

Appropriation Head 272 – District Secretariat – Kurunegala
Report of the Auditor General – 2012

1:1 Main Functions of the District Secretariat

- (a) Co-ordination and guidance required to implement development programmes, projects and powers and responsibilities and activities of Divisional Secretariat vested by statutory provisions in conformity with the government objectives.
- (b) Maintaining better co-ordination with the security forces to maintain law and order in the district and to ensure security of the people.
- (c) Functioning as an agent of other government institutions and as a centre for collection of government revenue and accounting.

1:2 Divisional Secretariats under the District Secretariat

- | | |
|---------------------------|---------------------|
| (a) Kurunegala | (p) Rideegama |
| (b) Pannala | (q) Mallawapitiya |
| (c) Wariyapola | (r) Maspotha |
| (d) Ibbagamuwa | (s) Bingiriya |
| (e) Ganewatta | (t) Narammala |
| (f) Mahawa | (u) Polpithigama |
| (g) Giribawa | (v) Galgamuwa |
| (h) Ambanpola | (w) Ehatuwewa |
| (i) Panduwasnuwara (West) | (x) Nikaweratiya |
| (j) Panduwasnuwara (East) | (y) Kobeigane |
| (k) Kuliypitiya (West) | (z) Rasnayakapura |
| (l) Kuliypitiya (East) | (aa) Kotavehera |
| (m) Alawwa | (ab) Weerambagedara |
| (n) Mawathagama | (ac) Bamunakotuwa |
| (o) Polgahawela | (ad) Udubaddawa |

1:3 Scope of Audit

The Appropriation Account comprising the financial records, reconciliation statements, books, registers and other reports of the District Secretariat, Kurunegala for the year ended 31 December 2012 were audited in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The Management Audit report for the year under review was furnished to the District Secretary on 30 October 2013. Audit observations, comments and findings of the accounts and the reconciliation statements are based on a review of the accounts and the reconciliation statements presented to audit and substantive tests of samples of transactions. The scope and the 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 Responsibility of the Chief Accounting Officer and the Accounting Officer for the Accounts and Reconciliation Statements

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

1:5 Audit Observations

According to the financial reports and books as at 31 December 2012, the Appropriation Account and the Reconciliation Statements of the District Secretariat, Kurunegala had been satisfactorily prepared except for the general observations referred to at (a) to (c) herein and the main audit findings referred to at paragraph 1.1 to 1.15 below.

(a) Appropriation Account

(i) Total Provision and Expenditure

The total net provision made for the District Secretariat for the year under review was Rs.1,384,104,729. Of this, a sum of Rs.1,360,400,579 had been utilized by end of the year under review. Accordingly, the net savings was Rs.23,704,150 and it was 1.71 per cent of the total net provision. Details appear below.

Expenditure	Estimated Provision as at 31 December 2012	Net Provision as at 31 December 2012	Savings as at 31 December 2012	Savings as a Percentage of net Provision
	Rs.	Rs.	Rs.	%
Recurrent	913,050,000	1,339,525,689	12,907,230	0.96
Capital	32,300,000	44,579,040	10,796,920	24.22
Total	945,350,000	1,384,104,729	23,704,150	1.71

(ii) Budgetary Variations

* The entire net provision of Rs.225,000 allocated for an object had been saved.

* After a total of Rs.700,000 had been freezed in terms of the National Budget Circular No. 155 of 31 December 2011 the provision in 02 Objects had been utilized. Thereafter, the savings ranged between 24 to 51 per cent of the net provision.

* Out of the provision made for 06 Objects through the annual budget estimates, significant amount had been obtained through Financial Regulation 66 transfers and supplementary estimates. After making transfers to other objects the savings ranged from 7 to 27 per cent of the net provision.

(iii) Utilization of Provision made by other Ministries and Departments

Provision aggregating Rs.7,966,186,314 made up of Rs.4,639,502,796 and Rs.3,326,683,518 respectively had been given to the District Secretary by 23 Ministries and 17 Departments. Of this, a sum of Rs.4,406,994,571 and a sum of Rs.3,216,717,331 respective had been utilized. Accordingly, the savings were Rs.232,508,225 and Rs.109,966,187 respectively and it was 5.01 per cent and 3.31 per cent of the provision.

