Central Cultural Fund

Vision

To make Sri Lanka' s cultural heritages a Global Miracle

Mission

Be the most distinguished Institution in Sri Lanka

In the Management of eastern cultural Heritages

Through

Research, conservation, protection, development and promotion of Sri Lanka's cultural heritages

And

sustainable cultural and economic development

The Activities and objectives of the CCF

* To undertake and bear all expenditure for the development of Cultural monuments in the Cultural Triangle and monuments in other areas, which seem to be necessary to be developed for the well –being of the public, as determined by the Board.

* To bear all expenses of the Jetawana Dagoba project and other similar projects

* To take action to promote religious affairs within Sri Lanka or in Foreign Countries

* To provide assistance to enhance religion and to maintain religious places and their activities and observances.

* Presenting awards to veterans who have offered a yeoman service to the country in the fields of culture and religion

* To provide aid to artists, writers, painters, musicians, sculptures and others who are engaged in promoting cultural activities

* To provide aid to other cultural or religious activities which are determined by the Board as beneficiary or virtuous to the civil society.

31st Annual Report of the CCF – 2013

Board of Governors

The Board of Governors of the CCF in 2013

Chairman of the Board of Governors	Prime Minister Hon. D.M. Jayarathna
Hon. T.B. Ekanayaka	Minister of Cultural Affairs and the Arts
Hon. Geethanjana Gunawardana	Deputy Minister of Finance
Hon. Basil Rajapaksha	Minister of Economic Development
Hon. Bandula Gunawardana	Minister of Education
Hon. D.M. Jayarathna	Minister of Buddha Sasana and Religious Affairs
Hon. Dr. Jagath Balasuriya	Minister of National Heritage
Mr. S. Amarasekera	Secretary to the Prime Minister
Mr. Vasantha Ekanayaka	Secretary – Ministry of Cultural Affairs and the Arts
Dr. Senarath Dissanayaka	Director General of the Archaeology Department
Mr. W.A. Ranweera	Working Director – CCF

Special inviters

Ms. N. Godakanda	Director General, Department of Management Services (up to 10th April 2013)
Ms. Nalini Amaratunga	Director Dept. of Management Services (up to 19th June 2013)
Ms. G.D.C. Ekanayake	Director General, Dept. of National Budget

The Governing Board, Staff policy and Institutional Committee meetings were held in the year 2013 too. Policies and relevant guidelines were determined while activities were executed according to the guidance and instructions of the Governing Board.

Central Cultural Fund Staff

The Secretary to the Ministry of Cultural Affairs, functions as the Chief Administrative Officer of the Central Cultural Fund, according to the Central Cultural Fund Act. No. 57 of 1980. The Director General acts as the Head of the Institution while all activities of the CCF are carried out by three sections namely Development, Management and Finance. These three divisions are operated under the guidance of three Directors.

To carry out the above mentioned activities, the following workforce was utilized during the year under review.

Officers of Senior Management Level	02
Tertiary Level Officers of Management	23
Secondary Officers	337
Junior Officers	1626
	1988

Ministry of Cultural Affairs and the Arts

Honorable Minister T.B. Ekanayake
Minister of Cultural Affairs and the Arts

Central Cultural Fund - 2013
Officers of Senior Management Level

Chief administrative Officer
Mr. Wasantha Ekanayake
Secretary
Ministry of Cultural Affairs and the Arts

Director General
Prof. Gamini Adikari

Working Director
Mr. W.A. Ranaweera

Director (Finance)
Mr. Sarath Pathirana

Director (Development)
Ms. P.M.G. Maldeniya

Director (administration)
Archaeologist Gamini Dodamwala

PHYSICAL PROGRESS 2013

The Central Cultural Fund was established with the objectives of conserving Sri Lanka's archaeological monuments and to protect them for the future generation. Appended below are the projects that were commenced by the Fund and the Abeyagiriya and Jethawana Stupa conservation are two completed projects which cost a heavy expenditure for the CCF.

* Abeyagiriya
* Jethawanaya
* Sigiriya
* Polnnarauwa
* Kandy
* Tissamaharamaya
* Galle
* Ramba Viharaya
* Dambulla
* The North-West Cultural Square Project (Yapahuwa, Dambadeniya, Panduwasnuwara, Kurunegala)
* The Ruhunu Cultural Zone

Accordingly, 88 excavations and archaeological research work, 193 conservation sites were proposed bringing the total sites to 281 in 2013. Out of these the CCF was able to begin 2013 sites, and 27 were completed. (excavations 11 and conservations 16)

Within the year 147,415.21 work units were completed and the physical progress of this is 86.39% . Rs. 434,518,000.23 was spent for this work as direct expenditure while the financial progress of this is 67.34%.

A brief description of relevant projects is appended below

Jetawana project

Excavations Division

Excavation of the Peacock Palace, Research excavation of JSOWMP 2013 , Categorizing and analyzing of artifacts, preparation of archaeological Research Reports and promotional activities were carried out during the year.

Excavations of the beautiful Peacock palace situated in the Jetawana Project was the main excavation activity commenced during the year. It was able to unearth old walls parts of the old bunds and foundation stones and also residuals of the entrance, through these excavations.

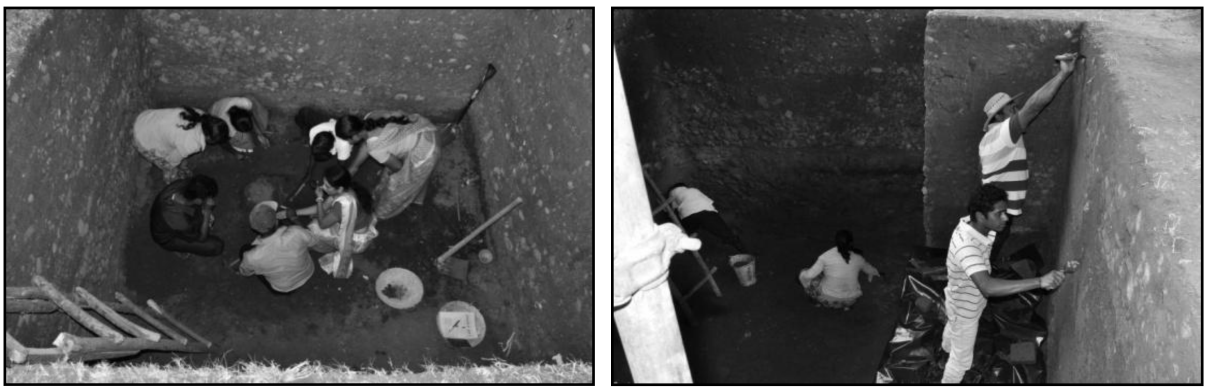
The research excavations done towards the south of the western entrance of the Jetawana Stupa were named as JSOWMP 2013. Archaeological factors of the period prior to the Anuradhapura was found and the unearthed charcoal samples were sent to "Beeta" Institution, Americo to determine the time period.

Study of beads, study of clay pots, soil studies, and also a study of hardware are also carried out under the categorizing and analyzing of artifacts.

Pictures of Progress of the Excavation Division

The Peacock place prior to excavation and after the excavation was done.

jsowmp – 2013 Before commencement and after the site was prepared



JSOWMP – 23013 Collection of soil samples and after the excavation has commenced

Special artifacts forward from the JSOWMP – 2013 excavation site

Conservation of the Peacock Palace, the balance work of the "K" temple, conservation of the old plaster work of the Stupa, conservation of the Sri Maha Bodhi prakara bund, Preparation of the proposed scheme conservation of the Thimbiri Pokuna, construction of a permanent vehicle park, and maintenance of landscaping and cleaning of gardens were carried out during the year by the Abeygiriya Conservation Project.

Although the peacock palace which is a building with special features consisting of pillars with carvings, was to be commenced from January 2013, it was begun only in September 2013. Under landscaping and maintenance work of parks, cleaning and gardening were done through machines and cutting of border marks around buildings and other maintenance work of the Jethawana site were done methodically. These places were developed in a manner that could attract the foreign visitors as well as local visitors.

Conservation work of the rampart which was marked as "K" and a monastery which belonged to the "Panchavasa" Complex was completed during the year. These premises was used as dwelling places of Bhikkus.

An important conservation carried out during the year was the conservation of the damaged parts of the stupa by using a special plaster which matched the old plaster that had been used.

The surrounding parapet wall of Sri Maha Bodhi, which had been conserved in 2003, but was destructed due to natural reasons, was proposed to be reconstructed. Accordingly the surrounding wall was constructed in keeping with its ancient form using scientific conservation methods.

All through the year landscaping and gardening maintenance work was carried out continuously and methodically.

Pictures related to conservation work

Construction work being carried out at the Peacock Mansion (Monara maligawa)

Conservation work in progress of the Monara Maligawa

The Monastery named K before conservation and when work was in progress

(The surrounding wall of Sri Maha Bodhi prior to commence conservation and while in progress)

Abhayagiriya Project

Excavation Unit

Appended below are details of excavations under the Abeyagiriya Project for year 2013

- Excavation of the Thuparamaya footpath
- Excavation of Ruwanwalisaya east wall
- Excavating of No.02 building situated on the Eastern side of the Seya
- Excavation of the boundary of land in the eastern side of the Ruwnveliseya outer wall
- Excavation of megalithic cemeteries of the Abayagiriya viharaya premises
- Preparation of reports related to excavations of 2013

The excavation begun in order to unearth the ancient foot path of the Thuparamaya situated in the Mahavihara premises, were carried out from January – May this year. After the completion of excavations steps were taken to conserve this foot path.

The boundary wall of the Ruwanseliseya was completely excavated and unearthed and conserved and a megalithic cemetery of the Abeyagiriya as also excavated.

Preparation of all annual reports of the excavations were executed during the whole years

Conservation Division

The following conservation, maintenance and reconstruction work were done under the Abeyagiriya conservation project.

