

## **Head 271 - Report of the Auditor General of the District Secretariat, Trincomalee – Year 2017**

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

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

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

### **1.3 Scope of Audit**

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The audit of the District Secretariat, Trincomalee – Head 271 for the year ended 31 December 2017 was carried out in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka in respect of designing of financial and physical performance, Government expenditure, Government revenue, management of human and physical resources, applying of internal control systems, compliance with laws, rules and regulations and maintenance of updated books, registers, records and reconciliation statements, preparation and presentation of accounts in timely manner, issuance of performance reports to respective parties based on the performance indicators. The Management Audit Report for the year under review was issued to the District Secretary on 18 September 2018. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the plans, accounts, reconciliation statements and performance reports presented to audit and tests of samples of transactions. The scope and extent of such review and tests were such as to enable as wide an audit coverage as possible within the limitations of staff, other resources and time available to me.

## 1.4 Audit Observation

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The audit observations of the District Secretariat, Trincomalee for the year ended 31 December 2017 revealed in audit appear in Management Audit Report mentioned in paragraph 1.3 above. The material and significant audit observations out of the audit observations included in the Management Audit Report appear in paragraph 2.1 to 2.16 of this report. It was observed that the accountability as the Accounting Officer had been satisfactorily performed as to ensure the adequacy of the financial control, subjected to the audit observations summarized in the under mentioned table revealed in execution of provisions of Financial Regulation 128 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka.

<b>Provisions in Financial Regulation 128</b>	<b>Non-compliance with that Provision by the Accounting Officer</b>	<b>Reference to the Paragraph included Observation</b>
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<b>Accountability of the Accounting Officer in terms of Financial Regulation 128 (1)</b>		
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Financial Regulation		
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128(1)(a)	The work of his Department is planned and carried out with due despatch, having regard to the policy laid down by the Government and the intentions of Parliament in granting him financial provision for the activities authorized and that an endeavour is made, to complete the programme of work laid down for the year and/ or to attain the targets specified.	<ol style="list-style-type: none"> <li>1. The Action Plan had not been prepared accurately 2.2</li> <li>2. Failure to plan procurement activities adequately 2.5(b)</li> <li>3. Non-maintenance of Registers and Books 2.14</li> </ol>
128(1)(b)	The organization for the financial control and accounting in his Department is effective and provides adequately for the correct ascertainment, where necessary, of dues to Government, the systematic, complete and prompt	<ol style="list-style-type: none"> <li>1. Deficiencies in implementation of procurement process 2.2</li> <li>2. Deficiencies in performing services to public 2.8</li> </ol>

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

128 (1)(c)	The Financial Regulations and other Supplementary instructions of the Government are adhered to in his Department and that they are supplemented by Departmental instructions where necessary.	Non-compliances	2.15
128(1)(e)	Adequate and proper arrangements are made for the safe custody and preservation of money, stores, equipment and other assets belonging to the Government, or is in its custody, and that these are verified from time to time and where they are disposed of such disposal is according to prescribed Regulations and instructions.	Deficiencies in assets management	2.3
128(1)(h)	Special arrangements are made to recover outstanding dues and that the officers assigned that task report to him at least once a quarter or as otherwise directed regarding arrears and action pursued to expedite their money.	Recovery of outstanding loan balances in the Advances to Public Officers Account.	2.10(a)

128 (1)(i)	The activities of his Department are under taken with due regard to economy, efficiency, propriety and integrity expected in the transaction of public business.	1. Not accomplished expected output level 2. Irregular Transactions	2.7 2.5
128(1)(n)	Officers liable to provide security do so in terms of the law and instructions in force.	Deficiencies in obtaining security from respective officers	2.17

## 2. Material and Significant Audit Observations

### 2.1 Obtaining supplies and services through Procurement Process

The provisions of Rs.62.160 million had been made by the District Secretariat for the supplies and services from the allocations of the annual Budget estimates and the Supplementary estimates approved by Parliament for the year 2017 and complied with the Government Procurement Guidelines. The provisions of Rs.61.860 million had been utilized out of that. The details appear below.

