

## **Head 1- Report of the Auditor General of the Presidential Secretariat- Year 2017**

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The Appropriation Account, Reconciliation Statement and the Revenue Account relating to the Revenue Codes including in the Chart 3.1.2 of the Annual Budget Estimate under the Head and the Item Number mentioned in the First Schedule and the Third Schedule of the Appropriation Act No.24 of 2016 as amended by the Appropriation (Amendment) Act No.32 of 2017 was furnished to audit by the Presidential Secretariat. The financial and physical performance indicated by those Accounts and Reconciliation Statements is audited in terms of Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

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

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Earning state money and collecting money receivable to the Government and also, the general supervision on monitoring all financial activities of the Government is entrusted to the Minister of Finance in terms of the Financial Regulation 124 of Financial Regulations of the Democratic Socialist Republic of Sri Lanka. The Chief Accounting Officers are appointed in terms of the Financial Regulation 124(2) to fulfill that responsibility by the Minister of Finance. The Head of the Department is the Accounting Officer on all monetary transactions of his Department and the Revenue Accounting Officer is appointed by the Treasury. The responsibility also includes planning, implementation and the maintenance of the internal control relevant to the maintenance, preparation and fair presentation of the Accounts and Reconciliation Statements furnished by fulfilling its functions within the scope determined by the Parliament in compliance with Articles 148,149,150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory Provisions, Government Financial Regulations and with Administrative Regulations.

### **1.3 Scope of Audit**

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The audit of Head 1 Presidential Secretariat for the year ended 31 December 2017 carried out on planning relating to the financial and physical performance, management of state expenditure, state revenue, human and physical resources, deployment of internal control provisions, compliance with laws, rules and regulations and maintaining and updating books, registers, records and reconciliation statements, preparing and furnishing Accounts timely, issuing Performance Reports to the relevant parties based on the Performance Index in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review was issued to the Secretary to the President on 24 January 2019. The audit observations, comments and findings on the accounts and reconciliation statements were based on a review of the 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

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Audit observations revealed in the audit carried out in the Department of External Resources for the year ended 31 December 2017 are mentioned in details in the Management Audit Report mentioned in the Paragraph 1.3 above. The material and significant audit observations out of those observations are mentioned from paragraph 2.1 to paragraph 2.11 of this Report. It was observed that he has fulfilled his accountability as the Chief Accounting Officer under the audit observations summarized and stated in the Note given below revealed in fulfilling the provisions stated in the Financial Regulation 127 of Financial Regulations of the Democratic Socialist Republic of Sri Lanka, confirming the sufficiency of financial administration.

<b>Accountability of the Accounting Officer in terms of the Financial Regulation 128(1)</b>	<b>Non- compliance to those provisions by the Accounting Officer</b>	<b>Reference to the paragraph in the Report in which the Observation is included</b>	
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Financial Regulation			
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127(1)(a)	That all financial activities should be planned in a manner that confirms that action is being taken accurately and with financial regularity.	1. Not preparing the Action Plan accurately. 2. Non- maintenance of Registers and Books.	2.1.1  2.10
127(1)(b)	That a method which provides provisions for sufficient control on the expenditure and the collection of state revenue.	Deficiencies in human resources management.	2.11

127(2)	Subjecting the Items of Expenditure prevailed at that time as well as the proposals for fresh or over- expenditure in the Departments under their control on efficiency and on effectiveness.	<ol style="list-style-type: none"> <li>1. Not achieving the intended level of outputs.</li> <li>2. Deficiencies in the implementation of the Procurement Process.</li> <li>3. Decrease of the value and the quality in assets.</li> </ol>	<p>2.1..2(a), (b), (c), (d)</p> <p>2.2.1</p> <p>2.3</p>
127(4)	That Appropriation Accounts are properly furnished by each of their Accounting Officers and that they are being examined before being initialized and also, the considerable differences remaining between the provisioned amount and the actual expenditure in the Estimates are being thoroughly examined by him.	<ol style="list-style-type: none"> <li>1. Entering into liabilities exceeding the Annual Budget Limit.</li> <li>2. Deficiencies in General Deposit Accounts.</li> </ol>	<p>2.4</p> <p>2.9</p>
127(5)	That the considerable differences between the provisioned amount and the expenditure in the Estimates of the Department is being subjected to a thorough examination by the Ministry.	<ol style="list-style-type: none"> <li>1. Not utilizing the provisions made available.</li> <li>2. Making over-provisions.</li> </ol>	<p>2.6(a)</p> <p>2.6(b)</p>
127(6)	Being more inquired on the function of the collection of revenue which remains under the responsibility of the	<ol style="list-style-type: none"> <li>1. Deficiencies in Revenue Accounts.</li> </ol>	2.7

