

Head - 289 - Department of Export Agriculture 2024

1. Financial statements

1.1 Qualified Opinion

The audit of the financial statements of the Head 289- Department of Export Agriculture for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 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 Department of Agriculture was issued to the Chief Accounting Officers on 09 May 2025 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report relevant to the Department was issued to the Chief Accounting Officer on 20 May 2025 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 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 prepared give a true and fair view of the financial position of the Head 289- Department of Export Agriculture as at 31 December 2024 and its financial performance and cash flows and on all the materialities in accordance with the basis of preparation of the financial statements set out in Note. 1 related to the financial statements.

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 Emphasis of Matter – Basis for preparing Financial Statements

The attention is drawn to the Note 1 related to the Financial Statements which describes the basis of preparing these financial statements. The financial statements have been prepared as per the Financial Regulation 150, 151 and the State Accounts Guideline No. 06/2024 dated 16 December 2024 amended on 21 February 2025 for the requirement of the Head 289- Department of Export Agriculture, General Treasury and the Parliament. Consequently, these financial statements may not be suitable for other objectives. My report is only for the use of the Department of Agriculture, General Treasury and the Parliament of Sri Lanka. My opinion on this matter is not modified.

1.4 Responsibility of the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the Financial Regulation 150, 151 and the State Accounts Guideline No. 06/2024 dated 16 December 2024 amended on 21 February 2025 and for such internal control as Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Sub-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.

As per 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 of Export Agriculture 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.

1.5 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 judgment and maintain professional scepticism throughout the audit. I also:

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

1.6 Comment on the Financial Statements

1.6.1 Accounting Deficiencies

(a) Property, Plant and Equipment

| | Audit Observation | Comment of the Accounting Officer | Recommendation |
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| (i) | The opening balance of non-financial assets for the year under review amounting to Rs. 1,448,474,902 should have been shown under the opening balance in the Non-Financial Assets Statement (ACA-6), whereas it had been shown as Rs. 810,416,523, while the remaining value of Rs. 638,058,379 had been accounted for under additions to the opening balance. | This is the way it is presented in CIGAS and we are unable to change it. | The closing balances of the audited accounts of the previous year should be brought forward as the opening balances for the year under review |
| (ii) | Out of the capital expenditure of Rs.470,236,029 incurred during the year under review, the capitalized amount was Rs.11,225,741, representing 2% of the total capital expenditure. According to the audit test check, an amount totaling Rs.10,863,751 incurred as capital expenditure had not been capitalized. | The relevant assets have now been capitalized. | All capital expenditures that should be capitalized should be duly capitalized. |
| (iii) | Although all lands owned by the institution should be accounted for at the formal valuation in the Non-Financial Assets Statement (ACA-6), the land belonging to the Delpitiya Sub Research Centre, valued at Rs. 155,000,000, had not been accounted for. | Arrangements will be made to include the relevant fixed asset in the CIGAS program in due course. | The financial statements of the next year should be prepared by accounting for the relevant assets. |

(b) Non-maintenance of books and registers

| Audit Observation | Comment of the Accounting Officer | Recommendation |
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| The fauna and flora register of the Matale District Office and the Matale Central Plant Nursery, as well as the yield register of the Matale District Office, had not been maintained in an updated manner. | The registers are being updated. | Immediate action should be taken to update the registers and to take necessary measures against the officers who failed to maintain the registers in an updated manner. |

2. Report on Other Legal Requirements

In terms of Section 6(1)(d) of the National Audit Act, No. 19 of 2018, I declare the following matters:

- (a) That the financial statements are consistent with those of the preceding year.
- (b) That the recommendations made by me on the financial statements of the preceding year with regard to the observations stated in paragraph 1.6.1 (a) of the financial statements of the year under review have been implemented.

3. Financial Review

3.1 Expenditure Management

| Audit Observation | Comment of the Accounting Officer | Recommendation |
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| (a) Out of the total net provisions of Rs.102,000,000 allocated for 8 items of expenditure of the Department during the year under review, a sum of Rs. 16,603,635 had been underutilized, and the savings of those provisions ranged between 10% and 91% of the total net provisions. | The provisions remained unutilized due to the expenditure not being incurred as expected. | Estimates of expenditure should be prepared accurately and provisions should be allocated accordingly and the allocated provisions should be effectively planned and fully utilized. |

