

Head - 211 Department of Government Printing - 2024

1. Financial Statements

1.1 Qualified Opinion

Head 211 - The audit of the financial statements of the Department of Government Printing 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 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 Summary Report containing my comments and observations on the financial statements of the Department of Government Printing 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 pertaining to the Department was issued to the Accounting Officer on 30 May 2025 in terms of Section 11 (2) of the Audit Act. This report is presented to Parliament in terms of Section 10 of the National Audit Act No. 19 of 2018 which is read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion, except for the effects of the matters described in Paragraph 1.6 of this report, the financial statements prepared give a fair view in all the material aspects of the financial position of the Department of Government Printing as at 31 December 2024 and its financial performance and cash flow in accordance with the basis of preparation of the financial statements set out in Note 1 to the financial statements.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters appear in Paragraph **1.6** of this report.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. 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 of Preparation of Financial Statements

I draw attention to Note 1 of the financial statements, which describes the basis of preparation of these financial statements. The financial statements had been prepared for the requirement of the Department of Government Printing, the Treasury and the Parliament in accordance with Financial Regulations 150 and 151 of the Government and State Accounts Guideline No. 06/2024 dated 16 December 2024, as amended on 21 February 2025. Therefore, these financial statements may not be suitable for other purposes. My report is intended only for the use of the Department of Government Printing, the Treasury and the Parliament of Sri Lanka. My opinion in this regard is not modified.

1.3.1 Responsibilities of the Chief Accounting Officer and Accounting Officer on Financial Statements

The Accounting Officer is responsible to prepare financial statements that give a true and fair view in all material aspects and to determine 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 in accordance with Government Finance Regulations 150 and 151 and State Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025 . 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 annual and periodic financial statements to be prepared.

The Accounting Officer shall ensure that an effective internal control system is maintained for the financial control of the Department in terms of Sub-section 38 (1) (c) of the National Audit Act and it should be periodically reviewed the effectiveness of the system and make any necessary changes to keep the system running efficiently.

1.5 Auditor's Responsibility on Audit of 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, 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 exercised 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, 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 its internal control.
- Evaluate that the underlying transactions and events are appropriately and fairly included in the financial statements for the structure and content of the financial statements that include disclosures.
- 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.

The Accounting Officer is made aware of important audit findings, key internal control deficiencies and other matters identified in my audit.

1.6 Comments on the Financial Statements

1.6.1 Accounting Deficiencies

(a) Failure to maintain records and books

It was observed during audit test checks that the Department had not maintained the following documents in a systematic and up-to-date manner.

Audit Issue	Comments of the Accounting Officer	Recommendation
(i) Departmental Appropriation (Standard Expenditure) Ledger A departmental appropriation (standard expenditure) ledger had not been updated in accordance with Financial Regulation 447.	<p>It is stated that since accounting income and expenses is mainly done through the CIGAS program presently, the expenditure ledger is maintained in the office as a memorandum document.</p>	<p>Actions should be taken to maintain a departmental appropriation (standard expenditure) ledger in accordance with General Form 138, including the provisions of Financial Regulation 447.</p>

(b) Lack of Evidence for Audit

Audit evidence had not been presented regarding the following transactions.

Audit Issue	Comments of the Accounting Officer	Recommendation
(i) It was not possible to obtain reasonable assurance for the audit regarding the payments of Rs. 939,089,226 made from the Election Expenditure Head No. 20-01-01-07-1409-12 for the Presidential Election and General Election held during the year under review, the details relating to the composition of the Commercial Printing Allowance paid to staff officers in each month, the details of the work done in relation to the piece rate allowance, the approval obtained for working on weekends and public holidays (1/20 allowance) in accordance with Section 10.3 of Chapter VIII of the Establishments Code and the details of the work done.	<p>The salary summaries and vouchers related to the amount of Rs. 939,089,226 paid from the election expenditure head and the documents prepared by the departments based on them have been filed in the Salary Division, the documents and expense sheets prepared in relation to the payment of allowances are maintained in the Salary Division and the documents including attendance reports, work description sheets, daily notes based on the preparation of allowances are maintained in the relevant departments.</p>	<p>Actions should be taken to attach the documents related to the expenses incurred under the election expenditure head and documents used for the payment of various allowances with the relevant payment vouchers and prior approval should be obtained for working on weekends and public holidays (1/20 allowance) in accordance with Section 10.3 of Chapter VIII of the Establishments Code.</p>

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 following recommendations made by me on the financial statements of the preceding year had not been implemented.

