

Report of the Auditor General on Head 122 Ministry of Mass Media and Information and the Departments under the Ministry – Year 2014

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

1. Departments under the Ministry

<u>Head</u>	<u>Department</u>
210	Department of Information
211	Department of Government Printer

1.1 Scope of Audit

The audit of the Appropriation Account, including the financial records, reconciliation statements, books, registers and other records of the Ministry of Mass Media and Information and the Departments appearing in paragraph 1 above 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 Officers on the under mentioned dates. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the accounts and the 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.

<u>Head</u>	<u>Ministry/ Department</u>	<u>Date of Issue of the Management Audit Report</u>
122	Ministry of Mass Media and Information	30 July 2015
210	Department of Information	11 August 2015
211	Department of Government Printer	11 August 2015

1.2 Responsibility of the Chief Accounting Officer and Accounting Officers for the Accounts and Reconciliation Statements

The Chief Accounting Officer and the Accounting Officers 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. This responsibility includes: designing, implementing and 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 two departments under the Ministry amounted to Rs.3,417.0 million and out of that Rs.3,136.9 million had been utilized by the end of the year under review. Accordingly, savings out of the net provision of the Ministry and the Departments ranged between Rs.8.4 million and Rs.234.8 million and or 1.92 per cent to 18.30 per cent of the net provision. Details appear below.

Head	Net Provision	As at 31 December 2014		
		Utilization	Savings	Savings, as a Percentage of Net Provision
	Rs. millions	Rs. millions	Rs. millions	
122	1,283.1	1,048.3	234.8	18.30
210	214.7	206.3	8.4	3.91
211	1,919.2	1,882.3	36.9	1.92
Total	3,417.0	3,136.9	280.1	8.20

2.2 Revenue Accounts

Estimated and Actual Revenue

The revenue estimated by the Department of Government Printer under the Ministry under the Revenue Code 20-03-02-05 for the year under review amounted to Rs.465 million and the revenue collected under the said Revenue Code during the year under review amounted to Rs.464.14 million. Accordingly, 99 per cent of the estimated revenue had been collected.

2.3 Advance Account

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 2 Departments under the Ministry and the actual amount 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
12201	6.0	5.9	3.2	3.6	22.0	14.9
21001	8.5	5.4	6.0	6.7	40.0	26.9
21101	52.0	37.7	44.0	44.8	300.0	215.92

2.4 Imprest Account

The balances of the Imprest Accounts of the Ministry and 02 Departments under the Ministry as at 31 December 2014 totalled Rs.5.97 million. Details appear below.

Ministry/ Department	Imprest Account Number	Balance as at 31 December 2014
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		Rs. million
Ministry of Mass Media and Information	7002/0000/00/0143/0014	5.01
Department of Information	7002/0000/00/0246/0014	0.03
Department of Government Printer	7002/0000/00/0104/0014	0.93
Total		----- 5.97 =====

2.5 General Deposit Accounts

The balances of the General Deposit Accounts of the Ministry and 02 Departments under the Ministry as at 31 December 2014 totalled Rs.284.74 million. Details appear below.

Ministry/ Department	Deposit Account Number	Balance as at 31 December 2014
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		Rs.
Ministry of Mass Media and Information	6000/0000/00/0015/0035	107.89
Department of Information	6000/0000/00/0015/0092	11.68
Department of Government Printer	6000/0000/00/0015/0093	164.18
	6000/0000/00/0002/0004	0.99
Total		----- 284.74 =====

2.6 Audit Observation

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 Report referred to in paragraph 1.1, the Appropriation Account and the Reconciliation Statements of the Ministry of Mass Media and Information and the Departments under the Ministry have been prepared satisfactorily. The material and important observations out of the observations included in those Management Audit Reports appear in paragraphs 3 to 5 herein.

3. Head 122 – Ministry of Mass Media and Information

3.1 Non-maintenance of Registers and Books

It was observed at 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.

Type of Register	Relevant Regulation	Observation
-----	-----	-----
Register of fixed assets relating to computers, accessories and softwares	Treasury Circular No. IAI/2002/02 of 28 November 2002	Not maintained
Register of Personal Emoluments	Financial Regulation 453	Not maintained
Register of official telephones	Financial Regulation 845(1)	Not maintained
Register of Liabilities	Financial Regulation 214	Not maintained
Register of Additional Fuel	Paragraph 04 of the Public	Not maintained

Administration Circular
No.13/2008 of 26 June 2008

Register of Fixed Assets	Treasury Circular No.842 of 19 December 1978	Not updated and maintained
Register of Goods	Financial Regulation 454(1)	Not updated and maintained
Register of Losses	Financial Regulation 110	Not updated and maintained

3.2 Lack of Evidence for Audit

The following observations are made.

Transactions totalling Rs.20,273,612 could not be satisfactorily vouched in audit due to lack of evidence such as contract files pertaining to construction of infrastructure facilities of the Ranminithenna Tele Cinema Garden at the Ministry.

3.3 Replies to Audit Queries

Replies had not been furnished for 04 audit queries issued to the Ministry during the past years, even by 31 March 2015. The value of transactions relating to those queries amounted to Rs.62,581,562.

3.4 Appropriation Account

Budgetary Variance

The following observations are made.

- (a) The entire net provision of Rs.300,000 made for 02 Objects had been saved.
- (b) Excess provision had been made for 17 objects and as such the savings after the utilization of net provision ranged between 29 per cent to 79 per cent of the net provision made.

3.5 Imprest Account

The balance of Rs.3,448,812 in an imprest account as at 31 December 2014 had not been settled by the Ministry even by 30 April 2015.

3.6 General Deposit Account

The following observations are made.

- (a) The Ministry had debited a total sum of Rs.1,426,529 to an Expenditure Account during the year 2011 without obtaining the approval of the Treasury in terms of the provisions in Financial Regulation 215(3) and this had been transferred to the General Deposit Account. The amount deposited had neither been settled nor action being taken in terms of Financial Regulation 571 even by 31 December 2014.
- (b) The tax revenue recovered on foreign teledramas, cinemas and trade advertisements should be invested in Treasury Bills until such time a Trust Fund is established in accordance with the letter of the Secretary the Ministry of Finance No.BD/356/280/3/S dated. 23 October 2006. However, out of the total

tax revenue of Rs.134,297,000 recovered on imported television programmes, a sum of Rs.106,210,093 had been retained in the General Deposit Account without being invested.