3.2 Erroneous Accounting of Expenditure

| Audit Observation | Comment of the Accounting Officer | Recommendation |
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| (a) The annual net provision under the Object No. 289-2-1-0-1402 , Postal and Communication Expenses, for the year under review amounted to Rs. 6,000,000. However, in order to prevent exceeding the annual net provision limit, a sum of Rs. 449,216 had been erroneously incurred under another Object No. 289-2-1-0-1409. | Since telephone and postal expenses in 2024 increased extraordinarily, the provision was insufficient. | Formal action should be taken against the relevant officers for erroneously recording the expenditure without a proper transfer of provision or obtaining additional allocation. |

3.3 Non-compliance with laws, rules and regulations

| Reference to laws, rules and regulations | Observation | | Comment of the Accounting Officer | Recommendation |
|---|--------------------|--|--|---|
| | Value Rs. | Non-compliance | | |
| (a) Section 15 of the Export Agriculture Promotion Act No. 46 of 1992 | 289,964,900 | Although schemes for providing assistance and financial or other support to those engaged in cultivating and processing agricultural crops should have been implemented only after the issuance of regulations by the Minister, payments had been made during the year under review to beneficiaries of export promotion assistance without such regulations being issued. | Before implementing the Department's annual action plan, it is submitted to the line Ministry for approval, and approved programs are then implemented with the approval of the Secretary. | Action should be taken in accordance with the provisions of the Act, and the officers who acted contrary to such provisions should be dealt with after conducting a formal inquiry. |

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| (b) | Financial Regulations of the Democratic Socialist Republic of Sri Lanka | From 107,362 to 397,260 | Out of the proceeds from the sale of products supplied by external suppliers at the spice sales outlet, 75 percent is retained and subsequently paid to the respective suppliers. However, in 16 instances, the relevant cash balances had been held by officers without maintaining records identifying the suppliers to whom the payments were due. | Although delays occurred in making payments due to practical difficulties that arose during the initial accounting process before the establishment of a computerized data system for payment activities, the funds of the suppliers are accounted for on a weekly basis at present. | Action should be taken in accordance with the provisions of the Financial Regulations, and formal measures should be instituted against the officers who failed to maintain proper records and retained funds. |
| (i) | F.R. 169 | From 107,362 to 397,260 | Out of the proceeds from the sale of products supplied by external suppliers at the spice sales outlet, 75 percent is retained and subsequently paid to the respective suppliers. However, in 16 instances, the relevant cash balances had been held by officers without maintaining records identifying the suppliers to whom the payments were due. | Although delays occurred in making payments due to practical difficulties that arose during the initial accounting process before the establishment of a computerized data system for payment activities, the funds of the suppliers are accounted for on a weekly basis at present. | Action should be taken in accordance with the provisions of the Financial Regulations, and formal measures should be instituted against the officers who failed to maintain proper records and retained funds. |
| (ii) | F.R. 785(iii) b | 117,112 | Although the necessary spare parts and services required due to the nature of the repair work should have been procured either through the authorized agency or by calling for quotations, a vehicle had been repaired without following such procedures. | Not replied | Formal action should be taken against the officers concerned for not following the procurement process, and action should be taken to strengthen the internal procedures to ensure compliance with the provisions of the Financial Regulations. |

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| (c) | Sections 1.1.1 and 2.3 of the Non-Financial Asset Valuation Guidelines dated 31 December 2018 issued by the Office of the Comptroller General. | Although non-financial assets should be revalued once every five years, no action had been taken accordingly. | Steps will be taken to revalue the non-financial assets and account for them in the future as pointed out in the audit query. | An internal arrangement should be established and implemented to ensure that all assets are revalued once every five years. |
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3.4 Issuance and Settlement of Advances

| | Audit Observation | Comment of the Accounting Officer | Recommendation |
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| (a) | In the Advances to Public Officers B Account, the cumulative recoverable balance from 04 retired officers for periods ranging from 1 to 5 years amounted to Rs. 451,079, while the cumulative balance from 05 officers who had left service for periods ranging from 1 to 20 years amounted to Rs. 720,136. However, these balances had not been recovered even as of 31 December 2024. | The matter has been referred seeking approval to write off a loan balance of Rs. 907,874 from the book, while loan balance of Rs. 263,341 is being recovered in installments from guarantors. | Steps should be taken to recover the outstanding advances properly, and formal action should be initiated against officers who have failed to take timely measures to recover such amounts. |

4. Operational Review

4.1 Planning

| | Audit Observation | Comment of the Accounting Officer | Recommendation |
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| (a) | No corporate plan had been prepared after 2015. Although there was a directive issued by the Committee on Public Accounts in 2024 for this purpose, no attention had been given to the matter even by 31 March 2025. | A corporate plan covering 2025–2030 has been prepared and submitted to the Ministry of Agriculture, Livestock, Land, and Irrigation for approval. | In compliance with the directive of the Committee on Public Accounts, the corporate plan should be promptly prepared. |

