

Head 291 - Department of Coast Conservation and Coastal Resource Management – 2024

1. Financial Statements

1.1 Qualified Opinion

Head 291 - The audit of the financial statements of the Department of Coast Conservation and Coastal Resource Management for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance and cash flow statement for the year then ended and notes to the financial statements, including material accounting policy information 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 read in conjunction with provisions of the National Audit Act, No.19 of 2018. The summery report containing my comments and observations on the financial statements of the Department of Coast Conservation and Coastal Resource Management was issued to the Accounting Officer on 30 May 2025 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relevant to the Department was issued to the Accounting Officer on 16 July 2025 in terms of Section 11(2) of the National Audit Act. This report will 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.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements of the Department of Coast Conservation and Coastal Resource Management for the year ended 31 December 2024 give a true and fair view on the financial position, financial performance and cash flows and on all the material respects in compliance with the basis of preparation of the financial statements set out in Note 01 related to the financial statements.

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 is 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 Emphasis of Matter – Basis for preparing Financial Statements

The attention is drawn to the Note 1 related to the Financial Statements which describes the basis of preparing these financial statements. The financial statements have been prepared as per the Financial Regulation 150, 151 and the State Accounts Guideline No. 06/2024 dated 16 December 2024 amended on 21 February 2025 for the requirement of the Department of Coast Conservation and Coastal Resource Management, General Treasury and the Parliament. Consequently, these financial statements may not be suitable for other objectives. My report is only for the use of the Department of Coast Conservation and Coastal Resource Management, General Treasury and the Parliament of Sri Lanka. My opinion on this matter is not modified.

1.4 Responsibilities of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for preparing financial statements that give a true and fair view in all material respects in accordance with Financial Regulations 150 and 151 and Public Accounts Guidelines No. 06/2024 dated 16 December 2024 as amended on 21 February 2025, and for determining such internal control as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per 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 the preparation of annual and periodic financial statements

In terms of 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.

1.5 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 to issue an auditor's report 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 and its materiality depends on the influence on economic decisions taken by users 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

- Appropriate audit procedure were designed and performed to identify and asses the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit 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, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to 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 internal control.
- Evaluate the 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 .
- 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.

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

(a) Property, Plant and Equipment

Audit Issue	Comments of the Accounting Officer	Recommendation
(i) Even though the Department had received the ownership transfer certificate of the land where the Hambantota Regional Engineering Office is located in the year 2022, the steps had not been taken to value the said land and to account the said value as non-financial assets. As a result, the non-financial assets of the Department were understated by that amount	The requests have been made to the Valuation Department to take necessary actions.	The lands owned by the Department should be valued and accounted as non-financial assets.
(ii) 03 lands with an extent of 0.7941 hectares not owned by the Department and situated in Matara, Moratuwa and Godawaya had been valued at Rs. 42,007,000 and shown under non-financial assets in the financial statement. Consequently, the value of the non-financial assets was overstated in the financial statement	The letters have been sent by the relevant regional offices of the Land Commissioner Department inquiring about the necessary steps to transfer the ownership of the 03 land lots to the Department.	Only the non-financial assets owned by the department should be accounted as non-financial assets in the statement of financial position.