(b) Advances to Public Officers' Account

Limits Authorized by Parliament

The limits authorized by Parliament and the actual values in respect of the Item No. 27201 – Advances to Public Officers' Account appear below.

Expenditure		Receipts		Debit Balance	
Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
95,000,000	62,194,926	70,000,000	93,349,518	355,000,000	282,403,432

The following observations are made.

- (i) According to the Reconciliation Statement of Item No. 27201 - Advances to Public Officers' Account, the total of balances of arrears as at that date amounted to Rs.5,482,778. It was unable to recover these balances of arrears.
- (ii) The non-moving loans and advances of 20 balances of arrears of loans and advances remaining as arrears amounted to Rs.2,080,308. The follow up action regarding the recoveries of those amount was at a weak level.

- (iii) The books of the District Secretariat had not been reconciled with the Treasury books in terms of Financial Regulation 427. The difference revealed between the Treasury books and the departmental books was Rs.120,600. According to the Treasury printouts, an erroneous credit entry by the Department of Fisheries and Aquatic Resources had attributed to it. It had been erroneously shown as Department of Samurdhi in the accounts. The said erroneous credit had not been rectified even as at end of the year.
- (iv) Proper action had not been taken to recover arrears of balances of loans amounting to Rs.1,800,983 which remained recoverable on behalf of change of station transfers, retirements, dismissals from service, deaths and vacation of posts for over 2 years as at end of the year under review.
- (v) The monthly report to be sent to the Treasury at the end of each month to identify the variance of loan interest incurred by the government for payment of property loans had not been prepared in terms of paragraph 2:2 of the National Budget Circular No. 122 of 25 April 2005.

(c) General Deposit Account

The balance of the General Deposit Account of the District Secretariat as at 31 December 2012 was Rs.391,594,131. The following observations are made in this regard.

- (i) Action had not been taken in terms of Financial Regulation 571 with regard to deposits of Rs.8,146,478 exceeding 2 years.
- (ii) The sum of Rs.1,460,362 given by other ministries and departments for various purposes had been retained in the General Deposit Account without fulfilling the functions concerned.
- (iii) A total sum of Rs.709,780 pertaining to 52 projects had been retained at the Divisional Secretariats, Polgahawela, Maspotha, Mawathagama, Panduwasnuwara(West) and Alawwa due to non-rectification of errors due to lack of enthusiasm in obtaining retention money.

1:6 Good Governance and Accountability

1:6:1 Corporate Plan

According to the letter of the Director General of Public Finance No. PF/R/2/2/3/5(4) of 10 March 2010 referred to all Secretaries of Ministries, Chief Secretaries of Provincial Councils, Departmental Heads and Heads of Local Authorities, the District Secretaries should prepare a Corporate Plan from 2010 at least for the 3 ensuing years. However, the plan had not been prepared even by 31 December 2012.

1:6:2 Annual Action Plan

It was not confirmed that the action plan prepared by the District Secretariat and 30 Divisional Secretariats thereunder were in accordance with the Corporate Plan as the Corporate Plan had not been prepared in terms of paragraph 1.6.1 referred to above in the letter of the Director General of Public Finance.

1:6:3 Annual Performance Report

The annual performance report to be prepared by the District Secretary as per Public Finance Circular No. 402 and 402(i) of 12 September 2002 and 20 February 2004 referred to in paragraph 1.6.1 above of the letter of the Director of Public Finance should be tabled in Parliament with a copy to the Auditor General within 150 days of the closed of financial year. However, the performance report of the year under review had been tabled in Parliament on 10 July 2013.

1:6:4 Annual Procurement Plan

The Annual Procurement Plan had not been prepared even by 31 December 2012 in terms of National Budgeted Circular No. 128 of 24 March 2006.

1:6:5 Internal Audit

- (a) An internal audit unit had been established under a Senior Accountant and the transactions of the District Secretariat and Divisional Secretariats had been examined and reports furnished. Instead of utilizing the services of senior and experienced officers for this purpose, many trainee graduates had been made use of.
- (b) The internal audit unit had examined transactions and furnished reports relating to 6 Divisional Secretariats alone, out of the 30 Divisional Secretariats, namely, Kotavehera, Pannala, Narammala, Ridigama, Kuliypitiya (East) and Polgahawela under the Kurunegala District Secretariat during the year 2012.