3.7 Reconciliation Statements relating to the Advances to Public Officers Account

The following deficiency was observed during the course of audit test checks of the Reconciliation Statement as at 31 December 2014 relating to the Advance to Public Officers Account Item No.12201.

According to the Reconciliation Statements presented to audit, the arrears of balances as at that date totalled Rs.272,208. Out of the arrears of balances, Rs.124,654 had been existing for 1 to 5 years and the follow up action taken to recover those arrears of balances was at a weak level.

3.8 Good Governance and Accountability

Internal Audit

One hundred and fifty five audit queries and letters calling for information had been issued by the Internal Audit Unit of the Ministry with regard to the Ministry and 12 institutions under it. However, the replies received for them had not been furnished to audit.

3.9 Assets Management

The following deficiencies were observed during the course of audit test checks carried out with regard to the assets of the Ministry.

(a) Idle and Underutilized Assets

Two vehicles of the Ministry had been idling for about 2 years. Two Golf Carts arranged at an expenditure of Rs.3,134,000 for transporting Ranminithenna Viewers remained parked at the Ranminithenna Garden without earning income.

(b) Conduct of Annual Board of Survey

The following observations are made.

- (i) The Annual Board of Survey Reports for 2014 should be furnished to the Auditor General before 17 March 2015 in terms of the Public Finance Circular No.02/2014 dated 17 October 2014. However, the Ministry had not furnished those reports for audit even by 31 May 2015. The last Annual Board of Survey conducted was for the year 2013.
- (ii) Action had not been taken in terms of the Financial Regulation with regard to surpluses, shortages and any other recommendations indicated in the board of survey reports of 2013.

(c) Balances Receivable

Tax revenue amounting to Rs.32,099,978 recoverable as at 31 December 2014 on behalf of imported films, teledramas and commercial programmes from 2 television channels in accordance with Section 7 of the Finance Act No.11 of 2006 remained as arrears for over 6 years.

3.10 Non-compliances

Non-compliance with Laws, Rules, Regulations etc.,

Instances of non-compliances with the provisions in laws, rules and regulations observed during the course of audit test checks are analyzed below.

Reference to Laws, Rules and Regulations	Value	Non-compliance
	Rs.	
(i) Financial Regulation 104(1)(a)	1,380,942	Action had not been taken in terms of the Financial Regulation with regard to accidents caused to 04 vehicles during the year under review and the previous year.
(ii) Financial Regulation 177	-	Although an average income of Rs.100,000 per day had been obtained by sale of entrance tickets at the Ranmmithenna Telecinema Garden, the money had been retained in hand for 2 to 5 days without being banked.
(b) Circular of the Presidential Secretariat		
Circular relating to the Public Expenditure Management No. CA/1/17/1 of 14 May 2010	-	In addition to the 03 vehicles entitled to the Minister as per circular, the Minister had used 07

vehicles of the Ministry.

(c) Public Administration
Circulars

Paragraph 01 of the circular 205,142
No.22/99 of 08 October 1999
and Paragraph 04 of the
Circular No.13/2008 of 26
June 2008.

In addition to the 02 vehicles
allocated to the Secretary to the
Ministry, 02 vehicles from the
pool had been used.

(d) Public Enterprises Circular

Circular No.95 of 14 June -
1994

A monthly allowance of Rs.2,000
had been continuously paid to the
Co-coordinator of the
Ranminithenna from March 2011
without an approval.

3.11 Performance

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

- (a) Certain instances of non-fulfilment of key functions of the Ministry appear below.
- (i) Action had not been taken to introduce Digital Technology for television broadcast and cinemas.

- (ii) The Ranminithenna National Telecinema Garden Foundation Act had not been made effective.
 - (iii) A Bill had not been presented and approved by Parliament to confirm the security of public and their rights of the public to easily obtain the actual information regarding the economy, which were the prime objectives of the Ministry of Mass Media.
 - (iv) Necessary action had not been taken to create a National Media Policy and to control television advertisements.
 - (v) Non-preparation of a procedure to issue permanent licences or to renew them in order to maintain radio and television channels and supervise.
- (b) Forty three rooms of 03 types, namely A, B and C had been constructed to provide room facilities to those who appear for filming at Ranminithenna Telecinema Village. Their utilization during the year under review was 20 per cent, 22 per cent and 61 per cent respectively and most of those utilization related to facilities given free of charge for producing an Indian film. Eventhough a studio had been established for cinemas and teledramas, no income had ben earned from it during the year 2014.
- (c) A pool consisting of 161 young artistes had been established. Two workshops had been conducted during the year under review with the participation of the pool of artistes by incurring an expenditure of Rs.1,124,044. But, they had not been utilized for any performances.
- (d) Action had not been taken to fulfil the following matters proposed to be fulfilled in according with the Action Plan prepared in terms of the Public Finance Circular No.01/2014 dated 17 February 2014.

- (i) Issue of media licences for broadcasting and television channels had not been carried out.
 - (ii) Selacine Institute had not been established as a state institution.
 - (iii) A survey of viewers had not been conducted
 - (iv) A Social Media Unit had not been formed.
 - (v) Action had not been taken to establish a National Broadcasting Authority and to revise the National Film Corporation Act.
- (e) It was observed that the following information appearing in the performance Report of 2014 were not correct.
- (i) False information had been furnished regarding the Ranminithenna income.
 - (ii) Information relating to filming of teledramas and films at the Ranminithenna Cinema Gardens during the year under review had not been included.
 - (iii) Although it had been stated that 07 media tours had been conducted, none had been conducted.
 - (iv) Tax revenue of Rs.807,000 recovered from television channels for imported teledramas had been accounted as other revenue.

3.12 Transactions of a Contentious Nature

Details of a transaction of contentions nature entered into by the Ministry appear below.

Monthly fuel allowances amounting to Rs.1,314,000 had been paid for the period of approved leave during which the Minister had been abroad for a private tour about 04 months in 2013.

