

## **Report of the Auditor General of Ministry of Labour and Labour Relations and the Department under the Ministry- Head 127 – Year 2014**

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Paragraphs 1 and 2 of this Report contain the general information on the Accounts of the Ministry and the Department under the Ministry and the Audit Observations on each Head appear in paragraph 3 onwards.

### **1. Department under the Ministry of Postal Services**

<b>Head</b>	<b>Department</b>
221	Department of Labour

#### **1.1 Scope of Audit**

The audit of the Appropriation Accounts and the Reconciliation Statements including the financial records, reconciliation statements books, registers and other records of the Ministry of Labour and Labour Relations and the Department under the Ministry for the year ended 31 December 2014 was carried out 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 Chief Accounting Officer and the Accounting Officer of the Ministry and the Department on the undermentioned dates. The audit observations, comments and findings on the accounts and reconciliation statements were based on a review of the Accounts and Reconciliation Statements 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.

<b>Head</b>	<b>Ministry/ Department</b>	<b>Date of Issue of Management Audit Report</b>
127	Ministry of Labour and Labour Relations	08.07.2015
221	Department of Labour	24.06.2015

**1:2 Responsibilities of the Chief Accounting Officer and the Accounting Officer for the Accounts and Reconciliation Statements**

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The Chief Accounting Officer and the Accounting Officer are responsible for the maintenance, preparation and fair presentation of the Appropriation Account and the Reconciliation Statements in accordance with the provisions in Articles 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. The responsibility includes; designing, implementing, maintaining internal control relevant to the preparation and fair presentation of Accounts and Reconciliation Statements that are free from material misstatements whether due to fraud or error.

**2. Accounts**

**2:1 Appropriation Accounts**

**Total Provision and Expenditure**

The total net provision made for the Ministry and the Department under the Ministry amounted to Rs. 1,776.5 million and out of that Rs. 1,669.6 million had been utilized by the end of the year under review. Accordingly, the savings out of the net provisions of the Ministry and the Department amounted to Rs. 19.1 million and Rs. 87.9 million and represented 7.2 per cent and 5.8 per cent of the net provisions.

Head	As at 31 December 2014			Savings as a Percentage of Net Provisions
	Net Provision	Utilization	Savings	
	Rs. Millions	Rs. Millions	Rs. Millions	
127	264.8	245.7	19.1	7.2
221	1,511.7	1,423.9	87.8	5.8
<b>Total</b>	<b>1,776.5</b>	<b>1,669.6</b>	<b>106.9</b>	<b>6.0</b>

## 2:2 Advance Accounts

### 2:2:1 Advances to Public Officers Accounts

#### Limits Authorized by Parliament

The limits authorized by Parliament for the Advances to Public Officers Accounts of the Ministry and the Department under the Ministry and the actual amounts are given below.

Item Number	Expenditure		Receipts		Debit Balance	
	Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions
127	5.5	5.3	2.0	3.5	20.0	15.6
221	100.0	76.1	45.0	72.9	295.0	237.7

### 2:3:3 Imprest Accounts

The Imprest balance of the Departments under the Ministry as at 31 December 2014 amounted to Rs. 0.25 million.

## 2:4 General Deposit Accounts

The balances of Deposit Accounts of the Ministry and the Department under the Ministry as at 31 December 2014 totalled Rs. 743.9 million. Details appear below.

<b>Ministry/ Department</b>	<b>Deposit Account Number</b>	<b>Balance as at 31 December 2014</b>
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		Rs. Millions
Ministry of Labour and Labour Relations	6000/0000/00/0015/0040/000	1.2
-Do-	6000/0000/00/0015/0175/000	14.1
Department of Labour	6000/0000/00/0015/0102/000	728.3
-Do-	6000/0000/00/0006/0029/000	0.3
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<b>Total</b>		<b><u>743.9</u></b>

## **2:5 Audit Observation**

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According to the Financial Records and Books for the year ended 31 December 2014, it was observed that subject to the audit observations appearing in the Management Audit Reports referred to in paragraph 1.1, the Appropriation Accounts and the Reconciliation Statements of the Ministry of Labour and Labour Relations and the Department under the Ministry have been prepared satisfactorily. The material and important observations out of the observations included in those Management Audit Reports appear in paragraph 3 to 4 herein.