1:6:6 Implementation of the Audit and Management Committees

At least 4 sessions of meetings of the Audit and Management Committee should be held once in 3 months. However, during the year under review 3 sessions of meetings only had been held. Implementation of the matters discussed at the meetings was lethargic

1:7 Assets Management

(a) Idle and Underutilized Assets

A water bowser, a motor bicycle and 2 typewriters remained idle for a long period.

(b) Conducting Annual Board of Survey

The following observations are made.

- (i) According to the Circular No. 441 dated 9 December 2009 as amended by No. PF/Board of Survey/ 01 dated 17 December 2010 of the Director General of Public Finance, annual board of survey should be conducted before 31 March 2013 and the report furnished to the Auditor General. However, the boards of survey of the District Secretariat, Kurunegala,

official residence of the District Secretary and circuit bungalows had not been conducted and reports furnished to the Auditor General even by 31 August 2013.

- (ii) A code method had not been followed to facilitate identification of ownership of the inventory items at the Rathnayakapura Divisional Secretariat that is, whether it belongs to the Central Government or the Provincial Council.

(c) Irregular Usage of Assets belonging to other Institutions

It was observed at the test checks carried out in audit that certain assets belonging to other institutions had been irregularly used by the District Secretariat.

Details are shown below.

Category of Asset	Institution to which the assets belongs	Number, units or Quantity	Value	Period
-----	-----	-----	-----	-----
			Rs.	
(i) Vehicles	Wayamba Provincial Council	6	--	Since 1987
(ii) Factory and Office equipment	ADB Project	--	200,000	Since 1983

(d) Irregular Usage of Assets not Acquired

The following matters were observed at test checks.

- (i) A land of 380 perches in extent with a building where the old Polgahawela Divisional Secretariat had been situated had been exchanged for a land of 120 perches belonging to the Polgahawela Pradeshiya Sabha. The activities relating to the exchange had not been properly finalized even by end of 2012.

- (ii) A new building had been constructed by spending Rs.27,321,739, utilizing the provision made by the Treasury on the land which had not been properly exchanged with the Polgahawela Pradeshiya Sabha.
- (iii) Although 11 projects had been commenced in private lands of the Ridigama Divisional Secretariat area, these had not been acquired by the government.
- (iv) A sum of Rs.1,490,546 had been spent to repair a clinical centre constructed in a land not acquired by the Government belonging to the Divisional Secretariat.
- (v) An expenditure of Rs.8,819,276 had been incurred on government contribution on 9 projects relating to construction of public wells and buildings in lands which had not been confirmed as allocated for common amenities or belonging to the Government at the Divisional Secretariat Area of Kuliypitiya (East). Meanwhile Rs.2,973,888 had been spent to construct 3 public wells and a building for a Dhamma School in 3 plots of lands, the ownership of which had not been vested.

(e) Unsettled Liabilities

The liabilities remaining unsettled at the Kurunegala District Secretariat for less than one year as at 31 December 2012 amounted to Rs.189,682.

1:8 Non-compliance

Non-compliance with Laws, Rules, Regulations etc.

Instances of non-compliance with laws, rules and regulations observed at audit test checks are analyzed and shown below.

Reference to Laws, Rules, Regulations	Value	Non-compliance
-----	-----	-----
	Rs.	
(a) Financial Regulations		

(i) Financial Regulation 110	--	A register of losses and damages had not been maintained at the Divisional Secretariat Kuliypitiya (East).
(ii) Financial Regulation 137	115,349	Payments had been made for 9 uncertified paid vouchers in 2012 at the Polpithigama Divisional Secretariat.
(iii) Financial Regulation 880	51,900	* Security had not been obtained from 8 officers holding 8 posts at the Nikaweratiya Divisional Secretariat and 7 officers holding 7 posts at the Ridigama Divisional Secretariat.
	10,000	* Security deposits had not been obtained from 10 Grama Niladharis of the Nikaweratiya Divisional Secretariat and 66 Grama Niladharis of the Ridigama Divisional Secretariat.
(b) Public Administration Circulars		

Circular No.41/90 dated 10 October 1990	--	Consumption of fuel had not been tested with regard to vehicles of the Kurunegala District Secretariat and 30 Divisional Secretariats thereunder.
(c) Treasury Circulars		

Circular No. IAI/2002/02	--	A separate register of inventory had not

dated 28 November 2002.

been maintained for computers and accessories of the District Secretariat and 30 Divisional Secretaries.