Paragraph reference from the implemented report for the preceding year	Recommendation	not in this report	Paragraph reference
CAM/D/GP/ML/2023, 3.2 (a)	As per Cabinet Paper No. 97/5232/17/035 dated 16 December 1997, Commercial Printing Allowance is paid to the staff officers of the Department from January 1998 and the Commercial Printing Allowance is paid by calculating the value of one month's commercial printing order against a fixed base amount of Rs.40 million. The base amount older than 23 years shall be revised in line with market conditions.		4.4 (a)
CAM/D/GP/ML/2023, 3.2 (b)	The three conditions set out in the Cabinet decision to be met for the payment of the commercial printing allowance, namely the introduction of a cost accounting system, improving production efficiency in printing activities and the establishment of a project with identified provisions or the establishment of an advance account as an alternative, have not been met from 1998 to 2023 and therefore, those conditions should be met urgently.		4.4 (a)
CAM/D/GP/ML/2023, 3.2 (c)	As per the letter of the Director General of Establishments No. B/8/3/706/969/21 dated 02 December 2008, the Director General of Establishments has approved the payment of allowances to the department on a piece basis for the year 2018 only		4.4 (a)

and since allowances were paid on a piece basis without the approval of the Director General of Establishments up to the year 2023, the approval of the Director General of Establishments should be obtained for the relevant allowances and allowances should not be paid without the approval of the Director General of Establishments in future.

3. Financial Review

3.1 Revenue Management

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) The outstanding revenue balance due for the period from 2010 to 2019 was Rs. 157,951,243 as at 31 December 2024. Out of those balances, 21 public and private institutions have outstanding debts exceeding Rs.1 million and the outstanding debt balance was Rs.82,451,524. No action had been taken to recover any amount from those institutions during the year 2024 and only Rs. 4,219,226 of the outstanding revenue related to the period from 2010 to 2019 had been recovered during the year under review. This is 2.6 percent as a percentage.	The outstanding loan balance from 2010 – 2019 has been reduced to Rs. 157,748,953 by 31 March 2025.	An expedited process for recovering outstanding balances should be established and implemented.
(b) As per the accounts submitted as at 31 December 2023, the outstanding revenue balance from before 2009 was Rs.81,019,843 and the Department had failed to recover that outstanding revenue even by 31 December 2024. These outstanding balances included in the outstanding balances, while verifying the debt balances	Although attempts have been made to recover the arrears of Rs.81,019,843 in the year 2009 and previous years, any amount has not been recovered so far and the documents relating to the amount of Rs. 10,155,733 due from Sri Lanka Telecom PLC, which is included in	An expedited process should be established and implemented to recover outstanding revenue balances.

relating to the amount of Rs. 10,155,733, which is the outstanding income receivable from the Sri Lanka Telecom PLC, the said institution had informed the audit that such amount was not payable as per the institution's books of accounts and that the invoices submitted by the Department belonged to the period 1989-2002.

these arrears, have not been found in this department and in those institutions, making recovery work difficult.

(c) Out of the arrears of Rs. 559,928,948 as at 31 December 2023, only Rs.96,143,723 had been collected during the year under review and the arrears of revenue to be collected as at 31 December 2024 were Rs. 463,785,225.

The arrears of revenue as at 31 December 2023 were Rs.559,928,948 and that amount has been reduced to Rs.310,983,536 by 31 March 2025.

An expedited process should be established to recover outstanding revenue balances.

