

Head 232 –Department of Prisons

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Department of Prisons for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 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 including my comments and observations on the financial statements of the Department of Prisons was issued to the Accounting Officer on 29 July 2020 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relating to the Department was issued to the Accounting Officer on 20 July 2020 in terms of Section 11(2) of the National Audit Act. This report is tabled in Parliament in pursuance of the provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka 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 the paragraph 1.6 of this report, the financial statements prepared in terms of provisions in the State Accounts Circular No.271/2019 of 03 December 2019, give a true and fair view of the financial position of the Department of Prisons as at 31 December 2019, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

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 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 qualified opinion.

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

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

As per 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.

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

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and 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, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgement and maintain professional scepticism 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 procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

1.5 Report on Other Legal Requirements

I express the following matters in terms of Section 6 (1) (d) and Section 38 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 in the preceding year on the observations included in Paragraphs 1.6.4 and 1.6.5(a) of this report, had not been implemented in the this year as well.

1.6 Comments on Financial Statements

1.6.1 Statement of Financial Performance

Audit Observation	Recommendation	Comment of the Accounting Officer
----- Even though the total recurrent expenditure as at 31 December 2019 amounted to Rs.5,759,000,739, the total recurrent expenditure shown in the format ACA-2 had been Rs.5,756,359,923. Accordingly, the total expenditure as per the said format had been understated by Rs.2,640,815 while the net result (savings) had been overstated by the same amount.	----- In terms of circular provisions, the accurate expenditure should be brought to account in the proper format.	----- I agree with the observation.

1.6.2 Statement of Financial Position

Audit Observation	Recommendation	Comment of the Accounting Officer
----- The value of non-financial assets shown in the statement of non-financial assets of the Department of Prisons as at 31 December 2019 amounted to Rs.8,942,715,063 whereas it had been Rs.9,024,535,834 as per the treasury books. Thus, a difference of Rs.81,820,771 was observed. Moreover, the detailed schedules so as to ascertain its accuracy, had not been made available to Audit.	----- When stating the capital expenditure in financial statements, the accurate values should be stated without deficiencies and registers of assets should be maintained in an updated manner.	----- It is kindly informed that the registers of non-financial assets are being prepared at present and once the preparation of said register was completed, a copy will be made available to Audit.

1.6.3 Deposits

Audit Observation

Recommendation

Comment of the Accounting Officer

The balances in 08 General Deposit Accounts as at the end of the year under review totalled Rs.118 million while action in terms of Financial Regulation 571 had not been taken on three Deposit Accounts older than two years out of the said accounts. Further, action had not been taken to transfer the account balances totalling Rs.4,228,197 to the private bank accounts of prisoners.

Action should be taken in terms of Financial Regulations.

It is kindly pointed out that action will be taken to rectify these issues in the year 2020.

1.6.4 Non – Maintenance of Books and Registers

Audit Observation

Recommendation

Comment of the Accounting Officer

Record of Losses

The Record of Losses had not been maintained in an updated manner in terms of Financial Regulation 110.

The Record of Losses should be maintained in an updated manner as per the relevant format in terms of provisions in the Financial Regulation 110.

Instructions have been given to maintain the Record of Losses in an updated manner as per the said provisions.

1.6.5 Lack of Evidence for Audit

The following observations are made.

Audit Observation

Recommendation

Comment of the Accounting Officer

(a) Registers of Assets had not been maintained in an updated manner to verify the non-financial assets.

Instructions of the Public Administration Circular No.267/2018 of 21

It is informed that action will be taken to account for all office

November 2018, should be followed.

equipment before 31 December 2020 and necessary action is being taken to value the lands and buildings which have not been valued.

(b) Updated Registers of Fixed Assets on the fixed assets of large quantities with considerable values which were located at 30 prison institutions island wide, had not been made available to audit.

Registers of Fixed Assets of all prison institutions should be maintained in an updated manner.

It is kindly pointed out that the relevant prison institutions have been made aware of the maintenance of Registers of Fixed Assets and due attention thereto will be paid continuously in the future.

(c) When reporting the non-financial assets, the format ACA – 06 had not been prepared to be assured by the Accounting Officer that the balances of such assets in Main Ledger were reconciled with the value of individual assets.

The formats should be prepared in terms of the relevant provisions so as to reconcile with the values shown in the financial statements.