3.13 Irregular Transactions

A transaction of irregular nature entered into by the Ministry appear below.

The Minister had obtained the maximum monthly fuel allowance due for the official vehicle along with his salary. In spite of this, a sum of Rs.688,416 had been spent for 5718 litres of diesel for a pool vehicle during the year 2014, contravening the provisions in the circular.

3.14 Losses and Damages

The observations on losses and damages observed during the course of audit test checks are given below.

- (a) Follow up action should be taken to see whether imported trade advertisements are televised without payment of tax. However, as a result of not doing so, the loss to the government identified at sample checks of trade advertisements in 2013 alone amounted to Rs.2,500,000 and this had been pointed out in audit. As a result of not taking necessary action for the audit query even during the year 2014, the loss caused to the government on 6 trade advertisements alone amounted to Rs.3,000,000. Accordingly, the government had been deprived of an extensive income.
- (b) The income from sale of entrance tickets, filming, providing room facilities and other income at Ranminithenna Telecinema Village during the year under review totalled Rs.18,689,193. The expenditure on maintenance and other matters thereof amounted to Rs.70,546,070 resulting in a loss of Rs.51,856,877 for the year. Out of the above expenditure mentioned, a sum of Rs.46,623,393 belonged to the lodging and air fares of actors of the Bombay Velvet Cinema.

3.15 Unresolved Audit Paragraphs

Reference to the audit paragraphs relating to the Ministry included in the Reports of the Auditor General on which follow-up action had not been finalized is given below.

Reference to the Report of the Auditor General		Subject under Reference
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Year	Paragraph	
-----	-----	
(i) 2012	8(b)(ii)	Although it had been planned to enact a separate Act for the Mahinda Rajapaksa Telecinema Garden in the Action Plan for the year 2012, such an Act had not been passed even by 20 July 2015.
(ii) 2012	12(a)	Although a shortage of Rs.99,305 had been observed between the Ranminithenna entrance tickets issued and the income received, no action what so ever had been taken in this connection even by 20 July 2015.
(iii) 2012	12(i)	The Media Ethical Code proposed to be completed in 2012 had not been completed even by 20 July 2015.
(iv) 2012	-	Temporary licences instead of permanent licences had been issued for maintenance of Broadcasting and Television channels and a

procedure had not been prepared to issue permanent licences or for renewals. As such, channels continued to televise without any supervision and the temporary licences issued subsequently consisted of conditions which had not been stipulated earlier and as such it was observed that a uniform decision could not be arrived at with regard to the Institutions and problems in decision making had occurred.

(v) 2013 5.11(b) A Tax was levied for televising programmes produced abroad with the intention of developing Sri Lankan habits and customs in accordance with Section 6(1) of the Finance Act No. 11 of 2006. Programmes televised through television channels based on cables, satellites, internet and telephones operated under 15 licences had been exempted from this tax. As such, it was observed that the Objective of imposing the said tax is not being fulfilled within this country. Further, the consent of the Department of Public Finance had been obtained to establish a Fund for crediting the tax income so collected. However, it had not been done even by July 2015.

(b) Out of the orders given by the Committee on Public Accounts with reference to the Ministry on 22 January 2014, the orders not carried out even by 20 July 2015 appear below.

**Reference to the Report of
the Committee on Public
Accounts**

Subject under Reference

(i) 05

Revision of Sri Lanka Press Complaints Commission Act so that complaints could be made against Electronic Media Institutions too.

(ii) 06

To forward a Draft Bill to Parliament relevant to safety of the public and their rights to easily obtain actual information on economics which is a primary objective of the Ministry of Mass Media and to furnish a report including those matters to the Committee.

(iii) 07,08

Approval for the Broadcasting Development Authority and establishment of same, Introduction of Digital Technology and furnishing reports regarding progress to the Committee.

(iv) 10

It had been informed to consider the technology used by many countries at present and the cost incurrent on equipment used for the technology before taking the final decision and before identifying whether Sri Lanka should utilize the German Technology DVB –T2 or the Japanese Technology ISDB – T2 for transformation from Analogue Technology to Digital Technology

and to take a final decision by considering the opinion of the general public. But, according to the Cabinet Memorandum dated 08 August 2014 forwarded by the Minister of Finance and Planning, action had been taken to obtain the Japanese technology by entering into a credit agreement with the Japanese International Co-operation Association (JICA) for Rs.17.396 million close upon 05 September 2014. However, the said project as well had been suspended by September 2015.

- (v) 12 To create a proper methodology to supervise the activities of licence holders of private broadcasting and television channels in order to avoid state funds wrongly flowing into the hands of private parties, recovery of annual fees and renewal of licences.
- (vi) 13 To obtain correct information of licence holders from the Registrar of Companies and to forward a report to the Committee and to formulate a new policy for the television institutions which are based on Cable Satellites and Internet.
- (vii) 15 Tabling of Performance Reports for the years 2009 and 2010 in Parliament.
- (viii) 20 (i) To furnish a Cabinet Memorandum to obtain approval for expenditure the year 2010.

(ii) To establish, without delay, a Fund for the tax income recovered on behalf of imported television programmes.

(ix) 26 Attention had been drawn for the need to formulate a National Media Policy and to control television advertisements and to take steps accordingly.

3.16 Management Weaknesses

The following weaknesses were observed at audit test checks.

- (a) Two Corporations had released 13 employees to the Ministry of Mass Media and Information during the years 2010, 2011, 2012 and 2013 and the Corporations concerned had paid Rs.6,217,843 as salaries and Rs.2,567,008 as overtime during the year under review. However, the Ministry had failed to forward to audit the particulars such as, the divisions to which they were attached, confirmation of attendance and confirmation to ascertain that they had been engaged in overtime work.
- (b) It had been confirmed in the year 2013 that an Institution which had obtained licene for cable television in 2012 had engaged itself in illegal activities. In spite of this, the Ministry had neither carried out any investigations nor taken any legal action against the Institution. Further, a new policy had not been formulated for television institutes based on cable satellites and internet. Instead, a licence had been issued in November 2014 to maintain a television internet using Satellite technology.

