

Head 254 – Department of Registrar General

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Department of Registrar General for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 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 Registrar General was issued to the Accounting Officer on 31 May 2019 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 18 June 2019 in terms of Section 11 (2) of the Audit Act. This report is presented to Parliament in terms of Section 10 of the National Audit Act No. 19 of 2018 which is read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

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 Department of Registrar General as at 31 December 2018 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

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 qualified opinion.

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

The Accounting Officer is responsible for preparation of financial statements in a manner that reflects a true and reasonable position and determines the internal control required to enable financial statements to be prepared without inadequate false statements that may result from fraud and error in accordance with Generally Accepted Accounting Principles and the provisions of Section 38 of the National Audit Act, No. 19 of 2018 .

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.

The Accounting Officer shall ensure that an effective internal control system is maintained and maintained for the financial control of the Department in terms of sub-section 38 (1) (c) of the National Audit Act and it should be periodically reviewed the effectiveness of the system and make any necessary changes to keep the system running efficiently.

1.4 Auditor's Responsibility on Audit of Financial Statements

My objective is to express a reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue the Summary Report of the Auditor General 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 skepticism 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.
- It is not intended to express an opinion on the effectiveness of internal control of the Department to plan appropriate audit procedures in a timely manner.
- Evaluate the structure of financial statements including disclosures and content-based transactions and events the structure that the financial statements are appropriate and reasonable.
- The transactions and events underlying the structure and content of the financial statements are appropriately and fairly when submitting financial statements as a whole.

The Accounting Officer was made aware of important audit findings, key internal control deficiencies and other matters identified in my audit.

1.5 Report on Other Legal Requirements

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

- (a) As there was no need to prepare financial statements for the previous year, it was impossible declare the financial statements for the year under review were consistent with those of the previous year.
- (b) As there was no need for the Department of Registrar General to prepare financial statements for the previous year, the recommendations for the financial statements of the preceding year had not been presented.

1.6 Comments on Financial Statements

1.6.1 Financial Statements not complied with Circulars

Although the financial statements had to be prepared in accordance with the State Accounts Circular No. 267/ 2018 dated 21 November 2018, the exceptions to those requirements are as follows.

Audit Observation	Recommendation	Comments given by the Accounting Officer
----- The liabilities amounted to Rs. 39,335,787 included in the financial statements for the year under review had not been reported to the Treasury.	----- The commitments and liabilities consisted in the financial statements should be complied with the Treasury Statement in terms of Paragraph 3.4 of the Public Accounts Circular No. 267/2018 dated 21 November 2018 .	----- It is noted to take necessary steps to record all the liabilities as per the Circular instructions in future.

1.6.2 Statement of Financial Performance

The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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(a) It was impossible to confirm that whether the arrears revenue was	Revenue Collection Officer should act in	Arrangements have been made to submit age analysis reports

accurate due to the factors such as a difference appeared in arrears revenue in Head Office Reports and the Land Registrar's Office Records amounting Rs. 7,131,786 and non-preparation of age analysis reports and individual balance sheets in respect of arrears revenue.

accordance with the Financial Regulations 175 (2).

and individual balance sheets in respect of arrears revenue in future.

(b) A sum of Rs.3,355,634 that had been credited to the Revenue Collection Bank Account during the year under review by Title Registration Offices had not been identified and revenue reports had not been sent by 09 offices. As a result, it was impossible to verify the accuracy of value of Rs. 15,643,917 transferred to the Consolidated Fund as 60 per cent of Title Income.

The accurate revenue should be identified comparing the bank deposit slips of the Title Registrar's Offices along with the revenue records.

Necessary steps have been taken to obtain all reports from the year 2019 onwards.

1.6.3 Statement of Financial Position

The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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(a) The accuracy of the value of the property, plant and equipment amounted to Rs. 2,182,960,444 included in the financial statements was not verified due to not complete of the Board of Surveys of the Department, non-inclusion of assets purchased under the provisions of 03 other Ministries, material variations remained in the opening balance, acquisitions and closing balances of the many types of assets included in the statement of non-financial assets in the	The value of non-financial assets consisted in the financial statements should be verified through the Board of Surveys, Registers of Fixed Asset and also the statement of non-financial assets ACA-6.	The officials have been advised not to act in this manner in future as these conditions reported due to the errors occurred by the mistakes of the officers when verifying information.

financial statements.