* Conservation of Lankaramaya building
* Conservation of the footpath close to the Sandakadapahana
* Conservation of the Thuparama Bodhigaraya
* Conservation of the Thuparama outer prakaraya
* Conservation of the Abeyagiriya Stupa
* Conservation f No.04 building f Ruwanveliseya
* Conservation of Ruwanweliseya hospital
* Conservation of the Thuparamaya hospital
* Rconstruction of the roof of museum
* Reconstruction of the bookstall
* Preparation of the 3 dimension plan of Abeyagiriya
* Research and publications
* Scientific maintenance
* General maintenance work
* Maintenance work of Abeyagiriya Stupa
* Renovation of museum lavatory
* Building of vehicle service centre
* Building of the roof of the compost factory

* Refurbishment of the laboratory
* Preparation of the water line to Ruwanveliseya
* Repairs to the wash room of Directors quarters
* Refurbishing the office building

A monastery believed to be of Bhikkus – the Lankaramaya was inundated and all the conserved parts were damaged. Hence it was necessary to begin fresh conservation work and the workload and estimated cost excluded the initial estimated cost, in parallel with this the conservation work of 510 meter long with a height of 1.5 meters prakaraya (wall) was also begun.

The final stage of the abeyagiriya stupa salapathalamaluwa (stone paved terrace) and the inner parts of the stupa (dome) were completed during the year. This work had commenced during last year. Although the monumental building close to the eastern entrance of the Ruwanveliseya called the 'hospital' (Rohala) was proposed to be taken for conservation during this year it could not be commenced during the expected time frame. Hence this has been included in the next year’s plan. Another important activity of the conservation division was to draw a plan of the Abeyagiriya at a request of the chief incumbent of the Viharaya. The conservation reports of 2003 and 2004 were computerized and prepared to be given to the printers.

The Monuments which had been conserved at Abeyagiriya Vihara area during the previous period was decayed and the reconstruction work was also done during the year. Under this project, preparation of access roads to the monuments and maintenance of buildings were carried out. Since it was necessary to update the conservation process of the Abeyagiriya stupa, clearing of the sand terrace (velimaluwa), filling up the cracks and removing the grass and cleaning the premises etc. were also done during the year.
Under the development of common facilities for tourists, steps were taken to develop infrastructure, Building of a compost production plant, reconstructions of the Anuradhapura laboratory and Abeyagiriya office, were other activates that were carried out during the year under review.

Polonnaruwa Project

Excavation Division

During the year under review excavation of the right side wall (bund) of the inner city was done under two stages. Accordingly 100 meters out of the complete wall was unearthed in the first stage and about 112 meters were excavated during the second stage.

Holding 10 classical lectures, offering field training to 23 undergraduates of the Kelaniya University (Archeology special first year students) under the student training programme and holding an annual archeological Conference were other activities that were performed. Laboratory activities were also carried out continuously for six months.

Some pictures showing the progress of the excavation division.

The right side wall (prakaraya) of inner city after excavation in stage I

The right side wall of the intercity often excavation in stage II

Conservation division

Under the conservation division Lankatilaka Pilima Geya, Eastern Vehara, south wall of the inner-city, right wall of the inner city, western section of the North entrance of the inner city, that are places of archeological interest, were conserved and technical maintenance work was also carried out.

Conservation of the south wall of Lankatilleke Pilime Geya was done and filling of cracks was done in a large scale.

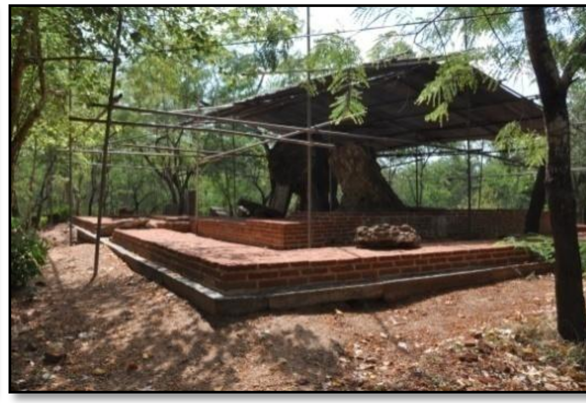
Conservation work was also commenced of the architectural building situated close to Sivadevala No: 02, after it was confirmed as a stupa (this had been unearthed by excavation)

Accordingly conservation was done to protect the architectural values of the building and some parts close to the dome was also conserved according to the factors revealed.
The conservation was completed of the south wall of the inner city after it was unearthed through excavation. This wall had been severely damaged owing to natural causes and human activities. The eastern wall was also conserved in parallel to this.

Conservation of Alahana Pirivena and hospital area, conservation of Vijayabahu palace, painting of Kiri vehera, constructing a foot path to access archeological monuments, maintenance of Galviharaya and re-construction of the monastry (the dwelling house for Bhikkus and also compiling of conservation reports were carried out during the year.

Some pictures of the progress – 2013.

Lankatilleke Pilimageya before and after conservation.

Eastern Viharaya before and after conservation

Kirivehera – after painting was done

Dwelling place for Bhikkus after conservation

Sigiriya Project
Excavation Division

The southern and western ends of the inner city conduit of the Sigiriya site had been completely conserved, but the northern end had been left out. Hence the section from inner canal northern entrance up to the bund (wāna) was excavated this year for conservation.

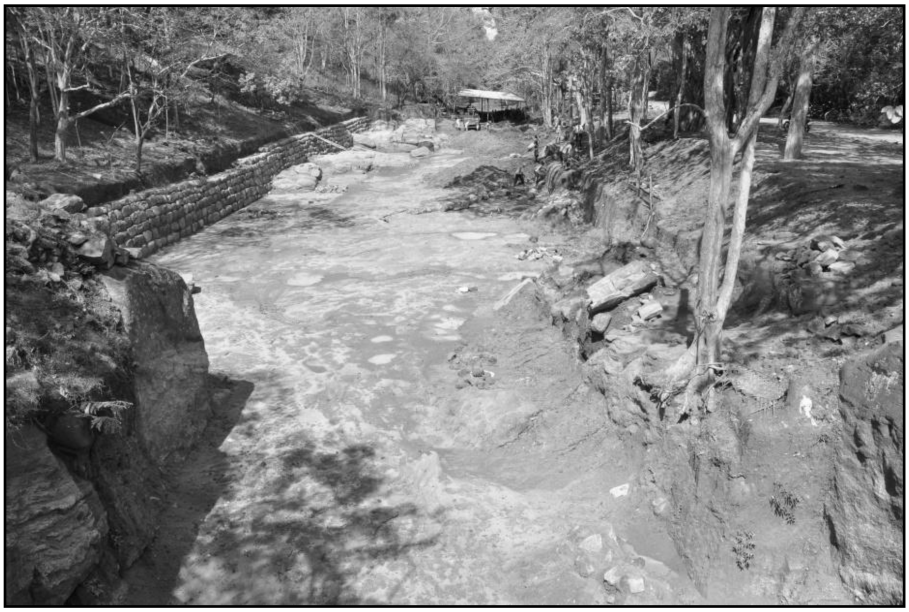
Apart from this, research of Nagolla, Magallena areas which were caves were also carried out during the year. This work was done in order to collect data at places of archeological value in Sigiriya and surrounding areas. Under this research 12 caves which engraved drip-ledges and Brahmi Inscriptions,15 places of ancient monuments which had been destructed by treasure hunters and 03 places with archeological interests were also found.

Compiling of excavation reports to be given for printing, analyzing of clay pots were also carried out during the year continuously.

Work related to special exhibition of the Museum, archives, studios and data of artifacts were monitored constantly and daily maintenance work was also carried out during the year.

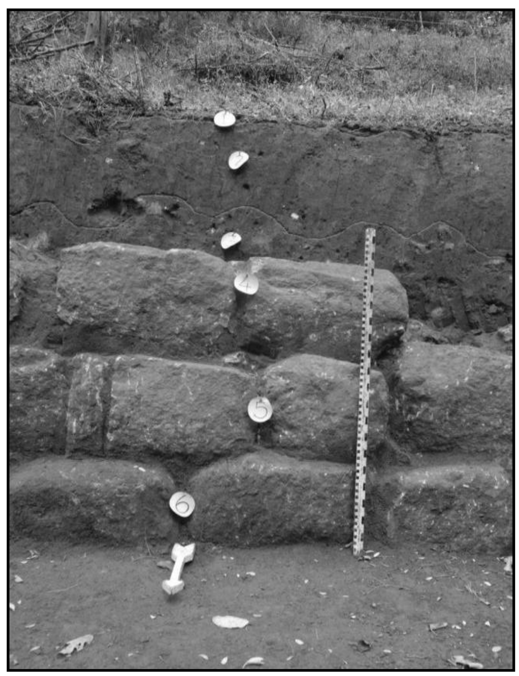
Pictures showing progress of excavation division

The premises prior to excavation



The site of the conservation at the end of the year.

Research conduit 01



unearthed quarries while excavation

Conservation Division

Conservation of western slope of the Singha Padhaya, East part of Sinhapadhaya, conservation of walls scientifically, southern end of the top of the rock, maintenance of Moragahamula old office, some of buildings and also some of the roads, were carried out during the year.

The conservation activities commenced during early months of last year, conserving western slop protection bund of the Sinhapadhaya had to be abandoned owing to heavy rains. This work was re-commenced, and conservation work was done using lime, cement and sand plaster mixture.

The brick bunds east to the Sinhapadhaya maluwa (terrace) which had been damaged was also reconstructed. Also the micro water garden, and terraces were conserved using old bricks since these places were damaged through natural causes and human activities, using old bricks.

The CCF was able to do conservation work of the western slope area of Sigiriya palace complex which was conserved earlier by the Department of archaeology, but was destructed due to natural causes. At this stage the conservation had executed using the most suitable plaster and bricks, taking care not to damage the earlier features of the ruins. Landscaping was done at Moragahamulla area, where there are shops too targeting the tourists, with the intention of attracting both local and foreign visitors.

After the Sigiriya new archaeological museum was built, it was proposed to do conservations of the old building. The decayed doors, windows and roof etc. were conserved protecting it's ancient appearance.

The roads which were in a poor condition owing to natural sources and activities of visitors, were reconstructed by removing earth clods which were blocking he roads and landscaping was done so as to attract visitors.

Dambulla Project
Conservation Division

The wall paintings (Frescos) at Dambava Tampita Viharaya, Averiyapathana cave temple, Mahavehara Tampita Viharaya, Maningamuwa ancient temple and Thalakiriyawa Tampita Viharaya were conserved under the conservation programme.

The main architectural conservation activities of Dambulla were the Aramageya of center temple of and the valagamba viharaya and protective wall between museum Uyanwatta temple and the pohoyageya.

The inner maintenance work of the fresco (paintings) museum and the electrical circuit system was observed and repaired. Landscaping of the garden was done to get more visitor attraction and maintenance of the garden was also carried out.