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| <p>(b) Although all development programs of the Export Agriculture Department should have been planned to cover all districts, 06 programs planned for the Puttalam District had not been implemented.</p> | <p>Practical difficulties are expected to be encountered during the implementation of the planned development programs.</p> | <p>Action should be taken to implement all planned programs, and a formal investigation should be conducted regarding the non-implementation of planned programs.</p> |
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4.2 Failure to Achieve Expected Level of Output

| Audit Observation | Comment of the Accounting Officer | Recommendation |
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| (a) Although targets were set for the conduct of 12 farmer training programs for 180 beneficiaries in the Puttalam District, progress was achieved in only 4 programs and for 50 beneficiaries. Accordingly, progress was as low as 33 per cent and 28per cent respectively. | Targets are adjusted based on farmers' demand and needs, and programs that could not be implemented in Puttalam District were conducted in Kurunegala District. | A formal investigation should be conducted regarding the failure in achieving the targets, and systematic monitoring must be carried out in the future to ensure the achievement of expected targets. |
| (b) Targets were set for selected plants in each province and district, and the relevant plants were provided to farmers for planting in the field. However, physical inspections revealed that progress in achieving the plants targets was below 50 per cent, due to reasons such as plant destruction, lack of maintenance, and failure to implement the follow up measures until harvest. | Plants survival rates may vary due to different climatic, geographical, and pest-related factors. In future, based on farmers' interest and demand in various programs implemented for them, the plant survival rate will reach to a higher level. | - Do - |
| (c) The criteria used by the Department to determine the production capacity of its nurseries have not been verified. Currently, there are significant variations between the existing capacity of these nurseries and their actual production, ranging from 18 per cent to 64 per cent. As a result, the quantity of seedlings that could have been planted in the field was reduced by 1,181,742. | The expected yield could not be achieved because the maximum production capacity was determined based on the assumption that the required full workforce could be obtained, without considering the current number of workers. If the necessary resources to increase seedling production are enhanced in the future, production can be maximized. | Measures should be taken to determine the maximum capacity of nurseries based on formal criteria and to produce and plant seedlings in the field at the maximum capacity. |

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| (d) | According to the recommendation of the Department, one kilogram of dried pepper could be obtained from a pepper vine. However, the yield obtained from the vines maintained at the Walpita Tissue Culture Centre, which operates using all available technical knowledge, had fallen short of the recommended target by 65 percent. | The decline in yield was mainly due to the shortage of fertilizer resulting from the ban on chemical fertilizer imports in the country and the fact that about 90 percent of the pepper vines were over 35 years old. It has been planned to remove these old vines and replant new ones. | A proper plan should be prepared and implemented to achieve the expected targets for the upcoming year. |
| (e) | The primary and main function of the Department is the promotion of export agricultural crops. Although a total sum of Rs. 2,507 million had been spent for this purpose during the past 11 years, the cultivated extent of 05 crop varieties had decreased by 15,875 acres, or 21 percent, as of 31 December 2023, compared to the year 2012. | For an accurate comparison, the year 2014 should be considered as the base year instead of 2012. In carrying out the comparison based on the year 2014, there had been no reduction in the cultivated extent of any crop variety during the past 9 years. | An investigation should be carried out regarding the failure to achieve the expected objectives, and new strategic plans should be formulated and implemented to reach the intended targets. |
| (f) | An expenditure of Rs. 8,846 million had been incurred in 2023 for the importation of cocoa and related products. Due to the failure to produce a sufficient quantity of cocoa locally to meet domestic demand, 82 percent of the total expenditure borne for importing export crop varieties had been utilized for cocoa imports. The increase in import expenditure was mainly due to the Department's failure to prepare and implement an appropriate program to enhance and expand cocoa production in keeping with national requirements. | When compared with the international market, the domestic cocoa production remains low, and local producers have very minimal capacity to compete with international prices. Furthermore, severe damage caused by wild animals has significantly affected the cocoa harvest, making it difficult to promote cultivation. As a remedial measure, steps have already been taken to promote cocoa cultivation as an intercrop within rubber plantations in collaboration with the Plantation Sector. | A suitable policy framework and a programme should be formulated and implemented to minimize the importation of export crop varieties. |