(iii) The steps had not been taken to assess the value of 08 motorcycles owned by the department and to account under non-financial assets until the end of the year under review. Out of those, 02 motorcycles had been disposed without being accounted during the year under review and another motorcycle had gone missing.	The arrangements are being made to repair the motorcycles not in running condition and the motorcycles in repairable condition and to return them to those offices after the repair.	All the motorcycles owned by the department should be valued and accounted under non-financial assets.
(iv) The value of four machines attached to Moratuwa and Negombo Regional Engineering Offices for the project activities had not been valued and accounted under non-financial assets. Consequently, the value of non-financial assets in the statement of financial position was understated.	3 out of 4 machines have now been removed from service and the proceedings are underway for the disposal.	The machinery being used in the service should be assessed and accounted, and the machinery that has been removed from service should be repaired or referred for disposal.
(v) The closing balances of construction equipment and transportation equipment had been stated as Rs.140,290,875 and Rs.141,940,000 respectively in the financial statements of the year under review as per ACA 06 format regarding non-financial assets. However, as per the schedules submitted for the audit, the values were Rs.139,500,000 and Rs. 145,400,000 respectively. Consequently, a difference of Rs.790,875 and Rs. 3,460,000 respectively was observed.	As per the departmental books, CIGAS system and ACA 06 Treasury print copies, final value amounting to Rs. 141,940,000 is correct.	The assets should be accounted compatibly with the value stated in the source documents.

(b) Financial Assets

Audit Issue	Comments of the Accounting Officer	Recommendation
The amount of Rs. 1,023,108 to be received from the Election Department existing as the unsettled imprest in the Statement of Imprest Account (Form ACA 3) as at 31 December 2024, had	The unsettled imprest balance stated in Form ACA 3 as at 31 December 2024 is a liability to be remitted to	The steps should be taken to accurately account the amount to be received from the

not been indicated as financial assets in the Statement of Financial Position. As a result, the total asset balance and the net asset balance to be remitted to the Treasury at the end of the year under review were understated by that amount.

the Treasury. Elections Department. Consequently, it has been shown under current liabilities in the statement of financial position.

2. Report on Other Legal Requirements

I express the following matters in terms of Section 6 (1) (d) of the National Audit Act, No. 19 of 2018.

- (a) The financial statements are consistent with the preceding year,
- (b) The recommendations made by me on the financial statements of the preceding year had not been implemented

Paragraph Reference of the report related to the preceding year	Recommendation not implemented	Paragraph reference of this report
1.6.1 (a)(i)	Although the ownership transfer certificates of the land where the Hambantota Regional Engineering Office is located had been received during the preceding year, the steps should be taken to value it and account the said value as non-financial assets.	1.6.1 (a)(i)
1.6.1 (a)(ii)	Although the ownership is not owned by the Department, the proceedings should be done to take over the ownership of the 03 lands; with an extent of 0.7941 hectares situated in Matara, Moratuwa and Godawaya valued at Rs. 42,007,000 shown under non-financial assets in the statement of financial position of preceding years, to the Department.	1.6.1(a)(ii)
1.6.1 (a)(iii)	All the motorcycles owned by the Department should be assessed and the correct values should be accounted.	1.6.1 (a)(iii)
1.6.1 (a)(iv)	The value of four machines attached to Moratuwa and Negombo Regional Engineering Offices for the project activities should be valued and accounted under non-financial assets.	1.6.1 (a)(iv)

3. Financial Review

3.1 Revenue Management

Audit Issue	Comments of the Accounting Officer	Recommendation
The amount to be recovered in term of sand mining done exceeding the sand cubes approved by the permits given to Lanka Mineral Sands Limited during the period from 2017 to 31 December 2020 was Rs. 79,369,500. However, the said institution had calculated only Rs. 64,059,000 as the amount to be paid to the Department. However, only a sum of Rs. 19,285,700; which is about 24 percent of the total amount due, had been paid as of the end of 2024. As per the documents of the Department, no steps had been taken to make written consent or agreement to collect the amount of Rs. 60,083,800 to be further collected.	Out of the Rs. 79,369,500 owed to the government for additional excavations, a sum of Rs. 64,056,000 has been agreed to be paid in 5 years with effect from January 2024. Accordingly, Rs. 19,285,700 has been paid in the year 2024. As there is a variation between the total amount to be paid and the total amount agreed upon (Rs. 15,310,500.00), a Letter No. PA/LMSL/Pul & Mula/2023 dated 25.04.2025 has been sent informing to take actions to pay the said outstanding amount.	The steps should be taken to enter into a written agreement or contract regarding the amount of money to be collected.