(d) Decentralized Budget
Circulars

(i) Circular No. 1/2012
dated 28 January 2012

--

Provision had not been made for construction and improvement of maternity clinics, improvement of facilities for child and elders home and minor irrigation and improvement of stream ways under the capital expenditure at the Divisional Secretariats, Polgahawela and Ridigama.

(ii) Circular No. 1./2012 204,064
dated 28 January 2012

Goods and equipment aggregating Rs.61,629 and Rs.142,435 respectively had been granted to 07 voluntary organizations belonging to the Polgahawela Divisional Secretariat and 5 voluntary organizations of the Ridigama Divisional Secretariat, the period of registration of which were less than 2 years.

(e) Other Circulars

(i) Guideline 3:9:1 of the 6,862,870
Government
Procurement Procedure

Seven rural organizations which took over the construction work of 7 development projects in the Ridigama Divisional Secretariat had not completed and handed over the construction during the period of agreement.

(ii) Circular No. 3/2009 3,600
dated 16 June 2009 of the
Director General of
Wildlife Conservation.

The timber licence fees of the Ridigama Divisional Secretariat for the period 01 September 2011 to October 2012 had been kept in the Deposit Account.

1:9 Weaknesses in Implementation of Projects

Instances of abandoning projects without commencement, abandoning projects without completion and delays in projects revealed at audit test checks are shown below.

Project	Estimated Cost	Due date of Commencement	Reason for Non-commencement Briefly
	Rs.		
Decentralized, one programme for one village, restoration of tanks and roads and 21 projects including water projects (9 Divisional Secretariats)	16,160,863	15.5.2012 to 03.12.2012	Non appearance of contractors, lack of agreements, non-commencement of agreed contractual work and extraordinary weather condition (drought and flood)

(b) Abandoning Projects without Completion

Although Divisional Secretariats under the District Secretariat had commenced the following projects, these projects had been abandoned without completion.

Divisional Secretariat	Project	Estimated Cost	Date of Commencement	Expenditure as at 31 December 2012	Reason for Abandoning
		Rs.		Rs.	
Udubaddawa	(i) Bibiladeniya Water Supply Scheme (One work for one village)	414,960	07.10.2012	--	Non rendition of an estimate with adequate information by the Water Supply and Drainage Board.

	(ii)	Supply of 3 phase electricity to the Dummalasuriya Madawalagara Village	--	--	--	Non submission of bill by making payments to the CEB and the non agreement of the society to pay Rs.20,000 to the Ceylon Electricity Board
Ridigama	(i)	Concreting the necessary spots of the Kandegedara Main Road.	1,044,480	31.10.2012	--	Adverse weather
Ridigama	(ii)	Concreting the road commencing at the culvert at Alawala - Gammeda	1,061,020	30.11.2012	--	Adverse weather and inadequacy of time.
Ridigama	(iii)	Concreting the Kadiyagama-Aruppolakanda road and the Arupplolawatta Road.	1,043,138	05.12.2012	--	Inadequacy of time and lack of facilities to transport necessary materials.

(c) Delays in Completing Projects

The following delays were observed in completing the following projects by Divisional Secretariats under the District Secretariat.

Project	Estimated Cost	Date of Commencement	Expected Date of Completion	Expenditure as at 31 December 2012	Reason for Delays
-----	-----	-----	-----	-----	-----
	Rs.	<u>Dates from</u>	<u>Dates from</u>		
154 Projects such as Roads, Bridges, Culverts, Buildings, Minor Irrigation, Water Projects and Provincial Investments	184,755,164	22.6.2012 to 12.12.2012	18.07.2012 to 03.12.2012	An expenditure of Rs.74,393,167 had been incurred on 133 Projects, except 21 Projects.	Reasons such as, weather condition, shortage of raw materials, inadequacy of time, lack of skilled labour, land disputes and work not handed over by the Pradeshiya Sabha on due dates.

(d) Projects without Progress Although Money had been Released

The following matters were revealed at audit test checks.