A certain extent of lands and buildings of the Department have been valued and brought to account in the Department of Valuation and necessary action is being taken to value the other lands and buildings.

The registers of non-financial assets are being prepared at present while those activities could not be completed due to the COVID-19 pandemic.

It is kindly pointed out that a copy will be made available to Audit once the registers were prepared.

1.6.6 Non-compliance with Laws, Rules and Regulations

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

Reference to Laws, Rules and Regulations	Audit Observation	Recommendation	Comments of the Accounting Officer
(a) Statutory Provisions	<p>(i) In terms of provisions in the Ordinance, the number of detainees to be detained within 18,853 square feet pertaining to 16 wards of the Negombo Prison, had been 350.</p> <p>Nevertheless, it was observed in a audit test check that the number of detainees detained in 05 instances during the year 2019 had been 1783, 1843, 1727, 1773 and 1691.</p>	<p>Provisions of the Prisons Ordinance should be adhered to.</p>	<p>The relevant information thereon has been called for by the Negombo Prison while receiving information has delayed due to the COVID-19 pandemic. It is informed that the necessary information will be made available after the said information was received.</p>
	<p>(ii) In terms of provisions in the Ordinance, the number of detainees to be detained within 17,126 square feet pertaining to 22 wards of the Kaluthara Prison, had been 317.</p> <p>Nevertheless, it was observed in a audit test check that the number of detainees detained in 06 instances during the year 2019 had been 1159,1294,1276,1415, 1358 and 1411.</p>	<p>Provisions of the Prisons Ordinance should be adhered to.</p>	<p>The relevant information thereon has been called for by the Kaluthara Prison while receiving information has delayed due to the COVID-19 pandemic. It is informed that the necessary information will be made available after the said information was received.</p>

(ii) Paragraph 178 of the Amendments made in the year 1956 to Paragraph 54 of the Prisons Ordinance. The prisoners of various categories should be detained separately according to the accommodation facilities in the prison. Nevertheless, prisoners could not be categorized and detained separately in the prisons at Negombo and Kaluthara due to overcrowding. Provisions of the Prisons Ordinance should be adhered to. The relevant information thereon has been called for by the prisons at Negombo and Kaluthara while receiving information has delayed due to the COVID-19 pandemic. It is informed that the necessary information will be made available after the said information was received.

(iii) Paragraph 107 Monies amounting to Rs.123,653 which had been taken into custody by the officers from the prisoners and suspects detained in the Kaluthara prison as at 25 November 2019, should be returned to them. Nevertheless, such money had not been put into containers separately to identify easily and those containers had not been labelled with the name of the Prisoner/ Suspect and the registered number and sealed and should be kept in a Safe. Action should be taken in terms of provisions in the Prisons Ordinance. The relevant information thereon has been called for by the Kaluthara Prison while receiving information has delayed due to the COVID-19 pandemic. It is informed that the necessary information will be made available after the said information was received.

(b) Procedural Rules 109 dated 20 February 2009 of the Public Service Commission A formal letter had not been issued to confirm 251 officers in the post who have fulfilled the qualifications from the year 1998 up to the year 2017 out of the total number of 437 officers in 17 prison institutions while the files of 53 eligible officers in 05 prison institutions who were appointed from the year 2009 up to the year 2017, had also not been prepared. Further, the personal files of 34 officers in 11 prison institutions who were appointed from the year 2008 Administrative affairs should be arranged as per a formal procedure and files also should be maintained appropriately. The relevant information thereon has been called for by the Administration Division and even though a formal discussion should be held on the information received, the relevant discussion has delayed due to the COVID-19 pandemic. Further, it is informed that the necessary information will be made available once the discussion was held.

up to the year 2018, had not been updated while they had not been confirmed in the service and provided with training opportunities. Moreover, the files of 37 officers in 11 prison institutions who were appointed from the year 2005 up to the year 2017 and transferred out, had not been prepared and forwarded to the Appointing Authority to confirm in the post as well.