The staff of the museum implemented several educational promotion programmes and school art competitions. Educational seminars were also among them.

Picture of the progress in conservation.

Frescos of Dambava tampita viharaya being conserved

Kandy Project

Excavation Division

Excavation work at the Bambaragala archeological site was implemented during the year. Apart from this, research work of Bambaragala and adjacent areas, preparation of excavation and conservation reports analyzing of artefacts, educational dissemination programmes were carried out during the year. Conservation of the Biso (Queen) museum of the Medavāsala (Center palace) were also carried out.

Accordingly initial excavation of the Bambaragala Archeological site (4x2 meters) was carried out as a research excavation.

The research of the Bambaragala Archeological surroundings was executed, based on selected 20 caves. The following work was also completed.

1. Preparation of field plans.
2. Copying of stone inscriptions.
3. Collection of samples.

Activities with regard to Reports;

1. Computerizing the 2012 annual conservation Report
2. Computerizing the 2012 report annual conservation of Frescoes
3. Documentation of old documents and Ola Leaves at the Menikhinna Pothgul Viharaya.
4. Documentation of ancient Thripitaka stories.
5. Editing of 18 articles received for the “Malayarata Retrospective” educational magazine.
6. Purchase of necessary books for the project library.

Conservation Division

Conservation work of Kandepitia Tampita Viharaya, Menikhinna Raja Maha Viharaya and the retaining wall of Thumpane Ihala Viharaya, which was commenced during last quarter of the previous year, was completed during the current year. The official monastery of Malwatte Mahanayake Thero, the roof of Natha Devalaya abbey, the Mudhliyars mansion were carried out during the year under review. The centre for International information was also reconstructed.

Rama Viharaya, roof of the Malwatte Vihara Complex, Wathupala ancient temple, the Rajamahaviharaya at Wathupola, GalEdanda Pilawala Rajamaha Viharaya and Queens (Biso) Museum of Meda wasala are under conservation at present. Although it was proposed to conserve the Pothuhera rajamaha viharaya (Asgiriya vihara complex) the old wall of Asgiri Viharaya complex and the Gadaladeniya Raja Maha Vihara, during year, owing to lack of Conservation Officers, it was postponed to year 2014.

Under the Frescoes (wall paintings) conservation unit, Danthure Raja Maha Viharaya, Bambaragala raja maha viharaya, Kandepita Tampita Viharaya and Frescoes of Menikhinne Viharaya were the main conservations carried out.

Under the improvement of facilities for the project, renovation of the information centre, maintaining the office building, garden and the surrounding areas were maintained and turned in to a more attractive place
Apart from this, activities of the world heritage unit was also performed continuously.

Some activities of the conservation unit.

The Menikhinna Raja Maha Viharaya after conservation

The roof of the Malwatte viharaya complex before / after conservation

conservation of Kandepita tempita viharaya frescoes

A frescoe of the Bambaragala temple

Ramba Vihara Project

Excavation Unit

Under excavation activities No. 21 of the survey plan was excavated to unearth the landscape, and the temple complex and excavation of the entrance of the Aramaya complex, 10 / 1 temple excavation were done.

Excavations to make certain of the view of monastery complex No. 21, were carried out from January – may this year and all work has been completed.

The excavation work of no 10/1 monastery complex which was started in last year and abandoned temporarily, could also be completed during this year.

Another special work carried out was the conservation of the entrance of the prakaraya of the inner complex.

Apart from this renovation of the Dharmashala Siththamgallena (Siththam caves) renovation of the Vihara Mandiraya of Galagama Shylaramaya and erection of the vestibule (wahalkada) at Naigala Raja Maha Viharaya were implemented throughout the year.

Work related to analyzing of clay pots and special artifacts was also done during the year.

Conservation Division

Under conservation work the inner doorway which was unearthed through excavation of monastery No. 21 was conserved.

The remaining work of No. 17/1 building could be completed during the year.

Under technical maintenance, necessary maintenance of monuments were carried out this year, and it was able to complete the expected work.

Daily maintenance of monument and project site, conservation of the old laboratory, and repairing old plaster were also done and monitoring work was continuously carried out during the year under review.

Tissamaharama Project

Excavation Division

Research excavation activities related to Akurugoda archaeological excavations were implemented throughout the year. It was identified as a place of minimum human activities, and a place with inhabitation through centuries, through the factors found.

Coins, pieces of black & Red clay pots, beads, bones and pieces of Jewellery, pieces of glass and creations made out of rock were unearthed.

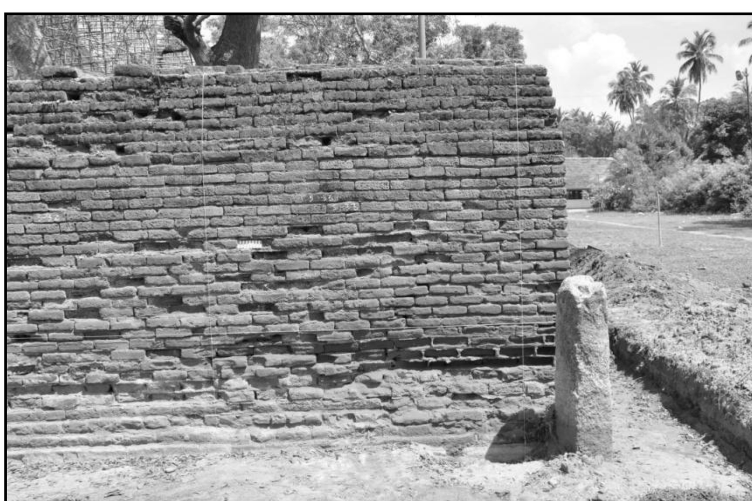
Apart from this, maintenance of the special artifacts unit, Laborataries (Kataragama museum and project) maintenance of museums, and disseminating of activities were also carried out continuously. Under the publicity unit, Lectures for regional schools (one lecture for a month) was organized throughout the year. A variety entertainment for the New year was also held. A dissemination programme was also carried out to school children living around the excavation site.

Some excavation work – Pictures

The progress at the end of the year at Akuregoda excavation.

While excavation work was going on at Sandagiri Stupa foundation.

Sandagiri Stupa foundation.



Sandagiri Stupa foundation.

Conservation Division

Several conservation activities were carried out during the year. These activities could be summarized as follows :

1. Conservation of the Pohoyageya.
2. Conservation of the pinnacle of Tissa Dagoba.
3. Conservation of Boundary walls of North and south of the stupa.
4. Construction of the Maha Viharaya religious Mandapaya (a platform) where rituals are performed.
5. Construction of a Vehicle park at Sandagiri stupa.
6. Laying of bricks in the stupa maluwa.
7. Construction of a platform to display artifacts.
8. Construction of a Bodhi Prakaraya.
9. Construction of a kitchen in the Buddhist Nun's Monastery.
10. Maintenance work.

Accordingly 90% of the work of landscaping around the sandagiri stupa was completed during the year. Laying of bricks in the upper Maluwa, (terrace) erecting a platform to display artefacts and construction of a new Stupa following the features of an ancient Stupa was also completed.

Leveling the floor and erecting a wall in the part where there is a Bodhigara to the north-west of the stupa were also done. Erecting of a prakaraya around the Bo tree and placing of Buddhist statue were also some activities done during the year. In place of the old kitchen a new kitchen was built in the ancient monastery of Buddhist Bhikkunis which was situated in the north – east area of the stupa.

The construction of a vehicle park was completed, but the landscaping was postponed for the next year. Also the proposed access road to the Sandagiri stupa and adjacent monuments has remained for construction in the next year.
A special conservation feature of the year was the conservation of the area around the cracked pinnacle of the stupa. The devatha kotuwa, and the Hatharas Kotuwa, (features found in a stupa) were repaired by using a filling (binding) into the cracks. The cracked layers of the pinnacle was repaired and also painting of layers finished. A new lighting conductor was also installed.

Apart from this, conservation of the" Pohoya geya" was another important activity carried out.

Maintenance of the project premises and compiling of conservation reports were also done whole through the year.

Some activities related to conservation

Sandagiri stupa before and after conservation

Sandagiri stupa – conservation in progress

Marine Archaeological Project – Galle
Excavation and Research Division

The marine archaeological unit was involved in its activities throughout the year. Research work regarding ships drowned in the seas of East, North and North-west coasts were further implemented. Furthermore position conservation and monitoring where research work had been carried out and reports were prepared in the marine archaeological sites around the Galle harbor.

Apart from this, Lectures, workshops, exhibitions and also dissemination programmes were carried out by the marine archaeology museum throughout the year. Specially an exhibition and a seminar were also conducted on the subject - "Traditional fish industry" to mark the third anniversary of Galle marine archaeological unit. The exhibition was named "Samudrika"

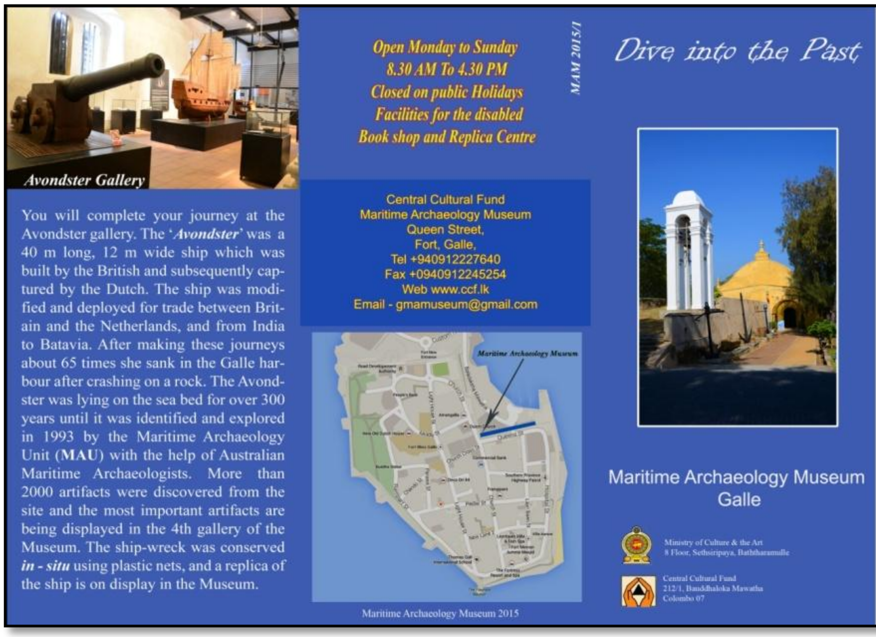
A handout, with a description about the marine archaeological museum was prepared to make local and foreign visitors aware about the museum. Furthermore an advertisement was also published in the guideline magazine (Travellanka) giving details of the museum. Apart from this the following activities were also carried out during the year under review.