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| (g) | Under the implemented development programs, the progress of 14 extension officer divisions remained below 50 percent. | Calculating the overall progress based solely on each crop is not appropriate, as the unachieved target for one crop could be covered by another crop. | A formal review should be conducted regarding the officers responsible for project selection, implementation, and supervision, and a systematic programme should be prepared to achieve the expected progress of the development programs. |
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4.3 Assets Management

| | Audit Observation | Comment of the Accounting Officer | Recommendation |
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| (a) | The land, where the Mulhalkelle Plant Nursery is located, comprising 5 acres and 1 rood, has been occupied by the Department since 1980. However, as the land has not yet been formally vested in the Department, an extent of 2 acres, 2 roods, and 5 perches from the same land had been leased by the Land Reforms Commission to a private company for a period of 30 years. | Although this land known as Mulhalkellewatta has been in the Department's possession since 1980, the formal transfer of ownership to the Department has not yet been completed. | Action should be taken expeditiously to legally vest the land currently being used by the Department. |
| (b) | The ownership of 30 plots of land covering a total area of 365 acres used by the Department had not been formally vested in it even as of the end of the year under review. | Out of these 30 land plots, the vesting process for 3 plots had been completed, and the remaining 27 plots of land were still in the process of being vested. | Action should be taken expeditiously to transfer ownership of the lands |
| (c) | The transfer of 25 vehicles belonging to other Ministries and used by the Department had not been completed even by the end of the year under review. | Out of the vehicles that belonged to other Ministries, 11 motorcycles and one cab have been transferred under the Department's name. | The vehicles should either be immediately transferred to the Department or formally handed over to the respective institutions. |

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| (d) | The dripping irrigation system at the Walpita Tissue Culture Centre, valued at Rs. 244,375, had remained idle for a period of 03 years. | Since the water coming from the agrarian wells contained excessive mud, it caused blockages within the dripping water supply system, rendering the system inefficient. The relevant institution was notified on several occasions, but the measures taken failed to resolve the relevant issue. | Necessary steps should be taken to utilize the assets effectively. |
| (e) | Although the mission of the Narammala Intercropping and Betel Research Centre aimed to study the feasibility of cultivating export-oriented crops under coconut plantations, most of the coconut trees on the land were aged between 50 and 84 years, and therefore, and therefore, activities had not been aligned with the mission of the institution. | A total of 500 coconut seedlings were planted among the mature coconut trees. Since it is necessary to remove the aged coconut cultivation, action is being taken in that regard. | A proper program should be formulated to carry out the mission by utilizing the land to its maximum productivity. |
| (f) | Three vehicles with an assessed value of Rs. 3,000,000 had remained unused for more than a period of 05 years. | In accordance with the approval granted by the Secretary to the Ministry of Agriculture for disposal or transfer these vehicles to other government institutions, arrangements are being made to provide these vehicles for the practical training activities of students in technical colleges. | Measures should be taken either to prevent the assets from being underutilized or to dispose of them in a proper manner. |
| (g) | Five vehicles with a total assessed value of Rs. 4,850,000 had remained idle and underutilized at the Head Office and the Matale District Office for a period ranging from 2 to 4 years. | Not replied. | - Do - |
| (h) | Although the Department had 98 vehicles in its possession, only 48 drivers had been assigned, making it impossible to utilize the vehicles effectively. | The approved cadre of drivers is 61, while only 47 drivers are currently in service. Data on the 14 driver vacancies have been entered into the driver database maintained by the Ministry of Public Administration, Provincial Councils and Local Government. | A proper analysis should be carried out to either dispose of the excess vehicles or prepare a program to ensure the maximum utilization of the existing vehicles. |

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| (i) | Two 5,000-liter water tanks, purchased in 2021 for Rs. 111,600 for the Matale Central Nursery, had remained idle for over two years without being used for their intended purpose. | Not replied | Steps should be taken either to use them for their intended purpose or to transfer them to another institution where they are needed. |
| (j) | The 15.28 acres of land belonging to the Department's centers, nurseries, and nine official quarters remained underutilized without being used for any productive purpose. | Instructions have been issued to maintain areas unsuitable for cultivation, due to natural land conditions, in a manner that does not harm environmental balance. The Assistant Directors/Deputy Directors have been informed to ensure that the remaining land area is utilized to its maximum productivity within the allocation limits provided to the Department. | A proper program should be prepared and implemented to ensure the effective utilization of the Department's bare lands. |