- (b) Since the assets belonging to the Department Registrar General's were not included in the asset record maintained by the Department of State Accounts, the assets of the Department had not been consisted in the Government Financial Statement. The lands and buildings belonging to the Department had not been reported to the Comptroller General in terms of the Asset Management Circular No. 01/2017 dated 28 June 2017 of the Ministry of Finance and Mass Media, The accounts including accurate data on assets should be prepared and reported to the Treasury as per the State Accounts No. 267/ 2018 dated 21 November 2018 and the Assets Management Circular. Steps have been taken to make required corrections.

1.6.4 Statement of Advances to Public Officers Accounts

The following observations is made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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The total of the loan outstanding in between 3 months to 28 years of 84 officers who had been station transferred, deceased, retired, interdicted, dismissed, vacated their posts or resigned as at 31 December 2018 was Rs. 2,939,823 as per the Statement of Advances to Public Officers Accounts.	The outstanding loan balances should be settled in terms of Paragraphs 1 and 3 of the National Budget Circular No. 118 dated 11 October 2004 and the provisions of Section 4 of the Establishments Code Chapter XXIV.	Actions have been taken to write off the credit balances below the Rs. 10,000 and also to inform the officers by letters and make recovery.

1.6.5 Not- maintaining of Registers and Books

It was observed during the audit test checks carried out, the following documents were not maintained by the Department and certain documents were not maintained properly and in an updated manner.

Audit Observation	Recommendation	Comments given by the Accounting Officer
(a) Register of Fixed Assets		
The Registers of Fixed Assets had not been updated.	The Register of Fixed Assets shall be maintained with the concurrence of the Auditor General as applicable in Appendix 11 of Treasury Circular No. 842 of 19 December 1978 and in terms of Financial Regulation 502 (2) .	Actions have been taken to include the land and building assets that should be consisted in the Register of Fixed Assets.
(b) Register of Security		
A Register of Security consisting of the details of the officers and employees who need to keep security had not been prepared.	A Register of Security should be maintained in respect of the officers who are required to keep security consisting of the details appear in the Financial Regulation 880 (i) .	Necessary arrangements have been made to identify the officers who need to keep security in this regard in accordance with the provisions of the Financial Regulations 880 .

1.6.6 Certificates to be made by the Chief Accounting Officer / Accounting Officer

The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
(a) The Chief Accounting Officer and the Accounting Officer shall ensure that an effective internal control system for the financial control exists and carry out	Actions should be taken in terms of Section 38 of National Audit Act No. 19 of 2018 .	It has been noted that to prepare an effective internal control system for the financial control of the

periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out. Even though such reviews should be made in writing and submitted a copy to the Auditor General, the statements that such reviews were made had not been furnished to audit.

Department and review that and make necessary changes to improve the productivity accordingly and to submit it to the Auditor General in writing.

(b) Although the Chief Accounting Officer and the Accounting Officer shall ensure that all audit queries are answered within the specified time period as required by the Auditor General, the answers for the audit queries had not been given in terms of Paragraph 3.5 of the Report.

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It has been noted to answer all the audit queries during the reviewing period in future.

1.6.7 Non-compliance with Laws, Rules and Regulations

The instances of non-compliance with the Laws, Rules and Regulations observed in audit test checks are shown below.