* The staff of the museum was provided with uniforms.
* Installing of TVs to the information centre and "Awanster" studio.
* Renovation of the ticket counters.
* Purchase of goods required to establish a Canteen and a Tourist Rest, close to the exit door of the museum.
* Preparation of the publication, and image centre.

Another important activity that was carried out during the year was a survey done to get a feedback from

the visitors on how much satisfied they were after visiting the place and also to get their ideas on infrastructure facilities.

Some activities done by the excavation Division



The handout prepared by the museum

The new image house

Lectures and special exhibition programmers

Conservation of Artifacts at the Marine Archaeology Laboratory

Conservation and maintenance activities of the oldest anchor exhibited in front of the museum, wooden boats that were used in Sri Lanka for the last time, artifacts created from clay and glass and also the emblems of Dutch and British Governments which are beside the ancient doorway, of the building of artifacts and museum were carried out during the year. Maintenance of the inner exhibits, steps to control pests in glass boxes, and conservation of the crane in front of the marine conservation was completed during the year 2013.
Maintenance work of the old Dutch Fort and the adjacent areas were also carried out daily.

Organizing a practical workshop on conservation was done with the participation of students of archaeology special final year of the Ruhunu University. Exhibitions were also held.

Some pictures showing the progress of the marine archaeology unit.

Archeological maintenance work exhibition

Conservation of the anchor in front of the museum.

North – Western Cultural Square
Yapahuva work site

Excavation Division

The outer canal, the megalithic cemetery at Gurugoda, the Pattanagara complex atNagolla and the Gurugoda Stupa were excavated during the year, by the Yapahuwa project.

Furthermore it was able to excavate some caves which were around the ancient kingdom complex.

It was also able to identify special features like moonstones and guard stones through excavations done during the year in the eastern slope bunds inside the inner parts of the D13 caves.

Promotional programmes preparation of excavation Reports, study on clay pots, were other activities done.

Conservation section

The conservation work implemented during the year were, the second stage of the stairway, the retaining wall and outer conduit. Some activities were also carried with regard to common amenities.

According an estimated activity in year 2012, the conservation of the roof of the Bell Post Ghantara Kuluna of the Yapahuwa Raja Maha Viharaya was done this year. Decayed parts of tender and partly broken tiles were removed and the Post was painted.

The conservation work of the second stage stairway which could not be completed in 2012 was implemented this year. A retaining bund was to built and filled with earth and the foot path was constructed, across the difficult areas. About 80% of conservation work could be completed during the year.

The large retaining wall found when the no. 01 caves were excavated was confirmed and the parts of wall which were destroyed due to natural causes were removed and newly done. By

August this year 95% of the protection wall could be conserved, and conservation of the bund of No. 02 cave was also carried out in parallel to this.

By April 2013 the work of the outer conduit was commenced. The conservation was started from the stone cave situated at the northern end of the outer conduit. It was able to complete about an area around 21 feet broad, filling with earth and laying of grass layers was also carried out.

Constructions related to development of sanitary facilities were also carried out during the year. A container was also renovated to offer new office facilities. Maintenance of the project was also carried out during the year.

Pictures related to conservation work.

Conservation of stage II of the stairway

Conservation of retaining wall

The Bell Post of the Yapahuwa Vehara before and after conservation.

Dambadeniya

Excavation Division

Among excavations implemented this year, were the ancient building of Giriguharamaya, Rukmale, South prakara bund of Sri Wijesundararamaya Hall and the Maligagala.

A research excavation was carried out in a mound close to the small lake named "Parandel Sarrowa" in Rukmale, Giriguharamaya temple. Since there were no certain amount of monuments and archaeological factors were found, the excavations limited only to a research excavation.

Excavation of the mound in the right side to the Dambadeniya Sri "Wijesundararamaya uposathagaraya" was done from January to August and evidence of an old prakara bund was found.

Excavation of the first stage of the palace on top of Dambadeniya maligagala new commenced this year. Some evidence of an old palace was found and also parts of a wall connected to its foundation could also be unearthed. A lot of artifacts like old tiles, iron nails, and pieces of clay pots were found.

Some excavation work – Pictures

Preparation of the ground of the Mound prior to excavation at Rukmale, Giriguharamaya.

Before excavation Sri Wijayasundararamaya.

Conservation section

The unidentified building and the (Prakara) retaining wall was conserved in harmony with the ancient features unearthed through excavation of Rajamaha viharaya Wijesundararamaya.

Conservation of the elephant wall (Eth pawura) excavation of the stone stairway of the north entrance of the temple, and renovation of the tampita Viharaya are the other acclivities performed during the year.

The unidentified building unearthed from excavations of Wijesundararamaya Raja Maha Viharaya was conserved in keeping with the remaining ruins.

The new elephant wall (Eth pawra) which had been built destroying the ancient value of the elephant wall was removed and re- conserved again using old stones etc.

The access stone stair way at the northern entrance of the wijeyasundararama Raja Maha Viharaya, was reconstructed using new stones that were made to suit old ones.

The tampita Viharaya which was destroyed owing to a branch of the Bo tree falling on it, was also reconstructed.

The stone access stairway way to the old temple was re - conserved. Meanwhile, a new of building was also built in order to get more facilities for the office.

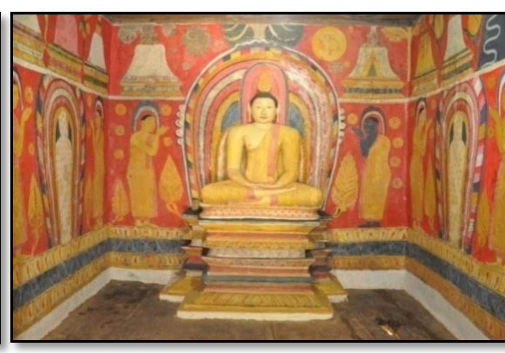
Under conservation of frescos, the painting of the Nakkawatte Tampita Viharaya, Konduruwapola Tampita Viharaya and the Matiyagane Rajamaha Viharaya were conserved.

Control of white ants and potters who were the cause for the damage of timber parts and plasters, and frames of doors of and places where supporting plasters were broken were strengthened at Nakkawatte Viharaya. Re-fixing of colored layer where plaster slices were falling was also done. Plaster which was filled in an unsystematic manner was removed and the damaged places were filled up methodically. Damaged places in the color layer were also refilled. Parts of wall paintings which had been erased were recovered and recreated. Some parts of the Buddha statues that were destructed were also re-constructed. The "Makara Thorana" which was damaged up to some extent was also rebuilt. These were some activities carried out during year 2013.

Conservation was also carried out at the Konduruwapola Viharaya and covering the frescos and statues with nets to prevent any damage, Buddha statues and other statues which were damaged by treasure hunters was were re – create. Parts of the “Makara Thorana” which were broken and fallen were reconstructed. Apart from this, the coloured layer of the frescos was made firm and paintings which were faded were recreated.

Some pictures showing the progress of the Conservation Division

Wijesundararamaya temple – while on conservation



Paintings and statues at Nakkawatte Tampita temple before and after conservation.


Nakkwatte tampita Viharaya – makera Thorana before and after conservation


Konduruwapola Tampita Viharaya before and after conservation.

Panduwasnuwara Worksite

Excavation Division

The second stage of excavation activities were carried out this year. The prakara (wall) bund of the Nikasala Raja Maha Vihara premises was unearthed completely and through this the entrance door to the north also could be identified. This excavation was carried out till the last stage.

Excavation of building no. 01 A was also implemented. This rectangle building which is created using stone planks is now situated at the left side of the access road to Nikasala citie's upper viharaya.

During the year, excavations of stage 2 of building no. 02 was also implemented. A large number of clay pot pieces could be identified, from this building which includes a Dana Shalawa and a Janthagaraya.
(an umbrella shaped building)
Excavation was also done in the other buildings – 01 and 02 (PNB 01 – 02) in front of the pond.

Another excavation project was the excavation of the pond at Nikasala Nuwara.

Excavations of the Nathagane Stupa which had seen destroyed by treasure hunters which was commenced this year and completed was another project of Panduwasnuwara.

Progress of the excavation division

The wall of Nikasala Nuwara before and after excavation


Nikasala Nuwara – Building no. 01 A before and after excavation.


Nikasala Nuwara Building No: 02 – excavations before and after excavation stage II (NNB2)


Nikasala Nuwara other excavtions 01 and 02 in front of the pond. Before and after.

Conservation Division

Under conservation several activities were implemented.

1. Conservation of ruined buildings between the Panduwasnuwara monastery (Avasa Geya) and the pirivena.

2. Conservation of Tampita Viharaya and the building where the statue was housed. (Pilima Geya) Conservation of the pond at Nikasala Nuwara.

3. Conservation of No: 01 building at Nikasala Nuwara.

Building No: PNB 01 which was situated between the monastery and the Image (Pilima) house was conserved scientifically.

Conservation of the roof and floor of the open veranda in the Vihara complex was also done during the year. Murals and the floor of the Tampita Viharage was also conservated. The decayed parts and paintings of the Makara Torana was also conserved.

The pond which was facing the Eastern side of the Viharaya was also excavated and conserved during the year under review.

The building number 01 at the south of the Viharaya which was constructed according to architectural methods was also conserved.

Pictures of Progress of conservation

The ruined building between the monastery and the Pirivena before and after conservation.


tampita viharaya and image house before/after conservation


The Pond before and after conservation.


Nikasala Nuwara Pond – Before and after conservation.

Kurunegala Worksite.

Excavation Division

The Sarasumgala (decorated) pond at Ridi Viharaya was excavated. The intention was to unearth an old wall. All work connected to the excavation was completed within the year.

Some caves at Ridi Viharaya well also excavated.

Conservation Division

The bund of Sarasumgala pond was conserved and the expected work was completed within the year.

Another important work carried out was the conservation of the railings on either sides of the stairway of the sarasumgala.

