

Head 325 - Department of Sri Lanka Coast Guard

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Department of Sri Lanka Coast Guard for the year ended 31 December 2020 comprising the statement of financial position as at 31 December 2020 and the statement of financial performance and cash flow statement for the year then ended was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in Conjunction with provisions of the National Audit Act No.19 of 2018. My comments and observations on these financial statements presented to the Department of Sri Lanka Coast Guard in terms of Section 11(1) of the National Audit Act No.19 of 2018 appear in this report. The Annual Detailed Management Audit Report relating to the Department was issued to the Accounting Officer on 14 June 2021 in terms of Section 11(2) of the National Audit Act No.19 of 2018. The report to be tabled in parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act No.19 of 2018 will be tabled in due course.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Department of Sri Lanka Coast Guard as at 31 December 2020 and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements are further described in the Auditor's Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibility of the Chief Accounting Officer and the Accounting Officer on the Financial Statements

The the Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and the provisions in Section 38 of the National Audit Act, No 19 of 2018 and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Sub – section 16(1) of the National Audit Act, No 19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable annual and periodic financial statements to be prepared.

As per Sub – section 38 (1) (c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Department and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.4 Auditor’s Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and issue the summary report of the Auditor General that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentation or the override of internal control.
- Obtain an understanding of internal control relevant of the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Legal Requirements

I declare the following matters in accordance with Section 6 (1) (d) and Section 38 of National Audit Act, No 19 of 2018.

- (a) The financial statements are in consistent with those of the preceding year,

- (b) The following recommendations made by me regarding the financial statements furnished for the preceding year had not been implemented

Reference to Paragraph -----	Audit Observation -----	Recommendation -----
1.6.1(a)	Although Paragraph 7(v) of the circular stated as to how net assets are calculated, no calculations had been done accordingly. So, a difference of Rs. 299,675 was observed.	Action should be taken in accordance with the Circular.

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

(a) Non-revenue Receipts

The following deficiencies were observed in accounting for non-revenue receipts relating to the financial statements.

Audit Observation -----	Comment of the Accounting Officer -----	Recommendation -----
(i) Although the Accounting Officer should be responsible for the preparation of estimates as accurately as possible, a sum of Rs. 9,175,000 or 28 per cent of the estimated provision of Rs. 32,428,000 of 10 Objects had been transferred to another Object. The percentage of making transfers among the Objects had ranged from 01 per cent to 100 per cent.	Due to not receiving the provisions requested for each Object in the year 2020, steps were taken to transfer provisions from the Objects which showed a surplus in order to settle the essential expenses. As it was not possible to utilize the estimated provisions upon incurring unexpected expenditure under the COVID 19 epidemic and a large amount of provisions had been saved in the Object 325-01-1-2401 owing to limitation of local and foreign tours and the courses, those provisions were transferred to other Capital Objects.	Estimates should be prepared as accurately as possible.

- (ii) A payable amount of Rs. 1,522,321 for the year under review had not been stated as expenditure liability. As the financial statements had already been prepared in the receipt of bills showed by the audit query from among the payment made in the year 2021 for the year under review, those bills could not be included in the record of liabilities and instructions were given to obtain necessary bills immediately in coordination with those institutions. Accordingly, necessary instructions were given to the Accountant and the staff thereof to carry out follow up and prepare the record of liabilities before the submission of financial statements. Liabilities should be correctly recorded.
- (iii) Under no circumstance shall the liabilities and expenditure exceed the provisions made for the financial year. Nevertheless, liabilities had been incurred exceeding the net provisions in respect of 05 Recurrent Objects and one Capital Object. Due to not receiving provisions requested by the Department of Sri Lanka Coast Guard for the year 2020, and granting provisions through the Vote on Account, it was found difficult to incur liabilities properly. However, for ensuring continuous maintenance of the affairs of the Department and safeguarding the lives of the Coast Guards in the face of COVID-19 epidemic situation, liabilities were incurred in excess of the net provision to meet the necessary expenditure. Action will be taken to prevent from incurring liabilities in excess of the approved limit of provision in the future. Liabilities shall not be incurred in excess of the net provision.
- (iv) While there were savings of provisions in the expenditure head, the reason therefore had been stated as not receiving imprests as requested. Provisions for the year 2020 were allocated by the Vote on Accounts and despite being requested imprests by the Department of Coast Guard to settle the existed bills, imprests were not received properly. Accordingly, payments were delayed and therefore, suppliers informed their reluctance to supply items. Since most of the suppliers approved Strict care should be exercised in giving reasons for savings.

by the Ministry of Defence were in Colombo and suburb, items could not be obtained on due dates due to closure of their business establishments over a long period amidst COVID - 19 epidemic situation. Therefore, the provisions made could not be duly used and imprests were not received as requested by the end of the year. Accordingly, the bills remained unpaid, thus resulting in an excess of provisions of the Objects.

