

Head -101 – Ministry of Buddhasasana, Religious and Cultural Affairs

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Head 101 - Ministry of Buddhasasana, Religious and Cultural Affairs for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 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 Ministry of Buddhasasana, Religious and Cultural Affairs was issued to the Chief Accounting Officer on 09 June 2023 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relevant to the Ministry was issued to the Chief Accounting Officer on 16 June 2023 in terms of Section 11(2) of the National Audit Act, No.19 of 2018. 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 give a true and fair view of the financial position of the Ministry of Buddhasasana, Religious and Cultural Affairs as at 31 December 2022, 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 is further described in the Auditor's Responsibility section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

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 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 Section 16(1) of the National Audit Act, No.19 of 2018, the Ministry 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 Ministry 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 Responsibility 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 summary 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 judgement and maintain professional scepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess 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.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's 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 disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Chief 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 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 recommendation made by me on the financial statements of the preceding year had not been implemented.

Paragraph reference to the report of the previous year	Recommendation that was not implemented	Paragraph reference to this report
1.6.1.1 (a)	Due to non-inclusion of value (Not assessed) of vehicle No. 18-4263 owned by the ministry to non-financial assets, non-financial assets were understated by that amount.	1.6.1 (a) ii

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

(a) Property, Plant and Equipment

The following deficiencies were revealed in the accounting of property, plant and equipment.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) Due to 03 vehicles (Not assessed) bearing Nos. CAM 5384, 254-0003 and YC-1104 belonging to the cultural sector were not included in the value of the vehicles in the financial statements, non-financial assets were understated by that amount.	That will be assessed the vehicle Nos. CAM-5384, 254-0003 and YC-1104 and included them under property, plant and equipment.	That the value of all vehicles owned by the institution should be properly assessed and accounted.
(b) Non-financial assets under abolished expenditure heads were not act with as per sections 20 and 21 of the Budget Circular 06/2022 dated 21 September 2022.	No comments were made.	That should be done as per circular provisions.

(b) Non-maintenance of Documents and Books

It was observed in the sample audit that the following documents were not maintained by the ministry and some documents were not maintained regularly and up-to-date.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
Bail Register The Buddhasasana division had not prepared a bail documents containing the details of the officers and employees to be bailed in accordance with Financial Regulation 891 (1) and it was not updated by the cultural division.	A register has been prepared regarding the 25 posts that need to be bailed in the Buddhasasana division. Arrangements are being made to recover the bail deposit money.	A bail register should be maintained about the officers to be bailed as containing the information referred to Financial Regulation 891 (1).

2. Financial Review

2.1 Expenditure Management

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
Capital Expenditures Rs. 70,315,000 had been transferred to 04 capital expenditure subjects from the estimated allocations of the Buddhasasana division of the ministry under F.R. 66 and that entire provision was saved without utilization.	No comments were made.	That accurate expenditure estimates should be prepared and made provisions accordingly.

2.2 Certification to be done by the Chief Accounting Officer

The Chief Accounting Officer should certify the following matters according to the provisions of section 38 of the National Audit Act No. 19 of 2018, but it had not been done accordingly.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
The Chief Accounting Officer should ensure that an effective internal control system for the financial control exists in the ministry and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alternations as required for such systems to be effectively carried out. Such reviews should be carried out in writing and a copy thereof should be submitted to the Auditor General, but no statements had been submitted to the audit that the reviews had been carried out.	An effective internal control system is maintained in accordance with the Circular No. DMA/06 of “Guideline regarding internal control structure evaluation” dated 23.12.2011 issued by the Management Audit Department and other related circular provisions.	Action should be done in accordance with provisions in section 38 of the National Audit Act No. 19 of 2018.

3. Operational Review

3.1 Procurements

The following factors were observed regarding the cleaning services of Mahinda Rajapaksha National Tele Cinema Park - 2022/2023

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
Although the small procurement committee of the ministry had been given the approval to call bids from registered suppliers of the ministry using the market price bidding method for procuring the cleaning service, a total cost estimate for this procurement work had not been prepared and approved as per 4.3.1 and 4.3.2 of the procurement guidelines.	A expenditure estimate and specifications were requested from the relevant institution in relation to this and an expenditure estimate for the previous month has been submitted. I accept that is not correct. That will be taken steps to prepare it correctly in future when calling prices.	The provisions of the procurement guidelines should be followed.

