

Head 300 - Food Commissioner's Department

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Food Commissioner's Department for the year ended 31 December 2020 comprising the statement of financial position as at 31 December 2020 and the statement of financial performance, and cash flow statements for the year then ended, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018 . The Summary Report containing my comments and observations on the financial statements of the Food Commissioner's Department was issued to the Accounting Officer on 15 July 2021 in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018. The Annual Detailed Management Audit Report of the Department was issued to the Accounting Officer on 08 November 2021 in terms of Section 11 (2) of the Audit Act. This report will be presented in Parliament in pursuance of provisions in Article 154 (6) of the Constitution read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, except for the effects of the matters described in Paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Food Commissioner's Department as at 31 December 2020 and its financial performance and cash flow for the year then ended, in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in Paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles, and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for such internal control as 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 annual and periodic financial statements to be prepared of the Department.

As per Sub-section 38 (1) (c) of the National Audit Act, the Accounting Officer shall ensure that effective internal control system for the financial control of the Department exists and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.4 Auditor's Responsibility on Audit of Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment 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 audit 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 structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

1.5 Report on Other Legal Requirements

As required by Sub-sections 6 (1)(d) of the National Audit Act, No.19 of 2018, I state the followings.

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

Reference to Paragraph -----	Audit Observation -----	Recommendation -----
1.6.2(b)	A number of 34 buildings with a total of 479,603 square feet in extent and 14 plots of land in 07 Districts had not been assessed and accounted for as assets of the Department even by 31 December 2019.	The value of the buildings and lands owned by the Department should be properly brought to account.

1.6 Comments on Financial Statements

1.61. Cash Flow Statement

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	Even though a Revenue Head was not available with the Department, a sum of Rs. 28,238,944 had been indicated as charges, surcharges, fines and permits under cash flows arising from operating activities in the cash flow statement.	It was agreed with the observation.	Action should be taken to prepare accounts as cited in Guideline 06 relating to the preparation of financial statements under the paragraph 10.1 of Public Finance Circular No. 02/2020.
(b)	Even though non-revenue receipts had been Rs.105,587,156 according to the Departmental books, it had been indicated as Rs. 99,220,347 in the cash flow statement understating by Rs.6,366,809.	According to the monthly accounts summary of the Department, non-revenue receipts had been Rs.99,220,347. Accordingly, the said value has been indicated in the cash flow statement as non-revenue receipts.	The cash flow statement should be prepared according to the Departmental books.

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| (c) | Receipts on Value Added Tax and payments on Value Added Tax amounting to Rs. 7,888,722 and Rs. 2,763,505 had not been indicated in the cash flow statement as other receipts and other expenses respectively. | Officers have been instructed to revise it. | Action should be taken to prepare accounts as cited in Guideline 06 relating to the preparation of financial statements under the paragraph 10.1 of Public Finance Circular No. 02/2020. |
| (d) | Subsidies and transfers of Rs. 378,805 remained according to the Departmental books had not been indicated under subsidies and transfers in the cash flow statement. | This is not a transaction made by cash but by transfer notes and as such, it had not been indicated in the cash flow statement. | -do- |
| (e) | Even though payment of advances according to Departmental books had been Rs. 3,999,919, it had been indicated as Rs.4,642,575 in the cash flow statement, overstating by Rs. 642,656. | According to the cash book, the total of the value of payments of the Advances to Public Officers Account and the value of payment of advances, has been indicated as Rs.4,642,575. | -do- |
| (f) | Even though receipts of deposits according to the Departmental books had been Rs. 23,169,438, it had been indicated as Rs. 12,139,267 in the cash flow statement, understating by Rs.11,030,171 . | According to the monthly accounts summary of the Department, the value of receipts of deposits made in cash had been Rs.12,139,267 and it has been indicated in the cash flow statement. | Action should be taken to account receipts of deposits according to the Departmental books. |
| (g) | Even though payment of advances according to the Departmental books had been Rs. 18,626,109, it had been indicated as Rs.8,555,491 in the cash flow statement, understating by Rs. 10,070,618. | According to the cash book of the Department, payment of deposits made in cash have been indicated as Rs.8,555,491 in the cash flow statement. | Action should be taken to account payments of deposits according to the Departmental books. |
| (h) | Even though the net changes in cash of the cash flow statement prepared by the Department should be zero, a credit balance of Rs. 7,167,552 had been indicated as the closing cash balance as at 31 December 2020. | A shortfall of Rs.7,167,552 is shown in net changes in cash by mistake and it should be rectified as zero. | Responsibility should be taken for the preparation of financial statements accurately. |