Audit Observation	Recommendation	Comments given by the Accounting Officer
----- Reference to Non-compliance Laws, Rules and Regulations -----	-----	-----

(a) **Notary Ordinance**

(i) Section 18 (1)	The Notary Directories had not been brought in from 07 High Courts Zones in the years 2017 and 2018 and the Notary Directory which should be published in April of each year had not been properly published in last few years.	A Directory of all persons authorized to act as Notaries within a certain District should be displayed for the public to make aware in terms of Section 18 (1) of the Notary Ordinance.	Necessary steps will be taken to obtain the Notary Directories from all the High Courts and publish that Directory.
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- (ii) Section 27 (1) Although a license of the Secretary of the High Court should be obtained to practice as a Notary, the number of Notaries who had not obtained licenses in 08 offices in the years 2017 and 2018 was 221 . Ten Notaries out of that had registered 196 land deeds in the year 2018 . Arrangements should be made in terms of Section 27 (1). The Registrars of Land have been made aware to report to the High Court about Notaries who have written deeds without obtaining Notary Licenses.
- (iii) Section 31 (26) and Section 374 (1), (3) and 375 of the Registrar General's Manual Relevant actions should be taken preparing Irregularity Records in respect of the Notaries who have written deeds but not handed over the second copy of the deed or if not, non- submission of blank reports to the relevant Land Registrar's office before the 15 day of the following month after the deed was written. However, 3,566 occasions that had not act as such in the Land Registrar Offices in Horana, Kalutara and Matugama were observed. Actions should be taken in accordance with the provisions of the Notary Ordinance and the Registrar General's Manual. It had been informed the Registrars of Lands that the second copy of the deed be duly taken over and prepare the Irregularity Records in respect of delays and to take necessary actions .
- (iv) Section 35 and the Sections 15 and 18 of the Registrar General's Manual Arrangements had not been taken to recover the compound arrears amounted to Rs. 1,256,678 that had to be recovered from 34 Notaries in 02 Land Registrar Offices relating to the period of 2009 - 2018 . The compound arrears should be recovered in terms of the Sections of the Notary Ordinance and the Registrar General's Manual. The relevant Land Registrars have been made aware to take action to recover the compound arrears.
- (v) Sections 41 (1) (a), (b) and 18 (2) and Sections 33 and 34 of the Registrar General's Manual Actions had not been taken to obtain the third copies of the deeds written and certified by 06 deceased Notaries at the 02 Land Registrar Offices and also to remove the names of the 04 deceased Notaries from the Notary Directory. Measures should be made in accordance with the provisions of the Notary Ordinance and the Registrar General's Manual. The Registrars of Land have been informed to take actions to obtain third copies of deeds written and certified by deceased Notaries.

(b) **Cap 117 of Registration of Documents Ordinance**

 Section 5 and Section 548 of the Registrar General's Manual

The second copies of the 114,321 deeds which were handed over in connection with the period of 2010-2017 in the Horana Land Registrar Office had not been entered in the Volume even by December 2018 and more than 150,000 second copies of the decayed deeds had not been reported to the Registrar General.

The second copy of the deeds handed over by the Registrars and all other documents should be bound to easy size Volumes and maintain securely in terms of the Registration of Documents Ordinance and the Registrar General's Manual.

The Registrars of Lands has also been informed to take actions to complete the entering of the second copies in to Volumes and to report the records in respect of the second copies those had decayed.

(c) **Manual of the Registrar General**

 Section 440 (2)

Due to less stamps used on deeds by Notaries In one Land Registrar's Office, the arrears and fines those remained recoverable for over 06 years period amounting to Rs. 3,599,555 had not been recovered and send it to the Commissioner of Provincial Revenue.

Actions should be taken in terms of the Registrar General's Manual.

The Registrars of Land has been informed to send the reports of outstanding arrears and fines to Commissioner of Provincial Revenue.

2. Financial Review

2.1 Income Management

The following observations are made.

Audit Observation -----	Recommendation -----	Comments given by the Accounting Officer -----
(a) The registration fees and notary fees, as forecast by the Department was Rs. 1,100 million and Rs. 15 million respectively. Nevertheless, the Treasury had forecast the registration fee income as Rs 1,500 million and included	The preparation of Revenue Estimates accurately and the relevant amendments should be made as the Revenue Accounting Officer in terms of 128 (2) of the Financial Regulations and actions should be taken to make the revenue	Necessary actions have been taken to present the Revenue Estimates accurately.

it in the Annual Estimate. The revised revenue estimates had not been prepared and the actual revenue collection was a sum of Rs. 1,403 million and Rs. 19.4 million respectively.