3.2 Assets Management

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
<p>(a) Construction of Vidyalkara International Buddhist conference hall phase 1 to 5 was started in the year 2005 under the basic estimate of Rs. 1350 million and the cost of Rs. 1245.18 million had been incurred as at 31 December 2021 for the construction up to phase 05 of the Vidyalkara International Buddhist conference hall, which was scheduled to be completed on 30 September 2017. It was stated that the construction work of the building has been completed according to the performance report and the facts observed during the on-site inspection conducted on 29 November 2022 were as follows.</p>	<p>Expert consulting services were obtained to rectify the identified defects and according to the instructions, observations and recommendations, the Central Consultancy Bureau of Engineering Works has been informed to carry out the relevant repair works and the relevant institution is in the process of correcting the defects.</p> <p>Now, the compliance certificate has been obtained and the building has been handed over to the Vidyalkara trust on 09.05.2023 subject to rectification of the identified defects.</p>	<p>That the deficiencies in the construction of the building should be completed and used immediately.</p>
<p>(i) Due to defects in the foundation, the front and back stairs similar to the main building had sunk and tiles had damaged and the entrance stair and related walls were bursting and cracked. Sand bags were stocked on related stairs to measure the maximum of sinking.</p>		
<p>(ii) Water was leaking into the building from outside and the room with the air conditioning system was also leaking. Various plants grew on the water seepage and waterlogged in several places at the place where the water tanks were placed.</p>		

- (iii) The plaster floors of the lintels in the top floor of the building had damaged.
- (iv) Mold had formed on the seats placed in the main auditorium and the fixed curtains were dirty and some curtains were piled up on the floor in an unsafe manner.
- (v) The fire extinguishers fixed in the building had expired on 10.11.2019.
- (vi) The premises where the building was located was overgrown and various types of vines had also grown inside the building.
- (vii) However, the conference hall building remained idle as at the date of this report.

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| <p>(b) According to Assets Management Circular No. 03/2018 dated 10 October 2018, the issues regarding the right of registration of government-owned vehicles should be solved before 31 March 2019, but the ownership of 03 vehicles bearing Nos. KU-1910, CAM-5384 and 32-5805 used by the cultural division had not been taken over.</p> | <p>That will be arranged to take over these vehicles in future or to hand over them and if the relevant institutions do not agree, that will be released them to those institutions in future.</p> | <p>That the problems regarding the registration rights of the vehicles should be solved and the legal rights should be taken over.</p> |
| <p>(c) 03 Vehicles bearing Nos. 301-4103, QY-1829 and 18-7052 owned by the cultural division which were identified as being misused were parked insecurely in a parking in the Battaramulla area belonging to the Urban Development Authority and the action was not taken as per Public Finance Circular No. 01/2020 (II) dated 28 August 2020 regarding the said vehicles.</p> | <p>Although a public newspaper advertisement was published to dispose of these vehicles, due to non-submission of sufficient bids, vehicles Nos. 301-4003 and 18-7052 could not be sold. Action will be taken to publish disposal advertisements while publish disposal advertisements by</p> | <p>That should be done as per circular provisions.</p> |

other institutions in order to reduce the cost of advertisements.

The registration could not be canceled and it could not be disposed as scrap materials as the chassis number of the three-wheeler bearing No. QY-1829 was not identified due to decay. This will be asked from the Department of Motor Traffic and proceed accordingly.

- (d) The Mahinda Rajapaksha Tele cinema park at Thissamaharama Ranminithenne, which was under the Ministry of information and Mass Media, had been assigned to the State Ministry of National Heritage, Performing Arts and Rural Artist Promotion by Extraordinary gazette No. 2187/27 dated 09 August 2020. Accordingly, 09 vehicles were attached to Ranminithenna park by the letter No. MMI/05/08/16 dated 04 December 2020 of the Additional Secretary of the Ministry of Mass Media and the criteria mentioned in section 8 of part II of the Public Finance Circular No. 01/2020 dated 28 August 2020 should be followed in the transfer of assets between ministries and hand over, but the relevant hand over was not done in accordance with it.
- According to the request made by the Ministry of Mass Media to act according to the circular and inform that ministry, the Secretary of the Ministry of Mass Media has informed that the provisions of section 08 will be act in future.
- That should be done as per circular provisions.