- (c) The entrance tickets printed and issued for the Ranminithenna Cinema Village had not been in a serial order. Sale of entrance tickets had been entrusted to security guards employed externally. As a result, it was observed that the entrance tickets issued and received back had not been subjected to proper supervision of the officers of the Ministry. Accordingly, a test check carried out in audit, in respect of Rs.50 tickets by comparing the numbers appearing in the tickets issued and sold revealed that cash for the 74,791 tickets valued at Rs.3,739,550 had not been received at the Ministry and the Ministry had not been informed whether they had been cancelled or cannot be used. The Ministry had not even called for explanations in this regard. Further, the income from tickets alone during the months of October, November and December 2014 had been remitted and the numbers of the tickets sold had not been reported. As such, the correctness of the income remitted could not be satisfied.

3.17 Human Resources Management

(a) Approved Cadre and the Actual Cadre

The position of cadre as at 31 December 2014 is as follows.

Category of Employee	Approved Cadre	Actual Cadre	No.of Vacancies	Excess
(i) Senior Level	17	14	03	-
(ii) Tertiary Level	02	01	01	-
(iii) Secondary Level	101	78	23	-
(iv) Primary Level	34	31	03	-
(v) Other (Casual/ Temporary/ Contract Basis)	-	01	-	01
Total	154	125	30	01

(b) **Human Resources Obtained from other Parties**

 The matters revealed relating to the humane resources obtained by the Ministry are given below.

Category of Employee	Designation	Numbers	Other Party	Period
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Primary	Driver	02	Sri Lanka Rupavahini Corporation	From 02.08.2010 to date
Primary	Driver	01	Sri Lanka Rupavahini Corporation	From 03.10.2011 to date
Primary	K.K.S	02	Sri Lanka Rupavahini Corporation	From 02.08.2010 to date
Primary	Production Assistant	01	State Printing Corporation	From 01.12.2010 to date
- do -	Labourer (contract)	01	State Printing Corporation	From 11.07.2011 to date
	Labourer (contract)	01	State Printing Corporation	From 13.08.2012 to date
	Printing Assistant (contract)	01	State Printing Corporation	From 03.06.2013 to date
	Security Controller (contract)	01	State Printing Corporation	From 01.08.2012 to date
Secondary	Management Assistant (contract)	01	State Printing Corporation	From 22.06.2011 to date
		01	State Printing Corporation	From 16.12.2011 to date

4. Head 210 – Department of Information

4.1 Non-maintenance of Registers and Books

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.

Type of Register	Related Regulation	Observation
-----	-----	-----
Register of fixed assets for computers, accessories and software	Treasury Circular No. IAI/2002/02 of 28 November 2002	Not maintained
Register of official telephones	Financial Regulation 845(1)	Not maintained
Register of electrical equipment	Financial Regulation 454(2)	Not maintained
Register of liabilities	Financial Regulation 214	Not maintained
Register of listing vehicles	Financial Regulation 1647(f)	Not maintained
Register of fixed assets	Treasury Circular No.842 of 19 December 1978	Not updated

Register of goods	Financial Regulation 454(1)	Not updated
Register of losses	Financial Regulation 110	Not updated

4.2 Lack of Evidence for Audit

The following observations are made.

- (a) Twenty eight transactions relating to 14 media conferences, 11 seminars and 03 workshops conducted by incurring a total expenditure of Rs.5,067,566 could not be satisfactorily vouched in audit due to lack of necessary evidence in the Department to confirm the expenditure.
- (b) A sum of Rs.1,560,532 had been spent during the year under review for transporting media personnel's. However, approved estimate of each media tour, information relating to officers who participated in the media tours and the registers with signatures to confirm their attendance had not been furnished to audit. As such, the said expenditure could not be satisfactorily vouched in audit.
- (c) Information relating to programmes of the Film Unit of the Department for the year 2014 had not been furnished to audit.

4.3 Replies to Audit Queries

Replies had not been furnished for 02 audit queries issued to the Department during the past years even by 31 March 2015. The value of quantifiable transactions relating to those audit queries amounted to Rs.2,309,772.

4.4 Appropriation Account

Budgetary Variance

Excess provision of Rs.3,858,429 had been made for 18 Objects and as such the savings, after the utilization of provision, ranged between 11 per cent to 100 per cent of the net provision relating to the respective Objects.

4.5 Imprest Account

The limit of maximum Ad hoc imprests that could be released to an executive officer on one occasion in terms of Financial Regulation 371 had been increased upto Rs.60,000 on the approval of the Department of Treasury Operations. However, that limit too had been exceeded on 04 occasions and Ad hoc imprests totalling Rs.455,000 had been released to 2 officers.

4.6 General Deposit Account

The following observations are made.

- (a) The sum of Rs.2,494,149 given by 14 other Ministries/ Departments for various purposes had been retained in the Deposit Account without the work being accomplished.
- (b) Retentions amounting to Rs.7,488,592 continued to be in existence on behalf of building constructions and retentions amounting to Rs.886,080 on behalf of supply of furniture and equipment had been retained in the Deposit Account. Although it had been decided in 2013 to recover this amount for the overpayment of Rs.5,640,157 for contracts, it had not been so done upto June 2015.

4.7 Reconciliation Statement of the Advances to Public Officers Account

The following shortcomings were observed at audit test checks of the Reconciliation Statement of Advances to Public Officers Account, Item No.21001, as at 31 December 2014.

The arrears of balances recoverable as at that date, as per Reconciliation Statement presented to audit totalled Rs.265,772. Those arrears of balances had been existing for a period of 09 months to 17 years and the follow up action with regard to the recovery of those arrears of loan balances were at a weak level.

4.8 Good Governance and Accountability

4.8.1 Annual Action Plan

The Department should prepare an annual Action Plan in terms of the Public Finance Circular No.01/2014 of 17 February 2014. However, the Action Plan furnished for the year under review had not been prepared in such a manner so as to compare the performance report with the financial progress.

4.8.2 Annual Procurement Plan

The Annual Procurement Plan had been prepared on 09 January 2014 in terms of the National Budget Circular No.128 of 24 March 2006. However, the Ministry had not approved it. Three procurements amounting to Rs.7,237,370 made in 2014 had not been included in that Procurement Plan.