## **3. Head 127 Ministry of Labour and Labour Relations.**

### **3:1 Non-maintenance of Registers and Books**

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It was observed during audit test checks that the Ministry 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>Observations</b> -----
(a) Register of Fixed Assets	Treasury Circular No.842 dated 19 December 1978	Not updated
(b) Register of Fixed Assets on Computer, Accessories and Software	Treasury Circular No.IAI/2002/02 dated 28 November 2002	Not updated
(c) Security Register	Financial Regulation 891 (1)	Not maintained
(d) Register of Counterfoil Books	Financial Regulation 341	Not maintained
(e) List of Motor Vehicles	Financial Regulation 1647 (e)	Not updated

### **3:2 Appropriation Account** -----

#### **3:2:1 Budgetary Variance** -----

Excess provision amounting to Rs.12,913,268 had been made for 17 Objects and as such the savings, after the utilization of provisions, ranged between 10 per cent to 91 per cent of the net provisions relating to the respective Objects.

### **3:3 General Deposit Account** -----

The following observations are made.

- (a) Action in terms of Financial Regulation 571 had not been taken on 02 deposits older than 2 years totalling Rs. 1,032,664.
- (b) A sum of Rs.300,000 granted to the "Project for promoting employment opportunities for

the disabled ” of the Project Secretariat of the Ministry of Labour and Labour Relations by the International Labour Organization on 10 December 2012 had been retained in the General Deposit Account without being utilized for the implementation of the said project.

### **3:4 Reconciliation Statement of Advances to Public Officers Account**

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According to the Reconciliation Statement as at 31 December 2014 of the Advances to Public Officers Account Item No.12701, the balances that remained outstanding as at that date totalled Rs. 824,013. Even though those outstanding balances remained over periods ranging from 01 year to 04 years, the follow-up action on the recovery of the outstanding balances had been at a weak level.

### **3.5 Good Governance and Accountability**

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#### **Internal Audit**

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An Internal Audit Unit had not been established in the Ministry.

### **3:6 Assets Management**

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The following deficiencies were observed during the course of audit test checks of the assets of the Ministry.

#### **(a) Idle and Underutilized Assets**

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It was observed according to the Board of Survey reports for the year 2014 that 06 vehicles belonging to the Ministry had been withdrawn from running as they were not roadworthy. Nevertheless, action had not been taken to dispose them in terms of Financial Regulation 772.

#### **(b) Conduct of Annual Boards of Survey**

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Even though a comprehensive Board of Survey should be conducted on the vehicles and the spare parts thereof as required by Financial Regulation 1647 (b), the Ministry had not conducted a Board of Survey on the vehicle spare parts and submitted the report thereon even by 16 June 2015.

(c) **Assets given to External Parties**

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The Ministry had not taken action to receive back 03 vehicles which had been given to the Ministry of Justice on 26 February 2015.

(d) **Irregular use of Assets not vested**

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Six vehicles received from the Ministry of Justice, Sport Ministry, Department of Agrarian Services and Office of the Commissioner for Workmen's Compensation had not been got transferred to the Ministry even by 16 June 2015.

(e) **Unsettled Liabilities**

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The unsettled liabilities of the Ministry as at 31 December 2014 amounted to Rs. 1,310,172 and those had been brought forward during a period of less than one year. Liabilities amounting to Rs.193,602 related to two items of expenditures had not been revealed in the Appropriation Account.

**3:7 Performances**

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The observations on the progress of the Ministry according to the Annual Budget Estimates and Action Plan for the year 2014 are given below.

(a) **Key Functions not Executed Adequately**

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The following observations are made

- (i) With the objective of disseminating reliable information, it had been targeted to prepare and publish 4 Labour Gazettes. Nevertheless, only 2 Gazettes had been published in the year 2014.
- (ii) Although it had been targeted to conduct 10 tripartite meetings at national level, only 4 meetings had been conducted during the year.

- (iii) Even though the Project Secretariat had targeted to conduct 04 workshops for the promotional programmes of employments (formal) with salaries and 02 employee training promotion motivation programmes, all those workshops had not been conducted.