Old bobbins (Beeralu) in the fence were removed and they were replaced with new lacquer ones. Other important conservations carried out under this project were, the Hevisi (drummers) hall of the temple, the granite bund close to the monastery, roof of the Kumana Bandara Devalaya, roof of the Paththihi devalaya, and the cemetery building were also conserved.

Daily maintenance work and conservation of artefacts were carried out during the whole year.

National Replica Centre at Bataleeya

This project is consisted of educational production and sales divisions and the progress is appended below.

01.Education Division

New students were recruited from a practical examination held subject vise and numerical progress is appended below:

Course	Number of students recruited 2013
Stone carving	02
Brass founding and carving	04
Wood carving	06
Ceramic	03

Accordingly activities were carried out in studies, educational tours and monthly professional training through out the year.

02. Production Unit.

The following work was carried out from January to October 2013.

1. Completion of 40% of the production target of replicas on a piece rate basis.
2. Completed and handed over 70% of external orders.
3. Completed over 80% of orders and handed over by projects of CCF to the Ministry.

Apart from these the following special activities were also performed during the year.

1. Decorating the stall of the Ministry at Dayatakirula exhibition.
2. Fixing the Aranthalawa vestibule (wahalkada) carvings.
3. Creation of a statue of priest S. Mahinda at the Balalla primary school.

4. Decoration of the 2013 may day rally vehicle

5. Decoration of the Vesak festival exhibition stall at Isipathna College, Colombo

6. Decorating 04 vehicles for the Vesak Kalapaya at Baudhaloka Mawatha, Colombo

7. Mahara Vesak Kalapaya

8. Preparation of the 'Sanda Hiru seya' treasures.

9. Completion the statute in wood of Upali Thero of Siyam Nikaya

03. Sales Division

Production through piece rate by trained students and permanent artists, for daily sales, is the activity done by this section. Accordingly distribution of products to the Image House sales centres of all projects of the CCF was done through out the year.

Some picture showing the progress of Image House

Copying Frescos

Stone carving section

Wood carving section

CCF Publications Division

Publications, printing work, dissemination, collecting photographs, and archiving activities and also research of Ola leaves, conservation, preparation of Indexes, and sale of books were carried out by the publication unit. Apart from this a library is also maintained by this section.

Appended below are some publication activities that were carried out from January – September 2013.

1.	Books that are at the typing stage	09
2.	Editing and proof reading of books	15
3.	Books that the final script is ready to be print	15

Following dissemination and sales promotion work are some important activities carried out by the publications division.

* Book exhibition and sales at Isipathana Migadaya Vesak Zone.

* Exhibiting conservation of Ola leaves (chronicles) and images at Kadawatha, Mahara Vesak Kalapaya.

* A special lecture to students of Ovitigama primary school Pugoda.

* Book exhibition and sales held for the South Asia Heritage Society of Sri Lanka Foundation Institute.

* Book exhibition and sale held at the BMICH.

Printing book of 09 books was completed in 2013 and printing work of another 03 books is in progress. Apart from this, tickets for foreign visitors, handouts, posters, vouchers and other important printing work including invitation cards were printed by the publications Division
The following activities were also carried out during the year under review.

* "Uttama Lanka" Programmers.

* Obtaining information and 15,000 photographs for the proposed " Legends and cultural values" declaration of Kurunagala district.

* Electronic and printed publicity at the Southern media visit.

* Research work and obtaining photographs of historical and archaeological places in the southern area.

* Publicity work at the "Lassana Hakmana" poson zone and at the Siththam Gallena (cave) temple annual perahera festival.

A photo collection and archiving of archaeological sites was done by the publication unit this year.
Also preparing indexes for all books, categorizing and documentation of research exports of Ola leaves were activities done during the year.

Other Activities of the CCF relevant to year 2013

* Construction, of religious places and reconstruction and maintenance.

* Rs. 3,630,000.00 was donated within the year 2013 for construction, reconstruction maintenance and repair work of religious places island wide.

* Financial aid to annual perahera festivals of religious places. Under this scheme Rs. 1,430,000.00 was donated.

* providing aid to other Cultural Events. The Central cultural fund had donated Rs. 16,046,00.00 for Drama displays, Poya programmers, and cultural conferences, and other religious events, in this year

STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2013

	Note	2013 Rs.	2012 Rs.
ASSETS			
CURRENT ASSETS			
Cash & Cash Equivalents	1	76,765,504	66,919,897
Receivable	2	70,489,618	31,725,169
Inventories	3	75,879,357	62,111,327
Investments		150,000,000	-
		373,134,479	**160,756,392**
NON CURRENT ASSETS			
Receivables	4	194,307,192	149,067,966
Special Funded Projects		-	626,471
Foreign Funded Projects		676,432	676,432
Property, plant & Equipments	5	962,176,003	899,791,139
Gratuity Investments		398,461,894	316,689,060
		1,555,621,521	**1,366,851,068**
TOTAL ASSETS		**1,928,756,000**	**1,527,607,460**
LIABILITIES			
CURRENT LIABILITES			
Payables and Accruals	6	124,496,229	67,781,230
NON CURRENT LIABILITES			
Provision for Gratuity	7	425,353,599	367,413,407
Special Funded Projects	8	8,803,143	10,035,829
Foreign Funded Projects	9	1,969,612	2,800,566
TOTAL LIABILITIES		**560,622,582**	**448,031,032**
NET ASSETS		**1,368,133,418**	**1,079,576,429**
CAPITAL CONTRIBUTED BY			
Accumulated Fund		19,944,705	19,944,705
Reserves		16,064,386	16,064,386
Assets Revaluation Reserves		447,395,000	451,428,000
Foreign resource fund		303,121,881	324,817,753
Accumulated Surplus		581,607,446	267,321,584
		1,368,133,418	**1,079,576,429**

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Sarath Wijesekara Pathirana	**Prof. Gamini Adikari**	**Wasantha Ekanayake**
Actg. Director Finance	Director General	Chief Administrative Officer
Central Cultural Fund	Central Cultural Fund	CCF & Secretory to the Ministry of Culture & The Arts

Signed on : 26 May 2014

Cash Flow Statement

For the year ended 31st December	2013		2012	
	Rs.	Rs.	Rs.	Rs.
Cash Flow from Operating Activities				
Surplus/(deficit) for the year		302,069,092		227,294,733
Adjusments for non-cash movements				
Depreciation	42,359,757		26,165,069	
Prior year adjustments	12,216,770		(3,280,602)	
Profit on disposal of fixed assets	351,811			
Provision for Gratuity	66,949,750	121,878,087	31,636,288	54,520,755
Operating result before change in working capital		**423,947,179**		**281,815,488**
Changes in working capital				
Receivables	(45,239,226)		(7,583,145)	
Inventories	(13,768,030)		(8,063,023)	
Payables and Accruals	56,714,998	(2,292,258)	522,835	(15,123,333)
Net Cash Generated from Operation Activities		**421,654,921**		**266,692,155**
Cash Flows from Investment Activities				
Acquisition of fixed assets	(135,260,732)		(107,211,266)	
Disposal of fixed assets				
(Increase)/Decrease in Investments	(231,772,834)		(196,038,702)	
Increase in long term receivables	(38,764,449)		(14,938,057)	
Net cash used in investing activities		**(405,798,015)**		**(318,188,025)**
Cash Flows from Financing Activities				
Foreign resource fund	21,695,875		21,422,365	
Payment of gratuity	(27,100,958)		(6,996,792)	
Special funded projects	(606,215)		(1,832,790)	
Foreign funded projects	(830,954)		(18,454,919)	
Cash used in financing activities		**(6,011,298)**		**(5,862,137)**
Net cash increase in cash and cash equivalents		**9,845,608**		**(57,358,006)**
Cash and cash equivalents at the beginning of year		66,919,896		124,277,902
Cash and cash equivalents at the end of year		**76,765,504**		**66,919,896**

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Note	2013 Rs.	2012 Rs.
Income			
Tickets Sales	10	1,748,439,894	1,348,775,095
Contribution from Replicas Sales	11	(1,152,741)	(1,420,042)
Contribution from Publication Sales	12	1,893,075	4,960,357
Contribution from Printing	13	1,245,586	462,561
Government Grants		-	34,500,000
Income from Investments		53,063,839	33,883,468
Other Income	14	15,267,732	8,008,810
		1,818,757,387	**1,429,170,249**
EXPENSES			
Wages, Salaries,& Employee Benefits	15	919,234,392	759,032,384
Gratuity		66,949,750	31,636,288
Depreciation		42,359,757	26,165,069
Sales Promotion and Public Relations		17,162,616	10,215,791
Supplies and Consumable Used	16	136,839,850	184,750,332
Reparing of Property, Plant & Equipments	17	37,778,087	37,576,846
Contractual Services	18	40,732,730	32,531,571
Finance Cost		135,429	112,345
Audit Fees		250,000	200,000
Bonus	19	22,316,300	
Other Expenses	20	232,929,384	119,654,891
		1,516,688,295	**1,201,875,516**
Surplus for the year		**302,069,092**	**227,294,733**

Statement of Changes in Equity
for the year ended 31st December 2013

		Accumulated Fund	Capital Reserves	Revaluation Reserves	Reserve Fund	Accumulated Surplus	Total
	Balance as at 01/01/2011	19,944,705	16,064,386	0	0	43,307,453	79,316,544
Add:	Revaluation surplus			451,428,000			451,428,000
	Capitalization foreign fund				365,540,429		365,540,429
	Surplus for the year					227,294,733	227,294,733
	Prior year adjustments					-3,280,602	-3,280,602
		19,944,705	16,064,386	451,428,000	365,540,429	267,321,584	1,120,299,104
Less:	Provision for Depreciation				-40,722,676		-40,722,676
	Balance as at 31/12/2012	**19,944,705**	**16,064,386**	**451,428,000**	**324,817,753**	**267,321,584**	**1,079,576,428**
Add:	Revaluation surplus						0
	Capitalization foreign fund				-21,695,872		-21,695,872
	Surplus for the year					302,069,092	302,069,092
	Prior year adjustments						0
		19,944,705	16,064,386	451,428,000	303,121,881	569,390,676	1,359,949,648
Less:	Provision for Depreciation						
	Prior year adjustments			-4,033,000		12,216,770	8,183,770
	Balance as at 31/12/2013	**19,944,705**	**16,064,386**	**447,395,000**	**303,121,881**	**581,607,446**	**1,368,133,418**

Central Cultural Fund - 2013

The audit of financial statements of the Central Cultural Fund comprising the statement of financial position as at 31 December 2013 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information was carried out under my direction in pursuance of provisions in Article 154(3) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 9(2) of the Central Cultural Fund Act No. 57 of 1980. My comments and observations which I consider should be published with the annual report of the Fund in terms of Section 9(4) of the Central Cultural Fund Act appear in this report.