4.4 Losses and Damages

| Audit Observation | Comment of the Accounting Officer | Recommendation |
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| (a) Although immediate action should have been taken under Section 104(1) of the Financial Regulations to recover losses suffered by the Government, out of the balance of Rs. 3,037,216 in the loss and damages record, Rs. 787,216 relating to 14 incidents that occurred over a period of 1 to 10 years had further remained recoverable. | The value of Rs. 166,850 has been written off. Actions are being taken to recover Rs. 202,670 relating to 5 incidents, committees have been appointed to investigate 2 incidents, and investigations under Section 104(4) are scheduled to be initiated in the future for the remaining 6 incidents. | Action should be taken against officials who failed to take proper action for recovery, and steps should be taken to immediately recover losses suffered by the Government. |
| (b) Although there was a material shortage of Rs. 470,745 at the Mulhallkale Central Nursery, no necessary actions had been taken thereon by identifying responsible officials. | Investigations under Section 104(4) were conducted and the report was submitted. The committee recommended that no fraud, negligence, misappropriation, delay, or other misconduct had been committed by any individual during the investigation. | The parties responsible for the losses and damages should be identified, and steps should be taken to recover the loss. |

4.5 Management Weaknesses

| Audit Observation | Comment of the Accounting Officer | Recommendation |
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| (a) Although 50 tyres valued at Rs.2,416,265 had been purchased in December of the preceding year without properly identifying the actual requirement of tyres for departmental vehicles, 35 of those tyres valued at Rs.1,812,231 remained in the stores as at the end of the year under review. | A total of 16 tyres were still remaining as at the end of the year under review, and since certain vehicles had been parked in garages due to mechanical defects, those tyres had not been issued for use. | Formal action should be taken against the officers who made purchases without properly identifying the requirement through a systematic study. |
| (b) For the purpose of promoting export crops, the Department had printed and distributed books related to export crops. However, 45,540 books valued at Rs. 2,446,430, printed at various times between 1996 and 2022 for distribution in the field, still remained undistributed as at 31 December 2024. | The officers in charge of the relevant unit have been informed to take necessary measures to sell the remaining technical publications through various methods to the interested parties and stakeholders in the export agriculture sector. | Action should be taken to sell the books through an effective mechanism and to increase awareness among the community. |
| (c) The total maximum production capacity of 12 departmental plant nurseries was 3,005,000 plants during the period from 2019 to 2023. Based on the available provisions and farmers' requests, only 1,514,813 plants had been issued to the field without producing at maximum capacity or following a formal field distribution plan. Accordingly, the plant issuance rate had been approximately 50 per cent in relation to the maximum capacity. | The central plant nurseries of the Department do not produce plants at their maximum capacity. The quantity of plants produced in each nursery varies depending on the provisions received, farmers' requests for specific crops, and prevailing climatic and weather conditions during the respective period. | A proper arrangement should be made to maximize the plant production capacity of the nurseries and to distribute them in the field. |

5. Achievement of Sustainable Development Goals

| Audit Observation | Comment of the Accounting Officer | Recommendation |
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| (a) Although 05 goals relevant to the institution had been identified from among the objectives stated in the Sri Lanka Sustainable Development Act No. 19 of 2017, specific programs | The Department plans and implements development and research programs in line with its Sustainable Development Goals (through the Annual Action Plan) and accordingly, | An arrangement should be made expeditiously to identify and implement specific |

and indicators to measure the progress regarding the achievement of Sustainable Development Goals had not been identified and implemented.

the Department takes action to achieve the identified Sustainable Development Goals.

programs and indicators.

6. Human Resource Management

| Audit Observation | Comment of the Accounting Officer | Recommendation |
|---|---|---|
| (a) Although 177 posts remained vacant and 10 posts were in excess when comparing the approved cadre with the actual cadre as at the end of the year under review, attention had not been paid for reviewing and revising the approved cadre in line with the current duties. | Not replied. | The approved cadre should be revised after reviewing the existing duties. |
| (b) All 20 vacancies that existed in senior-level positions belonged to the Sri Lanka Scientific Service, and it had adversely affected the performance of the departmental objectives. | Applications have been called to fill the two posts of Director (Development) and the post of Director (Special Research) in the Sri Lanka Scientific Service. The vacancies in the posts of Deputy Director/ Assistant Director (Research/Development) have been reported to the Recruitment Review Committee. | Having conducted a formal analysis, necessary action should be taken to fill the essential vacancies to ensure the continuous functioning of departmental activities. |
| (c) The existence of 17 vacancies in District/Subject Oriented Officer posts, 3 vacancies in Chief Technical Officer posts, and 43 vacancies in Extension Officer posts had adversely impacted the smooth maintenance of field activities. | A total of 17 vacancies existed in Island-wide Extension Officer posts as at 31.03.2025. Furthermore, all 3 Chief Technical Officer posts also remain vacant. Recruitment for these special-grade positions is made based on service experience and competence; however, there are no officers currently who have met the required qualifications. There were also 38 vacancies in Extension Officer posts. | A competent staff must be maintained to ensure the better conduct of field activities. |