3.2 Expenditure Management

Audit Issue	Comments of the Accounting Officer	Recommendation
Out of the estimated net provision allocated for vehicle maintenance, software maintenance, building maintenance and rehabilitation in the year under review, an amount of Rs. 4,194,946 or 49 percent, Rs. 733,246 or 73 percent and Rs. 908,291 or 61 percent had remained respectively. However, even if the repairs and maintenance of 9	Due to the shortage of drivers for the existing vehicles, all the vehicles could not be operated every day resulting in the limitation of the frequency of vehicle servicing, the annual payments related to the license revenue software of the Department have been made under the	The steps should be taken to request the provision based on the accurate estimates and to utilize the received provision optimally.

vehicles in the vehicle fleet were to be done, the annual fees for license revenue software were to be paid, the virus guards for computers were required, and the buildings in need of further repair were existing, the provision allocated for those purposes had not been utilized.

Object No. 2509(2) to date, a complete renovation of the Godawaya Holiday Resort should be carried out, and future activities could not be done due to the lack of adequate provisions for that purpose. Consequently the provision remained.

3.3 Entering into Liabilities and Commitments

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) Even if no commitment or liability had been reported as per the Statement of Commitments and Liabilities at the end of the year included in the financial statements of the year under review, there were liabilities amounting to a total of Rs. 218,073 in 3 expenditure codes as per SA 92 of the Treasury Print copy, and during the examination of vouchers of the Department in January, February and March 2025, there were unreported liabilities totaling Rs. 4,036,317 as the payments related to 10 expenditure codes totaling Rs. 3,818,244 for the expenditure of the year 2024 had been made in 2025.	Although the liabilities of the year 2024 were included to the CIGAS system, the liabilities could not be included to the final account of the liability register due to an error in the accounting. As the preparation of relevant vouchers were not submitted to the Accounts Department, it could not be included to the commitment and liability register related to these expenditure codes.	All the commitments and liabilities related to the year should be accurately reported.
(b) The liabilities amounting to a total of Rs. 2,473,462 had been entered exceeding the balance of the estimated provision of 05 expenditure codes as at 31 December 2024 contrary to the F.R 94 (1).	It is informed that the commitments have to be entered into exceeding the provision due to the non-receipt of adequate provision for travel expenses.	The steps should be taken to control the expenses in accordance with regulations and to enter into liabilities within the limits of the provisions.

3.4 Utilization of provision given by other Ministries and Departments

Audit Issue	Comments of the Accounting Officer	Recommendation
An estimate of Rs. 46.99 million had been prepared for the construction of the Groyne field structure in Kalmunai, Ampara District and it had been scheduled to be completed within 5 months from 01 August to 31 December 2024. Although the financial provision for that purpose had been made by the Presidential Secretariat, its physical performance was at a level of 40 percent and its financial performance was at a very low level such as 16.17 percent, which was Rs. 0.26 million.	No answer has been given.	As stated in the action plan, the actions should be taken to complete the relevant tasks within the stipulated time frame.

3.5 Certifications of Accounting Officer

Audit Issue	Comments of the Accounting Officer	Recommendation
As per the provisions of Section 38 of the National Audit Act No. 19 of 2018, the Chief Accounting Officer and the Accounting Officer should ensure that an effective internal control system is established and maintained for the financial control of the Department, and that the effectiveness of the said system should be reviewed from time to time and the necessary changes should be made accordingly in order to ensure that the system is operated effectively, and that such reviews should be made in writing and a copy thereof should be submitted to the Auditor General. However, the statements to the effect that such a review was conducted had not been submitted to the audit.	It is informed that the steps have been taken to correct the audit observations pointed out by the Government Audit Division and the Internal Audit Division of the Department.	The proceedings should be done in line with the provisions of Section 38 of the National Audit Act, No. 19 of 2018.