Object	Description of Object	Net Provisions Made	Utilisation	Savings
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		Rs.millions	Rs.millions	Rs.millions
	Supplies			
1201	- Stationery and Office Requisites	7.200	7.050	0.150
1203	- Food and Uniforms	0.460	0.432	0.028
2102	- Furniture and Office Equipment	3.200	3.123	0.077
2103	- Machinery and Equipment	1.300	1.283	0.017
2104	- Construction of Buildings	50.000	49.972	0.028
	Total	----- 62.160 =====	----- 61.860 =====	----- 0.300 =====

#### 2.1.1 Planning of Procurements

The contract of construction of a conference hall in the office premises on capital provisions of the District Secretariat had been identified as an activity not included in the Procurement Plan. It was reported that 05 bids only had been obtained out of 66 registered institutions in inviting

quotations for this activity. Further, the evidence was not made available that the written bid invitations had been sent to above 05 persons. Further, it was observed that the performance guarantee obtained for this contract was also a fake document as confirmed by the respective insurance company and in certification of relevant section of work, the due dates and periods also had not been mentioned.

## **2.2 Assets Management**

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### **Motor Vehicle Utilisation**

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Thirteen motor vehicles had belonged to the District Secretariat by the end of the year under review and 190,691 kilometres had been performed from those motor vehicles. A sum totalling Rs.4,953,127 had been spent for fuel and lubricants, servicing of motor vehicles and repairs and insurance of the motor vehicles. Accordingly, a sum of Rs.26 per kilo meter had been spent by the District Secretariat for the running of those motor vehicles except salaries and allowances of drivers.

## **2.3 Commitments and Liabilities**

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### **Commitments entered exceeding the Annual Budget Limit**

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Commitments of Rs.0.80 million had been entered exceeding the provisions of Rs.25.58 million made for 06 Objects without complying the provisions of paragraph 02(a) of the Public Accounts Circular No.255/2017 dated 27 April 2017 and the entire commitments had been Rs.1.21 million.

## **2.4 Irregular Transactions**

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In the project of providing rain water tanks which implemented from the funds of Office for National Unity and Reconciliation of the Ministry of National Integrity and Reconciliation, the benefits of Rs.494,000 receivable for 15 beneficiaries had been taken from them by the Grama Niladhari of the Uppural Grama Niladhari Division in the Verugal Divisional Secretariat after crediting of their accounts and had been spent the amount by the respective Grama Niladhari for the above activity.

## **2.5 Unresolved Audit Paragraphs**

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Reference to the audit paragraphs on which the District Secretariat had not rectified the deficiencies out of those pointed out in the audit paragraphs included in the reports of the Auditor General in the preceding years relating to the District Secretariat is given below.

<b>Reference to Report of Auditor General</b>		<b>Subject under Reference</b>
<b>Year</b>	<b>Paragraph Number</b>	
2014	3.9(a)	Assets belonging to other institutions not transferred Legally  The land of Pedro Fort of Trincomalee in extent of 372 acres including the buildings and houses situated there, on which the District Secretariat had been maintained up to October 2011 had been announced as an archaeological land. Even though, the Director General of Archaeology had informed for transferring of the ownership of above land by the letter No.M/EP/1/7A dated 04 January 2011, the land had not been legally transferred even by 05 September 2017.
2014	3.9(b)	Even though, the land on which situated the District Secretariat, Trincomalee had belonged to the State Timber Corporation the action had not been taken to transfer the legal ownership of the land up to 05 September 2017
2014	3.13(e)	The equipment purchased from the advance amount of Rs.3.6 million made available to construct the elephant fence around the environmental park in the middle of the Vilgama forest had remained idle insecurely. At present the constructions of respective environmental park had been terminated.

## **2.6 Management Weaknesses**

The following management weaknesses were observed during the course of the audit test checks.

