.</p>		
(a) Despite being observed that the first phase of the programme had been executed from December 2010 up to March 2013 under the financial assistance of US \$ 699,414, the Audit was not presented with any Cabinet approval, an MOU, or any specific information relating to the implementation of the programme.	It is the responsibility of the Ministry to ensure that the funds received by the country in respect of the prosperity and security of the Sri Lankan emigrant workers and their families, are utilized for the intended purpose without being misappropriated in accordance with the existing financial rules.	Supervisory and follow-up action should be taken on the physical activities of the project. There was no involvement in the financial activities thereof.

- (b) The second phase of the programme had been implemented from March 2013 to February 2016 on funds amounting to US \$ 3,875,000 in accordance with the bipartisan agreement entered into between the Government of Switzerland and the Government of Sri Lanka on 25 July 2014. Despite being recommended in the Cabinet Decision dated 06 June 2014 that the grants should be obtained through the Department of External Resources, such a requirement had not been included in the said agreement. - Do. - Do.
- (c) The third phase of this programme had also been in progress during March 2016 and February 2020 without being supervised or controlled by the Department of External Resources, and a sum of Rs. 503,539,342 had been received by Sri Lanka in that connection. This programme had been implemented through a Letter of Agreement without taking action either to obtain consent of the Government, or enter into a memorandum of understanding. - Do. - Do.
- (d) This programme should have been monitored by the Ministry on behalf of the Government of Sri Lanka, but the Ministry did not possess information about the utilization of funds totaling Rs. 503,539,342 on the programme during the period from March 2016 to February 2020. As the funds are not received through the Department of External Resources, those funds are not considered as **official transfers**. The project duration was scheduled to end in February 2020 though, the programme still continued even up to 11 August 2020 even without a Letter of Agreement. - Do. - Do.

3.7 Assets Management

The following observation is made.

Audit Observation -----	Recommendation -----	Comment of the Chief Accounting Officer -----
(a) A Toyota Jeep belonging to the Ministry had been released to the Department of Sports Development.	Assets should be released to other institutions in a manner that achieving the objectives of the Ministry is not hindered.	The Director General of the Department of Sports Development was informed on 18 December 2018 that action be taken to hand over the Jeep to the Ministry.
(b) Even after a period of over one year since the removal of the office of the Ministers, no action had been taken to take over the mobile phone and laptop issued to the former Deputy Minister of the foreign employee division.	Action should be taken to obtain those assets for use of the Ministry.	The mobile phone of the brand, Apple i7, and the HP i5 laptop issued to the Deputy Minister, had not been handed over to the Ministry.
(c) Action had not been taken to take over the laptop issued to the former Secretary to the Ministry upon his transfer.	- Do.	The laptop had been taken to the new Ministry. The issue orders had been given, but the Ministry had not received the information that the laptop had been recorded in the stores books of the new Ministry.
(d) A motor vehicle belonging to the Department of Sports Development, had been used by the Ministry of Sports without formal approval.	Action should be taken to formally take over the assets.	Those vehicles had been exchanged on official requirements. It is informed that action will be taken promptly to hand over and take over such assets.

3.8 Management Inefficiencies

Audit Observation -----	Recommendation -----	Comment of the Chief Accounting Officer -----
By considering it urgent in the year under review, the office of the Foreign Employment Division of the Ministry had been shifted to a new building at a monthly lease rent of Rs. 1,700,000, and an additional cost of Rs. 11,417,505 had been incurred in that	A formal inquiry should be conducted in order to identify the parties responsible for the errors and deficiencies in this Procurement, thereby taking further action. The internal system of control on the	The office of the Ministry had to be relocated due to reasons such as, lack of space for the staff in the previous building, lack of facilities, difficulties in transportation due to traffic congestion, non-availability of an other Government building, and expiration of the lease agreement of the previous building.