4.8.3 Internal Audit

Although an Internal Audit Unit had not been established in the Department the audit activities of the Department had been carried out by the Internal Audit Unit of the Ministry. Even though 13 audit queries had been issued to the Department during the year under review replies had not been furnished for those audit queries even by 30 July 2015.

4.8.4 Audit and Management Committee

Only two meetings of the Audit and Management Committee had been held during the year under review.

4.9 Assets Management

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

(a) Idle and Underutilized Assets

It was observed during the course of audit test checks that certain assets categorized below had been either idle or underutilized.

- (i) An agreement had been entered into between the supplier and the Department of Information on 10 December 1999 at an interest rate of 2.1 per cent according to which Loan Aid had been obtained from the French Government amounting to 9,150,000 French Franks (Euro 1,442,601) equivalent to Rs.102.2 million which had been utilized to install machinery in the year 2003. These machinery remained idle without proper maintenance upto July 2015. A 3 member committee had been appointed in 2010 to solve this problem which recommended to obtain the

approval of the Cabinet of Ministers to sell this by calling for open quotations was required for this. However, such action had not been taken.

The above loan had been obtained in 4 instalments and out of the loan of 404,950 Euros had been settled on 25 July 2013. While doing so, 308,352 Euros had been paid as interest. The interest rate as per agreement was 2.1 per cent. However, deviating from such terms, an excess interest of 172,295 Euros had been paid by July 2013 at the rate of 6.13 per cent for two types of loans namely 2000029 and 2000061. (As per information obtained from the Department of External Resources). No action, whatsoever, had been taken even by July 2015 to identify the parties concerned for the loss of Rs.1,048,391 caused to the Government.

- (ii) A computer software had been introduced in the year 2008 by paying Rs.600,000 to prepare sales invoices. to provide facilities to consumers, to identify stocks and to enter stocks in registers of the Government Publication Bureau which functions under the Department. But, this computer software had not been utilized for any purpose other than the preparation of sales invoices even by 30 July 2015.

(b) Conduct of Annual Board of Survey

The following observations are made

- (i) The Annual Board of Survey report of 2014 should be furnished to the Auditor General before 31 March 2015 in terms of the Public Finance Circular No. 02/2014 of 17 October 2014. However, the Department had not furnished the report for audit even by 31 May 2015. The last Annual Board of Survey conducted was for the year 2013.
- (ii) Action had not been taken in terms of the Financial Regulation, even by 30 July 2015, with regard to the surpluses, shortages and other

recommendations pointed out in the Annual Board of Survey report for the year 2013.

(c) Unsettled Liabilities

The unsettled liabilities of the Department, less than one year, by 31 December 2014 amounted to Rs.10,689,225. The following observations are made in this regard.

- (i) Liabilities had not been entered in the Votes Ledger
- (ii) Entered into liabilities exceeding the limits of 03 Capital Objects and 08 Recurrent Objects amounted to Rs.2,025,677 and Rs.4,741,777 respectively.
- (iii) Liabilities amounting to Rs.35,000 payable to a private institution had not been shown under liabilities in the Appropriation Account.

4.10 Non-compliance

Non-compliance with Laws, Rules and Regulations

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

Reference to Laws, Rules and Regulations	Non-compliance
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(i) Establishments Code of the Democratic Socialist Republic of Sri Lanka

Section 2:3:4 of Chapter XXXII and Public Administration Circular No.01/89 of 05 January 1989

A Technical Officer of the Department had been elected as a Member of the Western Provincial Council. He had not reported

for duties after 30 March 2014 without getting his leave approved or being released from service.

- (ii) Financial Regulations of the Democratic Socialist Republic of Sri Lanka

Financial Regulation 104(1)

Inquires had not been conducted with regard to accidents caused to 2 vehicles during 2014.

4.11 Performance

The observations relating to progress of the Department as per Budgeted Estimated and the Action Plan of 2014 are shown below.

(a) Key Functions not Executed Adequately

The key functions of the Department had not been executed adequately. Such an instance observed is shown below.

If is main objective of the Department to preserve short films and report programmes produced regarding Development Projects and other Projects and special Instances of National Importance (such as the first Independence Day celebrations of Sri Lanka),

Though the officers of that Division had requested from many years to modernize the film Archives Centre, it had not been commenced even in the year 2014. This function, which needs priority, had not been fulfilled and as such the Film Archives Centre was not upto the standard and it had affected the health

conditions of officers engaged in the service. It was observed in audit that an air conditioner had not been suitably installed in the laboratory and as such very often the air conditioner goes out of order due to the effect of the chemical materials therein.

(b) Planning

Ten out of 93 activities shown in the Actin Plan had not been commenced during the year under review.

(c) Incorrect Information in Performance Reports

The following observations are made.

- (i) A test check of thirteen out of 93 activities shown in the Performance Reports revealed that out of collected from each Divisions audited information collected from each Division, information shown in 8 divisions were incorrect.
- (ii) According to the Action Plan, it had been informed that repairs to the Sound Section had been completed. However, 20 per cent of the entire procurement value only had been completed by 30 July 2015.

4.12 Irregular Transactions

Deviation from Government Procurement Procedure

Registration of suppliers for 2 contracts of purchase of food and hire of vehicles for the entire year should have been done by calling for open quotations. However, the Department had called for quotations from certain selected suppliers in contrary to the Procurement Procedure. One supplier for each activity had been selected from the

quotations so obtained and the above purchases and services had been obtained from those 2 suppliers during the whole year and a sum of Rs.6,351,661 had been spent.

4.13 Transactions in the Nature of Financial Frauds

Details of transactions of fraudulent nature observed at audit test checks with regard to the transactions of the Department are shown below.

- (a) Contract for supply of short eats at media briefing and other special occasions during the year under review had been awarded by selecting the contractors by evaluating without considering the service charges, Later, payments had been made in 2013 and 2014 by adding service charges of 40 per cent and 50 per cent respectively. As a result, a sum of Rs.5,400,534 had been paid from January 2013 to October 2014. The service charge had been reduced 10 per cent on 28 May 2015. Based on this, the overpayment included in the service charges of Rs.1,557,755 paid for the above period amounted to Rs.1,173,476.