- (a) Construction of a new two storied building for the Divisional Secretariat, Muthur.
  - i. In making payments for this contract, a sum totalling Rs.1,879,398 had been over paid comprising Rs.1,666,800 and Rs.212,598, despite that the works had not been executed such as fixing of aluminium and laying tiles respectively. The total sum overpaid amounted to Rs.1,953,518 including a sum of Rs.74,120 for the rubble works of the foundation of the building.
  - ii. The execution of this contract had been defaulted by the contractor and as such it was decided to recover a penalty of Rs.3,068,237 that was 25 per cent from Rs.12,272,950 computed as the value of the balance work at that date from the contractor. Even though, it was explained that, a sum of Rs.1,500,314 out of that

had been recovered from the encashment of performance bond, it was not observed that the balance money of Rs.1,567,923 had been recovered.

- (b) The rates and taxes for the assessment years of 2015/2016 and 2017 in respect of 2 buildings of the District Secretariat had been paid with a delay without paying in the month of January of the respective years and as such the discount of 10 per cent amounting to Rs.24,925 had not been received.
- (c) Construction of a new two storied building for the Divisional Secretariat, Kinniya.

The observations in this regard are as follows.

- i. The tiles had been laid in the section of 54.106 square metres allocated for the dine-in room and the Samurdhi Section situated in the ground floor of this building. Nevertheless, the payments had been made for 76.328 square metres as stated in the measurement sheets. As such an over payment of Rs.66,666 had been made.
  - ii. In computing of measurements of constructions of walls of the ground floor and first floor of this building, 92.19 square metres should be deducted for doors and windows. Nevertheless, it was computed and deducted as 73.14 square metres in the measurement sheets and as such an over payment of Rs.28,575 had been made.
- (d) Even though, the Chief Valuer had recommended to recover an economic rent at the rate of Rs.4,000 per month for the houses of 3B and 1 B situated in the Inner Port road which belonging to the District Secretariat, the house rent had been under recovered from the occupants of those houses at the rate of Rs.2,200 and Rs.1,000 respectively. The recoverable arrears of rent for those houses had been computed as Rs.364,800 in respect of the period from January 2012 to April 2018.
  - (e) Even though, a sum of Rs.4,930,237 had been paid to supply 1,162.60 cubic metres of ABC and to lay on the road and compact in the project of construction of the Pannichchikulam Road implemented as a Rural Infrastructure Facilities Development Special Project of the Ministry of National Policies and Economic Affairs, it was observed that the amount of ABC utilized had been 797.8 cubic metres as revealed in the field inspection carried out. Accordingly, a sum of Rs.1,779,058 had been over paid for 364.8 cubic metres of ABC including Value Added Tax

## 2.7 Performing of Services to the Public

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Even though, a web-site should have been designed for the District Secretariat and a methodology should be prepared to provide required information and to obtain complaints from the public through the website, the facilities had not been provided to obtain public complaints through the web site prepared.

## 2.8 Utilisation of Provisions made by Parliament for execution of Activities

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The particulars relating to the provisions made for the District Secretariat, and the utilisation and savings during the period of 05 years ended 31 December 2017 are given below.

Year	Category of Expenditure	Net Provision	Utilization	Savings	Savings as a Percentage of Net Provision
		Rs.Millions	Rs.Millions	Rs.Millions	%
2013	Recurrent	295.70	281.43	14.27	4.82
	Capital	675.30	643.13	32.17	4.76
	<b>Total</b>	<b>971.00</b>	<b>924.56</b>	<b>46.44</b>	<b>4.78</b>
2014	Recurrent	291.29	286.32	4.97	1.7
	Capital	38.40	36.74	1.66	4.3
	<b>Total</b>	<b>329.69</b>	<b>323.06</b>	<b>6.63</b>	<b>2.0</b>
2015	Recurrent	352.92	344.12	8.80	2.49
	Capital	53.30	52.32	0.98	1.89
	<b>Total</b>	<b>406.22</b>	<b>396.44</b>	<b>9.78</b>	<b>2.41</b>
2016	Recurrent	378.00	367.20	10.80	2.86
	Capital	54.00	53.52	0.48	0.88
	<b>Total</b>	<b>432.00</b>	<b>420.72</b>	<b>11.28</b>	<b>2.61</b>
2017	Recurrent	380.28	373.87	6.40	1.68
	Capital	64.00	63.00	1.00	1.56
	<b>Total</b>	<b>444.28</b>	<b>436.88</b>	<b>7.40</b>	<b>1.66</b>

The following observations are made in this regard.