(c) Government
Procurement Guidelines

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| (i) Paragraph 2.8.1(a) | Even though no member should serve in both the Procurement Committee and Technical Evaluation Committee, the Superintendent of Prison in Kaluthara had served in both the aforesaid Committees. | The Government Procurement Guideline should be followed. | The relevant information has been called for while receiving such information has delayed due to the COVID-19 pandemic. It is informed that the necessary information will be made available after the said information was received. |
| (ii) Paragraph 2.14.1 | Five sealed quotations had not been called for procurement of goods under the Shopping Method. | The Government Procurement Guideline should be followed. | The relevant information has been called for while receiving such information has delayed due to the COVID-19 pandemic. It is informed that the necessary information will be made available after the said information was received. |

2. Financial Review

2.1 Expenditure Management

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
(a) Out of the provision amounting to Rs.108,500,000 made for 03 Capital Objects, provisions totalling Rs.99,907,654 had not been spent on the intended purpose and the percentage of those savings ranged from 26 per cent to 100 per cent.	Realistic estimates of expenditure should be prepared in terms of Financial Regulation 50.	Provision for the Object 232-01-01-05-2104 had been made to obtain the water supply for the Angunakolapelessa Prison. The National Water Supply and Drainage Board being the institution which carries out the said work, had not performed the relevant function, thus the said provision had been saved. Since 10 per cent of the provision should be saved compulsorily in terms of the Budget Circular No.04/2019 dated 17 June 2019, those provisions were saved. It is pointed out that the reasons for savings of provision in the Objects No.2106 and 2401 had been the failure to incur expenditure and to complete the procurement process in terms of Budget Circular No. 04/2019 dated 17 June 2019, Budget Circular No. 05/2019 dated 24 September 2019 and the Budget Circular No. 07/2019 dated 04 December 2019.
(b) Out of the supplementary provisions totalling Rs.370,000,000 obtained for 04 Capital Objects and the provisions amounting to Rs.43,000,000 transferred under Financial	Realistic estimates of expenditure should be prepared in terms of Financial Regulation 50.	Even though the bills relating to the construction of Jaffna Prison under the Object No. 232-1-1-3-2104, had been received to

Regulations 66/69 for 05 Capital Objects, sums totalling Rs.321,126,255 and Rs.37,553,697 had been saved. The percentage of savings pertaining to each Object ranged from 27 per cent to 100 per cent.

the Department, adequate imprest had not been received, thus no expenditure has to be incurred.

Supplementary provisions have been received on 27 December 2019 for the construction of toilets for detainees under the construction of buildings under the Object No. 232-1-1-2104. Nevertheless, there was no time to carry out the procurement activities required therefor, thus the provisions were saved.

Even though provisions amounting to Rs.250 million and Rs.50 million had been received under budget proposals on 25 April 2019 under the Object No. 232-1-1-2509 , procurement activities could not be carried out in terms of Budget Circular No. 04/2019 dated 17 June 2019, Budget Circular No. 05/2019 dated 24 September 2019 and the Budget Circular No. 07/2019 dated 04 December 2019. As such, relevant targets could not be achieved properly and it is pointed out that supplementary provisions were saved due to the said reason.

2.2 Incurring of Liabilities and Commitments

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) Even though the statement of commitments and liabilities should have been reconciled with the statement of commitments and liabilities issued by the Treasury, the value of commitments and liabilities amounting to Rs. 257,799,701 shown in the financial statement had been Rs. 435,234,914 as per the Treasury Books. Thus, a difference of Rs. 177,435,213 existed.	The commitments and liabilities of the Department should have been reconciled with the statement of commitments and liabilities issued by the Treasury.	The commitments and liabilities have been included in the CIGAS system by 29 prison institutions while only the liabilities have been shown by Note Nos. (iii) and (iv) excluding the commitments. Thus, it was observed as the reason for the said situation. Since there was no facility in the software so as to observe the commitments and liabilities of all prison institutions at the headquarters through CIGAS system, it was not possible to investigate the accuracy of institutions from time to time. Even though the Department of Treasury Accounts has been made aware of this issue, the relevant facility has not yet been provided to the Department.
(b) According to the financial statement, the commitments incurred in terms of Financial Regulations 94(2) and (3) amounted to Rs.494,406,145 while it was shown as Rs. 507,497,477 in departmental books. Thus, a difference of Rs. 13,091,032 existed.	The commitments and liabilities of the Department should have been reconciled with the statement of commitments and liabilities issued by the Treasury.	-do-
(c) Liabilities amounting to Rs. 13,223,721 had been incurred exceeding the savings of Rs. 5,951,798 pertaining to 04 Objects, contrary to the provisions in Financial Regulation 94(1).	No liabilities shall be incurred exceeding the provision.	I agree with your observations on the Objects 1302 and 1402 and the expenditure of December 2018 has been incurred during the year 2019 through the said Objects. It is kindly pointed out that most of the remaining bills were pertaining to the month of December 2019. These commitments have to be

incurred to carry out necessary maintenance work through the Object 2002 and it is pointed out that provisions of the year 2020 is available for this purpose.