3.2 Expenditure Management

Audit Issue	Comments of the Accounting Officer	Recommendation
<p>(a) An amount of Rs. 351,000,000 has been allocated as provisions for the year 2024 under objects No. 211-01-01-2103 and No. 211-01-02-2103 for the acquisition of machinery and equipment of the Department and 90 percent of those provisions remained as at 31 December 2024. Further, 59 percent of the net provisions allocated for the capital expenditure of the Department remained as at 31 December 2024.</p>	<p>It is stated that the value of the items for which Purchase Orders were issued at the end of the year 2024 was Rs. 23,277,178 and due to the fact that those items were not supplied to the Department in the year 2024, provisions have remained in the object 211-01-02-2103 of the year 2024.</p>	<p>Internal control systems should be streamlined so that the procurement process can be planned systematically and the necessary activities can be carried out in a timely manner.</p>
<p>(b) Although at least 6 percent of the provisions allocated for Object No. 1003-Other Allowances should be saved as per Budget Circular No. 01/2023 and 02.(c) iii. dated 27 January 2023, the</p>	<p>It is stated that, in accordance with the notification issued by the National Budget Department to make necessary provisions by managing the provisions</p>	<p>Action should be taken in accordance with the relevant circular provisions and internal control systems should be established as</p>

Department had saved only 1 percent.

of objects where there is an expectation of savings in provisions, a further Rs.140 million was transferred from the overtime object to the allowance object through F.R.66.

necessary to prevent such situations from occurring in the future.

Provisions allocated for specific tasks should be utilized for those tasks.

(c) An amount of Rs. 4,000,000 has been allocated as provisions under objects No. 211-01-01-2401 and No. 211-01-02-2401 for the training of the department's staff. Although Rs. 1,579,000 of these provisions had been paid to the Sri Lanka Printing Institute on 31 December 2024, employees had not been sent for those training courses.

It was stated that by the end of 2024, an amount of Rs.1,579,000 had been paid to the Sri Lanka Printing Institute and the referral of officers for these training courses would be carried out systematically under the annual training plan.

3.3 Entered into Liabilities and Commitments

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) Due to the fact that the liabilities for various object were not shown in the statement of liabilities prepared as at the end of the year under review, the value not included in the liabilities register at the end of the year under review was Rs.75,136,621.	<p>It is stated that although the vouchers worth Rs. 22,785,765, which were recorded as liabilities in the expenditure ledger in December 2024, had been forwarded for payment due to the deficiencies in those vouchers, they were forwarded again to adjust the deficiencies with the expectation of making payments in the year 2024 and therefore, they have been omitted from being shown as liabilities. It is also stated that the vouchers worth Rs. 49,709,736, which were recorded as liabilities in the expenditure ledger, have not been included in the statement of liabilities due to an omission and that steps will be taken to rectify that error in the future.</p>	Urgent steps should be taken to include the relevant value in the liabilities register as required.

3.4 Utilization of funds provided by other ministries and departments

	Audit Issue	Comments of the Accounting Officer	Recommendation
(a)	<p>In calculating the commercial printing allowance provided to officers by the Department in the months of August and September, election duties had also been included in the calculation of commercial printing allowances and Rs. 4,448,121 had been paid as commercial printing allowances in those months from the provisions of the election expenditure head. Accordingly, the funds provided to the Department by the Election Commission for election activities had been used for the payment of commercial printing allowances of the Department, which were not related to the election expenditure subject, without the approval of the Election Commission and the process of making those payments had not been carried out in accordance with the provisions of F.R.136, 137, 138, 139, 145, 146, 208 and 449(i).</p>	<p>Due to an oversight in calculating the value of commercial printing activities, values not applicable to commercial printing activities in the months of August and September have been included and actions will be taken to recover the allowances paid in relation to that value from all officers and since the majority of the printing activities carried out in the department during the election period are related to the election, all the allowances paid have been debited to the election subject and steps will be taken to correct such oversights in the future.</p>	<p>Formal approval should be obtained for receiving allowances under the relevant legal provisions and the payment process should be carried out in accordance with the provisions of F.R.136, 137, 138, 139, 145, 146, 208 and 449(i).</p>
(b)	<p>Although the Department has certified that the amount of allowances paid for the elections was Rs.330,711,885, according to the information revealed during the audit, out of the allocation of Rs. 1,967,811,982 provided by the Election Commission, an amount of Rs. 939,089,266 had been paid as allowances. This is 50 percent of the allocation provided by the Election Commission.</p>	<p>It is reported that Rs.35,997,700 has been paid for food, beverages and welfare expenses from the allocations received for the Presidential and General Elections, while Rs.605,956,852 has been paid for employee salaries and other election-related expenses.</p>	<p>Details and supporting documents regarding the expenditure incurred through the provisions of other expenditure heads should be maintained in a systematic manner. The internal control system should be strengthened in this regard.</p>
(c)	<p>Although the ballot printing allowance had been paid for printing ballot papers based on a 12-hour period per day, that is, the employee's contribution to printing</p>	<p>It has been decided to consider the election printing activities related to the 2025 Local Government Elections as general</p>	<p>Formal approval should be obtained for receiving allowances in accordance with the</p>