1.6.2 Property Plant and Equipment

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Buildings and constructions shown as Rs. 88,747,500 according to Treasury Books had not been indicated in the Non-financial Assets Account (ACA-6 Format) while it had not been indicated under rent and mobilization reserves as well as under property plant and equipment in the statement of financial position.	As expenses had been incurred under the Expenditure Head of Rs. 88,747,500, it has not been included in the Rent and Advance Account. Moreover, it has not been included in the ACA-6 Format as it is a work –in-progress. It had been informed that it will be rectified in future.	Action should be taken to prepare financial statements in terms of Guideline 6 of the Public Finance Circular 02/2020.
(b) Even though the value of office equipment and furniture had been indicated as Rs.2,439,254 and Rs.1,862,495 respectively according to Treasury Books, it had been indicated as Rs.3,725,967 and Rs. 575,782 respectively in the ACA 6 Format.	There has been a mix-up in recording values of assets indicated under code numbers 6112201 and 6112205. It has been recorded in such manner as the balance in the financial statements of the preceding year has been brought forward. As such, it had been informed that it will be rectified in future.	Responsibility should be taken to indicate accurate values in accounts.

1.6.3 Non-maintenance of Registers and Books

Audit Observation	Comments of the Accounting Officer	Recommendation
A Record of Losses had not been maintained in terms of Financial Regulation 110.	Further arrangements have been made for maintenance of necessary books and records.	Action should be taken to maintain a Record of Losses in terms of Financial Regulations.

2. Financial Review

2.1 Expenditure Management

Audit Observation	Comments of the Accounting Officer	Recommendation
Savings out of the net provision totalling Rs.521,500,000 relating to 03 recurrent Objects and 06 capital Objects, amounted to Rs.301,940,276 after utilizing Rs.219,559,724 and it ranged between 20 per cent and 99 per cent of the net provision.	Equipment, building materials, and machinery required to be imported for the Temperature Controlled Warehouse Complex which is under construction, could not be imported due to full lockdown of the country as a result of unfavourable pandemic situation that prevailed in the country. As such, savings out of provision made under Object Nos.2001-11, 2001-13 and 2001-17 for the Dambulla Cold Storage Project amounted to Rs. 261,622,123. Moreover, moneys out of provision made under 300-1-1-2001, had been saved due to inability of implementing projects in Hambanthota, Kekirawa and Orugodawatta as planned.	The relevant purpose should be completed by using provision as far as possible.

2.2 Incurring of Liabilities and Commitments

Audit Observation	Comments of the Accounting Officer	Recommendation
Even though there was no evidence on liabilities transferred to the Deposit Account by the Department, a sum of Rs.396,333 had been indicated under provision transferred to the Deposit Account in terms of Financial Regulation 215 (3) (b) and (c) under Note (V) of financial statements.	It had been informed that a sum of Rs.396,333 had been indicated by mistake under provision transferred to the Deposit Account in terms of Financial Regulation 215 (3) (b) and (d) under Note (V) of financial statements.	Financial statements should be prepared accurately.

2.3 Non-compliance with Laws, Rules and Regulations

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

Reference to Laws, Rules and Regulations	Observation		Comments of the Recommendation Accounting Officer	
	Value Rs.	Non-compliance		
(a) Financial Regulations 106 and 113	1,452,350 202,319,590	Action had neither been taken to recover losses less than 05 years and more than 10 years nor to write off based on reports by conducting inquiries.	It had been informed that action will be taken to write off or to recover in future.	Proper action should be taken on unrecoverable losses.
(b) Financial Regulation 571	68,779,134	Action had not been taken in terms of referred Regulations in respect of deposit balances older than 02 years.	It had been informed that action will be taken in terms of Financial Regulation 571 and to report thereon to Audit in future.	Action should be taken in terms of Financial Regulations.
(c) Paragraph 3.4 of Guideline 06 relating to the preparation of financial statements under paragraph 10.1 of Public Finance Circular No.02/2020	664,922	Payable expenses not disclosed through accounts as expenses payable during the year under review had been settled in January 2021.	In preparing final accounts, vouchers for payments had not been submitted. As such, it could not be included in the final statement of accounts and it had been informed that action will be taken to refrain from such errors in future.	Action should be taken in terms of circular instructions.