3.3 Bail of Government Officers

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
As per Financial Regulation 880 of the Democratic Socialist Republic of Sri Lanka, no arrangements were made to collect the bail money from 25 officers who had to place bail in the Buddhasasana division according to authority of section 612 of the Government Officers' Bail Ordinance.	A document has been prepared regarding the 25 place to be bailed and the bailed to be placed by them. Arrangements are being made to collect the deposit bail money now.	Action should be taken as per the Financial Regulation 880.

3.4 Management Inefficiencies

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) Dambadiva pilgrimage organizers will be able to get free visas, get passports and provide huge security to pilgrims by registering in the ministry, but formal programme was not implemented in the ministry to inform the organizers and pilgrims about these facilities. Further, there was no follow-up on whether the pilgrims would benefit from the expenditure reduction through the provision of free visa facilities.	As a solution to this problem, an evaluation sheet has been prepared and will be provided to all tour organizers. The application should be submitted to the ministry within two weeks of the completion of the tour. Based on that, it is planned to make further recommendations and get the telephone numbers of travelers and send them an evaluation sheet in regular manner to get information.	A programme should be implemented to inform the organizers and pilgrims and a programme should be prepared a follow-up programme on whether the pilgrims will get the visa free facility.

- (b) The Cultural division of the ministry had been spent Rs. 4,429,800 for the dancing items of the independence day and the correctness of the balances of the theatrical costumes could not be verified during the audit due to the costumes were not formally stored in the dancing costume store and it was observed that they were piled up with idle.
- It has been instructed to properly count the stock of dancing wears stored in the promotion division and dancing wear stores and record it in a CR book and enter it correctly in the stock book.
- That dancing items should be stored as they can be used again and that arrangements should be made to use them for other alternative occasions.
- (c) The Mahinda Rajapaksha National Tele cinema park located on a government land was handed over to the authorized officer of the ministry under several special conditions during the period when it was under the Ministry of Mass Media and Information. Although it has more than 02 years since the park was handed over to the State Ministry of National Heritage, Performing Arts and Rural Artist Promotion, the relevant land had not been taken over by the ministry.
- As the said land has been transferred in the name of the authorized officer of the Ministry of Mass Media under some special conditions, The Director General has submitted a request to the Secretary of the State Ministry to settle the deed of land. Although the acquisition of the land has been postponed until the institute is placed under a specific ministry, it is expected that the ownership of the land will be handed over to an unauthorized officer of that ministry as it has been specifically assigned under a cabinet ministry.
- The relevant ministry should take over the ownership of the land.
- (d) The following facts were observed during the audit conducted in relation to the operations of the National Performing Arts Centre.
- (i) The Nelum pokuna theatre, which was under the State Ministry of National Heritage, Performing Arts and Rural Artist Promotion since 25 September 2020, has been placed under the Ministry of Buddhasasana, Religious and Cultural Affairs by Extraordinary gazette No. 2289/49 dated 22 July 2022, the formal establishment of the theatre has not been done by the
- The Cabinet decision dated 28.03.2023 has been received for the Cabinet memorandum submitted by the Hon. Minister of Buddhasasana, Religious Affairs dated 22.02.2023 to make this institution as a statutory institution. According to that decision,
- Nelum pokuna theatre should be formally established.

- relevant ministries till 31 December 2022.
- a Cabinet memorandum has been submitted to manage this institution under the public-private partnership method.
- (ii) Arrangements should be made to create a income head for theatre income as per the letter of Director General of Public Accounts No. SA/AMP/Deposit/Transfer dated 09 January 2020, but necessary steps were not taken in that regard.
- Arrangements are being made to send a letter in consultation with the treasury to approve the income and expenditure headings for the theatre
- As per the recommendation of the Director General of Public Accounts, arrangements should be made to create an income head for the income of the theatre.
- (iii) As per paragraph 5.1 of Public Finance Circular No. 01/2020 dated 28 August 2020, all the government institutions that have not increased the various charges charged for the provision of services should get the approval of the Secretary of the relevant line ministry and increase the charges by 15 percent or more, but the ministry had not taken necessary steps to revise the charges.
- Due to the Corona situation in the years 2020/2021 and the fuel crisis in the year 2022, the reservation of this theatre was at a very low level. Since the existed level also should be maintained, this revision of charges was not done and the Cabinet decision dated 28.03.2023 has been received for the Cabinet memorandum submitted for the revision of charges. According to that decision, a Cabinet memorandum dated 18.04.2023 has been submitted to manage this institution under Public-private partnership method.
- The service charges should be revised as per circular provisions.
- (iv) While providing the theatre on rental basis, rentals were charged on concessional prices (discounted) only from certain parties and treasury approval was not obtained for such concessional charges.
- Only a 15% discount was given with considering the request made to reserve the theatre free of charge or at a concessional price for the greeting of the Ven. Chancellor of the University of Colombo.
- If charges are made outside the approved rates while charging rents, treasury approval should be obtained for the same.