	Accounting Officer or the other fees receivable to the Government and subjecting that function to a thorough examination by the Ministry.	2. Deficiencies mentioned in the Advances to Public Officers' Account.	2.8
127(4)	It is considered that the Accounting Officer is exempted from the responsibilities he is entrusted with, in the instance where he has made provisions to assure that the procedure prescribed in Financial Regulations 103 to 108 is followed by Accounting Officers in the instances where losses had been occurred to the Government on the delay, carelessness, error or fraud of the Officers/ Employees, that surcharges are imposed on Officers/ Employees responsible relating to those losses as per the Financial Regulation 156(1). Assisting with the Accounting Officer by explaining and justifying the Accounts of the Departments of which he holds responsibility, in the presence of the Committee on Public Accounts being a burden of responsibility of the Chief Accounting Officer.	1. Losses and Damages.	2.5

## 2. Material and Significant Audit Observations

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### 2.1 Performance

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#### 2.1.1 Planning

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Even though an Action Plan had been prepared for the year 2017 by the Presidential Secretariat, it had not been prepared as per the requirements of the Public Finance Circular No.01/2014 of 17 February 2014.

#### 2.1.2 Non- execution of Functions

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The following observations are made.

(a) 2016- 2020 “Pibidemu Polonnaruwa”

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Development projects had been planned for 1,985 projects under 25 fields in the year 2017 by the 2016- 2020 “Pibidemu Polonnaruwa” District Development Project by the Chief of Staff Division for enabling sustainable development in the Polonnaruwa District. A sum of Rs.11,950 million had been estimated in this connection. However, 2,891 projects had been initiated in the year and a sum of Rs.8,907 million had been spent in this connection. The utilization of the Estimated Expenditure of the year had been 75 per cent due to only 2,472 projects out of them being completed.

(b) Food Production National Programme

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The following observations are made.

(i) It had been planned to spend a sum of Rs.600 million for the Food Production National Programme in the year under review with the objective of assisting for making the country self- sufficient with organic food locally produced, as per the Action Plan of the year 2017. However, only a sum of Rs.250 million or 42 per cent of the planned amount had been provided in this connection in the year under review.

(ii) A sum of Rs.171.82 million of the total provision provided for the implementation of the programme in the year under review had been given to other Public Institutions. A sum of Rs.115.77 million of the provision amounting to Rs.131.31 million made available to 9 Institutions out of those Institutions or 88 per cent of the provisions made available had been spent for various projects. Provisions made available for 03 projects selected on sample basis out of these projects and its utilization appear below.

<b>Institution</b>	<b>Project</b>	<b>Provisioned Amount</b>	<b>Expenditure as at 31 December 2017</b>	<b>Savings</b>	<b>Savings as a percentage of the provision made available</b>
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		Rs. Millions	Rs. Millions	Rs. Millions	
Ministry of Provincial Councils, Local Government and Sports- Department of Agriculture- North Western Province	Change in Other Field Crop Cultivation in the North Western Province.	25.68	15.69	9.99	39
Ministry of Provincial Councils, Local Government and Sports- Ministry of Agriculture- North Central Province	Purchase of Water Pumps operating by solar power.	2.5	1.18	1.32	53
District Secretariat- Hambantota	Green Gram Cultivation as an Additional Crop Cultivation to Eradicate Poverty and to Establish Food Security.	6.03	1.82	4.21	70

However, it had been informed to audit by the Secretary that factors such as the long- term draught remained in the targeted areas had affected towards this under- utilization.

(c) **Food Production National Programme**  
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The following matters were observed in audit on the provisions made available to the Ministry of Mahaweli Development and Environment and its affiliated Institutions by the Presidential Secretariat under the Environmental Conservation and Food Production National Programme-2017.