connection as well. As procurement activities provision had not been should be properly adequately made thereon, a implemented. loan amounting to Rs. 22 million had been obtained from the Sri Lanka Bureau of Foreign Employment. It was mentioned in the bid documents presented by the supplier that the selected building had been equipped with three-phase electricity, telephone and water facilities, but it was observed as per the report of the Technical Evaluation Committee that such facilities did not exist. That issue was not taken into consideration during the evaluation of bids. Having obtained assurance that the non-compliances with specifications be corrected within a period of one month, the Procurement Committee of the Ministry decided that the building be obtained on lease from the supplier who had presented the lowest bid of Rs. 139.15 per square feet. However, no reasons were given for non-selection of the supplier who had presented the second lowest bid of Rs. 140 per square feet without considerable deviations from the specification. Despite being mentioned in the report of the Technical Evaluation Committee that separate rooms for the officers of the Ministry existed in the selected building, a sum of Rs. 11,072,504 was spent after obtaining the building on partitioning and internal beautification. However, prior to signing the lease agreement with the owner of the building, corrective action

was not taken on the deficiencies identified in the physical inspection of the building.

4. Sustainable Development

4.1 Identification of Sustainable Development Goals

The following observations are made.

Audit Observation	Recommendation	Comment of the Chief Accounting Officer
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(a) The Sports Division of the Ministry had not set sustainable development targets for the year 2019.	The Ministry should set sustainable development targets.	Necessary action has already been taken through the Action Plan in order to implement them from the year 2021.
(b) As the Foreign Employment Division of the Ministry had established indicators capable of measuring the activities and sub-activities included in their plans, in a statistical manner, only the output of the Sustainable Development Goals could be measured, but the end result and long term impact could not be measured through this planning process. Furthermore, the gaps between the targets to be achieved had not been identified, and no action had been taken in that connection.	The targets that should be achieved for fulfilling the goals and the gaps hampering the achievement of those targets, as well as the key performance indicators for measuring the progress, should be identified. Those indicators should be established in line with global indicators so that the extent of achieving relevant goals, deviations, and the areas requiring attention can be identified.	sustainable development targets have been included in the Action Plan. Further attention will be drawn in the ensuing years to include performance indicators for the evaluation of results and the impact. Attention will be drawn when preparing plans in the future.
(c) The migration control index had been prepared and published in the year 2018 with the involvement of International Organization for Migration under the assistance from the Government of Sweden. The objectives thereof included: evaluation of	As a workshop had been conducted with the participation of top level management of all the institutions, the management should draw attention on the matters discussed therein, thus taking action for the	Although the matters included in the index had not been separately pointed out in the sustainable development plan made available to the Audit, the activities relating to the areas requiring improvement, have been included in the national policy being updated by the Ministry

emigration control model of each country, and facilitating the implementation of sustainable development targets relating to emigration. Those indicators had been published under 06 main subjects, and when preparing the sustainable development plan, the Foreign Employment Division of the Ministry had not included any activity or sub-activity relating to areas that could not be fulfilled or requiring improvement out of the matters evaluated by the said migration control index. betterment of the sector.

5. Good Governance

5.1 Internal Audit

Audit Observation -----	Recommendation -----	Comment of the Chief Accounting Officer -----
<p>The post of Internal Auditor of the Foreign Employment Division of the Ministry had remained vacant from 15 May 2018 up to 30 November 2019, and the duties thereof had been performed by a staff comprising 03 employees. Only 03 audit queries had been issued in the year 2019. Of the 30 complaints received by the Internal Audit Unit, 25 complaints had not been investigated by 10 May 2019.</p>	<p>Although officers had been attached to the Internal Audit Unit, there existed no methodology for them to carry out audits. As such, necessary action should be taken to avert such issues.</p>	<p>Due to lack of staff for that Unit, the expected level of performance could not be achieved.</p>

6. Human Resource Management

The following observations are made.

Audit Observation	Recommendation	Comment of the Chief Accounting Officer
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(a) The Sports Division of the Ministry could not fill 24 vacancies including 06 vacancies in the senior level by the end of the year under review.	Immediate action should be taken to fill the vacancies.	It is kindly informed that almost all the vacancies in the senior level have been filled.
(b) Of the 1068 cadre approved for the Foreign Employment Division, 999 employees were in service by the end of the year under review. Of them, 949 were Development Officers, whereas 02 of the 11 posts in the executive grade remained vacant. Furthermore, there existed 63 vacancies in the secondary level, and it was observed that 40 of them were for the Development Officers.	The management should draw attention to obtain approval for a staff sufficient for achieving the objectives of the Ministry whilst administering the existing staff under proper management.	Action is being taken to fill vacancies based on the requirements of the Ministry.