### (a) Appropriation Account

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The following observations are made.

#### i. Excess Provisions made

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Excess provisions totalling Rs.1.738 million had been made for 04 Objects and a sum of Rs.3.836 million only had been utilized from the provisions of respective



Objects. As such the savings had ranged from 25 per cent to 65 per cent from the net provisions made.

ii. Utilisation of provisions made available by other Ministries, Departments and District Secretariats

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Provisions totalling Rs.2,271.62 million had been made available by 15 Other Ministries and 06 Departments for various purposes comprising Rs.2222.23 million and Rs.49.39 million respectively. Provisions totalling Rs.1519.61 million had only been utilized by the end of the year under review. Accordingly, provisions of Rs.752 million or 33 per cent of the provisions had been saved.

\* Ministry of Fisheries and Aquatic Resources Development (Head 151-2-3-60-2506) – Infrastructure Facilities Development Projects of Fisheries Villages

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- i. Even though, a sum of Rs.5,190,000 had been paid to 21 beneficiaries of the project of construction of 27 new houses in the Sagarapura Fisheries Village of the Kuchchiveli Divisional Secretariat Division, the constructions of those houses had not been completed.
  - ii. Even though, the square extent of a house in the Sagarapura Fisheries Village should be constructed as 510.50 square feet, payments of Rs.955,000 had been paid for 04 beneficiaries who constructed the houses with less square feet without being examined thereon.
  - iii. A sum of Rs.165,000 had been paid to purchase a PVC water tank of 10,000 litres to supply pipe borne water for 27 houses of the Sagarapura Fisheries Villages. But according to the information obtained from the internet in respect of the market price it could have been purchased such type of a water tank to the price of Rs.104,500. As such, it was observed that an over payment of Rs.60,500 had been made.
  - iv. According to the item No.8 of the estimate for laying interlock paving stones on the Suhada Mawatha of the 87 Junction Agbopura in the Divisional Secretariat, Kantale, the interlock paving stones only had been laid for 233.22 square metres on the surface made with laying sand of 75 m.m with the thickness of 25 N/mm<sup>2</sup>. Nevertheless, the Technical Officer had certified that the interlock paving stones had been laid for 262.50 square metres. As such an over payment of Rs.65,616 had been made for 29.28 square metres.

\* Ministry of National Integrity and Reconciliation - Office for National Unity and Reconciliation (Head- 165) - Project of Providing Rain Water Tanks

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 Even though, a sum of Rs.9,643,575 had been incurred in the year 2017 to provide rain water tanks for 100 beneficiaries in 10 Divisional Secretariats, it was observed at the field audit inspections, that the project had not been implemented in compliance with the objective of the project due to the under mentioned reasons.

- i. The water collected in those rain water tanks had not been utilized for drinking water purposes, and purified water had been obtained by paying money.
- ii. The beneficiaries were not informed adequately in respect of the fixing water tanks and utilization.
- iii. In purchasing of water tanks relating to this project, the respective description was not included in the specifications and as such action could not be taken in an economic way.

**2.9 Advances to Public Officers Account**

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**Limits Authorized by Parliament**  
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The limits authorized by Parliament for the Advances to Public Officers Account, of the District Secretariat, Item No.27101 and the actual amounts are given below.

<b>Expenditure</b>		<b>Receipts</b>		<b>Debit Balance</b>	
<b>Maximum Limit</b>	<b>Actual</b>	<b>Minimum Limit</b>	<b>Actual</b>	<b>Maximum Limit</b>	<b>Actual</b>
<b>Rs.Millions</b>	<b>Rs.Millions</b>	<b>Rs.Millions</b>	<b>Rs.Millions</b>	<b>Rs.Millions</b>	<b>Rs.Millions</b>
35.00	34.07	23.00	22.74	100.00	100.00

The following observations are made in this connection.