- (i) Provisions amounting to Rs.144.98 million had been made available by the Presidential Secretariat for the year 2017 and saving had been a sum of Rs.79.01 million or 54 per cent of the provision made available due to a sum of Rs.65.97 million of that provision being utilized.
- (ii) An Agreement valued at Rs.1.3 million had been entered into on 14 July 2016 for a period of 10 months with the Land Use Policy Planning Department for the implementation of the Final Stage of the Programme for preparing a plan for the Weli Oya Water Resource Areas Management by the Central Environmental Authority. However, the Integrated Land Use Zone Maps relating thereto had not been prepared and had not been furnished by these Departments even by 31 July 2018.
- (iii) Provisions amounting to Rs.76.51 million had been made available for the construction of an additional building for the Compost Project of the Integrated Solid Waste Management Project of the Gampaha District an Agreement had been entered into thereon, on 29 January 2018 with the Central Engineering Constancy Bureau. Even though this construction should be completed within 180 days, the relevant function had not been completed even by 31 July 2018.
- (iv) Even though provisions made available in the year 2017 to the Ministry of Mahaweli Development and Environment for the implementation of this National Programme had been released to the relevant Institutions, it was observed that follow- up action had not been carried out on the performance of these programmes.

(d) **Buddhist Renaissance Fund**  
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This Fund had received donations amounting to Rs.123.11 million from the public sector and from the private sector from June 2016 to 31 December 2017. Any expenditure whatsoever out of that amount had not been incurred in the year 2016 and a sum of Rs.1.23 million or only 1 per cent of the total collections (excluding bank charges) had been spent in the year under review. The expenditure had been incurred for other functions external to the main objective of the establishment of the Fund. However, it had been informed to audit by the Secretary that a certain time had lapsed in preparing a specific set of policies for the activities of the Fund and that, that

expenditure had incurred on the approval of the Cabinet of Ministers prior to the preparation of that set of policies.

## **2.2 Obtaining supplies and services by the Procurement Process**

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Provisions amounting to Rs.565.71 million had been made available for functions where supplies and services should be obtained as per the Government Procurement Guidelines, by the Presidential Secretariat and, provisions amounting to Rs.505.54 million of those provisions had been utilized.

### **2.2.1 Implementation of the Procurement Process**

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Technical Evaluation Committees had not been appointed in purchasing Items of which the estimated value being a sum of Rs.19.38 million necessary for the establishment of the Grama Shakthi Programme Office. Moreover, it was observed that even though quotations had been called from 3 Institutions based on the requirement for various purposes, purchases had been made from the supplier who furnished the minimum quotation based on the recommendations of the Maintenance Engineer instead of obtaining recommendations from the Procurement Committee and from the Technical Evaluation Committee in this connection. It had been informed by the Secretary to audit that action was taken to complete the Grama Shakthi Programme Office expeditiously on the request made by His Excellency the President to complete the construction of the Grama Shakthi Programme Office, accordingly.

## **2.3 Assets Management**

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### **Conduct of Annual Boards of Survey**

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The following observations are made.

- (i) Even though Board of Survey activities for the preceding year should be completed before 15<sup>th</sup> of March of every Financial Year in terms of the Public Finance Circular No.05/2016 of 31 March 2016, the Board of Survey activities of the Presidential Secretariat for the year 2017 had been completed on 06 July 2018.
- (ii) According to the Board of Survey Report furnished to audit, a Board of Survey had not been carried out in the Divisions of Presidential Coordinating Secretariat Division (SB3) and in the Information and Communication Technology Unit (ICT) as at 31 December 2017.
- (iii) There were instances where some Items and the collections in the year recorded in the Inventory Books of each Division not being included in the Board of Survey Report as at 31 December 2017.



- (iv) Even though instructions had been given to the relevant Divisions on the maintenance and updating of the Inventories and on Book Balancing by the relevant Board of Survey, on the Board of Survey carried out as at 31 December 2017, the Inventories of some Divisions had not been updated accordingly even by the date of audit.
- (v) Inventory Books had not been maintained in the Divisions of Main Conference Room (MCR), Press Conference Rooms (PCR) and the Main Banquet Hall (BAQ) and it was observed that an Officer responsible had not been appointed in certain Divisions to properly maintain and update Inventory Books and Stock Books.