the ballot papers for the entire day, during the same period, the commercial printing allowance had been paid to staff officers for performing commercial printing work and the piece rate allowance was paid to other staff for performing printing work. Accordingly, full-time employees received their salary for performing their normal duties and the printing allowance for printing ballot papers for a contribution of 12 hours per day, while staff officers had received the commercial printing allowance and other officers received the piece rate allowance during the same period.

election printing and only relevant legal provisions. pay the election fee and has acted accordingly.

(d) Although the Department had prepared a cost estimate to be submitted to the Elections Department for the Presidential Election held in 2024, an estimate had not been submitted for the 2024 General Election. the cost of raw materials, labor and general works therein had been identified in the estimate submitted for the Presidential Election. The Department had submitted an incorrect cost estimate to the Election Commission, as adequate provisions had been provided to the Department in the 2024 budget for the purchase of paper as well as for salaries and wages. Accordingly, as per letter No. DGP/IWT/2024-Parliament-01 dated 12 December 2024, Rs. 1,031,480,586 had been spent on the Parliamentary Elections.

(e) Although the Election Commission had provided provisions of Rs. 929,559,739 for the Presidential Election, out of which Rs. 20,035,345 for food and beverages, Rs. 352,804,060 for employee allowances and Rs. 556,720,334 for Reply has not been provided. It is suitable to prepare cost estimates whenever printing orders are received by the department, which will enable cost control. The actual costs should be accurately identified and accounted in the relevant objects.

It is stated that the Election Commission has provided an amount of Rs. 933,473,160 as provisions for the Presidential Election, the total allocations utilized were Estimates should be prepared by including the actual cost elements that are relevant and expenses should be incurred accordingly

	other printing expenses had been accounted, the actual expenditure incurred on raw materials and general works as stated in the prepared estimate had not been identified and accounted as expenses under the election object.	Rs. 20,035,345 for food and beverages and welfare, Rs. 352,804,060 for allowances and other expenses, and Rs. 60,633,755 for printing income.	and those transactions should be properly accounted in the relevant expense items.
(f)	The total expenditure in the expenditure ledger No. 020-1-1-7-1409 entered into the CIGAS system by the Department in relation to the Presidential and Parliamentary Elections had been accounted as Rs. 2,303,861,774, of which Rs. 1,077,125,609 had been paid as employee allowances.	The amount spent on employee allowances for both elections was Rs. 605,944,358.	Formal approval should be obtained for receiving allowances in accordance with the relevant legal provisions.
(g)	Although variance analysis reports should be prepared to compare estimated costs and actual costs according to the management accounting concept and costs should be controlled accordingly, the department, which is maintained from budget allocations, had not carried out any such cost control in relation to election printing activities.	Reply has not been provided.	According to management cost accounting concepts, variance analysis reports should be prepared to compare estimated costs and actual costs and necessary actions should be taken to control costs.
(h)	During the audit test check of allowances paid for election activities conducted in the year 2024, 5 executive grade officers had received amounts of Rs. 2,302,300, Rs. 1,860,263, Rs. 2,179,748, Rs. 1,460,548 and Rs. 2,421,563 as election allowances and the approval of the Director General of Institutions had not been obtained for the payment of those allowances.	During the period of election printing, all staff officers of the department, in addition to their regular duties, were deployed in supervisory duties by supervising the printing of ballot papers and providing related support services.	Formal approval should be obtained for the payment of allowances and a payment method should be developed that identifies the specific performance of the employees.

4. Operational Review

4.1 Procurements

Following observations are made.