**(a) Non-recovery of outstanding Loan Balances**

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 According to the Reconciliation Statement presented to audit, the balances that remained outstanding as at that date, except the loan balances of the officers transferred out, totalled Rs.1,466,256. Even though, those outstanding balances remained over periods ranging from 01 year to 05 years, the follow-up action on the recovery of those outstanding balances had been at a weak level.

**(b) Loans issued contrary to the Provisions**

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A distress loan amounting to Rs.285,470 had been issued by the District Secretariat to an officer without complying the provisions which should be followed in payments of loans.

**(c) Non-recovery of Loan Balances of Officers came on Station Transfers**

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- i. Action had not been taken to recover the loan balances of officers came on station transfers to the office who were employed in other offices totalling Rs.208,013 through the monthly accounts summaries in terms of the provisions of the National Budget Circular No.118 dated 11 August 2004.
- ii. According to the Section 3 of the Chapter XXIV of the Establishments Code and Section 2 of the loan agreement of General 272, the written evidence to confirm the loan had been utilized for the respective purpose by the person who obtained the loan had not been furnished in respect of the distress loans amounting to Rs.3,636,160 paid for 15 officers of the District Secretariat.

**2.10 Imprest Account**

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According to the estimate of the imprests prepared by the District Secretariat for the year under review, the details in respect of the expected monthly imprests, imprests requested monthly and the receipts of the imprests are given below.

<b>Month</b>	<b>Imprests to be Requested as planned</b>	<b>Imprests Requested</b>	<b>Receipts of Imprests</b>	<b>Difference between Imprests Requested and Receipts of Imprests</b>
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	(Rs.Millions)	(Rs.Millions)	(Rs.Millions)	(Rs.Millions)
January	95.34	95.34	82.20	(13.14)
February	98.50	98.50	83.21	(15.30)
March	266.30	266.30	135.00	(131.30)
April	197.22	197.22	168.30	(28.92)
May	256.62	256.62	157.46	(99.16)
June	165.22	165.22	139.40	(25.82)
July	354.32	354.32	183.10	(171.22)
August	501.10	501.10	233.33	(267.73)
September	407.34	407.34	249.58	(157.76)
October	304.50	304.50	304.10	(0.40)

November	658.10	658.10	329.20	(328.90)
December	<u>446.73</u>	<u>446.73</u>	<u>414.02</u>	<u>(32.71)</u>
Total	<u>3751.29</u>	<u>3751.29</u>	<u>2478.9</u>	<u>(1272.39)</u>

The following observations are made.

- (a) The District Secretariat had planned to obtain Rs.3751.29 million as imprests during the year 2017 and had requested the entire amount. Nevertheless, the imprests released amounted to Rs.2478.9 million. A sum of Rs.1272.39 million had not been received and it is questionable in audit how the expected activities had been executed from the above amount.
- (b) Even though, the ad-hoc sub-imprests granted should be settled within 10 days after completion of the purpose in terms of the Financial Regulation 371(5), the ad-hoc sub-imprests granted in 04 instances totalling Rs.305,000 had been settled with a delay ranging from 01 month to 02 months after completion of the respective purpose.

## 2.11 General Deposit Account

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The balances of 04 General Deposits Accounts under the District Secretariat as at 31 December 2017 totalled Rs.101.885 million, and action in terms of Financial Regulation 571 had not been taken on 133 deposits older than 2 years (except Land Deposits) totalling Rs.3.18 million.

## 2.12 Operation of Bank Accounts

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An examination of Bank Reconciliation Statements furnished in respect of 04 bank accounts operated in the year 2017 by the District Secretariat revealed that action had not been taken on 16 cheques issued but not presented to the bank for payments exceeded 06 months valued at Rs.15.561 million in terms of Financial Regulation 396(d).

## 2.13 Non-maintenance of Registers and Books

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It was observed during audit test checks that the District Secretariat had not maintained the following registers while certain other registers had not been maintained in the proper and updated manner.