## **2.4 Commitments and Liabilities**

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The following observations are made in this connection.

### **(a) Entering into Liabilities without Sufficient Provisions**

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Liabilities had not been entered into exceeding a sum of Rs.40.31 million of the amounts of provisions, contrary to the provisions in the No.01/2014 and the National Budget Circular dated 01 January 2014.

### **(b) Unidentified Liabilities**

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Expenditure amounting to Rs.23.26 million relating to the year under review, which had been settled in the months of January, February and March 2018 had not been stated as liabilities in the DJSC Form of the Appropriation Account of the year 2017.

## **2.5 Losses and Damages**

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Observations on the losses and damages revealed in the audit test checks appear below.

- (a) The number of accidents not being settled up to the date of audit (14 September 2018), of the motor vehicle accidents occurred from the year 2014 to the year 2016 had been 66. It had not been able to recover insurance compensation amounting to Rs.0.43 million incurred by the Government for 32 motor vehicle accidents out of those motor vehicle accidents from the parties responsible and, action had not been taken to recover the estimated insurance compensation amounting to Rs.20.27 million relating to 29 motor vehicle accidents from the relevant Insurance Company up to the date of audit. Moreover, an estimated cost amounting to Rs.7.20 million and a loss amounting to Rs.0.14 million incurred relating to one motor vehicle accident respectively had to be incurred by the Government due to not repairing 4 motor vehicles relating to motor vehicle accidents and due to insuring the motor vehicle for a value less than the actual value of the motor vehicle. However, it had been informed by the Secretary to audit that insurance compensation had been obtained for all the motor vehicle accidents excluding one motor vehicle accident by the end of the year 2018 and that the difference occurred on insuring for low values had not been paid to the relevant Institution.

- (b) The repair cost incurred relating to 131 motor vehicle accidents occurred in the year 2017 had been a sum of Rs.13.56 million. A sum of Rs.12.56 million of that amount had been received as insurance compensation and, the loss not recovered up to date relating to 16 motor vehicle accidents had been a sum of Rs.793,334. Action had not been taken either to recover the cost incurred to the Government accordingly from the parties responsible in terms of the Financial Regulation 104 or to write off from books up to the date of audit.
- (c) The relevant repairs had not been carried out relating to 46 motor vehicle accidents occurred in the year 2017 even by the date of audit and, that loss as well had not been recovered.
- (d) A primary (preliminary) investigation should be carried out and a Primary Report should be furnished immediately relating to a motor vehicle accident in the instance where a delay of 7 days occurs in issuing a Complete Report relating to a certain motor vehicle accident in terms of the Financial Regulation 104(3) and, a complete investigation should be carried out and a Complete Report on the motor vehicle accident should be furnished within 03 months from the date on which the motor vehicle accident occurred, as per the Financial Regulation 104(4). However, the persons responsible relating to the motor vehicle accidents could not be identified due to not taking action in terms of Financial Regulations in terms of Financial Regulations 104(3) and 104(4) by the Presidential Secretariat accordingly and, suitable Methods of Internal Control also had not been established for the prevention of this condition in the future.
- (e) Instances where giving insurance claims being rejected by the Insurance Company on furnishing false information either by the driver or by the Officer- in- charge of the motor vehicle on the instance where the relevant motor vehicle is being subjected to motor vehicle accidents were observed in audit.

## 2.6 Utilization of provisions made available by the Parliament for the execution of Functions

Details on the provisions made available to the Presidential Secretariat, utilization and savings within 05 years from the year ended 31 December 2017 and the audit observations relating to the details of the year under review appear below.