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) Letters of credit have been opened on 30 December 2024 for the purchase of a Four Colour Vertical Web Offset Printing Machine worth Rs.162,974,754 and an overvalued estimate had been prepared for its value at Rs. 350,000,000. Although the necessary steps to purchase the machine had been initiated since January 2024, due to the lack of a proper time frame for the procurement process of the department, it was not possible to complete the necessary steps to purchase the machine from the provisions allocated for the year 2024.	It was intended to import the Four Colour Vertical Web Offset Printing Machine from a European country and an estimate of Rs. 350 million had been prepared for it and the procurement process was resumed by the Departmental Procurement Committee and as per its decision, the relevant printing machine was imported from India for a cost of Rs. 162,974,754.00 and the Four Colour Vertical Web Offset Printing Machine had to be purchased for a lower amount than the previous estimate.	Internal control systems should be streamlined in order that the procurement process can be planned systematically and the necessary activities can be carried out in a timely manner.
(b) The Department had taken actions to procure food and beverages for election printing purposes without inviting competitive bids, by inviting prices only from the canteen run by the Department's Welfare Division and awarding bids under the direct contract system. In that case, an amount of Rs. 35,361,930 had been paid to the restaurant for the purpose of purchasing food and beverages as part of the election expenses and the opportunity to obtain food and beverages at the lowest prices through competitive bidding had been missed.	Actions have been taken as per the decision of the Senior Procurement Committee dated 2024.09.12 and 2024.10.18 and the Department has made payments to the Canteen Welfare Division under the Election object for the provision of food and beverages for election printing activities.	Actions should be taken in accordance with the procurement guidelines.

(c) The Department had re-appointed a technical committee to examine the matter after it was discovered that the paper used for printing purposes for 04 orders worth Rs. 221,732,549 was discolored, stuck together, wrinkled and difficult to move through the machines. The committee had recommended that the relevant paper did not comply with the standards and payments should be made after verifying its compliance with a qualified institution such as the Industrial Technology Institute. However, at a time when the accountant had suspended payment without obtaining such confirmation, the relevant payments had been made for the substandard paper based on the recommendations and approval of the Government printer.

The Government Printer has certified in writing that the printing paper complies with the specifications and payments have been made accordingly as per the **Government Printer's orders**.

The department should conduct a formal investigation into this matter, take disciplinary action against the identified officers and take actions to recover the loss incurred by the government.

4.2 Asset Management

Following observations are made.

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) Revenue licenses have not been obtained for two vehicles of the department, numbered 42-8502 and 56-9718, since 2019 and these vehicles remained inactive as at 31 December 2024. In that case, any steps had not been taken to repair or dispose of these vehicles for reuse.	It has been decided to dispose of the lorry number 42-8502 and the cab number 56-9718, which are currently out of service and are owned by the department and a committee chaired by the Additional Government Printer (Administration) has been appointed to obtain the necessary recommendations for this purpose. It is scheduled to be disposed of as per the recommendations of that committee.	Disposal activities should be carried out in accordance with the provisions of the circular.

4.3 Losses and Damages

Following observations are made.

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) The cab bearing GB-4097 belonging to the department had been damaged due to driving on a flooded road and an amount of Rs. 498,500 had been spent on its repair. The audit observed that the damage had not been dealt with in accordance with F.R. 104 and the details had not been included in the damage records in accordance with F.R. 110.	It is stated that an investigation board has been appointed in accordance with Section 104 of the Criminal Procedure Code to conduct an investigation into the damage to the cab bearing GB-4097 belonging to the department and further action will be taken regarding the damage in accordance with the recommendations.	Actions should be taken as per the provisions of the Financial Regulations.

4.4 Management Weaknesses

Following observations are made.

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) Although it is possible to obtain the commercial printing allowance after fulfilling the conditions prescribed by the Cabinet Decision dated January 1998, the Department had continued to obtain the allowances without implementing those conditions until this date. Also, although the base amount for calculating the allowances was specified as Rs. 40 million as per the order, that base amount was an amount determined in the year 1998 and the Department had not taken steps to change it to be applicable to the year 2024. Accordingly, during the year under review, an amount of Rs. 827,304,484 had been paid as piecework allowances without any approval and a total allowance of Rs. 1,371,937,848 had been paid. It was paid up to a maximum of 49 times the basic salary for executive grade officers and up to a maximum of 67 times the basic salary for all other employees.	During the period of election printing, in addition to normal daily duties, executive officers and all other officers will be engaged in other general duties in addition to election printing until the election printing is completed. In the elections held before 2024, the election revenue for executive officers and staff officers was included in the commercial printing equation in installments of Rs. 40 million., the allowances were paid to executive and staff officers following the same method as that used for other officers in the elections held in 2024.	A common approved allowance system should be established expeditiously.