Moreover, even though commitments have been incurred for an expenditure of Rs. 6,463,800 in order to purchase handcuffs for prisoners through the Object 2102, the relevant institution had delayed the supply up to the year 2020. Thus, the said expenditure could not be incurred during the year 2019. It is kindly informed that provision has been made for that expenditure of Rs. 6,463,800 by the estimate of year 2020.

2.3 Operation of Bank Accounts

Audit Observation

Action in terms of Financial Regulation 396 (d) had not been taken on cheques totalling Rs. 81,835 pertaining to 13 bank accounts and which remained uncashed for more than 06 months from the date of issue as at 31 December 2019.

Recommendation

Provisions in the Financial Regulations should be followed.

Comment of the Accounting Officer

Instructions have been given by me to rectify this situation and to take action in terms of F.R.396(c) continuously. Further, it is kindly pointed out that the bank reconciliation statements will be duly presented in the future.

2.4 Reconciliation Statement of the Advances to Public Officers Account

The following deficiencies were observed relating to the balances of the Reconciliation Statement of the Advances to Public Officers Account as at the end of the year.

Audit Observation	Recommendation	Comments of the Accounting Officer
(a) The relevant loan balances of the officers transferred on station transfers should be settled within a period of 03 months in terms of the National Budget Circular No.118 dated 11 October 2014. Nevertheless, the loan balance amounting to Rs.660,727 recoverable from 41 officers transferred out had remained outstanding and a loan balance of Rs.91,209 included therein had remained for over a period of 04 years.	The Circular instructions should be properly followed.	Not commented.
(b) Loan balances of Rs.5.65 million recoverable from 166 officers who vacated of posts, 48 officers who were interdicted and 18 officers who were dismissed and a loan balance of Rs.4.2 million recoverable from the 114 officers retired and deceased and a loan balance of Rs.168,183 receivable from the officers of Wathupitiwala Prison after close down of the prison had not been recovered. The value of the loan balances over 05 years included in the above balance had been Rs.4.79 million.	Necessary action should be taken without delay to recover the outstanding loan balances.	Not commented.
(c) Action had not been taken to identify and settle the unidentified balances of 02 prison institutions amounting to Rs. 401,153 over 01 year as at 31 December of the year under review.	Action should be taken to identify and settle the balances.	Not commented.

2.5 Issue and settlement of Advances

Audit Observation

A balance amounting to Rs. 33,580 out of the advances totalling Rs. 164,480 granted in 13 instances from the Commercial Advance Account for various purposes of the prison should be settled immediately after completing the purpose in terms of Financial Regulation 371(2) and Public Finance Circular No.3/2015 of 14 July 2015. Nevertheless, it had been settled after a delay ranging from 03 days to 72 days. Before the settlement of sub imprest amounting to Rs.131,525 which was granted to 06 officers in 14 instances, another sub imprest totalling Rs. 139,075 had been granted.

Recommendation

Action should be taken in terms of Financial Regulations and relevant circular instructions.

Comment of the Accounting Officer

It is noted down to ensure that these kind of mistakes will not be occurred in the future and all staff officers and divisions have been made aware of this situation. It is pointed out that checks will be carried out continuously.

3. Operating Review

3.1 Delays in the Execution of Projects

Audit Observation

The Information Management System which commenced on 31 December 2018 at a cost of approximately Rs.101 million, had not been implemented in all prison institutions.

Recommendation

Expected results should be obtained by implementing the Information Management System in all institutions without delay.

Comment of the Accounting Officer

All prison institutions could not be networked at same time due to non-availability of provisions and if the provisions are available, it is expected to network the remaining 16 prison institutions in the future.