- (b) It had been informed that the cables required for the main electricity wiring at the New Media Centre should be supplied through a special order as per Bill of Quantities with the recommendations of the consultancy firm. The said order or the invoice for purchases had not been furnished to audit. A sum of Rs.10,528,862 had been paid to the contractor for 394 metres at the rate of Rs.26,723 per metre which was an abnormal price as compared with the market price. In addition, it was confirmed that a sum of Rs. 1,977, 502 had been overpaid for 74 metres while measuring the actual length of the wiring on 06 June 2014 with the assistance of special services obtained from the Ceylon Electricity Board in the presence of the contractor. However, non-recovery of the amount overpaid had become a problem even by 30 July 2015.

- (c) A sum of Rs.4,653,515 was recoverable from an outside person for maintenance of a liquor shop at the Media Centre of the Department. The Department had

referred the matter of recovery to the Attorney General in February 2014 for instituting legal action. But, the Department had not responded to the Attorney General's call. It had been informed by the Director General of Information by his letter dated 02 January 2015 referred to the Commissioner of Excise Sri Lanka that the liquor licence issued on behalf of the Director General of Information had been given to that outside person concerned and further it had been informed that the liquor shop functioned in a building in Colombo obtained on lease by an that outside person. Accordingly, it was observed in audit that the issue of a liquor licence to that person without any agreement and without any money being recovered was a fraudulent act while the Attorney General was taking legal action for recovery of money by 30 July 2015.

4.14 Losses and Damages

The observations on losses and damages as revealed during the course of audit test checks appear below.

- (a) The Department had paid Rs.196,080,674 for the contract awarded to a private institution for constructing a new Media Centre at an estimated cost of Rs.200,763,112. The consultancy firm which certifies the payment had accepted that out of this amount a sum of Rs.6,623,624 was an overpayment, However, action had not been taken to inform this to the contractor in writing or to recover the overpayment from the contractor.
- (b) The Auditorium of the New Media Centre with a circumference of about 700 m² had been constructed without any standard. The deficiencies revealed before completion of 6 months of the taking over of the building by the consultancy firm had been pointed out in the Management Audit Report of 2013. However, those deficiencies had not been rectified even by 30 July 2015.

- (c) Four fire protection doors had been built in the new building without obtaining reports from the Colombo Municipal Council and the Chief Fire Extinguishing Officer and without proper standards and in this connection a sum of Rs.410,000 had been paid to the contractor on the recommendations of the consultancy firm. However, those doors had not been prepared according to standards even by 30 July 2015.
- (d) Procurement of vehicles on hire basis for transport of media personnel were subjected to analysis and it was observed that a consent had been reached to pay for a maximum of 150 kilometres instead of analyzing the payment for performing a short distance of one kilometre. Accordingly, the total of 15 performances less than 150 kilometres amounted to 645 kilometres. The government had incurred a loss of Rs.177,620 as a result of paying for 2,250 kilometres at the rate of a minimum of 150 kilometres for each performance.

4.15 Uneconomic Transactions

The particulars of transactions entered into devoid of economy revealed during the course of audit test checks are given below.

- (a) The Department had supplied transport, lodging and food for media personnels of all media institutions at meetings participated by His Excellency the President based on the security situation of the country during the war. But, despite such a war situation at present a total sum of Rs.1,560,532, made up of Rs.918,360 for transport and Rs.642,172 for lodging and food, had been paid for media personnel during the year under review.
- (b) Deficiencies in the contracts for supply of furniture for media centres had been pointed out in audit. It had been informed on 31 January 2014 that of these deficiencies, a sum of Rs.1,037,200 out of the overpayment of Rs.1,184,700 is to be deducted from retentions. But, action had not been taken to rectify, the other

deficiencies pointed out in audit, that is, weaknesses such as rusting, usage of leather without considering the specifications etc., even by 30 July 2015.

4.16 Unresolved Audit Paragraphs

Reference to the audit paragraphs relating to deficiencies of the Department included in the reports of the Auditor General which had not been rectified even by 30 July 2015 is given below.

Reference to Report of the Auditor General		Subject under Reference
Year	Paragraph Number	
2012	4(a)	Action taken regarding the payment of Rs.3,522,700 for 12 items deviating from the agreed standards and specifications and the inability to use 3 types of goods supplied for Rs.2,568,800 deviating from the agreed specifications as revealed in physical audit verifications carried out with the assistance of the consultancy firm on the supply of furniture to the New Media Centre.
2012	7(aa)(i)	The contract for constructing the New Media Centre had been awarded to a private firm for Rs.200,763,112. The information such as sub contract documents, guaranty certificates (electrical equipment, air conditioners, fire protection doors) tender documents of all tenderers and the agreement for demolishing the old building

etc., called for in audit, in writing, had not been furnished and could not be satisfactorily vouched.

2012 7(aa)(ii) Non-presentation to audit of the original or duplicate of calling for bids from a private firm supplying furniture for the New Media Centre at an expenditure of Rs.23,997,597 .

4.17 Management Weaknesses

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

- (a) A Special Research Unit had been established in the Department since 2012 by employing 07 graduate officers including 3 officers who had studied research subjects. In spite of this, a sum of Rs.3,380,000 had been paid to an external institution for 2 field surveys. Further, while selecting an institution for the survey, qualification of researchers and the previous experience of the Institution had not been subjected to evaluation.

- (b) The above Field Survey Report had been obtained in April 2014. But, it was not observed in audit that this had been utilized according to the objectives of the Department and benefits obtained and an evaluation had been carried out in this regard.

4.18 Human Resources Management

(a) Approved Cadre and the Actual Cadre

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

Category of Employee	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	15	08	07
(ii) Tertiary Level	16	06	10
(iii) Secondary Level	236	180	56
(iv) Primary Level	51	47	04
(v) Others (Casual/ Temporary/ Contract basis)	21	10	11
Total	339	251	88

(b) Human Resources Obtained from other Parties

The matters revealed relating to the human resources obtained from other parties by the Department are given below.