- (v) Out of net provision of Rs. 4,480,000 made for the acquisition of furniture and office assets, a sum of Rs. 1,310,904 or 29 per cent had been saved by the end of the year under review. Even though orders were placed to the suppliers within the limit of provisions to purchase necessary items following the tender procedure, due to closure of a large number of furniture manufactories and shops in the face of COVID-19 peidemic and debilitating the import of computers and printing mechines, suppliers failed to provide the items demanded. As such, provisions of the Object 325-1-01-2102, Funiture and Office Assets, were saved. Action should be taken for maximum utilization of the provisions.
- (vi) It is the responsibility of the Accounting Officer to maintain contractual services and office requisites under proper control. Nevertheless, expenditure of the year under review had exceeded by Rs.1,471,885 or 9 per cent compared to the preceding year. Although essential items were purchased under Object 325-1-01-1201, Stationery and Office Requisites, their prices had gone up than the preceding year. Further, due to retaining a large number of Coast Guards within the camp owing to COVID – 19 epidemic situation, and quaranting the Coast Guards who were returning after availing leave within the quarantine centers established close to the camp under the approval of the Ministry of Defence, payments for their sanitation facilities and water/electricity bills of those centers were made under the approval of the Ministry of Defence. Accordingly, electricity and water consumption had increased in the year 2020 and as contractual services and office requisites should be maintained under proper control.

- such expenditure under Object 325-1-01-1403 Electricity and Water had increased.
- (vii) Even though expenditure should be planned within the approved expenditure limits, provisions of Rs.23,350,000 had been obtained by the supplementary estimates, transfers through Financial Regulations 66 and 69 in addition to the initial provisions made for 07 Objects during the year under review.
- Since the provisions estimated and requested by the Department of Sri Lanka Coast Guard for the year 2020 for each Object were not duly received, action was taken to transfer provisions through Financial Regulation 66 and 69 to manage the essential expenditure in order to meet the basic needs required for proper maintenance of the affairs of the Department. Although water and electricity was economically used, due to retaining most persons within the camp in the face of COVID-19 and maintaining quarantine centers for the Guards who were returning at the end of their period of leave and providing sanitation facilities to those centres, electricity and water consumption had comparatively increased. Accordingly, the provisions allocated for that Object being inadequate to settle the bills of the Department and the quarantine centers, supplementary provisions had to be obtained on the approval of the Ministry of Defence.
- Expenditure should be planned within the approved expenditure limits.
- (viii) In the preparation of Financial Statements as per Section 3.2 of the guideline relevant to the preparation of Financial Statements 2020 under Paragraph 10.1 of the Public Finance Circular No.02/2020 dated 28 August 2020, income, expenditure and values of other main ledgers should be reported to the closest Rupee. Nevertheless, Department had not taken action accordingly.
- In the preparation of annual financial statements for the year 2020, relevant values had not been calculated due to a mistake and the instructions given will be complied with in the preparation of financial statements of the ensuing years.
- Steps should be taken in accordance with the Circular.

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| (ix) | Value of local travelling amounting to Rs.162,050 to be incorporated in the value of salary, wages and other benefits included in the statement of financial performance for the year under review had been stated under other goods and services benefits. | As it has been informed to state the total of Objects 1001, 1002 and 1003 under salary, wages and other employee benefits in ACA 2(ii) relating to Note No.05 of the Statement of Financial Performance and to include travelling expenses under other goods and services relating to the Note No.06 of that Statement in the Objects 1101 and 1102, local travelling expenses of Rs.162,050.00 has been stated in Note No.6 under other goods and services benefits. | Accounts should be properly kept. |
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(b) Property Plant and Equipment

 The following deficiencies were observed in accounting for Property, Plant and Equipment.