3.2 Asset Management

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) According to the observations made in March 2020, the assets of 2.6103 hectares in extent comprising the land where the Negombo prison is located, the land where the Official Quarters of the Superintendent is located and the lands where the Chilaw and Puttalam prisons are located , had not been vested in the Department.	Assets should be properly vested and recorded and further, necessary action should also be taken regarding the ownership and safety of public property .	Not commented.
(b) Other accessories including 14 computers with virus guards and printer purchased at a cost of Rs.1,353,085 in the year 2016 with a guarantee period of 03 years, had received by the Negombo prison on 23 March 2017. Nevertheless, the computers of which the guarantee period has expired, had not been used for the intended purpose.	Assets should not be remained idle and those should be used for intended purposes.	Not commented.
(c) The installation of scanner for checking parcels which provided to the Kalutara prison on 18 February 2016, had been done without planning and as such, it had been installed on 17 February 2017, after a lapse of one year. The officers who have been trained in operating this scanner had transferred out, thus the said scanner had not been operated even by 29 November 2019. Further, it was observed in the physical verification that the relevant building was closed.	Optimum use should be made from the physical resources and qualified and adequate staff should be attached to operate those machines. Moreover, prompt action should be taken to discuss and use the said machines for intended purposes without being remained idle.	Not commented.

- (d) Even though it was stated that the land of Sirilanda Waththa and KurunduWaththa with 4.7148 hectares in extent which belong to the Kalutara prison, Panadura prison with 0.0329 hectares in extent, official quarters in Panadura with 0.0771 hectares in extent and the official quarters located in the premises of Kalutara prison, have been vested in the Department of Prisons, the documents pertaining to the ownership such as deeds of lands, deeds of transfer were not available in the institution. Assets of the institution should be vested and their ownership should be properly ascertained. Moreover, action should be taken to obtain and file the documents required to ascertain the ownership of the said lands and to assure of the safety of assets. Not commented.

3.3 Management Weaknesses

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) Action had not been taken to carry out the instructions given in the letter dated 14 March 2019 by the Commissioner General of Prisons , to implement the Prison Information Management System in the Negombo Prison without delay. As such, it had been failed to include the details of detainees imprisoned daily, in the system on the same day and to include the details of detainees imprisoned already, in the information system and further, it had been failed to implement the Information System in the Prisoners Registration Division and to extend it to other divisions as well in the future.	It is a responsibility of the Management to formulate and implement the Information Management System being an essential item.	Not commented.

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| (b) | When carrying out a search in the premises of Negombo and Kalutara prisons by the Discipline Unit of the Prisons, there were instances of taking into custody the mobile phones and accessories, drugs and tobacco, wires and illegal possessions. As such, it was observed that there were weaknesses in the process of preventing the prohibited items being brought in to the prison. | Every possible action should be taken to prevent the prohibited items being brought in to the prison. | Not commented. |
| (c) | A committee appointed by the responsible parties had not carried out a formal investigation on the shooting incident which targeted the special security provided from the Kalutara prison to the Kaduwela Magistrate's Court on 27 February 2017. The course of action taken on detaining the prisoners/suspects having threats from opponents and the protection of officers and prisoners/suspects when producing them in courts, was not satisfactory. | The committee appointed by relevant parties should take action to prevent the recurrence of such an incident subsequent to taking follow up action in this connection. | Not commented. |

4. Human Resource Management

Audit Observation	Recommendation	Comments of the Accounting Officer
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There were 2,202 vacancies in the staff as at 31 December 2019 including one post of Additional Commissioner of Prisons, 03 posts of Commissioner of Prisons, 03 posts of Accountant, 36 posts of Superintendent comprising 06 posts of Superintendent in	The top management should take action with the relevant institutions to fill the essential vacancies.	The said matters have been emphasised by the Letter No. ඩී25/වීවීඔ/2016 dated 26 May 2019.

Special Grade, 21 posts of Medical Officers, 08 posts of Assistant Medical Officers, 165 posts of Male and Female Jailor Class I and II , 36 posts of Rehabilitation Officer , 1554 posts of Sergeant and Guard, 37 posts of Development Officer, 22 posts of Public Management Assistant, 48 posts of Vocational Instructor , 39 posts of Agricultural Instructor and Agricultural Overseer , 24 posts of Dispenser , 38 posts of Nursing Officer and 29 posts of Driver. Even though requests had been made to the respective institutions for filling these vacancies, it had not been so done.