1.2 Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

1:3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Standards of Supreme Audit Institutions (ISSAI 1000-1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Fund's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

1:4 Basis for Qualified Audit Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of this report.

2. Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of the matter described in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the Central Cultural Fund as at 31 December 2013 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Non-disclosure of transactions with related Parties

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The Cultural Conservation and Construction (Pvt) Company established under the ministry of cultural and Arts, carry out construction and conservation activities of the Fund on contract basis and during the year under review, a sum of Rs.114.8 million had been paid to the company on behalf of labourers employed on contract basis. The only income of the company is the payments made by the Fund. Two directors of the Fund are in the company's board of directors and an Accountant of the Fund acts as the Accountant of the company. The details of the nature of relationship and transactions between the Central Cultural Fund and the Cultural conservation and Construction (Pvt) Company had not been disclosed in the financial statements.

2.2.2 Accounting Policies

The accounting policy adopted by the Fund with regard to provision for doubtful debts had not been disclosed in the financial statements. A sum of Rs.1,964,833 had been provided for doubtful debts during the year under review similar to the provision for doubtful debts made for the previous year without reviewing the recoverability of loans.

2.2.3 Accounting Deficiencies

The following observations are made.

(a) Action had not been taken to identify the usable assets of fully depreciated furniture, fittings and equipment costing Rs.106,469,071 and building costing Rs.3,509,828 and to determine their fair value and include them in the accounts.

(b) The number of units of scraps auctioned and destroyed as unusable during the year under review was 6984. Action had not been taken to identify their costs and the accumulated depreciation and remove them from the accounts.

(c) Thirty nine out of 98 motor vehicles fully depreciated as at 31 December 2012 had been revalued at R.20,940,000. Five vehicles revalued at Rs.2,055,000 had not been brought to accounts. Action had not been taken to revalue the remaining 59 vehicles costing Rs.14,252,724. Meanwhile, action had not been taken to assess and account the value of 11 vehicles obtained by the Fund as foreign aids during the period 1984 to 2004 upto the end of the year under review.

(d) The value of land where the head office of the Fund is situated had been shown as Rs.4,064,443 in the financial statements. However, the ownership of the land does not belong to the Fund. As such, the limitations of ownership had not been disclosed in the financial statements.

(e) The value of the Galle, Nugagahawatta land purchased for Rs.2,558,000 in the year 2005 for construction of Tsunami Museum had not been assessed and included in the accounts. It had been informed to audit that this land was due to be vested with the Ministry of Cultural and the Arts. However, action had not been taken upto 30 November 2014 to vest it so.

(f) The depreciation of building amounting to Rs.1,050,000 revalued during the previous year had not been debited to the Assets Revaluation Reserve. Instead, it had been debited to the Foreign Resources Fund. As a result, the balance of the Foreign Resources Fund had been understated and the Assets Revaluation Reserve had been overstated respectively by similar amounts in the financial statements.

(g) The sum of Rs.3,426,261 spent on the Deyata Kirula exhibition during the year under review had been shown as publicity expenses of the Fund.

(h) The sum of Rs.4,189,480 spent on printing tourism tickets had been shown as purchase of printing materials in the financial statements.

(i) The value of assets costing Rs.728,050 that had been removed from usage and sold and the accumulated depreciation had not been removed from the accounts. Instead, the sum of Rs.99,650 obtained from sale by auction had been accounted for as income in the accounts.

(j) During the year under review, replica productions and production materials costing Rs.4,280,060 and a stock of publications costing Rs.331,049 had been donated and the amount accounted for, as donations was Rs.331,049. But, the amount accounted for, as publicity expenses and other cultural activities were Rs.1,226,680 and Rs.3,053,380 respectively. While computing the profit on replica productions and sale of publications, these donations had been accounted for as sales instead of deducting the cost of sales.

(k) It was observed at audit test checks that the provision for gratuities had been overstated by Rs.5,680,221 in the accounts due to erroneous computations.

(l) No adjustments, whatsoever, had been made in the financial statements for replica productions and publications costing Rs.314,365 and Rs.109,720 respectively forwarded for a foreign trade fair and gifts among distinguished persons.

(m) Interest income receivable Rs.9,269,772 on 7 fixed deposits for the year under review had not been accounted for.

2.2.4 Lack of Evidence for Audit

The following evidence indicated against each item of accounts had not been furnished to audit.

	Item	Value Rs.	Evidence not Furnished
	---------------	----------------	----------------------------
(a)	Current Assets-Sundry Debtors	420,817	Schedule of debtors

(b)	Outstanding Employees Loans	1,656,741	Detailed information relating to balances of festival and special advances and distress loans exceeding 5 years.
(c)	Development of Internal Road at Polonnaruwa Sacred City	29,235,510	Cost estimates, certificate of engineers, work done reports, bills of payments, recommendations for additional work done and approval.
(d)	Ten Special Fund Projects	8,803,143	Detailed files and subsidiary documents relating to each Fund.
(e)	Three foreign Fund Projects	1,969,612	- do -

2.3 Accounts Receivable

The following observations are made.

(a) Distress loans of Rs.316,171 due from 21 permanent employees for over 5 years, distress loans of Rs.366,721 due from non permanent labourers for over 6 years and festival and special advances of Rs.1,290,020 remaining unrecovered for over 5 years had not been recovered even by the end of the year under review.

(b) Action had not been taken to recover balances of 15 debtors aggregating Rs.914,785 remaining unrecovered for over 5 years.

(c) Unsettled impRests balance of 2008 amounting to Rs.264,670, advances of Rs.333,373 granted to various institutions by the office of the Sigiriya Project during 1993-2000 and court deposits of Rs.44,534 of over 7 years had not been recovered upto the end of the year under review.

2.4 Noncompliance with Laws, Rules, Regulations and Management Decisions

Instances of non compliance with laws, rules, regulations and management decisions appear below.

Reference to Laws, Rules, Regulations	Non Compliance
(a) Establishments Code of the Democratic Socialist Republic of Sri Lank	
(i) Section 12.2.6 of Chapter vii	Prior approval of the Secretory to the Ministry should be obtained for the payment of acting salaries. However, during the year under review a sum of Rs.2,187,644 had been paid to 74 officers without approval.
(ii) Sections 5 and 6 of Chapter XXXIII	A case had been filed against the Central cultural fund by making the officers of the fund as respondents and the Attorney General had agreed to appear on behalf of the Fund. However, deviating this, a sum of Rs.440,000 had been paid to lawyers to obtain services during the year under review without the approval of the Attorney General.

(iii)	Amendments to sub section 22.1 of Chapter XLVIII paragraph 11 of the Public Administration Circular No. 6/2004 of 15 December 2004.	The disciplinary action against an officer interdicted from service in 2009 had not been intensified and as such the property loan of Rs.407,719 remaining recoverable from him could not be recovered till the end of the year under review.
(b)	Gratuities Act No. 12 of 1983	A sum of Rs.1,952,529 had been provided for gratuities to 158 practical trainees for 6 months contravening the provisions of this Act.
(c)	Paragraphs 6.1 and 9(11) of the Circular issued by the Ministry of Finance and Planning No.මු /ක් ර /අ .01/2010/01 dated 11 October 2010	Details of air travel (a copy of the air ticket) ambling to confirm the completion of 24 hours of a day to ensure the entitlement of subsistence allowance had not been furnished and a sum of Rs.2,482,107 had been paid for foreign travel during the year under review.
(d)	Paragraph 04 of the Public Administration Circular NO.13/2008 dated 26 June 2008.	The approved rate of fuel per month for the Director General was 170 litres. In addition, fuel valued at Rs.1,112,130 had been obtained on orders without approval during the year under review. Further, 3 officers who are not entitled for allocated vehicles had been allocated vehicles and monthly allowances for 120 litres of fuel had been granted without approval. In addition to payment of fuel allowances to 2 of those officers, additional fuel valued at Rs.263,784 and Rs.484,484 had also been granted during the year under review.

(e)	Paragraph 2 of Public Finance Circular No. 353(5) dated 31 August 2004.	Monthly rental of Rs.50,000, 45,000 and 45,000 respectively had been paid for 3 vans obtained on hire basis contravening the circular instructions. No written agreements, whatsoever, had been entered into with the suppliers of vehicles.
(f)	Treasury Circular No.842 of 19 December 1978	While entering the buildings and the road infrastructures valued at Rs.540,536,673 in the register of fixed assets, the register had not been prepared in such a manner so as to facilitate adoption of a standard classification, identification of assets, accounting and their control.
(g)	Sections 6.2.2 and 3.4 of Procurement Guidelines of 2006 and Section 2.14.1 of the Procurement manual.	The minimum days allowed for calling for quotations as per shopping procedure is 7 days. However, while purchasing 1200 tea shirts for employees of the Fund, quotations had been obtained on the first day itself. Further, quotations should be called for, from not less than 5 bidders, but, quotations had been called for, from 3 institutions only.

2.5 Transaction without Adequate Authority

The following observations are made

(a) Powers had not been vested vide the Central Cultural Fund Act for excavating and conservation activities as well as to keep in possession the archaeological items excavated during mining. But, during the year under review, the Central Cultural Fund had spent Rs.434,518,000 on direct materials and direct labour used for archaeological excavating and conservation activities.

(b) In terms of to Section 7 of the Central Cultural Fund Act, the Secretary to the Ministry of the Minister in charge of the subject of cultural affairs becomes the Chief Administrative Officer of the Fund by virtue of his office. Provision had not been made for the payment of allowances for this post, but, the Fund had paid $33^{1}/_{3}$ of the monthly salary of the Secretary as monthly allowance and the total amount paid during the year under review amounted to Rs.241,356. The approval of the Director of Establishments and the Treasury had not been obtained in terms of the Establishments Code and the Public Finance Circulars.