**(b) Planning**

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Provisions amounting to Rs.732,664 had been made to publish a report which had been scheduled to be completed during the final quarter of the year 2014 through the Action Plan, whereas that money had been retained in the General Deposit Account of the Ministry even as at 31 December 2014 without being carried out the relevant task.

**3.8 Losses and Damages**

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In terms of Financial Regulations 104 (3) and 104 (4), action had not been taken to furnish reports on 07 accidents caused to 07 motor vehicles of the Ministry during the years 2013 and 2014 to audit and measures had not been adopted to recover the relevant loss amounting to Rs.10,387,453 even by 12 May 2015.

**3:9 Transactions of Contentions Nature**

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Certain transactions entered into by the Ministry had been of contentious nature. Particulars of several such instances observed during the course of test checks appear below.

- (a) For the purpose of decorating Labour and Labour Minister's Office and Deputy Minister's Office, the Ministry had spent a sum of Rs.226,600 during the year 2014 in order to purchase fresh flowers twice a week without proper authority.



(b) In order to print 9500 new year greeting cards on a request of the Deputy Minister, the Ministry had spent a sum of Rs.139,000 during the year 2014 without proper authority.

### 3.10 Uneconomic Transactions

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The motor vehicle purchased at a cost of Rs.13,451,562 in June 2014 had met with an accident in October 2014 and it had been parked in a garage, failing to attend repairs.

### 3:11 Human Resources Management

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#### (a) Approved Cadre and Actual Cadre

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The position on the cadre as at 31 December 2014 had been as follows.

	Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
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(i)	Senior Level	14	12	02
(ii)	Tertiary Level	05	04	01
(iii)	Secondary Level	71	52	19
(iv)	Primary Level	31	22	09
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	Total	121	90	31
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The Ministry had not taken action to fill 31 vacancies by the end of the year under review.

#### (b) Irregular release of Human Resources to other Parties

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The Ministry had released 04 Development Officers to the National Institute of Labour Studies for a period of three years during the year under review.

#### 4. **Head-221 Department of Labour**

##### 4.1 **Non-maintenance of Registers and Books**

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

Type of Register	Relevant Regulation	Observations
(a) Register of Fixed Assets	Treasury Circular No.842 dated 19 December 1978	Not updated
(b) Personal Emoluments Register	Financial Regulation 453	Not updated
(c) Inventory of Electrical Fittings	Financial Regulation 454 (2)	Not maintained
(d) Register of Counterfoil Books	Financial Regulation 341	Not updated

#### 4.2 **Appropriation Account**

##### 4.2.1 **Budgetary Variance**

The following observations are made

###### (a) Expenditure for the Employees Provident Fund

Estimated provisions amounting to Rs.474,600,000 had been made for the Employees Provident Fund in annual budget estimate,2014 and out of which a sum totalling Rs.441,603,347 comprising a sum of Rs.393,006,045 and Rs.48,597,302 as recurrent and capital expenditures had been spent respectively.

The following observations are made in this connection.

- (i) The expenditure incurred by the Department in respect of the Employees Provident Fund had been stated in both the Appropriation Account of the Department of Labour and the financial statements of the Employees

Provident Fund and as such one expenditure had been stated in two separate financial statements.

- (ii) Either any indication with regard to the reimbursement of the expenditure of the Fund or the fact that this was a nominal expenditure had not been stated in the Appropriation Account.
- (iii) Despite being pointed out that this Fund could act independently through the reimbursement of the expenditure of the Fund by the Central Bank, the reasons for adopting an accounting procedure of two institutions could not be explained to audit.
- (iv) The sum of Rs.76,201,235 further receivable from the Central Bank for the year under review had not been disclosed in the Appropriation Account.

(b) Excess provision amounting to Rs.77,637,931 had been made for 31 Objects and as such the savings, after the utilization of provisions, had ranged between 12 per cent to 90 per cent of the net provisions relating to the respective Objects.

### **4.3 General Deposit Account**

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The following observations are made.