3.6 Non-compliance with Laws, Rules and Regulations

The instances of non-compliance with the laws, rules and regulations observed during the audit test checks are analyzed below.

	Reference to Laws, Rule and Regulations	Value Rs.	Observation Non-compliance	Comments of the Accounting Officer	Recommendation
(a)	Section 31(4) of the Coast Conservation Act, No.57 of 1981	-	The actions had not been taken to recover a sum of Rs. 3,492,801 due to the Department for the removal of unauthorized constructions for which demolition and removal orders had been issued from 2015 to 31 December 2024.	The information provided is correct. Legal action is being taken against those who have defaulted on payments.	The actions should be taken to immediately recover the costs incurred by the Department for unauthorized constructions from the relevant parties.
(b)	Paragraph 3.1 of Public Administration Circular No. 30/2016 dated 29 December 2016	-	Fuel tests had not been carried out in accordance with the provisions of the Circular regarding 28 vehicles and 18 machines of the Department.	The actions are being taken to carry out the fuel test in a formal manner.	The actions should be taken in accordance with the Circular.
(c)	The letter of the Director General of the Department of Treasury Operations No. TOD/REV/M3/02/01 dated 09 November 2020.	-	Even though the relevant Accounting Officers should submit the arrears of revenue reports half –yearly on the revenue collected under the revenue codes for which the Director General of Treasury Operations acts as the Accounting Officer, in the years 2019, 2020 and 2021, the revenue arrears of Rs. 8,268,292 due for	Out of the Rs. 9,695,500.00 due to the Department for issuing licenses to remove sand from 05 fishery harbors for the years 2019, 2020 and 2021, Rs. 3,681,624.96 has been recovered as at 31.12.2024 and action is being taken to recover the remaining Rs. 6,627,479.52. It is	The actions should be taken to submit the arrears of revenue report correctly.

issuing licenses for sand removal from five fishery harbors were not reported, and instead reported that there were no arrears of revenue.	informed that action will be taken to show the arrears of revenue in the future.
--	--

4. Operational Review

4.1 Vision and Mission

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) In terms of Sections 7 (e) and 12 of the Coast Conservation and Coastal Resource Management Act, No. 57 of 1981 and Section 6.4.6 of the Coastal Management Plan approved by the Advisory Council as amended in 2018, the Advisory Council does not have the power to issue licenses and does not have the power to make recommendations for the issuance of licenses for private activities release from setback other than public purposes. Furthermore, the Director General of the Department may approve the release of setback only for non-private public development works in a "Reserved Area" without construction, only in cases where there is no other alternative for the development work. However, since 343 licenses were granted for private applications stating that there is no objection to constructions in the reserved areas during the 04 meetings of the Advisory Council held during the year under review. Therefore, the purpose of preventing or minimizing the adverse impacts of development activities in the intended coastal zone by granting a license had not been fulfilled.	Maintaining the restricted area of the coastal zone free from any development activities is an appropriate management process. However, considering the land use, high population density, size of land plots and rapid coastal erosion in the coastal zone, this is not always socially acceptable, and therefore a more relaxed management strategy is required. A large percentage of various industries in the coastal zone are located in these coastal cities. Hence, the tourism industry and the fishing industry are directly related to this coastal zone. Due to various policy decisions taken by the governments that come to power from time to time for the development of the country, the Advisory Council makes recommendations for the development activities in the coastal zone in a way that does not hinder the development activities in the coastal zone and in cases where there is no other alternative for the relevant development activities, taking into account reasonable factors and thereby minimizing the adverse impact on the coastal zone. However, permission has	The actions should be taken in accordance with the relevant provisions.

been granted for the renovation of old buildings within the coastal reserve limits of the coastal zone, on the basis of reasonable grounds, based on the recommendations of the Coastal Conservation Advisory Council, stating that there is no objection to the renovation. Necessary instructions have been given in this regard in the Coastal Zone and Coastal Resource Management Plan.