Category of Employees	Numbers	Other Party	Period
Senior Level	02	University of Kelaniya	7.5.2010 to 31.12.2014
		Rupavahini Corporation	01.8 2010 to 31.12.2014

5. Head 211 – Department of Government Printer

5.1 Presentation of Accounts

The Department should have presented the Printing Revenue Account under Revenue Code 20.03.02.05 by 31 March 2015. However, the Account had been presented to audit on 18 May 2015 with a delay of over 1 ½ months.

5.2 Non-maintenance of Registers and Books

It was observed during audit test checks that the Department had not maintained the following registers.

Type of Register	Relevant Regulation
(i) Register of Fixed Assets	Treasury Circular No. 842 dated 19 December 1978.
(ii) Register of Fixed Assets relating to Computer Accessories and Software	Treasury Circular No. I/A/2002/02 dated 28 November 2002
(iii) Register of Securities	Financial Regulation 891(1)
(iv) Register of Electrical Equipment	Financial Regulation 454(2)
(v) Register of Losses	Financial Regulation 110
(vi) Register of Liabilities	Financial Regulation 214
(vii) Register of Listing Vehicles	Financial Regulation 1647(f)
(viii) Register of Loans and Advances	Paragraph 09(1) of the Public Enterprises Circular No.96 dated 10 August 1994.
(ix) Register of Attendance of Technical Evaluation Committee	Guideline 2.11.2 of the Government Procurement Procedure
(x) Technical Evaluation Committee Reports	Guideline 2.11.3 of the Government Procurement Guidelines

5.3 Replies to Audit Queries

Replies to 02 audit queries issued in the year under review and 04 audit queries issued in the preceding years had not been furnished even by 31 August 2015. The value of quantifiable transactions relating to those audit queries amounted to Rs.164,264,838.

5.4 Appropriation Account

Budgetary Variance

The following observations are made.

- (a) The entire net provision amounting to Rs.500,000 made for an Object had been saved.
- (b) Excess provision had been made for 08 Objects and as such the savings, after the utilization of provision, ranged between 16 per cent to 94 per cent of the net provision relating to the respective Objects.

5.5 Imprest Account

The following observations are made.

- (a) The Ad hoc imprest obtained should be settled immediately after fulfilment of activities in terms of Financial Regulation 371. However, Ad hoc imprests totalling Rs.120,210 granted on 11 occasions had been settled after a delay of 1 to 4 months.
- (b) The maximum Ad hoc imprest that could be given to an executive officer at one instance should be Rs.20,000 as per Financial Regulation 371. However,

contravening the regulations, Ad hoc imprests totalling Rs.680,178 exceeding Rs.20,000 had been granted to 03 officers on 11 occasions.

- (c) Petty cash imprest of Rs.50,000 had been issued exceeding the limit of Rs.7,500 without proper authority.
- (d) Action had not been taken as shown below as per Treasury Operations circular No.04/2014 of 20 November 2014 with regard to closing of cash book as at 31 December 2014.
 - (i) According to the Paragraph 2.1 above, a responsible executive officer had not been appointed by the Head of the Department to settle the account in his office and sub offices.
 - (ii) A note regarding the balance of the cash book as at 31 December 2014 had not been handed over to the bank and a debit notice obtained to be furnished to the Department of Treasury Operations even by 30 July 2015, as required by Paragraph 2.1 of the above circular.

5.6 General Deposit Account

The following observations are made.

- (a) Action had not been taken in terms of Financial Regulation 571 with regard to 26 deposits totalling Rs.7,092,740 exceeding 2 years.
- (b) The sum Rs.2,050,000 given by the Kotte Municipal Council for printing purposes had been retained in the Deposit Account without fulfilling the said activities.

5.7 Revenue Account

The functions of preparation of estimates for Service Charges – Government Printing Revenue, collection of revenue, accounting and presentation of accounts had been entrusted to the Government Printer, as Chief Accounting Officer, under the Revenue Code 20.03.02.05. The following deficiencies were observed with regard to sample checks carried out in audit with regard to the Revenue Code.

- (i) The Arrears of Revenue as per Revenue Account presented to audit totalled Rs.650,264,550 and it ranged from 1 to 26 years. The follow up action taken to recover the arrears was at a weak level.
- (ii) None of the outstanding balances of Rs.138,288,612 existing for 17 years had been recovered during the year 2014. Only 26 per cent of the outstanding loan balances relevant to 07 years amounting to Rs.114,713,546 had been recovered in 2014.

5.8 Reconciliation Statements of Advances to Public Officers' Account

The following deficiencies were observed at audit test checks carried out with regard to Item No.21101, Advance to Public Officers Account as at 31 December 2014.

- (a) According to the Reconciliation Statement furnished to audit, the outstanding balances as at that date totalled Rs.6,164,028 and those balances ranged from 3 to 5 years. The follow up action taken to recover the arrears was at a weak level.
- (b) The long outstanding balances due from deceased, retired and those who had been transferred to other state institutions amounted to Rs.597,818.

5.9 Good Governance and Accountability

5.9.1 Annual Procurement Plan

The Annual Procurement Plan should have been prepared by 31 December 2014 in terms of the National Budget Circular No.128 of 24 March 2006. However, this had been prepared on 02 April 2015.

5.9.2 Internal Audit

An internal Audit Unit had been established in the Department of Government Printer. However, the Internal Audit Programme for auditing the departmental functions had not been prepared.

5.9.3 Audit and Management Committee

All Audit and Management Committees are required to hold at least one meeting per quarter in terms of the Management Audit Circular No.DMA/2009 (1) dated 09 June 2009. However, the Department of Government Printer had held only 02 meetings during the year 2014.

5.9.4 Assets Management

The following deficiencies were observed during the course of audit test checks of the Department of Government Printer.

(a) Idle and Underutilized Assets

It was observed during the course of audit test checks that certain assets categorized below had been either idle or underutilized.

Category of Assets	Number of Units	Idle/ Underutilized Period
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Machinery -		
Kord 06	01	Over 15 years
Mozp	01	Over 2 years

(b) Conduct of Annual Board of Survey

The following observations are made.