- (a.) Action n had not been taken in terms of Financial Regulation 571 in respect of deposits totalling Rs. 133,323,434 that had lapsed for more than 02 years.
- (b.) No evidence had been made available to the audit in order to verify the balance of Rs. 311,295 in the Immigration Fund No. 6000/0000/00/0006/0029/000 ,on which no transaction had been carried out over a period of 12 years.
- (c.) Statements of monthly deposit summaries prepared on Form General 71 for each month, had not been presented to the Auditor General for the year 2014 prior to the end of the ensuing month.

#### 4.4 Reconciliation Statement on the Advances to Public Officers Account

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In terms of the reconciliation statement as at 31 December 2014 on the Item No. 22101, Advances to Public Officers Account, the follow-up actions relating to the recovery of loan balances amounting to Rs. 5,203,655 that had remained outstanding as at that date, and brought forward over a period ranging from 01 to 10 years, were at a weaker level.

#### 4.5 Good Governance and Accountability

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##### 4.5.1 Audit and Management Committee

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Even though audit and management committees should have been appointed in terms of Section 6 of the Management Audit Circular, No. DMA/2009(i) dated 09 June 2009, audit and management committee had not been established in the Department.

#### 4.6 Assets Management

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The following deficiencies were observed during the course of audit test checks of the assets of the Ministry.

##### (a.) Idle and Underutilized Assets

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Some of the assets had remained either idle or underutilized as shown below.

Item of Asset	Reason for Purchase	Quantity	Date of Purchase	Value	Whether Idle or Underutilized
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				Rs.	
Access Point	Computerization of labor inspections , complaints, and cases.	16	2014.09.24	94,000	Due to being stored at the stores of the Planning Division, the items remained idle.
USB Adaptor	-Do-	112	2014.09.24	224,000	

Computers	Computerization of labour inspections , complaints, and cases at the District Labour Office of Colombo North.	08	2013	Granted by the International Labour Organization	As at 24.09.2014, four computers remained idle , whereas 04 computers remained underutilized.
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(b.) Conduct of Annual Boards of Survey

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The following observations are made.

- (i) The Department owned 93 vehicles as at 31 December 2014. However, a board of survey had not been conducted on all the vehicles as per Financial Regulation 757 (2) and 1647 (b) , and the reports had not been presented to the Auditor General.
- (ii) According to the evaluation report No. SAV/ML and LR/2012/01 of the Chief Government Valuer dated 31 December 2013, the value of 47 items of assets of the Department amounting to Rs. 3,628,370,000 had not been shown as the opening balance in the report of the movement of noncurrent assets of the Appropriation Account.

**4.7 Performance**

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The observations on the progress of the Department according to the Annual Budget Estimates and Action Plan for the year 2014 are given below.

**(a.) Activities not Performed Adequately**

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The following observations are made.

- (i) In terms of the Circular, No. 15/2007 of the Department of Labor dated 31 October 2007, a Labour Officer should at least conduct 20 regular inspections per month. There had been 50 instances in which an officer from among 12 labor officers of the Colombo North District Labor

Office, had conducted less than 20 regular inspections in the year 2014. Hence, the No. of institutions on which the regular inspections had not been conducted, was 243. Furthermore, the diaries being maintained by each Labour Officer should be presented to the Assistant Commissioner prior to the 10<sup>th</sup> day of the ensuing month in terms of Section 5.1 of the said Circular. Nevertheless, it was revealed during the sample check conducted on the handover of diaries in the year 2014 with respect to the District Labour Office, Colombo North that handover of diaries had taken place within a duration ranging from 06 to 50 days in 120 instances.

- (ii) In terms of Section 2 of the Circular No. 06/2011 of the Department of Labour dated 29 April 2011, action should be taken to investigate a complaint within a period of 14 days since the date of receipt. However, the District Labour Office, Colombo North had taken 13 to 30 months to resolve 103 petitions and complaints received as at the date of audit 29 January 2015.
- (iii) In terms of Section 1(iv) of the Circular No. 06/2000 of the Department of Labour dated 10 February 2000, the institutions that had not been inspected over a long period of time, should be prioritized for inspection. The number of institutions that had not been inspected by the District Labour Office, Colombo North during 2012, 2013, and 2014, was 5,575 equivalent to 72 per cent of the institutions under the area of authority of the said office.