Year	Type of Expenditure	Net Provision	Utilization	Saving	Saving as a percentage of the Net Provision
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		Rs.Millions	Rs.Millions	Rs.Millions	
2013	Recurrent	4,659.02	4,490.57	168.45	04
	Capital	4,410.25	3,734.41	675.84	15
	<b>Total</b>	<b>9,069.27</b>	<b>8,224.98</b>	<b>844.29</b>	<b>09</b>

2014	Recurrent	4,826.27	4,692.84	133.43	03
	Capital	5,691.53	5,182.68	508.86	09
	<b>Total</b>	<b>10,517.80</b>	<b>9,875.52</b>	<b>642.29</b>	<b>06</b>
2015	Recurrent	2,194.22	2,115.99	78.23	04
	Capital	1,533.51	1,191.05	342.47	22
	<b>Total</b>	<b>3,727.73</b>	<b>3,307.04</b>	<b>420.70</b>	<b>11</b>
2016	Recurrent	2,063.99	1,985.10	78.89	04
	Capital	4,796.39	4,198.19	598.20	12
	<b>Total</b>	<b>6,860.38</b>	<b>6,183.29</b>	<b>677.09</b>	<b>10</b>
2017	Recurrent	3,642.33	3,240.59	401.74	11
	Capital	6,659.15	4,676.77	1,982.38	30
	<b>Total</b>	<b>10,301.48</b>	<b>7,917.36</b>	<b>2,384.12</b>	<b>23</b>

#### **Non- utilization of Provisions**

The following observations are made.

##### (a) Non- utilization of Provisions made available

The total net provision amounting to Rs.104.08 million made available for 05 Objects had been saved.

##### (b) Making Over- provisions

Over- provisions totalling Rs.3,698.76 had been made available for 23 Objects and, the savings of the net provision ranged from 22 per cent to 97 per cent on utilizing only a total sum of Rs.1,916.95 million of the provisions relating to those provisions being utilized.

## **2.7 Estimated Revenue and Actual Revenue**

### **2.7.1 Revenue Code- 10.02.11.00**

Revenue amounting to Rs.43,000 million had been estimated under the Revenue Code 10.02.11.00 for the year 2017 by the Presidential Secretariat and, it had been revised up to a sum of Rs.36,000 million. The revenue collected in the year under review had been a sum of Rs.33,398.73 million and, it had been 93 per cent of the revised estimated revenue.

The following observations are made in this connection.

- (i) Even though a sum of Rs.33,000 million had been estimated as Telecommunication Tax Revenue for the year 2017 as per the Letter No.FM/F3/Revenue, addressed to the Director General of the Fiscal Policy Department by the Secretary to the President and by the Letter dated 15 July 2016, the Primary Estimate for the year 2017 had been altered as a sum of Rs.43,000 million and had been included in the Annual Budget Estimate 2017. However, that estimate had been revised up to a sum of Rs.36,000 million or by a sum of Rs.7,000 million or by 16 per cent.
- (ii) The tax value being paid by the relevant Telecommunication Companies in the forthcoming year had been based on the calculation of the outstanding Telecommunication tax Revenue relating to a certain year. A specific methodology was not available for identifying the outstanding revenue in the instances where outstanding taxes are not being paid accordingly in the forthcoming years. As such, telecommunication Tax payable by 07 Institutions as at 31 December 2017 had not been recovered from 03 Institutions even by 04 September 2018. Moreover, the outstanding tax revenue value had also not been identified.
- (iii) Even though immediate steps should be taken by the Revenue Accounting Officers to take action to recover outstanding revenue and to prevent the further collection of outstanding revenue which remains recoverable in terms of the Fiscal Policy Circular No.01/2015 and dated 20 July 2015, it was not observed in audit that action had been taken accordingly relating to the collection of the tax revenue and to the recovery of the outstanding tax revenue.

### **2.7.2 Collection of Revenue without a Revenue Code**

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The following observations are made.

- (i) Even though revenue received by means of all income taxes, excise duty, rates and fees and all the other Revenue and Receipts belonging to the Republic, not provisioned for a scheduled function should be paid to the Consolidated Fund in terms of the Sub- Article 149(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka, Revenue and Receipts totalling Rs.448.68 million, including a sum of Rs.141.55 million earned in the year 2017, earned from the year 2011 to 31 December 2017 by renting the Main Theatre, the Outdoor Theatre, the Rehearsing Hall the Open Parking Space and the Cafeteria of the Nelum Pokuna Theatre had been retained in a General Deposit Account instead of crediting to the Consolidated Fund accordingly.
- (ii) The Presidential Secretariat had collected revenue by renting the Nelum Pokuna Theatre from the year 2011.action had not been taken either to obtain a new Revenue Code by the Fiscal Policy Department of the Treasury for that revenue or to obtain the approval to collect revenue under a prevailing other Revenue Code.