- (i) The Annual Board of Survey should have been conducted and its report furnished to the Auditor General before 17 March 2015 in terms of Public Finance Circular No. 02/2014 dated 17 October 2014. However, the Department had not furnished the said reports for audit even by 31 May 2015. The last Board of Survey held was for the year 2013 and those reports had been furnished to the Auditor General on 20 July 2015.
- (ii) Action had not been taken in terms of the Financial Regulation with regard to the excesses, shortages and other recommendations pointed out in the Board of Survey reports of the previous year.

5.10 Non-compliance

(a) Non-compliance with Laws, Rules, Regulations etc.,

Instances of non-compliances with the provisions of laws, rules and regulation observed at audit checks are detailed below.

Reference to Laws, Rules and Regulations	Value	Non-compliance
(i) Establishments Code of the Democratic Socialist Republic of Sri Lanka	Rs.	
Chapter VII Section 12.2.5	316,000	Allowances for uplifting the production status had been paid to 18 officers during the year under review for covering up duties of the Assistant Government Printer of the Department of Printing.
(ii) Financial Regulations of the Democratic Socialist Republic of Sri Lanka		
• Financial Regulations 104(1) and (3)	3,181,868	Action had not been taken in terms of the Financial Regulation with regard to 10 accidents caused to

- vehicles during the year under review.

• Financial Regulation 3,443,642
104(4)

The time spent on furnishing a detailed report of accidents caused to 3 vehicles during 2002, 2007 and 2012 was 1 to 12 years. Detailed reports regarding accidents caused to 5 vehicles during the years 2012 and 2014 had not been furnished even by May 2015, the date of audit.
- Financial Regulation 3,448,642
110

Losses and damages caused during the year under review had not been entered in the Register of Losses and Damages and the register updated.
- Financial Regulation 6,586,592
1645(a)

Daily running Charts and monthly Performance Summaries of 14 vehicles of the pool belonging to the Department had not been furnished to audit.
- Financial Regulation 3,473,638
1645(b)

Log books of pool and allocated vehicles had not

been furnished to audit as required by the said regulation.

(iii) Letter of the Deputy 929,402
Secretary to the Treasury
No.A/P/06/71/02/01 of 24
June 2008

Legal activities had not been followed to recover the outstanding loan balances receivable from the private sector. The outstanding loan balances of over 5 years as at 31 December 2014 amounted to Rs.929,402.

(b) Non-compliance with Tax Requirements

The Value Added Tax of Rs.25,394,988 recovered from other institutions for printing activities from 2012 to 31 December 2014 had not been remitted to the Commissioner General of Inland Revenue in terms of the Value Added Tax Act No.14 of 2002 and the Amended Act No.17 of 2013.

5.11 Performance

The observations on the performance of the Department as per Budgeted Estimates and the Action Plan of 2004 appears below.

(a) Planning

Instances of action not being taken according to the Public Finance Circular No.01/2014 of 17 February 2014 appear below.

- (i) It had been planned to implement 12 sub works with the provision of Rs.281.35 million as per Action Plan of the year under review in order to increase the output of the Department. No physical performance has been achieved out of 10 sub works amounting to Rs.277.15 million as at end of the year under review although a sum of 13.38 million had been spent .

- (ii) In order to fulfill the said objectives, a sum of Rs.7 million had been provided under 4 sub works for developing the software. One sub-work of purchasing computers and software had only been completed as at end of the year under review. In this connection, 21 computers and softwares had been purchased in excess of the plan. As the financial progress amounted to Rs.11.36 million, the amount provided had exceeded by Rs.8.86 million.

5.12 Deficiencies in Operating Bank Accounts

(a) Long delays in the Preparation of Bank Reconciliations

The Bank Reconciliation Statements of March to June 2015 of a bank account had not been prepared even by 30 July 2015.

(b) Balances to be Adjusted

The deficiencies as revealed in the analysis of adjustments shown in the Bank Reconciliation Statements prepared by the Department of Government Printer for the month of May 2015 appear below.

(i) Unidentified Receipts

Action had not been taken to settle the unidentified receipts totalling Rs.116,681 exceeding a period of 3 years. The unidentified receipts

continuously included in the Bank Reconciliation Statements for over 5 years amounted to Rs.101,288.

(ii) Cheques Issued, But not Presented for Payments

Action had not been taken in terms of Financial Regulation 396(d) with regard to cheques valued at Rs.573,320 which had been issued and not presented for payment to the Bank.

(iii) Cheques Deposited, But not credited to the Account

Cash amounting to Rs.781,659 deposited in cash in 8 instances from 2008 to May 2015 had not been realized and this is a matter of contentious nature.

(iv) Unidentified Payments

Action had not been taken even by end of the year under review to identify and account for, the unidentified payments of over 3 years amounting to Rs.138,887.

5.13 Irregular Transactions

Deviation from Government Tender Procedure

The following observations are made.

- (a) The Technical Evaluation Committee had recommended to reject the quotations with the lowest price of Rs.6,933,920 which was in favour with specifications of the Department for the purchase 30 unites of IP Camera Surveillance System. As a result of acting in contrary to the Guideline 7.8.6 of the Government

Procurement Procedure while awarding the contract with a bid value of Rs.10,744,669, the Department had incurred a loss of Rs.810,745.

- (b) Ten thousand kilograms of Cotton Rags had been purchased for Rs.492,500 superseding the Procurement Committee decision on 29 May 2014. In this connection, the contract had been awarded contravening 4.4.3(a) of the Government Procurement Procedure by calling for quotations from a supplier who had not been included in the Register of Registered Suppliers of the Department.

5.14 Human Resources Management

Approved Cadre and the Actual Cadre

The position of cadre as at 31 December 2014 is as follows.

Category of Employee	Approved Cadre	Actual Cadre	Number of Vacancies	Excess Cadre
(i) Senior Level	37	09	28	-
(ii) Tertiary Level	08	03	05	-
(iii) Secondary Level	1,264	704	560	-
(iv) Primary Level	664	571	93	-
(v) Others (casual/ Temporary/ Contract)	-	01	-	01
Total	1,973	1,288	686	01