A discount of 15% of the total amount has been approved for the annual certification ceremony of the National Plantation Management Institute on the basis of giving concessional prices to government institutions.

- (v) According to Financial Regulation 3(1), all functions of the government should be pre-determined and specified in plans and programmes, but it was not planned for the expenditure related to the theatre and the expenditure was not included in the annual estimate and the approval of parliament was not taken. These expenses cannot be included in the annual estimates as expenditure subject has not been approved for this purpose. Kindly informed that will be submitted for inclusion in the annual expenditure estimate after approval of the expenditure subjects in future. The annual expenditure estimates should be prepared and approved by the Parliament when incurring expenses related to the theatre.
- (vi) Payment should be made within 15 days after received electricity bill of a particular month and late payment will be charged monthly interest of 1.2 percent on outstanding bill value from 16th day. However, an additional amount of Rs. 460,419 was paid as surcharge for the year 2022 due to non-payment of monthly electricity bills of the theatre within 15 days. Currently, this situation is being avoided and proper measures are being taken. Apart from the August 2022 bills, the arrears of Rs. 455,914 to be paid to the CEB have been paid. The payment of electricity bills should be made without delay and that action should be taken as per F.R. 156 and 210 (2) regarding the paid surcharges.
- (vii) The following facts were observed regarding rent and electricity charges charged for providing services to transmission antennas maintained by three private communication institutes in the centre.

- Although the contracts entered with two private communication companies to maintain transmission antennas have expired by 31 December 2022, the opportunity to revise the prices and generate more income was lost due to non-availability.

These institutes have already been called and discussed and prices have been called and new agreements will be entered within the next month.

Action should be taken to made new agreements immediately after end of the contract period.
- According to the agreement, the rent is to be paid on the 10th of every month, but the installments have not been collected properly from the said communication institutions and the late payment penalty could not have been levied as the late payment of rent was not mentioned in the agreements.

Action will be made to correct this situation in the upcoming new agreement and action will be made to include a new condition in this regard in the new agreement.

Action should be taken to made agreements with communication institutions with including all conditions.
- According to the agreements between the theatre and communication institutions, the expenditure of electricity for maintaining the transmission antennas should be recovered from those institutions and reimbursed by the theatre. However, An amount of Rs. 1,255,465 for the years 2021 and 2022 had not been recovered and settled from the said institutions.

An accurate calculation of the arrears of electricity charges to be received is carried out and accordingly, that will be taken action to recover the outstanding electricity charges to be charged to the ministry from the relevant institutions.

That electricity bills for communication institutions should be correctly identified and recovered from the relevant institutions in a formal manner.
- (viii) A canteen is maintained by the Army using an area of about 400 square feet in the premises of the theatre which has a very high economic value and cleaning bills, water bills etc. related to that premises are incurred by the theatre. However, rent was not recovered from the army for using the premises.

The canteen is maintained to fulfill the daily needs of the three armed forces and other troops working in the theatre. However, discussions are being carried out with the ministry about further steps.

The rent should be charged based on the appraised value, as the theatre itself bears the cleaning bills, electricity bills, water bills etc. of the theatre premises which have a very high economic value.

(e) The following observations are made regarding the inter-statutory board for the preservation of Kandy heritage

(i) As there are other institutions to carry out many of the projects undertaken by the inter-statutory board for the preservation of Kandy heritage, it was observed that there is no need to maintain a separate project to preserve the upcountry heritage.

As discussions are being held with the Hon. Minister of Buddhasasana, Religious and Cultural Affairs and the Secretary of the ministry regarding the need to continuation of this institute, further action will be taken after that.