Audit Observation	Comment of the Accounting Officer	Recommendation
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(i) According to the Treasury computer printouts of the year under review, the opening balance of the non-financial assets amounted to Rs. 2,049,548,628. That value had been correctly shown as the opening balance in the Statement of Financial Position (ACA-06). Nevertheless, that value had been stated as Rs. 103,427,526 in the Statement of Financial Position, 2019 included in the Form ACA-P.	Since opening balances of non-financial assets included in the Treasury Final Reports had not been updated in the preparation of financial statements as at 31 December 2019, action was taken to prepare financial statements on the existed values as per the instructions of the Department of State Accounts and steps were taken to update the non-financial assets in coordination with the Department of State Accounts. Accordingly, amounts of the non-financial assets of the year 2019 are inaccurate and the updated correct value of Rs. 2,049,548,628.00 was recorded as the opening balance of the	Correct entries should be made in the financial statements.

Statement of Financial Position
(ACA-6) of the year 2020

- (ii) Although the closing balance of the non-financial assets amounted to Rs. 2,067,996,003 according to the Treasury computer printouts of the year under review, the value of non-financial assets in the Statement of Financial Position as at 31 December 2020 amounted to Rs. 2,067,946,003. Accordingly, a sum of Rs.50,000 had been understated.
- Although closing balance as per the Treasury printouts for the year under review reconciles with the closing balance of the Statement of Financial Position (ACA-6), in the inclusion of that value in the Statement of Financial Position, it had been stated as Rs. 2,067,946,003 and necessary steps will be taken to prevent such mistakes in the preparation of financial statements for the ensuing years.
- Do -
- (iii) Even though Property Plant and Equipment reserve should be allocated at an amount equivalent to the value of Property Plant and Equipment amounting to Rs. 2,067,996,003 in the Statement of Financial Position as at 31 December 2020, that amount was Rs. 2,067,876,885. Accordingly, the reserve had been understated by Rs. 119,119.
- As closing balance of the non-financial assets had been understated by Rs.50,000 in the Statement of Financial Position as at 31 December 2020, that value had been understated in allocation of the reserve for the property, plant and equipment.
- Do-
- (iv) In terms of Section 07(v) of the Guideline relevant to the preparation of financial statements for the year 2020 under Paragraph 10.1 of the State Finance Circular No.02/2020 dated 28 August 2020, value of the net assets of the Department had not been calculated and stated in the Statement of Financial Position
- As per the Paragraph 10.1 of the State Finance Circular No.02/2020, value of the net assets of the Department had not been stated in the Statement of Financial Position.
- The Circular should be complied with.

(c) **Cash Flow Statement**

The following deficiencies were observed in accounting for the cash flow generated for the operating activities.

Audit Observation	Comment of the Accounting Officer	Recommendation
----- In taking into account the net cash flow generated from operating activities of the year under review, as capital assets rehabilitation and improvement amounting to Rs.70,869,949 as well as expenditure on capacity development amounting to Rs. 7,069,211 to be stated under personal emoluments and operating expenditure had been stated under the operating activities, the net cash flow generated from operating activities of the year under review had been overstated by Rs.77,939,160.	----- In the preparation of cash flow statement, expenditure incurred in cash in the Capital Objects has been stated under the operating activities and action will be taken properly to state capital assets rehabilitation and improvement and expenditure on capacity building under the personal emoluments and operating expenditure in the future.	----- Financial statements should be prepared correctly.

(d) **Imprest Balance**

The following deficiencies were observed in accounting for the imprest balance

Audit Observation	Comment of the Accounting Officer	Recommendation
----- (i) Although amount of imprest receipt was Rs. 144,899,618 according to the final imprest summary of the Treasury (SA-70) for the year under review, it had been stated as Rs. 145,226,080 according to the Form ACA-3. Accordingly, receipt of imprest had been overstated by Rs. 326,462.	----- Imprest of Rs. 144,670,000 received by this Department from the Treasury and sums totalling Rs. 556,080 received from other sources comprising non-revenue receipts of Rs. 481,487, a sum of Rs. 62,167 received for deposit accounts and the stamp fee deposit of Rs. 12,425 have been stated in the Form ACA-3. Similarly, total of the expenditure incurred in cash by the Department is Rs. 145,226,080 and it has been stated as imprest settlement in the Form ACA-3. However, necessary	----- Financial statements should be correctly prepared.

instructions were given to the Accountant and his staff to prepare Imprest Account as per the final imprest summary (SA/70) of the Treasury, henceforth.