- (i) A sum of Rs.3,958,690 and a sum of Rs.3,798,105 had been paid to the Water Supply and Drainage Board and the Ceylon Electricity Board respectively for four water projects and 4 electricity projects to be constructed and completed at the Ridigama Divisional Secretariat area under the 2012 Gama Neguma. However, these works had not been completed even by 31 December 2012.
- (ii) A sum of Rs.628,850 had been spent to construct 2 community centres in 2 Grama Niladhari Divisions of the Polgahawela Divisional Secretariat under the 2012 Gama Neguma. However, these work had not been completed even by 31 December 2012. Meanwhile, an advance of Rs.195,000 had been paid for 29 projects proposed for commencement. However, the work had not commenced. The provision of Rs.934,642 to complete 4 projects under the 2010 Gama Neguma had not been utilized. As a result, the provision concerned had been credited to revenue in 2011.
- (iii) A sum of Rs.33,600 had been paid for the feasibility report and the spot investigation relating to the drinking water project to be constructed at the Gankuray Grama Niladhari Division of the Ridigama Divisional Secretariat. However, the project had been abandoned as there was a stone inside the ground. Meanwhile, a sum of Rs.957,194 had been spent for activities for obtaining an investigation and a suitability report and for construction of a well for the

drinking water project at the Nagalla Grama Niladhari Division belonging to the Ridigama Divisional Secretariat. However, the project could not be completed due to inadequacy of provision and the above report concerned not being received from the Water Supply and Drainage Board.

(iv) The work relating to twenty three projects valued at Rs.1,006,046 to be completed under the decentralized budget of Kuliypitiya (East) Divisional Secretariat had been continued.

(e) Projects commenced after Delays

Although a provision of 1,956,734 had been released for laying of stones on 2 roads which should have been commenced in May and June 2012 under the Gama Neguma Project at the Udubaddawa Divisional Secretariat Area, those had been commenced after a delay of 01 month and 2 ½ months respectively.

(f) MoneyReleased without Supply of Goods and Services

During the year under review, goods valued at Rs.83,400 had been purchased and payments made under the Decentralized Budget 2012 by the Kuliypitiya (East) Divisional Secretariat. However, these goods had not been delivered even by end of the year.

1:10 Performance

According to the Action Plan and the Annual Budget 2012, the observations relating to the progress of the District Secretariat and the Divisional Secretariats thereunder is shown below.

(a) Main Functions which had been Inadequately Performed

Details of samples of inadequately fulfilled main functions of 6 Divisional Secretariats are shown below.

(i) Ambanpola Divisional Secretariat

- * Although a sum of Rs.20,747 had been paid to insulate the roof of the platform of a school building, it had not been done.
- * Chicks valued at Rs.252,000 had been distributed within the area under the Divi Neguma. However, they had not been properly vaccinated and many had died. There were many male chickens among the chicken distributed.
- * The work of 12 projects with an estimated value of Rs.13,222,545 had not been completed even as at end of the year.

(ii) Rasnayakapura Divisional Secretariat

- * The main hall of the Kurivikulama Vidyalaya had been repaired by spending Rs.105,109. However, there were cracks in 9 places and holes in 3 places.
- * Action had not been taken to distribute goods valued at Rs.200,475 purchased by utilizing the decentralized budget provision in 2012 and prior to it at this Divisional Secretariat.

(iii) Plants and 20,495 boxes of bees valued at Rs.682,654 had been distributed among beneficiaries at the Kuliypitiya (East) Divisional Secretariat Area. However, the particulars relating to distribution were not available at the Divisional Secretariat.

(iv) Polpithigama Divisional Secretariat

- * A sum of Rs.980,000 had been spent to repair the Hathigama-Moragoda Road. However, expansion joints and filling of either sides of road with gravel had not been done.

- * A sum of Rs.980,000 had been spent to spread stones on the Bulnewa – Horowwewa Road. However, many places of the road appeared with precipices as the road had not been pressed with gravel.
- (v) Of the work relating to laying planks at Ihala Amuna and construction of side boundaries completed at an agreed amount of Rs.137,267 at the Polgahawela Divisional Secretariat Area, the construction of side boundaries had not been carried out.
- (vi) Ten buildings had been constructed in 10 Grama Niladhari Divisions of the Ridigama Divisional Secretariat. However, the work could not be completed due to non-allocation of adequate imprest.

1:11 Deficiencies in Operation of Bank Accounts

Dormant Bank Accounts

The following bank accounts remained dormant.