	<b>Type of Register</b>	<b>Relevant Regulation</b>	<b>Observation</b>
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i	Register of Fixed Assets	Treasury Circular No.842 dated 19 December 1978/ Financial Regulation 502	Not updated.
ii	Register of Security	Financial Regulation 891(ii)	Not maintained

**2.14 Non-compliances****2.14.1 Non-compliance with Laws, Rules and Regulations**

Instances of non-compliance with the provisions of laws, rules, regulations observed during the course of audit test checks are analysed below.

<b>Reference to Laws, Rules and Regulations</b>	<b>Value</b>	<b>Non-compliance</b>
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	Rs.	
(a) Establishments Code of the Democratic Socialist Republic of Sri Lanka.		
(i) Chapter XIX Section 5.2.1	784,800 (house rent had been computed only up to April 2018)	Non-recovery of house rent from the occupants of 5 permanent Government houses situated in the Margosa Terrace in Pedro Fort belonging to the District Secretariat.
(ii) Chapter XIX Section 5.2.1	2,502,550 (house rent had been computed only up to April 2018)	The house rent should be recovered from the officers occupied in Government quarters belonging to District Secretariat at the rate of 12 ½ per cent monthly. Nevertheless, the economic house rent had been recovered from the occupants of 12 Government houses without any specific, reason.
(iii) Chapter XIX Section 7.2	-	Even though, a penalty rent charge should have been recovered from the occupants who occupied in the public houses and exceeded the rental period over 5 years the penalty had not been recovered so on from 18 Government quarters.

(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka.				
(i)	Financial Regulation 03(1)		8,426,938 (Estimated Value)	Even though, a conference hall had been constructed by the District Secretariat from the provisions of the Ministry of Home Affairs (Head 271-1-0-2014) in the year 2017, no details whatsoever relating to that had been stated in the Master Procurement Plan. Action plan and the Budget.
(ii)	Financial Regulation 50(2)		-	Even though, it is the responsibility of the Accounting Officers that the estimates have been prepared as completely and accurately as possible, the District Secretariat had made provisions of Rs.25.5 million and Rs.24.5 million under the Ministry of Home Affairs (Head 271-1-0-2014) for two Divisional Secretariats, Muthur and Kinniya respectively and a sum of Rs.8.42 million had been saved out of that.
(iii)	Financial Regulation 371(2)(c)		305,000	The advances granted in 04 instances to 3 officers of the District Secretariat in the year under review had been settled with a delay ranging from 10 days to 24 days.
(c) Procurement Guidelines of the Democratic Socialist Republic of Sri Lanka. Paragraph 7.9.11(b)			12,272,950 (The value of the balance work when defaulting the contract out of the total contractual value amounted to Rs.30,006,285)	The variance of the engineering estimate and the prices of the contractor relating to the construction of two storied new building for the Divisional Secretariat had ranged from 20 per cent to 52 per cent. As the contract had been awarded on above unrealistic quantities the work was not completed on due period and the contract had been defaulted. As such the balance work had to be executed by another contractor.

## 2.15 Human Resources Management

### 2.15.1 Approved Cadre, Actual Cadre and Expenditure on Personal Emoluments

The particulars in respect of approved cadre to execute the functions and actual cadre, vacancies and the excess cadre as at 31 December 2017 are given below. A sum of Rs.326.725 million had been incurred by the District Secretariat for Personal Emoluments Expenditure Category in the year under review. Accordingly, the expenditure per person amounted to Rs.338,927.

	Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies	Excess Cadre
(i)	Senior Level	60	49	11	-
(ii)	Tertiary Level	29	14	15	-
(iii)	Secondary Level	1022	777	245	-
(iv)	Primary Level	145	118	27	-
(v)	Temporary (Casual/ Temporary/ Contract Basis)	01	06	-	05
	Total	<u>1257</u>	<u>964</u>	<u>298</u>	<u>05</u>

The institution had not taken action to obtain a proper approval for the excess cadre recruited.

## 2.16 Government Officers required to give security

The officers who under delegation are entrusted with the receipt or custody of public money and the stores of the District Secretariat and the Divisional Secretariats had not furnished security in terms of Financial Regulation 880.