- (iii) Moreover, it was observed that action had not been taken to include the Expenditure incurred in the year for the Nelum Pokuna Theatre in the Annual Budget Estimate and to obtain the approval of the Parliament in this connection and, incurred expenditure through the revenue collected to the General Deposit Account had also been carried out. As such, the expenditure incurred for the Nelum Pokuna Theatre in the year 2017 had been a sum of Rs.80.48 million. Moreover, it was revealed that Supplementary Provisions amounting to Rs.95.84 million had been provided to the Presidential Secretariat under Supplementary Provisions of the year 2017 for settling the unpaid bills relating to the year 2014 of the Nelum Pokuna Theatre and a decision made by a Committee appointed by the Cabinet of Ministers had been based in this connection. Even though it was included in the Draft Annual Budget Estimate and was referred to the Treasury from the year 2016, it had been informed by the Secretary to the audit that provisions had not been provisioned by the Treasury in this connection.

## 2.8 Advances to Public Officers' Account

### Limits Authorized by Parliament

The limits authorized by Parliament for the Advances to Public Officers' Account Item No.00101 relating to the Presidential Secretariat and the actual amounts are given below.

Expenditure		Receipts		Debit Balance	
Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
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Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions
58.00	44.98	18.00	19.36	100.00	85.48

The following observations are made in this connection.

According to the Reconciliation Statement furnished to audit, the total of the outstanding balances as at that date excluding the loan balances of the transferred Officers, had been a sum of Rs.1.5 million. Even though those outstanding loan balances remained from a period ranging from 01 year to 12 years, the Presidential Secretariat had failed to recover those outstanding loan balances.

## 2.9 General Deposit Accounts

The total of the loans in 07 General Deposit accounts under the Presidential Secretariat as at 31 December 2017 had been a sum of Rs.46.66 million. Action had not been taken relating to 04 Deposits totalling Rs.318.93 million which had lapsed over 2 years out of them, in terms of the Financial Regulation 571.

## 2.10 Non- maintenance of Registers and Books

The following observations are made.

- (a) A proper Register of Fixed Assets had not been maintained in a manner that enables the confirmation of the values of non- current assets belonging to the Presidential Secretariat.
- (b) Even though a separate Register of Fixed Assets should be maintained for computer software and accessories in terms of the Treasury Circular No.IAI/2002/02 of 28 November 2002, action had not been taken by the Presidential Secretariat in terms of the instructions of those Circulars.

## 2.11 Human Resources Management

### Attached Cadre, Actual Cadre and Expenditure for Personnel Emoluments

Details on the Attached Cadre, the Actual Cadre and the Number of Vacancies as at 31 December 2017 for the execution of functions of the Presidential Secretariat appear below. A sum of Rs.556.99 million had been spent for the Personnel Emoluments Expenditure Code by the Presidential Secretariat in the year under review. As such, the Per Capita Expenditure had been a sum of Rs.536,083.

Category of Employees	Approved Cadre		Actual Cadre			Number of Vacancies			Excess
	Perman ent	Tempo rary	Perma nent	Te mp ora ry	Cont ract Basis	Atta ched	Per man ent	Tem pora ry	
(i) Senior Level	58	149	63	72	04	21	-	77	05
(ii) Tertiary Level	11	81	10	21	21	12	01	60	-
(iii) Secondary Level	335	105	293	53	22	37	42	52	-
(iv) Primary Level	613	145	325	26	23	36	288	119	-
<b>Total</b>	<b>1,017</b>	<b>480</b>	<b>691</b>	<b>172</b>	<b>70</b>	<b>106</b>	<b>331</b>	<b>308</b>	<b>05</b>

The following observations are made.

- (i) It was observed that the Approved Temporary Cadre in the Senior and Tertiary Levels had been 157 per cent and 636 per cent respectively, as compared with the Approved Permanent Cadre.
- (ii) The Excess Staff in the Senior Level had been 05 and the total number of vacancies remained at 639 as at 31 December 2017. The need of filling the vacancies or revising the Staff is emphasized considering the adverse effect made in the instances of obtaining the approval for the Excess Staff and the existence of vacancies, towards the performance of the Presidential Secretariat.