- (b) Even though a financial provision of Rs. 7 million was allocated during the year under review for the construction of a 120-meter walkway and a revetment in the Bandaramulla area of Mirissa, the construction of the walkway was an activity outside the objectives of the Coast Conservation Department.

No comment had been made.

The actions should be taken in accordance with the objective of the Coast Conservation Act.

4.2 Non-Fulfillment of Tasks

Audit Issue

According to the 2024 Action Plan, the construction of a coastal protective structure in the Madiha area of Matara, which was planned to be completed during the year under a provision of Rs. 9.5 million, and surveying of the demarcation of the permanent vegetation line in Trincomalee, which had been underway since 2021, was not completed.

Comments of the Accounting Officer

No comment had been made.

Recommendation

The actions should be taken to complete the relevant tasks within the specified time frame as stated in the Action Plan.

4.3 Non Achievement of Expected Outcome

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) From 2012 to 31 December 2024, 2,825 out of 3,039 unauthorized constructions for which demolition orders had been issued for constructions carried out without obtaining licenses in the setback areas of the coastline of Sri Lanka had not been removed.	Accepted. The information provided is correct.	Unauthorized constructions should be removed without delay through a properly planned programme.
(b) According to the performance report submitted, the physical progress of the three projects, namely, the construction of a 200-meter long revetment in the North Udappuwa area of Puttalam, the construction of a 30-meter long groyne structure in Hathapalana, Galle, and the construction of a Geobag Groyne structure at Whiskey Point, Pottuvil in the Ampara District, with an estimated cost of Rs. 52.52 million, which were scheduled to be completed in the year under review, was less than 20 percent, while the financial progress was also less than 12 percent.	No comment had been made.	The actions should be taken to complete the relevant tasks within the specified time frame as stated in the Action Plan.

4.4 Asset Management

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) A motorcycle belonging to the Department, which was registered in the year 2005 but used without accounting, had gone missing. Furthermore, action had not been taken to obtain revenue licenses for that motorcycle after the year 2015, and no investigation had been conducted regarding the missing of this motorcycle up to the date of this report.	The actions are being taken to find the current location of the motorcycle and according to the information provided by the Department of Motor Traffic, the revenue license of the motorcycle was last obtained in the year 2014. This motorcycle was issued to an officer who served in the Department on 11.11.2006, and that he had signed to receive the motorcycle. He has now left the service of the Department.	Disciplinary actions should be taken under Section 29 of Chapter XLVIII of Volume II of the Establishments Code regarding the officers who acted negligently and inattentively.

- | | | | |
|-----|---|---|---|
| (b) | <p>Since September 2019, the Volvo Excavator machine, valued at Rs. 11.9 million in the financial statements, had been left unutilized and decaying at the Galle office premises and had been sent to the Head Office in 2021 for disposal. However, action had not been taken to dispose of the machine.</p> | <p>While the necessary actions are being taken to dispose of the vehicles to be disposed of, the necessary forms to transfer the ownership of vehicle PD – 1046 have been filled and handed over, and a letter has been sent on 26.10.2023 requesting information in this regard.</p> | <p>Proper attention should be paid to the machines, and necessary repairs and disposal should be carried out.</p> |
| (c) | <p>The Hyundai 320LC - 9 Crawler Excavator machine at the Moratuwa Regional Office had been parked for a long period without using, thereby it had become unusable. However, the attention of the responsible officers had not been drawn in this regard.</p> | <p>A letter has been sent to the Department of Government Factory requesting that the relevant repairs should be carried out.</p> | <p>Due attention should be paid to the efficient use of machines with proper supervision.</p> |

