

Head 427- State Ministry of Livestock, Farm production and Diary & Egg Related Industries

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the State Ministry of Livestock, Farm Production and Diary & Egg related Industries for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021 and the statement of financial performance and cash flow statement for the year then ended was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No.19 of 2018. The summary report containing my comments and observations on the financial statements of the State Ministry of Livestock, Farm Production and Diary & Egg related Industries was issued to the Chief Accounting Officer on 31 May 2022 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relevant to the State Ministry of Livestock, Farm Production and Diary & Egg related Industries was issued to the Chief Accounting Officer on 18 July 2022 in terms of Section 11(2) of the National Audit Act, No.19 of 2018. This report will be tabled in Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No.19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the State Ministry of Estate Housing and Community and Infrastructure as at 31 December 2021, and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements is further described in the Auditor's Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

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

As per Section 16(1) of the National Audit Act, No.19 of 2018, the Ministry is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable the preparation of annual and periodic financial statements.

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

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

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

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

1.5. Report on Other Legal Requirements

I express the following matters in terms of Section 6 (1) (d) and of the National Audit Act, No. 19 of 2018.

- (a) The financial statements are consistent with the preceding year,
- (b) The recommendations made by me on the financial statements of the preceding year had been implemented.

1.6 Comment on Financial Statements

1.6.1 Property, Plant and Equipment

The following weaknesses were observed at the accounting of property plant and equipment.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Since the fixed assets register did not include information about office equipment, computer equipment, electronic equipment, communication equipment and furniture, the other machinery and equipment value of Rs. 29,284,746 in the Statement of Non-Financial Assets could not be confirmed.	Kindly inform that only land, buildings, machinery, vehicles etc. will be entered in the printed fixed assets register and other assets mentioned by you will be entered in the fixed assets ledger.	As per Treasury Circular No. 842 dated 19 December 1978 and volume 11 of Financial Regulations 502(2) the fixed asset register shall be maintained with the approval of the Auditor General as applicable.
(b) 03 vehicles assigned to the Police Department, the Technical College and the Animal Production and Health Department amounting to Rs.24,900,000 has not been removed from the fixed assets register. Schedules required by the audit to ascertain whether this figure has been included in the closing balance of the statement of non-financial assets have not been submitted.	Since the above 03 vehicles are not currently under this State Ministry, and since this State Ministry does not own the registration rights of those vehicles, I will take the necessary steps to remove the said 03 vehicles from the fixed assets register of the State Ministry.	Evidence required for audit should be presented correctly.

1.6.2 Non-maintenance of Registers and Books

Audit Observation	Comments of the Accounting Officer	Recommendation
The register of electrical equipment was not updated in terms of financial regulations 454 (2).	Register of electrical equipment is maintained.	Inventory book on all electrical accessories and equipment in government buildings should be updated as per regulation.

1.6.3 Government officer's advance account

Audit Observation

Credits through cross entries amounted to Rs.3,621,628 were presented in the summary of advance account of financial statements. But it was presented in the government officer's advance account as Rs.4,279,180, thereby difference was Rs.657,552.

Comments of Accounting Officer

Credit entries for the year through cross entries were wrongly presented in the financial statements under summary of advance accounts. It should be correct as Rs.4,279,180. Kindly inform that it was a mistake. However, I further inform that the final balance has been stated correctly.

Recommendation

Information should be entered correctly based on treasury printed copies.

1.6.4 Lack of evidence for audit

Audit evidence was not submitted in respect of the following transactions.

Audit Observation

(a) The registration certificates of 06 vehicles owned by the Ministry were not submitted for the audit.

Comments of the Accounting Officer

PF-7316 double cab was provided by the Ministry of Agriculture for temporary assignment to the staff of the Honorable Minister of State of this State Ministry as an official vehicle, and the original copy of its registration certificate is with the Ministry of Agriculture.

The original copies of the registration certificates of the car JO - 6958 and GD - 2079 Landrover Jeep are not available with this State Ministry, and I will take the necessary steps to get a copy of the same.

As CAG - 8807 and KX - 7664 cars are vehicles provided by the National Budget Department under the financial lease system as per Budget Circular No. 150, the original copy of the registration certificate is in the custody of Bank of Ceylon Borella branch and city office which has provided financial leasing facilities.

302 - 0610 Vehicle registration right is in the name of Secretary of Ministry of Industrial Development.

Recommendation

Evidence required for audit should be presented correctly.

Accordingly, I will take the necessary steps to settle the registration rights in the future.