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| (ii) | Although amount of imprest received from other sources was Rs. 229,618 in the final trial balance (7002/409/20) of the Treasury for the year under review, the amount stated in the Form ACA-3 was Rs. 556,080. Accordingly, receipts from other sources had been overstated by Rs. 326,462. | -Do- | -Do- |
| (iii) | Although value of imprest settlement was Rs. 144,899,618 according to the final imprest summary of the Treasury (SA-70) for the year under review, it had been stated as Rs. 145,226,080 in the Form ACA-3. Accordingly, the settlement of imprests had been overstated by Rs. 326,462. | -Do- | -Do- |

(e) Assurance to be made by Accounting Officer

Even though the Accounting Officer is required to assure on the following matters in terms of provisions in Section 38 of National Audit Act No.19 of 2018, action had not been taken accordingly.

Audit Observation	Comment of the Accounting Officer	Recommendation
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In terms of the provisions of section 38 of the National Audit Act No. 19 of 2018, the chief accounting officer and accounting officer should ensure that an effective internal control system is developed and maintained for	With a view to maintaining an effective internal control/ financial control and operating system in the Department of Sri Lanka Coast Guard, all the Directors, Commanding Officers, Regional Authorities meet once in quarter, discuss on	Action should be taken in accordance with provisions in Section 38 of National Audit Act No.19 of 2018.

the financial control of the department and the effectiveness of the system should be reviewed periodically and necessary changes should be made to ensure that the system is running effectively. Although the copies of that reviews should be made available to the Auditor General, but no statement had been made to the audit that such a review had taken place.

the improvement of internal control and take collective decisions. Nevertheless, no action has been taken to inform the Auditor General on those discussions and therefore, action will be taken to inform the Auditor General on the discussions to be held in the future.

(f) Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with Laws, Rules and Regulations observed at the audit test checks are analyzed below.

	Observation	Comment of the Accounting Officer	Recommendation
Reference to Laws, Rules and Regulations	Non-compliance		
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(i) National Audit Act No. 19 of 2018 -----	Section 16 (2) Even though draft annual performance report too should be furnished along with the financial statements to the Auditor General, the draft annual performance report for the year under review had not been furnished.	By the Letter No. DGCG/ADM/1 dated 22 October 2020, the annual performance report has been submitted to the Director General (Planning) to submit to Parliament. Action will be taken to submit the annual performance reports along with the financial statements henceforth.	Annual performance reports should be submitted together with the financial statements.

- (ii) Section 41 of Department of Coast Guard Act No.41 of 2009.

Section 11	Although an advisory council should be appointed and having conducted an annual review on the activities of the Department, a comprehensive report should be submitted, no evidence had been furnished to the Audit in support of that behalf.	-Do-	Provisions of the Act should be complied with.
	Even though assisting in the preservation and protection of maritime and marine environment is the function of the Department, it had not been possible to carry out such function properly due to vacancies existed in the staff.	-Do-	Staff vacancies should be filled expeditiously.

2. Financial Review

2.1 Operating Bank Accounts

Deficiencies observed in the audit test check carried out on operating bank accounts are indicated below.

Audit Observation	Comment of the Accounting Officer	Recommendation
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(a) According to the Bank Reconciliation Statement of the Department of Sri Lanka Coast	All remittances related to bill settlement will be forwarded to suppliers only by registered post.	Action should be taken in accordance with

Guard, value of the issued cheques that had not been presented to the bank amounted to Rs. 42,443,982 and it had included the value of 10 cheques worth Rs. 253,378 that had not been presented to the bank for more than a period of 06 months from their issuance.

Due to the global epidemic situation, many post offices in the Western Province were closed and therefore, it took a long time to send remittances. As a result, the validity period of many remittances had expired and the remittances had to be extended again. Due to this matter, there were remittances not submitted to the bank for more than 6 months. In view of the situation faced by the suppliers in the face of the COVID - 19 epidemic, consideration was given to extend the validity of the remittances and if they fail to submit the remittances properly to the Bank within the next 03 months, action will be taken to comply with Financial Regulation 396 (d) and credit it to the Government Revenue

Financial Regulations.

(b) No action had been taken according to the Financial Regulation 396(d) on the aforesaid cheques and as per the bank reconciliation statement in February 2021, out of 10 cheques, 05 cheques worth Rs. 170,773 had not been further presented.

-Do-

-Do-

3. Operating Review

3.1 Procurement

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) In terms of Guideline 4.2.1 (c) of the Government Procurement Guidelines, procurement activities	As it was not possible to present a plan on the activities for the remaining	A procurement plan for the whole year should be prepared.

for the ensuing year should be prepared in detail. Nevertheless, the procurement plan furnished to Audit had been prepared only for first 04 months of the year under review.