- (i) A balance of Rs.20,322 was in a dormant bank account of the Ibbagamuwa Divisional Secretariat for about 15 years, as at 31 December 2012.
- (ii) The balance of Rs.25,392 lying in 3 dormant bank accounts more than 15 years at the District Secretariat had now been transferred to the General Deposit Account with the intention of transferring it to an active current account on 18 December 2011. However, it remained in the General Deposit Account even by end of the year under review.

1:12 Transactions of a Contentious Nature

Certain transactions of the District Secretariat were of contentious nature. The details of some of the transactions revealed at test checks are shown below.

- (a) During the year under review, fuel amounting to Rs.298,495 had been obtained from the Central Government, Provincial Council and under Gama Neguma for a

vehicle of the pool of the Ridigama Divisional Secretariat. However, the consumption of fuel had not been examined bi-annually. As such, the balancing of fuel had become a problem.

- (b) According to the Circular No. 7/2011 of 13 July 2011 cancelled by the Circular No. 01/2012 of 11 June 2012 of the Secretary to the Ministry of Economic Development, overpayment of working at weekends and holiday pay made to the Divisional Secretary, Ambanpola amounted to Rs.18,405 for the period March to September 2012 and the overpayment made to the Kuliypitiya (East) Divisional Secretary, Assistant District Secretary, Accountant and the Assistant Director (Planning) for the period January to November 2012 amounted to Rs.112,788. Of this, a sum of Rs.29,122 only had been recovered from 04 officers of the Kuliypitiya (East) Divisional Secretariat.
- (c) The unpaid vouchers presented for cash verification at the Rasnayakapura Divisional Secretariat were valued at Rs.58,540. But, it was revealed that the value of unpaid voucher was Rs.42,776 showing an excess of Rs.15,764. It has been informed that this refers to allowances and expenditure on travelling not obtained during 2012 and the vouchers had been forwarded to the internal audit division and it has been credited to the Government revenue. The basis of forwarding the unpaid vouchers to the internal audit branch and crediting it to revenue instead of crediting it to the General Deposit Account were of contentious nature.

1:13 Losses and Damages

The following instances of losses and damages were observed at audit test checks.

- (a) A sum of Rs.318,510 had to be spent to rectify the damage caused to the interior engine of the vehicle of the Narammala Divisional Secretariat on 21 June 2006 while performing its journey without lubricating oil. It was decided to recover this amount, equally from the Divisional Secretary and the driver. The Divisional Secretary had paid Rs.169,185 due from him and Rs.25,000 due from the driver's share had not been recovered yet.
- (b) A vehicle of the Bingiriya Divisional Secretariat had met with an accident on 19 March 2012 causing a damage amounting to Rs.391,445. Of this, a sum of Rs.330,236 had been obtained from the insurance and the balance Rs.61,209 was

to be recovered from the driver. However, this amount had not been recovered from the driver even by 31 December 2012.

- (c) A vehicle of the Mawathagama Divisional Secretariat had met with an accident on 5 February 2009 causing a damage amounting to Rs.208,223 and it was decided to recover it from the driver concerned. This could not be recovered as the casual driver of the vehicle had not reported for duty after the accident.

1:14 Management Weaknesses

A sum of Rs.3,408,750 had been received to implement the Livelihood Development Recycle Loan Fund of Grama Niladhari Divisions of the Kuliypitiya (East) Divisional Secretary Area. However, of this amount a sum of Rs.3,263,139 had not been utilized even as at end of the year under review.

1:15 Human Resources Management

(a) Approved Cadre and Actual Cadre

The position relating to the cadre as per information pertaining to the District Secretariat and 30 Divisional Secretariats as at 31 December 2012 appear below.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies	Surplus
-----	-----	-----	-----	-----
(i) Senior Level	116	108	9	1
(ii) Tertiary Level	76	66	13	3
(iii) Secondary Level	2,283	1,768	515	--
(iv) Primary Level	311	264	48	1
(v) Others (Casual/Temporary/ Contract Basis)	5	97	--	92
Total	2,791	2,303	585	97
	=====	=====	=====	=====

The following observations are made.

- (i) It was unable to fill the vacancies relating to 585 posts as at end of the year under review.

- (ii) A senior level officer of the Nikaweratiya Divisional Secretariat, 3 tertiary offices of the Kuliypitiya (West), Ibbagamuwa and Maspotha Divisional Secretariats and an employee of the primary level of the Alawwa Divisional Secretariat not belonging to the approved cadre, had been deployed in services.