- (b) 8 vehicles belonging to the Ministry are to the Ministry of Agriculture, 3 vehicles to the Ministry of Trade, 5 vehicles to the Department of Animal Production and Health, 3 vehicles to the State Ministry of Coastal Conservation and Low-lying lands Development, 1 vehicle to the National Livestock Development Board, 1 vehicle to the Ministry of Social Services and 3 vehicles to the paddy marketing board was also released and the basis of release and approvals of those vehicles were not submitted for audit.
- CAU – 3194 / CAH – 1634/ CAF – 4619 / KX – 8612 / KX -8135 vehicles have been temporarily given to the Ministry of Agriculture to be assigned as official vehicles of the Honorable Minister of Agriculture and his staff.
- KX – 7037 and KO – 5114 vehicles have been temporarily handed over to the Agriculture Division of the Ministry of Agriculture, Rural Economic Affairs, Ministry of Irrigation and Fisheries & Water Resources Development.
- PF – 6976 - This vehicle has been temporarily handed over to the Ministry of Agriculture. I would like to mention that the necessary arrangements will be made to hand over KO – 4865 / GF – 9312 / PD – 8931 to the Ministry of Trade.
- 64 – 3179 , 302 – 0610, CAG – 8807, KX – 7664 , KA – 6702 vehicles given to Animal Production and Health Department.
- KW – 9992 / KY – 4046 / KX – 8136
- These vehicles have been taken to Mr. Mohan P de Silva to be used as official vehicles in the new ministry with the appointment of the State Minister for Coastal Conservation and Low-lying land Development on 08.07.2021.
- KO – 0024 - This jeep has been given to National Livestock Development Board on temporary basis.
- CAA – 0024 - This vehicle has been taken by the Minister of Social Empowerment for use as an official vehicle in the year 2018.
- KY – 7364, GD – 2079 vehicles are attached to Paddy Marketing Board
- Evidence required for audit should be presented correctly.

and KY – 5290 has been taken over for the duties of Paddy Marketing Board from 28.09.2015.

2 Financial Review

2.1 Expenditure Management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) During the preparation of the initial cost estimate and the revised cost estimate, it was observed that the variability of 07 expenditure vote had changed from negative 50 percent to positive 481 percent.	It is kindly informed that the expenditure had been managed by transferring the allocations. Reason was to obtain Rs. 4,812,746 additional allocations for expenditure 2001 and to face the pandemic situation in the year 2021, due to having to incur expenses beyond the allocations given to certain expenditure.	The original cost estimate and the revised cost estimate should be prepared more accurately.
(b) 12 cases where savings from 20 percent to 100 percent were observed in revised estimates of expenditure subjects.	Due to the Covid pandemic situation, the cost of some expenditure votes had to be less than the estimated amount.	The relevant estimates should be prepared as accurately as possible.

2.2 Entered into Liabilities and Commitments

Audit Observation	Comments of the Accounting Officer	Recommendation
Regarding the year 2021, it was observed that the ministry had committed Rs. 929,084 over the provision without considering the savings in vehicle maintenance expenses (427-01-02-1301).	Most of the vehicles owned by this ministry are very old (more than 15 years old) vehicles, so the cost of maintaining such vehicles is higher than the estimated cost.	Necessary systems and controls need to be introduced to prevent liabilities beyond the provisions in terms of Financial Regulation 94 (1).

2.3 Issuance and Settlement of Advances

The following weaknesses were observed in relation to issue and settlement of advances.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Action had not been taken to recover Rs.99,450 more than 05 years of debt due from two retired officials, as per Section 4.5 of Chapter XXIV of the Establishment Code. Action had not been taken to recover Rs. 152,745 more than 02 years of debt due from a death officer as per Section 4.4 of Chapter XXI of the Establishment Code.	It had been submitted to the Director General of the Public Finance Department for approval to be written off from the books on the instructions of the Attorney General regarding a distress loan amounting to Rs. 36,390.00 from Mr. K.G.R. Jayashantha, who left the service. The National Insurance Trust Fund has been informed to take measures to recover the distress loan balance of Rs. 62,519.49 of K.U.T. Perera, Development Assistant, who left the service. But a proper reply has not been given so far.	To act according to the Articles of the Establishment Code and to introduce the necessary systems and control methods for debt recovery.
(b) Although the receivable from transferred officers amounted to Rs.200,700 between years 1 and 2, it needed to be recovered as per financial regulation 485(4), and action had not been taken to recover it.	The Ratnapura Regional Education Office has been informed in a letter to settle the disaster loan balance of Mr. P.D.C.P.Gunaratne, who worked as a development officer.	To act in terms of Financial Regulation 485(4) and introduce necessary systems and controls for debt recovery.