#### **4.8 Irregular Transactions**

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Certain transactions entered into by the Ministry had been devoid of regularity. Several such instances observed are given below.

**(a.) Deviation from the Government Procurement Procedure**

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**Construciton of new Buildings for the District Labor Office**  
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The letter No. NPD/HDC of the Director General of the Department of National Planning dated 22 August 2011 had granted approval for spending a sum of Rs. 199.62 million for the construction of 5 office buildings within the midterm expenditure frame. Despite the recommendation of the Technical Evaluation Committee to award the contract to the Department of Buildings for constructing 03 offices, the Procurement Committee of the Department had approved awarding the contract to the Department of Buildings for the construction of all 5 buildings.

The following observations are made in this connection.

- (i) Bids had been called without presenting any estimate or plan for the construction of 2 labour offices. The Department of Buildings had been awarded the contract on 13 July 2012 to construct all 5 buildings inclusive of the said 2 buildings.
- (ii) According to the schedules showing the maximum limits of the Procurement Committees as per Guideline 2.14 of the Government Procurement Guidelines, authority of the Procurement Committee of the Ministry should be obtained for main contracts with the value of Rs. 50 million or more. Contrary to that, the buildings had been constructed on approval of the Procurement Committee of the Department.
- (iii) In terms of the Guideline 3.2 of the Government Procurement Guidelines, National Competitive Bidding should be followed for the projects financed domestically. However, the Department of Labour had followed the Shopping Method for the construction of 5 District Labor Offices.
- (iv) Even when bidders are selected under the Shopping Method, sealed quotations should be called from not less than 5 contractors registered

with ICTAD in accordance with the procedure that should be followed under the Shopping Method as per Guideline 2.14.1 of the Government Procurement Guidelines. Nevertheless, only 2 bidders out of the 3 bidders invited for this contract, had presented bids. As such, the Department had been deprived of the opportunity to select a contractor with higher quality and low prices.

- (v) Despite being emphasized by the Cabinet decision taken on 10 May 2012 that the construction should be done in compliance with standard architectural designs with low costs, estimates and architectural designs with high costs had been selected.
- (vi) In terms of Guideline 4.1.1 of the Government Procurement Guidelines, it is the responsibility of the procurement entity to prepare timetables for the procurements relating to each activity and update them regularly in order to verify that the project is completed on time. Nevertheless, a procurement timetable had not been prepared for those contracts.
- (vii) In terms of Guideline 4.3 of the Government Procurement Guidelines, the procurement entity should prepare a total cost estimate inclusive of all the costs and maintain it in an updated manner after being approved by the Head of the Department. Nevertheless, a total cost estimate had not been prepared and approval had not been obtained for the construction of those buildings.
- (viii) The ownership of the land on which the District Labour Office, *Avissawella* is located and the construction of buildings was in progress, had not been vested in the Department of Labour even as at 21 April 2015.
- (ix) Without examining the BOQs and inspecting the site, a sum of Rs. 45,782,710 had been paid to the Department of Buildings by December 2014 in connection with the construction of the Labour Office in *Negambo*.



- (x) In the demolition of the old building in which the Labour Office in *Negambo* had been maintained, the value of the usable goods in the building had been estimated to be Rs. 590,910. Nevertheless, action had not been taken up to the date of audit 21 April 2015, to make adjustments by considering those goods as assets.
- (xi) Although the approval for those constructions had been granted in the year 2011 so as to be completed in the year 2014, only the first stage or the concrete structure had been completed even as at 11 December 2014 the date the audit had inspected the site.

#### 4.9 Uneconomic Transactions

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The Department had introduced the program in the year 2010 for the computerization of labour investigations, complaints, and legal cases with assistance of the International Labour Organisation, but the program had not been implemented successfully. The sum of Rs.39,091,100 incurred by the Department on the introduction and implementatin of the program in 2013 and 2014, was observed as uneconomic.

#### 4.10 Unresolved Audit Paragraphs

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References to audit paragraphs of the Department included in the audit reports, for which remedial action had not been taken, are given below.