(b) A large quantity of printing paper used for the printing activities of the Department is stored in the Department premises and according to the information of the Stores Division, although there were 94,669 reels and 3193 sheets of various sizes and GSM values as of the last day of the year under review, an annual survey of the stock in the paper stores of the Printing Department had not been conducted as per F.R.756.

(c) According to F.R.763, although it has been stated that departments that store goods in large quantities and departments engaged in the production or repair of goods should prepare adequate regulations to guide officers, the Printing Department had not prepared the relevant storage regulations.

(d) Although the Supervisors of Service Nos.6590 and 6612 had been approved by the Printer and the Departmental salary Committee to receive allowances of 9 percent of the daily production based on the number of pieces, these percentages were exceeded and Rs. 1,112,814 had been paid to the Supervisor of the Bookbinding Section and Rs. 1,035,097 to the Supervisor of the Proofreading Section. In that, the excess payment was made in various ranges ranging from 9 percent to 42 percent for each month.

(e) A number of 124,568 exercise books worth Rs. 13,789,306 had remained out of the exercise books printed in 2023 for sale to the staff of the

Actions will be taken to account after verifying the stocks and further actions will be taken for an annual stock survey.

Actions should be taken to act as per the Financial regulations .

It is also stated that actions will be taken to prepare a storage regulation in accordance with F.R. 763 .

Actions should be taken to act as per the Financial regulations .

The Secret Book Binding and Secret Proofreading sections were one section and later on, considering it as two sections, two foremen were appointed and taking into account the duties existing in the Secret Section, the supervision of both sections was carried out by both the foremen from time to time. Accordingly, in making payments for this,First, 5 percent of the total of the two sections had been paid and then on the recommendation of the appointed Departmental Committee, the payment had been increased to 9 percent. It was again calculated and paid separately between the two sections on the basis of a decision of the appointed Committee from 01 December 2023.

Arrangements should be made to pay allowances after a common methodology is approved.

Due to the fact that the exercise books printed for sale to the staff of the department were not sold as targeted, a total of 124,568 books

Expeditious actions should be taken to sell books while preventing

	<p>department. Even by 31 December 2024.</p>	<p>remained by 31 December 2024 and it is planned to sell that amount through the Publications Office in the future.</p>
(f)	<p>the outstanding loan balance of Rs. 2,630,475 in the Advance "B" Account by 31 December 2024, which was over 05 years old, had not been recovered even by the end of the year under review.</p>	<p>It has been referred to the Attorney General's Department to take relevant legal action regarding the non-payment of Rs. 2,599,945 out of the outstanding loan balance of Rs. 2,630,475 as at 31 December 2024.</p>
(g)	<p>According to Section 8.2 of the Budget Circular No. 01/2024 issued on Public Expenditure Control and dated 10 January 2024, it is stated that decisions should not be taken at the institution level and welfare programs or welfare programs should not be implemented using the provisions under other objects, except for welfare/subsidies or development assistance programs that have been approved by the Cabinet appropriately and included in the estimates and allocated under objects Nos. 1501, 1504 and 2022. However, measures had been taken to provide liquid milk in various quantities to all staff from 2019 to date as a mere welfare measure without the approval of the Cabinet and an amount of Rs. 16,915,207 had been spent from the object 1409 (Other) from July to December 2024 for this purpose.</p>	<p>Liquid milk has been provided to all staff of the institution based on the recommendations made by a four-person committee in January 2019 and the amount to be provided has been based on the amount of exposure of employees to toxic chemicals.</p>
(h)	<p>Although as per Section 1:3 of Chapter II of Part I of the Establishments Code, the approval of the Director General of Management Services is required when a new post is created, there is no such approved cadre for the canteen maintained by the Welfare Division of the Department. With the approval of the Government Printer , 14 different posts were created for the canteen of the Department and 21 printing</p>	<p>Procurement is being carried out to lease the Department's canteen to an external party and accordingly, the staff assigned to the canteen will be redeployed to their regular duty stations.</p>

employees engaged in regular duties in various sections of the Department had been attached to them. Although these employees were not engaged in regular duties, they had received all allowances up to a maximum of 67 times their basic salary in the year 2024.