2.4 Non-compliance with Laws, Rules and Regulations

Cases of non-compliance with the provisions of laws, rules and regulations observed during sample audits are analyzed below.

Audit Observation		Comments of the Accounting Officer	Recommendation
Reference to laws, rules and regulations	Non-compliance		
(a) Paragraph 7 of Asset Management Circular No. 01/2017 dated 28 June 2017	In 2021, information on assets purchased and disposed was not submitted to the Comptroller General's offices.	Arrangements have been made to promptly provide information about other assets purchased and disposed in 2021.	Action should be taken to follow the circular.
(b) Asset Management Circular No. 5 / 2020 02 (a) dated 02.10.2020	Although the vehicles which are not in running condition should be disposed of before 31.12.2020, 03 vehicles which are not in running condition namely 251-0747, JR-2899, and 65-6120 were parked in the ministry premises.	03 vehicles were submitted to the special survey board appointed to identify the vehicles to be disposed.	Action should be taken to follow the circular.
(c) Procurement Guideline			
(i) Paragraph 3 of 2.14.1.	The Ministry did not maintain a register of procurers and contractors and most purchases were made using the shopping method.	The relevant information is obtained from the register of registered suppliers of the Ministry of Agriculture annually and the necessary procurement activities are carried out. I would like to inform you that, we will submit the list of registered suppliers of the Ministry of Agriculture to the Procurement Committee of the Ministry and obtain approval in the future.	Procurement guidelines should be followed.
(ii) Paragraph 2.7.4	The Ministry had not appointed an alternate member in the procurement committee for major contracts	Kindly inform that the procurement committee for minor contracts has been appointed by the ministry.	Procurement guidelines should be followed.

and minor contracts.

Also, I would like to inform you that an alternative member will be appointed for the procurement committee in the future.

(iii) Paragraph 4.2.1

According to the format of the procurement guidelines, the main procurement plan should state the expected start date and the expected completion date of each procurement work, but it was written as "as required".

Agreed. I would like to inform that the procurement timeline has been prepared specifying the starting and ending date from the year 2022.

Procurement guidelines should be followed.

(iv) Paragraph (b) of 8.9.3

An agreement should be entered into in respect of goods and work contracts exceeding Rs.500,000. Rs.5,416,330 had been spent on the 04 procurement cases of establishing a sound management unit for conducting online meetings, purchasing workstations, purchasing 10 desktop computers, 05 laptop computers, and 03 photocopiers and purchasing 05 laptop computers and had not acted accordingly.

It is accepted that an agreement had not been entered into for setting up a sound management unit for conducting online meetings and kindly inform that a 2 year service agreement has been signed with the selected provider. A contract had not been entered into for the purchase of the workstation, but a warranty period of 2 years had been obtained. Agreement had not been reached for the purchase of 10 desktop computers, 05 laptop computers and 03 photocopiers.

-Do-

3. Operational Review

3.1 Planning

Following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to the Circular No. 01/2014 dated 14 February 2014 of the Ministry of Finance and Planning, the fund requirement plan for annual activities was not included in the approved action plan.	Agreed. Since 2020, due to the COVID pandemic situation in the country, it was not possible to include the fund requirement plan in the approved action plan.	Act in accordance with the Public Finance Circular.
(b) The target period for the programs contained in the action plan was from 01 January 2021 to 31 December 2021. Proposed dates for implementation and specific dates expected for completion of 05 programs to promote and popularize consumption of liquid milk, establish animal breeding farms, develop pig industry, develop small and medium poultry farms, increase productivity through small and medium scale dairy farm management was not identified.	Agreed. Since it is difficult to indicate the exact dates of implementation and completion of each project based on the current situation of the Covid pandemic in the country at that time, I would like to kindly inform you that it has been entered from 01.01.2021 to 31.12.2021 as it will be implemented during the year.	While preparing the action plan, it should be prepared with due attention to the main functions of the Ministry.
(c) 5 million rupees have been allocated for conducting and performance testing of each project included in the 06 programs in the action plan, but the criteria (Key Performance Indicator) were not identified in the action plan.	Agreed. Management of each project, criteria for performance monitoring (KPI) and allocated funds are presented in detail.	Action plan should be prepared according to the circular of the Ministry of Finance and Procurement No. 01/2014 dated 17 February 2014.
(d) Rs.27 million rupees have been allocated for the disease prevention and digitization project under the program to increase productivity through the management of small and	Agreed. This Rs. 27 million out of Rs. 25 million was allocated to create a software system to collect data in the livestock sector but it could not be done under the existing conditions. Further,	While preparing the action plan, it should be prepared with due attention to the main functions of the Ministry.

medium dairy farms and the information about how much equipment will be obtained under that project and how disease prevention will be carried out has not been clearly stated.