Reference to the Report of the Auditor General

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Subject Referenced

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<u>Year</u>	<u>Paragraph No</u>	
2013	5.1 d	Inclusion of expenses of the Employee Provident Fund in the Appropriation Account and financial statements of the EPF.
2013	5.5	Failure to prepare financial statements on accrued basis.

2013	6.3(i)	Stationery valued at Rs. 4,674,100 handed over to the press of the Department had not been shown in the stock register of the press as receipts and issues.
2013	6.3(ii)	The Board of Survey on the fuel consumption of vehicles had used defferent criteria on each vehicle, and reccommended the mileage for each vehicle without transparency.
2013	6.4(b)(iv)	Even after a lapse of 2 years since duties were assigned to the Board of Survey appointed for the inspection of fuel consumption of vehicles, only 53 vehicles equivalent to 57 per cent had been inspected.
2013	6.6	Purchase of the printing machine Heidelberg –GTO-52-1, and failure to utilize the machine effectively and productively

#### **4.11 Management Weaknesses**

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

- (a.) Two hundred and eighty instances of the recovery of contributions and surcharges amounting to Rs. 38,953,704 that remained outstanding as at 11 February 2015 with respect to Colombo North District Labour Office, and legal proceedings instituted for the recovery of a sum of Rs. 9,829,418 in respect of employee gratuity and 27 other legal cases, had come to a halt.
  
- (b.) Seventeen instances in which final notice had not been sent to institutions who failed to make payments within 14 days after the second legal notice had been sent for the recovery of contributions in arrears and surcharges amounting to Rs. 3,776,618 with respect to 17 employers under the North Colombo District Labor Office, and 38 instances in which no legal action had been taken against institutes who failed to make payments within 14 days of sending red notices to recover contributions in arrears and surcharges amounting to Rs. 35,809,694, were observed. Due to the delay in the recovery of contributions

and surcharges, there had been a possibility for the employees to be deprived of benefits.

- (c.) Efforts should be made either to take legal action against the institutes who neglect paying contributions, or to recover the contributions in installments by informing them again. Although, the Commissioner General of Labour had allowed 11 employers who neglected paying a sum of Rs. 2,382,164 to make the payment in installments, no attempts had been made even by 27 January 2015 either to take legal action on the negligence, or to recover in installments.
- (d.) Among institutes within the 12 zones in the area of authority of the Colombo North District Labour Office, there had been 3050 files identified to be idle without a proper inspection. It was not revealed to audit whether allowances had been paid to the employees of the institutes that had been closed.
- (e.) Monies totaling Rs. 1,335,914 that had been received by the Colombo North District Labour Office as at 04 March 2015, had been retained in the General Deposit Account without being given to the owners. Of that, sums of Rs.340,141, Rs. 75,600, Rs. 616,368, and Rs. 68,820 were remitted monies older than 5,4,3, and 2 years respectively.

#### 4.12 Human Resources Management

- (a.) Approved Cadre and Actual Cadre

The position on the cadre as at 31 December 2014 had been as follows.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies	Excess
(i) Senior Level	205	147	58	-
(ii) Tertiary Level	667	408	259	-
(iii) Secondary Level	1,497	1,278	219	-
(iv) Primary Level	443	423	20	-
(v) Others (Casual/ Temporary/ Contract Basis)	-	5	-	5
<b>Total</b>	<b>2,812</b>	<b>2,261</b>	<b>556</b>	<b>5</b>

The following observations are made.

- (i) The Department had failed to fill 556 vacancies by the end of the year under review.

(ii) There had been 2 clerical posts in excess in the Secondary Level, and the Department had not taken action to obtain a proper approval in that connection.

(b.) Irregular release of Human Resources to other Parties

The particulars of irregular release of human resources to other parties during the year under review by the Department are given below.

	Category of Employees -----	Number -----	Other Party -----	Period of Release -----
(i)	Labour Officer	1	National Institute of Labour Studies	2014.08.26-2015-06.19
(ii)	Labour Officer	1	-Do-	2011.02.14-2015.01.25 (Retired)
(iii)	Human Resources Officer	1	-Do-	2014.08.26-2015.06.19
(iv)	Public Management assistant	1	-Do-	2002.01.01-2015.06.19
(v)	Public Management Assistant	1	-Do-	2004.05.03-2015.06.19