03. Financial Review

3.1 Financial Results

According to the financial statements, the operation of the Fund for the year under review had resulted in a surplus of Rs.302,069,092 as compared with the surplus of Rs.227,294,733 of the previous year thus showing an improvement in financial results by Rs.74,774,359. The operating expenses of the Fund had increased by Rs.314,812,779 as compared with the previous year whereas the increase in income from sale of tourist tickets by Rs.399,664,799 had mainly attributed to this increase.

3.2 Analytical Financial Review

The following observations are made.

(a) During the year 2012, the expenditure incurred on printing tourism tickets for sale amounted to Rs.56,299,899 and it was Rs.4,189,480 during the year under review.

As such, the expenditure had decreased by 92.56 percent compared to the previous year. The expenditure concerned for the year 2012 had increased by 2291 percent as compared with the previous year. A proper specific methodology had not been introduced for printing of tourist tickets and as a result the expenditure had extensively fluctuated annually.

(b) According to the Financial Performance statement, the expenditure incurred on other cultural activities during the year under review was Rs.62,345,256. The increase in the expenditure concerned was Rs.29,429,621 representing 89 per cent as compared to the previous year. The increase of expenditure could be attributed to reasons such as non preparation of a list of criteria, priority etc., while modernizing temples, granting concessionary aid for pereheras and lack of budgetary control.

(c) The increase in provision for gratuities was Rs.35,313,462 during the year under review, which was 112 per cent as compared with that of the previous year. The main cause of this increase was erroneous computations.

3.3 Legal Cases against the Institution

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An external company had filed a case against the Fund in the year 2010 for the recovery of Rs.379,137 due to it though the activities performed by them as per Orders. Further, an external party had filed a case against the Fund in the year 2004 claiming compensation of Rs.500,000 for loss caused by a vehicle belonging to the Fund.

4. Operating Review

4.1 Performance

The following observations are made.

(a) Functions not carried out although estimated in the Action Plan

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(i) During the year under review, 2305 units of work of 11 excavating worksites at an estimated cost of Rs.6,973,555 and 6175 units of work of 18 conservation worksites at an estimated cost of Rs.34,502,306 included in the Action plan expected to be completed during the year under review had not been commenced.

(ii) Three conservation activities the total cost estimate of which was Rs.28,372,315 planned to be completed during the year under review could not be completed.

(b) Inadequacy of Physical and Financial Performance

A sum of Rs.92,008,696 had been estimated for 25,271 units of work at 32 worksites of 7 projects during the year under review. However, only 7,216 units of work had been completed by the end of the year under review and the actual expenditure was Rs.18,543,083 and as such physical and financial performance was as low level as 30 per cent.

(c) Projects implemented without being included in the Action Plan for the year 2013

(i) A sum of Rs.43,120,338 had been estimated to implement 15856 units of work belonging to 31 excavating and conservation worksites which had not been included in the Action Plan (Work Plan) for the year under review. A sum of Rs.30,253,179 had been spent to complete 12886 units of there Projects.

(ii) The revised estimate for the construction of the roof of Polonnaruwa Galwiharaya amounted to Rs.7,294,349 and the physical performance as at the end of the year under review was about 30 per cent.

4.2 Management Inefficiencies

The following observations are made.

(a) The income obtained by sale of tourist tickets being the main income source of the Central Cultural Fund for the year under review amounted to Rs.1,748,439,894. However, as a result of not introducing a proper methodology for clear specifications, adequate security methods and stock control for printing of tickets, there were weaknesses in printing of tickets, maintenance of stock and internal control of sales. Action had not been taken to develop it by utilizing modern technical methods such as “Bar Code System”.

(b) The preparation of the Corporate Plan of the Fund for the period from 2013-2016 had been entrusted to the Skill Development Fund for Rs.600,000 and according to the agreement entered into on 10 October 2012 the Corporate Plan should have been prepared and handed over within 6 weeks of the said date. However, it had been handed over on 13 May 2013. Due to non-inclusion of a clause in the conditions of contract for deduction of demurrage charges, the fund had adversely affected.

4.3 Operating Inefficiencies

(a) Approval for Archaeological excavations

(i) In terms of Sections 06 and 07 of the Archaeological Ordinance all information relating to excavating land should be furnished to the Director General of Archaeology and a licence should be obtained before the commencement of excavation. However, the work plan of 10 excavating projects expected to be implemented by the Fund during the year under review had been referred to the Director General of Archaeology on 30 June 2013.

(ii) In terms of Section 10 of the said Ordinance, reports pertaining to all archaeological items find during excavation as well as reports pertaining to excavation should be prepared and furnished to the Director General of Archaeology. However, such reports had not been furnished. Further, special archaeological items obtained during excavation should be handed over to the Department of Archaeology. But, there were no such handing overs.

(b) Materials made available to External parties

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Action had not been taken upto 31 June 2014 to get back 3040 G1 pipes and 4493 couplings made available to external parties on various occasions during 2011 to 2013 through the Abhayagiriya and Aalahana Projects.

(e) Assets not Disposed of

It was observed that action had not been taken upto 31 July 2014 to auction or to take suitable action with regard to 9 condemned vehicles and 2 motor bicycles of the Fund revealed at the board of survey 2013 which remained parked without safety for over 3 years.

(d) Recruitment of Consultants and their Services

A gross amount of Rs.2,396,824 had been paid as allowances to 14 Consultant Directors and Architectural Consultants who had been recruited on contract basis for project activities of the Fund. However, they had not been instructed regarding the duties to be performed by them and how they should present their reports. Accordingly, it was unable to confirm in audit as to the services rendered by them by obtaining permanent monthly allowances and fuel allowances.

4.4 Transactions of Contentious Nature

(a) Reconstruction of Interior Roads of the Polonnaruwa Sacred City

The contract to reconstruct the 01 kilometre inner road from the exit gate of the Polonnaruwa Sacred City by laying cement blocks had been entrusted to the Road Development Authority for Rs.27,500,000. The amount paid to the Road Development Authority as at the end of the year under review was Rs.29,235,510.

The following matters were observed in this connections.

(i) The width of the road had been increased from 4.5 metres to 6.2 metres without approval in spite of the fact that a primary cost estimate as well as clear specifications had not been prepared. Further, as a result of deviating from standards, the estimated amount of the construction had risen upto Rs.48,575,893. In this connection, the recommendations of the technical evaluation committee and the procurement committee had not been obtained.

(ii) The strength of stones laid on the road was lower the required standard. However, the Fund had paid the entire amount of Rs.16,992,545 for those stones. Further, the quality of construction had not been tested before making payments for bills.

(iii) The work was required to be completed within 90 days as per the agreement. However, the work had not been completed by the end of the year under review although over 652 days had elapsed. It was not favourable to the Fund as there were no provisions in the agreement relating to price and quantity variations, demurrage and constructions by deviating standards.

(b) Outsourcing Employees from the Cultural Conservation and Construction Company Limited

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During the year under review, a sum of Rs.114,879,000 had been paid to the Cultural Conservation and Construction Company (Pvt) Limited for the supply of skilled conservation/ excavation assistants on contract basis for services in projects of the Fund.

The following matters were observed in this connection

(i) According to the Cabinet memorandum and the approval of the Cabinet of Ministers thereon, the objective was to deploy the employees of the Fund by the company and to pay their salaries by that company. However, contrary to this, the Fund had made payments for employees of the Company.

(ii) In terms of Section 1 of the agreement, the employees should be deployed as excavation conservation assistants in projects of the Wayamba Cultural quadrangle. However, contrary to this, they had been employed in other projects as well as project offices.

(iii) According to the agreement, the Fund had paid Rs.1,200 to the company for a Manday. However, the company had paid Rs.700 only to employees per day. Accordingly, the company had been afforded an opportunity to earn a profit of Rs.47,866,000 during the year on 95,732 Mandays at the rate of Rs.500 per Manday.

(iv) It was observed in audit that utilization of employees had exceeded the project necessities. For example, the excess payments made for excessive employees at the Panduwasnuwara project and the Ridee Vihara project had been Rs.4,046,225 and Rs.8,094,003 respectively.

(c) Appointment of the Director General and Payment of Salaries

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(i) A permanent officer had not been appointed with regard to the present Acting Director General appointed on a Cabinet Decision of 03 October 2012 up to now.

(ii) Instead of paying the acting salary for acting in the post of Director General, the Fund had paid the salary applicable to a permanent professor in Archaeology. Accordingly, the salary paid during the year under review amounted to Rs.1,952,468 at Rs.162,706 per month.

(iii) The academic allowance and the research allowance relevant to the salary of the permanent post of this officer is not applicable to the post of Director General of the Central Cultural Fund. However, these had been continuously paid and the said allowances obtained with the salaries during the year 2013 aggregated Rs.824,003.

(d) Appointment for the post of Legal Officer

(i) A new officer had been appointed to the post of legal officer of the Central Cultural Fund from 01 June 2013 on contract basis without calling for competitive applications. The officer did not have the required qualification as per the scheme of recruitment but, the total salaries paid to him by 31 May 2014 amounted to Rs.422,786 which included the basis salary of the salary scale applicable to the post of legal officer and other approved allowances of the government and the Central Cultural Fund.

(ii) His period of service ended on 31 May 2014. As such, the board of Governance had given approval to obtain his services for a further period of one year only until such time applications are called for and a suitable person appointed. Contrary to this, the Director General had extended his service for a further period of 2 years and salaries had been paid as before.

(e) The expenditure limits approved for the Director General for purchasing vehicles for the Fund was Rs.4.5 million as per letter No.BD/N1 177/2/9/01/CCF of 25 March 2011 of the Director General of the Department of National Budget. However, during the year under review, a sum of Rs.2.48 million had been spent in excess of that limit. Further, a sum of Rs.15.8 million had been spent to purchase 2 vehicles for Director (Finance) and the working Director though the approval of the Treasury had not been obtained.

(f) A monthly allowance of Rs.20,000 and payment for 100 litres of petrol had been given to a Head of pirivena appointed to the Yapahuwa Project in respect of development of ola leaf scriptures in pirivenas. However, the type of duties performed by him for the promotion of ola leaf documentation was not observed in audit during the year under review

4.5 Apparent Discrepancies

The following observations are made.

Supply of DVD for Free issue with foreign Tourist Tickets

A sum of Rs.51,099,925 had been spent to manufacture and supply 5 lakhs of DVD containing sacred places such as Sigiriya, Polonnaruwa and Anuradhapura for free issue along with tourist tickets.