- (e) A project to provide 40 vending machines for government institutions under the program to promote and popularize the consumption of liquid milk was included and a provision of 03 million rupees was allocated. Milco Company was selected for this purpose and instead of providing vending machines, arrangements were made to provide 75 milk coolers. Therefore, it was observed that there was a failure to find out the correct requirements and include the projects in the preparation of the action plan. Due to the difficulty in opening letters of credit for the import of raw materials required for the production of vending machines in the prevailing situation in the country, the provision of milk cooler machines was done with the approval of the Secretary. As this transfer was made on 06.12.2021, it is not mentioned in the action plan. -Do-
- (f) It has been stated that 275.24 million rupees have been spent for the project to increase milk productivity through the management of small and medium scale dairy farms out of 450 million rupees. Details of cost incurred for 12 projects had not presented separately. The project consisted of many activities. However, although some of the activities of the project were completed on 31.12.2021, due to the delay in submission for financial affairs, due to the delay in issuing dollars by the banks due to the situation in the country when purchasing equipment for some activities, the provisions related to those activities were transferred to the Ministry's general deposit account. At the end of the year, the total expenditure was Rs. 275.24 that I have been mentioned. -Do-
- (g) Although the 02 projects of identification of 100,000 cattle and provision of breeding equipment to Milco institute were included in the action plan and allocations of 13 million rupees and 5.1 For identification of 100,000 cows and provision of breeding equipment to Milco, Rs.8 million and Rs.5.1 million were allocated respectively, totaling Rs.13.1 million. Procurement and purchases for these 02 works were done by the Department of Animal -Do-

million rupees were allocated respectively, the procurement activities for those projects were done by the Department of Animal Production and Health.

Production and Health. The Department of Animal Production and Health is the lead agency for procurement of ear tags and procurement of breeding equipment. In the year 2021, they had called for a tender for the purchase of animal breeding equipment, and based on the tender decision, the equipment was purchased at the same prices based on the reordering method.

3.2 Non performing of tasks

Following Observations are made.

Audit Observation	Comments of Accounting Officer	Recommendation
(a) It was observed that the expected infrastructure development project that to be started in 2021, of Punthottam Regional Livestock Farm with an estimated cost of Rs.2 million has not been commenced in 2021.	Due to the prevailing situation in the country and the exorbitant cost of building materials, the contractor did not start the work on time, so the infrastructure development project of Punthottam Regional Livestock Farm could not be implemented in the year 2021.	Action should be taken to complete the tasks included in the action plan with maximum efficiency.
(b) The construction project of the Pedurutuduwa Veterinary Office, which was supposed to commence in 2021, was not arranged to start in that year.	The project could not be implemented in the year 2021 due to a circular from the Ministry of Finance stopping that the allocation of funds for the year 2021 to commence new projects.	-Do-

3.3 Annual Performance Report

Audit Observation	Comments of Accounting Officer	Recommendation
Under the Animal Breeding Farms Establishment Program, 02 projects were included for conducting and monitoring 20 workshops/research and training programs and performance testing. 2 million and 1 million rupees have been allocated for that respectively , but no information about its progress was included in the performance report.	I like to inform you that due to the Covid-19 pandemic situation, it was difficult to conduct the relevant workshops, research and training programs as planned.	Action should be taken to present the relevant information correctly.

3.4 Damages and Losses

Following Observations are made.

Audit Observation	Comments from Accounting Officer	Recommendation
According to the time analysis of the statement of losses and waivers under Financial Regulations 106 and 113 included in the financial statement, Rs.128,204 damages for more than 5 years and Rs.68,200 for less than 5 years total amounting to Rs.196,404 were not recovered from the relevant responsible parties or had not been written off from the books.	<p>The value of Rs.68,200 should be corrected as Rs.52,000 and instead of the amount of Rs.1200 to be further recovered or written off or waived in respect of vehicle No. KQ - 6416 by mistake, the total loss value of Rs.17400 should be calculated. As a result, a sum of Rs.68,200 has been received.</p> <p>Accordingly, the value of damages and losses to be recovered or written off from the books or left is Rs.180,204.78</p> <p>(i) KA - 6702 - The loss related to the accident is Rs.128, 204.78, out of which an amount of Rs.52, 312.88 is being recovered from the gratuity amount due to the driver. As legal advice has been received to write off the remaining amount of the loss, after recovering the relevant amount from the Public Service Provident Fund, the remaining amount of loss will be</p>	Action should be taken to recover losses and damages from the relevant responsible parties or written off from the books.

written off from the books.