08 months, steps will be taken not to repeat that error henceforth.

(b) In terms of Guideline 4.2.2 (a) of the Government Procurement Guidelines, a report on the procurement activates from the beginning to the end of the procurement process should be prepared. Nevertheless, action had not been taken accordingly.

Government Procurement Guidelines should be complied with.

-Do-

(c) In terms of Guideline 6.3.6 of the Government Procurement Guidelines, financial information as well as information of each bid relating to the bid opening shall be recorded in the prescribed format. Nevertheless, action had not been taken accordingly with regard to the procurement process related to the purchase of Timber Plank and repair of Macrotech Layer.

Although many details relevant to the purchase of Timber Plank and repair of Macrotech Layer are included in the prescribed format for the bid opening in terms of Guideline 6.3.6 of the Government Procurement Guidelines, some matters have not been included therein. Necessary arrangements were made to prepare the format used for the bid opening in accordance with the Guideline 6.3.6 of the Government Procurement Guidelines.

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3.2 Assets Management

The following observations are made

Audit Observation	Comment of the Accounting Officer	Recommendation
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For the purpose of constructing advanced training administration building and hostel building, a timely significant need of the	As the budget approved for the year 2020 was only from January to April, the Procurement Plan was prepared for that period only and the budget	Relevant constructions should be commenced and completed promptly.

country, a plan at the value of Rs. 102.36 million and Rs. 55.40 million had been respectively prepared in the year 2016 and Rs.14 million had been spent on their initial activities. However, the referred construction projects had been discontinued half way.

allocations were made in quarterly through revised annual budget estimates. Due to the prevailing covid-19 epidemic, it was found difficult to carry out well-managed procurements. Funds were allocated for the construction of the building in 2017, from which stores items were ordered and foundation was laid for four storied advanced training administration building with the use of stores items worth Rs.14.7 million. At present the raw material worth Rs. 1.77 million is left in the headquarters of this department and the Cabinet paper No. 20/1949/303/051 a Memorandum dated 12 January 2021 has notified to resume the suspended constructions. As it is not possible to proceed with the construction of the two buildings suing the allocations made to these departments for the year 2021, additional allocations have been requested by the Director General's Letter No. DGCG / LOG / 3 dated 1 March 2021. The construction of the two buildings is expected to resume and complete as soon as the additional allocations are received.

3.3 Management Weaknesses

The following observations are made

Audit Observation	Comment of the Accounting Officer	Recommendation
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(a) Even though illegal drugs worth Rs. 722,523,850 seized by the department had been handed over to the Sri Lanka Police, no attention had been drawn to take follow up measures thereon.	Although follow up steps are not taken by our department at present on the illegal drugs taken into custody during the year under review, action will be taken to pay strict attention thereon in the future	Attention should be drawn on taking follow up measures on the seized illegal drugs.

- (b) Even though vessels and other goods worth Rs. 2,486,816,100 seized by the department during the year under review had been handed over to the Sri Lanka Port, no attention had been drawn to take follow up measures thereon.
- Discussions on the vessels seized by the Department during the year under review will be regularly held at the meetings of the Task Force set up to combat the illegal activities committed using fishing boats and awareness on the legal action taken against the arrested vessels will be made by the Ministry of Fisheries and Aquatic Resources according to the method proposed by our department.
- Do-

4. Human Resource Management

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
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(a) Two senior level posts in the approved cadre remained vacant up to the date of audited report.	Two senior level posts in the approved staff have not been vacant for 08 years.	Vacant posts should be filled immediately.
(b) There were vacancies of 26 officers and 182 sailors or 21 and 12 per cent in the staff attached to the Sri Lanka Navy on secondary basis, respectively.	It should be corrected as to be filled 99 officers and 1318 sailors respectively in the staff attached on secondary basis by the Sri Lanka Navy, but not as the vacancies.	-Do-
(c) As three officers had been attached to the Accounts Office, it had been found extremely difficult to perform the duties.	Although three sailors have been currently attached to the Accounts Office, action will be taken to attach another sailor to the office in the future.	Necessary attachments should be expeditiously made.
(d) The increase in the number of vacancies had been an impediment to efficient functioning of the department as an independent body.	Detailed information regarding the present staff and vacancies has been stated by the Letter No. DGCG / LOG / 10 dated 29 April 2021 of the Director General.	Existing vacancies should be filled expeditiously to discharge the functions of the department efficiently.