2.4 Operating Bank Accounts

Audit Observation	Comments of the Accounting Officer	Recommendation
Even though the balance of the State Bank Account as at 31 December 2020 according to bank statements had been indicated as Rs. 95,955,972 in the report of position on bank accounts submitted under Note VIII of financial statements, the said balance according to the bank statement had been Rs. 93,955,972 , thus observing a difference of Rs. 2,000,000.	A sum of Rs.95,955,972 had been indicated as the balance of Account bearing No.7042667 under Note VIII of financial statements by mistake and it had been informed that the accurate balance thereof had been Rs.93,955,972 .	Accounts should be prepared accurately.

2.5 Reconciliation Statement on Advances to Public Officers Account

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The balance recoverable by 31 December 2020 from 07 officers who had been interdicted, was Rs. 365,547 and it had included a loan balance of Rs.202,627 older than 05 years, recoverable from 06 officers. The loan balance recoverable from 09 officers who had left the service was Rs.826,656 and it had included a loan balance of Rs.643,076 older than 05 years, recoverable from 08 officers.	Action is being taken to recover loans from officers who had been interdicted and who had left the service in the year 2020. Loan balances of other officers, older than 10 years, could not be recovered as nobody had claimed the entitlement to pension and action is being taken to write off the said loan balances from books due to failure to find out their personal files and any particulars relating to them.	Action should be taken in terms of provisions in the Establishments Code.

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| (b) | Loan balances amounting to Rs.154,130 and Rs.174,157 lapsed over 05 years remained as at 31 December 2020 recoverable respectively from a deceased officer and two retired officers. | Nobody has claimed the entitlement to pension of the deceased officer. The Insurance Trust Fund has provided a guarantee for the loan. Information thereon has been made available to the Department of State Accounts as well. The loan balance of one retired person has been informed to be got down from the Department of Pensions while action has been taken to get down the loan balance of another person from the Divisional Secretariat. Legal proceedings relating to the other person has been finalized and action is being taken to recover the loan balances. | Action should be taken in terms of provisions in the Establishments Code. |
| (c) | A difference of Rs.332,250 brought forward since prior years was observed between the Departmental Books and the Treasury Computer Printouts and action had not been taken to settle that difference even by 31 December 2020. | An attempt is made to identify this difference, brought forward since prior years and results thereof have not been found so far. | Action should be taken to identify the difference. |

3. Operating Review

3.1 Vision and Mission

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>The Food Commissioner's Department functions according to the vision "Safe, sustainable, nutritious staple grain foods for every household" and, had identified;</p> <p>(a) Maintenance of a special rice buffer stock of rice 8000 MT as per the Colombo Declaration and 16th Conference of South Asian Association for Regional Co-operation (SAARC)</p> <p>(b) Maintenance of 100,000 MT of rice buffer stock at the island wide Food Department warehouses as per the Cabinet Decision dated 27 April 2008, as its key functions. However, no stocks of rice whatsoever had been available in the Department during the year 2020. As such, the Department had not paid attention towards achievement of main objectives.</p>	<p>Approval had been received in the year 2020 for the Cabinet Memorandum submitted requesting Rs.200 million for maintaining a buffer stock of rice while granting loan subsidies to small and medium scale rice millers and a sum of Rs.300 million as well for making rice abundant in the market. Accordingly, basic activities required for maintaining buffer stocks of rice have been carried out in the year 2020.</p>	<p>Activities relating to achievement of the vision and main objectives of the Department should be carried out without delay.</p>

3.2 Project Work Commenced after Delays

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>Agreements had been entered into on 26 June 2019 for a period of 06 months to a value of Rs.524,244,587 for constructing the Dambulla Temperature Controlled Warehouse and according to the said agreement, works of the project should have been completed by 26 December 2019. However, the works thereof had not been completed even by 31 March 2021 and a sum of Rs.283,245,417 had been spent therefor by 31 December 2020.</p>	<p>Had agreed with the observation.</p>	<p>Projects should be executed as planned.</p>

3.3 Procurements

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to the budget estimate - 2020, a sum of Rs.153 million had been estimated for rehabilitation and improvement of capital assets while a sum of Rs.356 million had been estimated for construction of the Dambulla Temperature Controlled Warehouse Complex. However, the Procurement Plan had been prepared only for a sum of Rs.167 million.	Action will be taken to submit a revised Procurement Plan.	The Procurement Plan should be prepared in line with the budget.
(b) Even though a provision of Rs.250,000 had been made for staff training for the year 2020, procurement activities had not been included therein. Nevertheless, procurements of Rs.390,000 had been included in the Procurement Plan prepared by the Department for the year 2020 relating to staff training.	Action will be taken to submit a revised Procurement Plan.	The Procurement Plan should be prepared in line with the budget.