The following matters were observed in this regard.

(i) Computer copies of scenaries of a documentary film comprising Anuradhapura, Polonnaruwa and Sigiriya produced by this contractor before had been fraudulently made use of to reproduce these DVD tapes describing it as a new production.

(ii) The minimum bid furnished for DVD production had been neglected without adducing fair reason and the maximum bid had been selected resulting in a loss of Rs.18,125,000 to the Fund.

(iii) The contractor had breached the previous contract agreement for Rs.4,701,000 on these subject matters. Further, before fulfilling the previous work, the entire amount of Rs.5,191,150 including Value Added Tax had been paid to him and it had been reported in the previous year's report of the Auditor General. In spite of these, these matters had not been taken into consideration.

(iv) The conditions in the agreement pertaining to payment of demurrages and Value Added Tax were in favour of the Contractor. Meanwhile, the bid bond and the performance bond obtained were less than the specific amount by Rs.446,250 and Rs.2,281,250 respectively.

(v) An expertise consultant had not prepared the cost estimates and specifications and prepared the bid documents accordingly. Although it should have been approved by a technical evaluation committee with specialized knowledge of procurement documents, it had not been so done. Further, the DVD produced and handed over had not been subjected to check by a qualified Technical Evaluation Committee.

(vi) The contractor had entered bogus tax number in invoices for payment of Value Added Tax and had fraudulently obtained Rs.5,474,999 as Value Added Tax from the Fund.

(b) Appointment for the post of Working Director and Payment of Allowances

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An officer had been appointed to the post of Working Director, which is not included in the approved cadre of the Central Cultural Fund since January 2006 and not mentioned in the Central Cultural Fund Act, and allowances of Rs.4,494,105 had been paid to him from the said date to December of the year under review.

(i) The monthly allowance paid to him was equivalent to step below one increment of the maximum salary scale entitled to a Director of the permanent staff of the Fund. The approval of the Department of Management Services had not been obtained for this as per Management Services Circular No.39 of 26 May 2009.

(ii) This officer had performed duties as a permanent director of the Sri Lanka Vocational Training Authority and had obtained Rs.5,076,836 as the gross salaries and allowances during the above period. Further, he had obtained the arrears arisen due to salary increases in public service as well as all benefits entitled for a director of the Central Cultural Fund.

(iii) He had obtained fuel allowances for 120 litres per month by using 2 allocated vehicles of the Central Cultural Fund from 2006 to the year under review. The fuel allowances obtained during the said period was Rs.949,618. During the said period, he had obtained an allocated vehicle and monthly fuel allowance from the Vocational Training Authority as well.

(c) Purchase of gravels – Sigiriya Project

The following observations are made.

(i) Suppliers of gravels for Rs.1,718,125 during the year 2013 for repairs to the interior road of the Sigiriya Project had been selected without transparency and without the approval of the tender board by sending letters of quotations to suppliers who had not been registered.

(ii) Bids of suppliers who had not furnished tender documents fees and bid bonds too had been subjected to evaluation. Tenders valued at Rs.718,125 had been awarded to a supplier without furnishing bid bond and the tender for Rs.500,000 had been awarded to a supplier who had not paid tender document fees.

(iii) According to the prices of the Matale District Price Committee of the year under review the price of a cube of gravel was Rs.1,000. However, 383 cubes of gravels had been purchased at the rate of Rs.1,875 per cube and 500 cubes of gravels at the rate of Rs.2,000 per cube. The Fund had lost Rs.835,125 as a result of purchasing gravels exceeding the rates prevailed in the area.

(iv) 135.44 cubes of gravels value at Rs.253,950 purchased during the year under review had not been used for any purpose and had been kept in the vicinity of the stores for about 1 ½ years. It was observed at the physical verification that they were not upto the standard mentioned in the specifications.

(d) Usage of Vehicle by the Director General

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(i) Bogus entries had been made to show that the official vehicle allocated to the Director General during January 2013 to August 2014 had performed 5929 kilometres, although it was not so and 847 litres of fuel valued at Rs.137,214 had been fraudulently obtained. The milo meter reading of the vehicle as at 22 August 2014 was 111,476 k.m which had been shown as 117,405 k.m in the running charts.

(ii) Further, the above official vehicle had been used by his wife while he was abroad. During that period, 297 litres of fuel had been consumed for performing 1795 k.m.

4.6 Expenditure Contravening objectives

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The following observations are made.

(a) A sum of Rs.351,000 had been paid for newspaper advertisements relating to completion of the 2^{nd} year in office of the President.

(b) The Fund had paid Rs.400,000 as concessionary allowance for the cultural conference organized by a private institution named as Royal Asiatic Society.

4.7 Identified Loses

As a result of not taking action to recover the amount due before cancellation of the advance bond and the performance bond as per contract agreement, the Fund had shown Rs.1,705,055 as recoverable from 2 private companies in 2000 and 2001 as unsettled advances since those years. As a result of taking legal action, the court had ordered a company in 2011 to pay Rs.4,472,150 to the Fund. However, it could not be recovered even by the end of the year under review.

4.8 Resources of the Fund made available to other Institutions

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(a) Seven officers of the Central Cultural Fund who should not have been released for work at the supervising ministry had been released for services at the Ministry of Cultural and Arts in 1989, 2000, 2001 and 2011. During the year under review too they continued to work at the ministry and gross salaries aggregating Rs.2,286,205 had been paid to them by the Fund.

(b) A note book computer valued at Rs.110,847 had been made available to the former Additional Secretary to the Ministry of Cultural and Arts who had acted in the post of Deputy Director General of the Central Cultural Fund during in the year 2013. He had gone on transfer from the Ministry of Cultural Affairs from 03 September 2013. However, that had not been taken back even by 25 August 2014.

(c) A double cab belonging to the Central Cultural Fund had been used by the staff of the Minister of Cultural and Arts during the whole period of May to December of the year under review. The daily running charts relating to that period had not been furnished for audit.

4.9 Personnel Administration

The following observations are made.

(a) The number of officers acting/ covering up duties by the end of the year under review was 74 as there were vacancies in many posts of the Fund. During the year under review, the total amount paid for acting/ covering up duties was Rs.2,187,644.

(b) The Fund had continuously employed officers on the basis of acting/ covering up duties deviating from the provisions in the Establishments Code. There were 32 officers covering up duties in such a manner for 1 to 6 years by the end of the year under review.

(c) According to the scheme of recruitment and promotions approved by the Department of Management Services on 02 December 2011, the efficiency bar examination due for a post should be held at least once a year, But, so far, no efficiency bar examinations had been held.

(d) The approval of the Department of Management Services had not been obtained for recruiting temporary officers on the basis of paying monthly allowances, such as, 2 excavating/ conservation examiners at Rs.45,000 each, 48 security guards at Rs.20,000 each, a security instructor at Rs.30,000 and a special investigating officer at Rs.25,000.

4.10 Vehicle Utilization

The following observations are made.

(a) There was no transparency in calling for quotations and selection of suppliers in obtaining 4 vans on hire during the year under review. The monthly rentals paid in this connection were Rs.50,000, Rs.45,000 and Rs.45,000 and no written agreements, whatsoever, had been entered into with the suppliers.

(b) The amount spent on hire of the van at Rs.50,000 per month for the period July to December of the year under review was Rs.546,275 and as such a sum of Rs.306,275 had been spent in excess of the approved limit for the 6 months period, as the approved monthly rate was Rs.40,000. Further, the expenditure on services and replacement of tyres which should have been born by the owner of the vehicle had been incurred by the Fund.

(c) The fuel consumption of vehicles belonging to the Fund should have been tested by a qualified engineer at least once in 6 months. As a result of not taking action to do so, the overall expenditure on consumption of fuel of the Fund had exceeded even the revised budgeted estimates by 22 percent.

5. Accountability and Good Governance

5.1 Presentation of Financial Statements

The financial statements for the year ended 31 December 2013 had been presented to the Auditor General on 02 June 2014. But, the prior approval of the board of Governors had not been obtained for the financial statements. The board of Governors should take the responsibility for the financial statements and approve it accordingly. However, the board of Governors had not approved it before presentation to audit.

5.2 Corporate Plan

A Corporate Plan for a minimum period of 3 years had not been prepared before commencement of the year so as to fulfil the vision and mission of the Fund and to achieve its objectives. The approval of the board of Governors for the corporate plan 2013-2016 had been obtained on 03 December 2013.

5.3 Action Plan

An Action Plan had not been prepared in parallel with the Corporate Plan. The work plan of the Fund relating to excavating and conservation fulfilled on each of its project had been furnished as per action plan. An action plan to embody the overall activities of the Fund had not been prepared.

5.4 Budgetary Control

(a) The revised budget of the year 2013 had been presented for approval of the board of control on 03 December 2013. The board of Governors had approved it on 23 December 2013. It was observed that the expenditure of 2013 had been incurred without control and subsequently a revised budget had been prepared at the end of the year and the approval of the board of control had been obtained accordingly.

(b) It was observed at a comparison of the actual income and expenditure of the revised budget for 2013 with the financial statements of 2013 indicated variances ranging from 22 to 187 percent. It was observed that the budget had not been utilized as a tool of management control.

5.5 Unsettled Audit Paragraphs

The work relating to reconstruction of the interior access road of the Polonnaruwa Sacred City for a distance of 1k.m by laying cemented blocks had been entrusted to a contract company for Rs.38,709,100 and a sum of Rs.28,255,312 had been paid. Although the following short comings had been pointed out in my report for 2012, so far action had not been taken in this regard.

(a) A sum of Rs.22,099,917 had been paid for concrete blocks used for construction which were not up to the required standard.

(b) A sum of Rs.4,660,998 had been paid for work not carried out according to the bill of quantities.

(c) As a result of using 40 per cent less ABC layer and 50 per cent less Quarry dust mixture, the road surface was not even and action had not been taken in this connection.

06. Systems and Controls

The deficiencies observed during the course of audit were brought to the notice of the Director General from time to time. Special attention is needed in respect of the following areas of control.

(a) Personnel management
(b) Accounting
(c) Printing, sale and stock control of tourist tickets
(d) Procurement
(e) Contract administration
(f) Archaeological conservation activities
(g) Vehicle utilization
(h) Recruitment of Consultancy Directors and Project Directors