4.5 Management Weaknesses

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) The area of land included in the 06 plots of land in the 9A plan, which was divided on 09 February 1924 in accordance with the Partition Case No. 16813 filed in the Galle District Court during the inspection regarding the construction of a hotel owned by a private company in the Unawatuna area, is 122.69 perches. However, it was controversial whether the extent of the 06 plots of land, as per plan number 1154 made on 30 April 2018, became 156.11 perches, i.e. the increase in the area of the land by 33.42	According to the plans submitted in the Galle District Court under Partition Case No. 16813 (No. 16813 -year 1924 and 1154 – year 2018), it appears at first glance to be a beach reclamation and since the year this Department was established (1983), there has been no report of any physical large-scale reclamation and the reported development works and reclamations have been carried out in accordance with the Act. Furthermore, that time gap is more than 90 years and even since the date of establishment of this Department, sand filling and physical (unauthorized) filling of the beach as mentioned above have taken place within a period of nearly 60 years, and trees gradually began to grow on that piece of land.	The actions should be taken in accordance with the provisions of the Coast Conservation Act.

perches was due to the reclamation of the seashore.

- | | | |
|---|---|---|
| <p>(b) Even though the Director General of the Department of Coast Conservation and Coastal Resource Management had issued an order on 09 November 2016 to demolish the 21.9 feet long and 05 feet high wall that the previous owner of the above land was illegally constructing at a distance of about 18.3 meters from the shoreline, under Section 31(2) of the Act, disregarding it, through a letter of the Divisional Secretary, Habaraduwa, the permission was granted to the current owner of the land to construct a wall under the recommendations of the Department of Coast Conservation to prevent erosion.</p> | <p>The unauthorized wall of the land mentioned here has been removed pursuant to the demolition orders issued in November 2016.</p> <p>The land, including the government shares, has been sold to a Hotel Private Ltd as per plan No. 1154 drawn on 26.04.2018.</p> <p>In order to demarcation the shares belonging to the government due to the reclamation and filling of this land, this Department has prepared the Trace No. CL/SQB/2022/07 dated 14.02.2022 by the Survey Department as per the request made by the Divisional Secretary, Habaraduwa. Accordingly, and at that time, the Divisional Secretary has granted permission to the current owner to use the government land adjacent to the said land. This government land has been eroded due to the weather conditions prevailed. Although prevention of such matter is the responsibility of the government, in a context where the Department does not have provisions, the request made by the above company for a revetment has been considered and the license No. CCCRM/PM3992 has been issued for it on 19.01.2022.</p> | <p>The actions should be taken in accordance with the provisions of the Coast Conservation Act.</p> |
|---|---|---|

5. Achievement of Sustainable Development Goals

Audit Issue	Comments of the Accounting Officer	Recommendation
The goal of conserving 70 hectares of sand dunes, mangroves and salt marshes and sensitive ecosystems to identify, manage and protect affected areas under the goal of sustainably conserving marine and coastal ecosystems to prevent adverse human impacts had not been achieved.	No comment had been made.	Planned activities should be implemented to achieve sustainable development goals, and in cases where this is not possible, plans should be revised and action taken accordingly.

6. Human Resource Management

Audit Issue	Comments of the Accounting Officer	Recommendation
As at 31 December 2024, out of the approved cadre of 541 in the Department, 150 were vacant, including 15 senior level posts, 75 tertiary and secondary level posts and 60 primary level posts. Although the approved number of Development Officer Posts was 90, there was a surplus of 14 out of the actual number of 104. Furthermore, no officer was employed in 3 senior and tertiary level posts, which were approved with only one officer each. Accordingly, action had not been taken to review the ability to maintain duties based on the actual number of posts and make amendments as required.	The recruitment for the 06 posts of Deputy Director and Assistant Director (Departmental) has been submitted to the Department of Management Services for approval. At present, out of the approved cadre of 541 in the Department, the actual cadre is 404 and the number of vacancies is 16 senior level vacancies, 03 tertiary level vacancies, 57 secondary level vacancies and 61 primary level vacancies, making a total of 137 vacancies.	The actions should be taken to obtain necessary approvals to make recruitments or review the ability to maintain activities with the existing staff and revise the number of posts.