3.4 Assets Management

Audit Observation	Comments of the Accounting Officer	Recommendation
Assets belonging to the Department had been last valued in the year 2019 and there had been lands and buildings available with the Department even by 31 December 2020, which had not been further valued.	Action will be taken to value assets which had not been valued.	Action should be taken to finalize the valuation process promptly.

3.5 Management Weaknesses

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) A private company had made use of the Kegalle Paragammana Warehouse Complex from the year 2009 up to 31 July 2014. The outstanding rental recoverable as at 31 July 2014 from the said company amounted to Rs.541,017. Even though the Attorney General's Department had been consulted on 25 October 2016 relating to the said recovery, the said outstanding rental could not be recovered. Moreover, agreements had been entered into on 29 July 2020 for providing Warehouse Nos. 01,02 and 03 for a monthly rental of Rs.110,000 for a period of one year from 01 September 2020 and a sum of Rs.690,000 had been deposited on 24 August. However, it had been notified by the letter dated 13 October 2020 to return the said warehouses to the Department and to take action to recover the monies of initial deposits. The matters which attributed to this situation were not observed and these warehouses have been taken over by the Department at present.	The Attorney General's Department had been consulted in respect of taking legal action necessary for recovery of the sum of Rs.541,017 from the Wijitha Group of Companies on behalf of the Kegalle Paragammana warehouses and a lawsuit has been instituted in Court No.01226/19 of the District Court of Colombo in this connection. The said lawsuit has been summoned for the last time on 24/08/2020 and it is still on trial. The Food Commissioner has forwarded the letter dated 13.10.2020 instructing to retain custody of the said warehouse with the Department as per instructions of the Minister of Trade.	Action should be taken to expedite the recovery of the respective sum.
(b) According to the Cabinet Memorandum No.2020/15 dated 14 April 2020, the sum approved by the Cabinet for the programme on granting working capital to the small and medium scale rice millers was Rs.300 million. However, only Rs.293 million had been received by 31 December 2020 and even 81 per		

cent of that had been received during the period from September to December 2020. The harvest of the 2020 Yala Season as well had been commenced by then.

The following matters were observed in this connection.

- i. Even though a sum of Rs.292.7 million had been provided to the Provincial Commissioners of Co-operative Development by 31 December 2020, a sum of Rs.105.7 million of that had been provided only on 30 and 31 of December, the last days of the year under review. A sum of Rs.87.2 million had been provided to 04 co-operative societies not included in the list of co-operative societies approved by the Commissioner of Co-operative Development and the Registrar of Co-operative Societies. Moreover, a sum of Rs.91 million had been provided to North Central and North Western Provinces exceeding the sum approved by the Commissioner of Co-operative Development.

Granting loans to the said societies had been approved by the Supervisory Committee appointed for the supervision of this programme.

Action should be taken to provide the relevant sum to the beneficiaries within a specific period according to an approved plan.

Granting of loans for the 2018/2019 programme was decided based on the value of loan installments to be paid to banks by societies and the rice production capacity of members' mills. As such, loans have to be granted, exceeding the value of loans recommended by the Commissioner of Co-operatives. Moreover, as it is not reasonable to reduce the amount of loans granted in the years 2018/2019, it has been decided to grant the same amount for the 2019/2020 programme as well.
- ii. A sum of Rs.45 million had been approved for 14 co-operative societies in the Northern Province and a sum of Rs.20 million out of that had been sent on 19 August 2020 to the Northern Provincial Commissioner of Co-operative Development. However, a sum of Rs.16 million out of that amount

It is agreed.

Societies for which applications for loans are submitted after being recommended by the Provincial Commissioner of Co-operatives, are granted by the Provincial Commissioner of Co-operatives himself under his supervision.

It should be supervised whether the monies provided are duly utilized.

had been returned on 12 and 14 October 2020 without utilizing for purchase of paddy. The remaining sum of Rs.4 million had been provided to 03 societies and one of those societies had not been included in the list.