That consideration should be given to the need to maintain a separate project to preserve the upcountry heritage.

(ii) A building within the Kandy Municipal Council area was arranged to be taken for the lease base for the inter-constitutional board office premises for the conservation of upcountry heritage. According to the relevant lease agreement, the ministry had not taken steps to collect from the lessor on the assessed value at the end of the lease agreement for the fittings and construction of Rs. 6,194,607 on the property and had not taken steps to include those conditions in the new lease agreement.

This money is to be charged from the lessee for the fitting of the building. This money is to be recovered when the building along with its related fittings is handed over to the lessee. But, since the inter-statutory board for the preservation of Kandy heritage is currently being held in that building, the rent amount of the last months will be recovered at the time of vacating the building.

That the terms of the lease agreement should include the recovery of the appraised value of the fittings and construction from the lessee.

(f) The following observations are made regarding the ministry owned company of Cultural Conservation and Construction (Pvt) Ltd.

(i) The relevant financial statements for the years of 2018/2019, 2019/2020, 2020/2021 and 2021/2022 of the Cultural Conservation and Construction (Pvt) Ltd., which was registered with the Ministry of Culture and the institutions under it with the purpose of carrying out the construction and maintenance efficiently, were not submitted to the Auditor General for audit.

Due to that the files related to the establishment of this company or its scope, the scope of the ministry and the institutions owned by the ministry have been revised from time to time, there are difficulties in finding the necessary files.

The financial statements of the relevant years should be submitted to the Auditor General for audit.

- (ii) Although request was made from the Secretary to the Prime Minister to liquidate the company on 05 July 2021 as the activities of the company are now in completely inactive, the liquidation process had not been implemented as at the date of this report.
- A new Cabinet memorandum is prepare to be submitted to seek Cabinet approval for liquidation of the company.
- The inactive company should be liquidated.

4. Good Governance

4.1 Internal Audit

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) According to sections 40 (1) and 40 (3) of the National Audit Act No. 19 of 2018, the Internal Auditor of the ministry had not submitted comments regarding 07 audit queries submitted to the Secretary of the ministry in the years 2021 and 2022.	The relevant officers were instructed to provide answers to the internal audit queries which have not been sent yet.	That audit queries should be commented on without delay in accordance with the National Audit Act.
(b) As per section 6 of Management Audit Circular No. DMA/01-2019 dated 12 January 2019, while preparing the annual internal audit plan, that should be discussed with the Auditor General as mentioned in Financial Regulation 134 (2), but it was not done accordingly.	Action will be made to obtain the assistance of the Auditor General in preparing the audit plan as required.	That the internal audit plan should be prepared as per Financial Regulation 134 (2) in terms of circular provisions.

- (c) Although there are about a thousand staff and 208 cultural centers established throughout the island for the cultural division of the ministry, the approved post of Internal Auditor has been vacant from several years.
- A request has been submitted to the Secretary of the Ministry of Public Services, Provincial Councils and Local Government to appoint an officer of the Sri Lanka Accountancy Service for the vacant post of Internal Auditor.
- Now, the Accountant of the Department of Buddhist Affairs is being acting in the said vacant position from 15.03.2022.
- A unit consisting of an Internal Auditor should be established as per the terms of section 38 (f) of the National Audit Act.

5. Human Resource Management

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) There were approved cadre of 219 and actual staff was 164 and the number of vacancies as at 31 December 2022 was 55. It was observed that non-filling of vacancies affects the performance of the ministry.	The Department of Management Services has reduced the number of approved staff for the Buddhasasana division from 219 to 180 as approved in March 2023. The vacancy of the post of Director as at 31.12.2022 has now been filled	Staff should be recruited as approved.
(b) Although 201 Assistant Cultural Promotion Officers have been approved for the Cultural sector, the actual number was 133 and 68 positions or 34 percent were vacant and although the approved number of Development Officers for the cultural sector was 141, as the actual number was 187, there was an excess of 46 posts or 33 percent.	Recruitment for vacancies is not possible as a court case is pending in this regard. Also, Development Officers recruited on a government policy were assigned to all government institutions on a basis of further approval. The approval of these new recruits for the staff of the ministry has already been done.	Staff should be recruited as approved.