- (ii) KQ - 6416 - M.R. 104 (4) regarding the accident, on the recommendations of the final investigation, the relevant loss shall be recovered or written off or waived.
- (iii) KT - 8467 - The details regarding the amount paid by the insurance company under the insurance claim for the repair of the car were asked from the said company, and after the reply, the related loss was claimed based on the recommendations of the final investigation of M.R. 104 (4) regarding the accident. to be done or written off or omitted.

3.5 Management Deficiencies

Following Observations are made.

Audit Observation	Comments of Accounting Officer	Recommendation
(a) Ministry had not been take over the ownership of 06 vehicles which obtained from the Ministry of Housing and Development, Ministry of Agriculture and Department of Animal Production and Health which are numbers bearing PG-1773, CAB-4184, PF-7316, PH-0474, PF-7639, PF-8209 even at the end of the year.	PG-1773 - Actions are being taking to transfer the ownership of vehicle. CAB-4184, PF-7316, PH-0474, PF-7639 - As they were given on temporary basis, arrangements were not made to take ownership of the vehicles.	Action should be taken to take over the ownership of the vehicle.
(b) According to the Board of Survey Report of Ministry in 2021, 205 excess items and 366 shortage items were observed between the actual balance and the balance according to the ledger.	Our ministry is maintained in a building belonging to the Ministry of Agriculture. The electrical equipment mentioned as 36 fans and 59 light bulbs do not belong to our ministry and they belong to the Ministry of Agriculture. But we have included these items in	Inventory register should be maintained accurately and up to date

- the electrical equipment register. As a result, those items have not been included in the inventory record.
- (c) 193 items were observed which were included in the board of survey report of Ministry 2021 ,but were not included in the main inventory register. A quantity of 04 items is the goods obtained by those sections in the year 2022. Also, I would like to inform that after considering the report given by the Board of Survey, necessary arrangements are being made to include 44 related items in the inventory register. Necessary actions should be taken to include items not included in the inventory register
- (d) The accuracy of the board of survey report was problematic to audit, as the same item could be recorded under different names due to non-coding of items in Ministry From the year 2022, the activities related to the coding of goods according to the CIGAS system are currently being carried out. Fixed assets should be subject to item coding.
- (e) No values were recorded for 30 types of fixed assets in the fixed asset ledger After the preparation of a new document from the year 2021, there will be some difference between the assets mentioned in it and the asset balance of the CIGAS system. It is the reason for that, the goods which were disposed or transferred as per the board of surveys conducted before the year 2020, have not been removed from the CIGAS system. .I would like to point out that the information is currently being corrected. Value of the fixed assets should be noted in fixed assets ledger.
- (f) The balances of 08 fixed assets as at 01 January 2021 were not recorded in the fixed asset ledger. From the year **2021**, a new fixed assets register will be formally maintained under this ministry and it has been difficult to identify the previous physical balances of certain fixed assets for inclusion in it on **01.01.2021**. Accordingly, I would like to inform that this is currently being corrected. All of the fixed assets should be recorded in fixed assets register.

4. Human Recourse Management

Following observations are made.

Audit Observation	Comments of Accounting Officer	Recommendation
(a) Although the approved staff for the year 2021 of the Ministry is 594, the actual staff is 559, and 37 posts are vacant.	Agreed. There is no vacancy as of now as there is an officer in the post of Director (Planning). 08 posts of Deputy / Assistant Director / Veterinary Officer of Animal Production and Health Service of III/II grades have been approved and 03 posts are vacant. In the future, officers are to be appointed for those positions after the amendment of Service Constitution of the Sri Lanka Animal Production and Health Service. The number of Assistant Secretary vacancies is 02 .	Arrangements should be made to fill up vacancies for essential posts based on the approved number of staff and make recruitments so as not to create redundancy.
(b) No. 2/ 2018 and dated 2018 January 24, according to the Annexure 02 format mentioned in the Public Administration Circular, human resource plan was not prepared by providing a training opportunity of at least 12 hours for each member of the staff. 05 workshops/seminars were conducted only for 20 staff officers by spending Rs.160, 500 during the year under review.	According to Public Administration Circular, 02/2018, the human resource development plan for the years 2022 and 2023 has been prepared.	Action should be done according to the format 02 which is mentioned in the Public Administration Circular.