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| iii. | Even though the sum received by Provincial Commissioners of Co-operatives was Rs.292.7 million, the sum provided to co-operative societies even by 12 January 2021 had been only Rs.276.7 million. Only a sum of Rs.144.1 million out of that had been provided to rice millers for purchase of paddy. Accordingly, 52 per cent of the sum received to the co-operative societies had been retained therein. | It is agreed. | Action should be taken to efficiently utilize the monies received. |
| iv. | Out of Rs.118 million granted to 3 North Western Provincial Council co-operative societies, only Rs.34.9 million representing 29 per cent had been provided to rice millers. Out of that, the sum of Rs.70 million provided to the District Rice Producers' Co-operative Societies - Puttalam had been retained even by 12 January 2021 without utilization by granting to any miller. | It is agreed. | Action should be taken to utilize all monies within the due period. |
| v. | In granting Cabinet approval for the proposals of the Memorandum, granting proposed working capital facilities to small and medium scale rice millers who had not obtained loan facilities and who had not | Monies were released to the said 05 co-operative societies after obtaining confirmation from the relevant District Secretary that the loan was duly paid. | Action should be taken in terms of conditions mentioned in the Cabinet Memorandum. |

evaded payment of loan installments to banks, had been approved. However, working capital facilities amounting to Rs.214 million had been granted under this programme for 5 District Rice Producers' Co-operative Societies for which loans amounting to Rs.180.7 million had been granted under the programme of granting loans for the year 2019.

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| vi. | Even though the Cabinet approval had been granted on 07 May 2020 for the Memorandum, monies had been provided to the rice millers after completing the paddy harvest of the 2020 Yala Season | Monies are provided in this way for purchase of paddy and production of rice. As such, these monies can be utilized even after the harvest of the Yala Season, for producing rice from paddy purchased during the Yala Season. | Action should be taken to provide monies within the due period. |
| vii. | According to Section (2) of Paragraph (4) of the Memorandum, it had been indicated that the Supervisory Committee should comprise an officer each from the Ministry of Finance, Paddy Marketing Board and Hector Kobbekaduwa Agrarian Research and Training Institute. Nevertheless, according to Letter No.NITC/FD/Gen-11 dated 29 July 2020, action had not been taken accordingly in appointing the Supervisory Committee. | The said letter has been issued by the Secretary to the Ministry of Trade. | Action should be taken in terms of conditions of the Memorandum. |

- viii. It had been decided at the Supervisory Committee meeting held on 11 August 2020 that discussions should be held relating to the progress of purchasing paddy by meeting three or four times a month. However, according to the letter of reply No. FC/6.1/2/☉.ප්‍ර/2020 dated 17 December 2020, the Committee had assembled only three times by that date.
- The Supervisory Committee had assembled only three times due to the outbreak of Covid 19 pandemic which prevailed throughout the year 2020.
- Action should be taken in terms of the decision of the Supervisory Committee meeting.

4. Good Governance

4.1 Internal Audit

Audit Observation	Comments of the Accounting Officer	Recommendation
In terms of Sections 40 (1) and (2) of the National Audit Act, No.19 of 2018, an Internal Auditor should be appointed to carry out Internal Audit of the Department and where an Internal Auditor has not been appointed, such appointment shall be made within a period not exceeding two years from the date of operation of this Act. Nevertheless, action had not been taken accordingly.	An Internal Audit Unit is not available in the Department.	Action should be taken in terms of Section 40 of the National Audit Act, No.19 of 2018.

4.2 Audit and Management Committee

Audit Observation	Comments of the Accounting Officer	Recommendation
Audit Management Committee had not been appointed in terms of Section 41 of the National Audit Act, No.19 of 2018.	Had not commented.	Action should be taken in terms of the Act.

5. Human Resource Management

Audit Observation	Comments of the Accounting Officer	Recommendation
The approved cadre of the Department stood at 227 while the actual cadre stood at 86. As such, 141 vacancies existed.	Requests relating to filling of vacancies have been made to the Secretary of the Ministry of Public Services, Provincial Councils and Local Government and the Director General of Combined Services. There have been vacancies as well due to retirement, death and transfer on the basis of providing an officer subsequently. The posts of Field Wharf Officer and Watcher are maintained on personal to holder basis and filling of vacancies are not carried out.	Action should be taken to fill vacancies by considering the requirement of service.