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| (b) | From the arrears revenue as at the end of the year under review amounted to Rs. 27.22 million, the recoveries were only a sum of Rs. 6.29 million, or 23 per cent. | Actions should be taken to prepare registers for arrears revenue individual balances and age analysis and recover the arrears revenue. | Steps have been taken to submit age analysis reports and individual balance sheets in respect of arrears revenue in future. |
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2.2 Expenditure Management

The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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(a) The entire provision amounted to Rs. 400,000 that had been transferred in terms of Financial Regulation 66 to vehicle maintenance object had been saved.	Transfers should be made identifying the requirements.	It was unable to make payments due to non-completion of a vehicle repair during the year.
(b) Out of the net provision amounted to Rs. 29.59 million for 04 capital expenditure objects thus the utilization was a sum of Rs. 20.20 million, the savings had ranged from 21 per cent to 80 per cent of net provisions made available. Further, out of the net provision of 06 recurrent expenditure objects amounted to Rs. 20.30 million, a sum of Rs. 3.0 million had been saved and that saving had ranged from 11 per cent to 60 per cent among those expenditure objects.	The Annual Expenditure Estimates should be prepared in accordance with the provisions of the Financial Regulations 50 .	The failure in repair works whereas the provisions made, non-receipt of imprests and non-submission of bills as such were the main reasons.

2.3 Entered in to Commitments and Liabilities

The following observations are made.

Audit Observation -----	Recommendation -----	Comments given by the Accounting Officer -----
(a) It had been entered in to liabilities amounted to Rs. 36.5 million exceeding the net provision amounting Rs. 293.83 million made available for 13 Objects non-compliance with Section 02 (a) of the State Accounts Circular No. 255/2017 dated 29 April 2017 .	Actions should be taken to in respect of commitments and liabilities in terms of the State Accounts Circular.	It is noted to take necessary actions in accordance with the circular instructions in future.
(b) The liabilities of Rs. 6.47 million payable under 10 objects relevant to the year under review had not been disclosed through the financial statements.	Identify the liabilities accurately for the expenses payable and should be disclosed through the financial statements and report to the Treasury .	All liabilities received at the time of submission of accounts has been disclosed through the financial statements.

3. Operating Review

3.1 Planning

The following observations are made.

Audit Observation -----	Recommendation -----	Comments given by the Accounting Officer -----
(a) The Action Plan had not been prepared in accordance with the instructions of the Public Finance Circular No. 01/2014 of 17 February 2014.	The Action Plan should be prepared in accordance with the circular instructions.	It has been noted to prepare the Action Plan in accordance with the instructions of the Public Finance Circular No. 01/2014 dated 17 February 2014.
(b) The task of registering and issuing of title certificates made by 27 Title Registration Offices under the E-title project, had not been consisted in the Action Plan. However, out of the	The main functions those had made the Treasury Provisions should be incorporated into the Action Plan	The function of Registration is not consisted in the Action Plan separately.

provision of Rs. 30.10 million with physical and provided by the Ministry of Land for financial targets. this purpose during the year under review, only a sum of Rs. 23.46 million had been utilized.

- (c) Due to the absence of physical and financial goals for the 08 functions in the prepared Annual Action Plan and the actual physical and financial values of the 11 tasks in the Performance Report , the level of performance of those tasks could not be verified.
- The main functions which were allocated the Treasury Provisions should be included into the Action Plan with physical and financial targets and accordingly, the physical and financial progress should be disclosed through the Progress Reports.
- It is informed that the preparation of the Action Plan in compliance with the circular instructions was taken to notes.

3.2 Not achieving the Desired Output Level

The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
<p>(a) The e-Population Registration Programme relating to births and deaths had been commenced from the year 2012. Out of a number of 2,385,232 births, 1,533,568 births and out of 918,644 deaths a number of 543,131 deaths occurred between July 2012 and December 2018 had not been included in the Information System as per the details furnished to audit. Out of a sum of Rs.72.02 million allocated for this programme in the years 2016 and 2017, a sum of Rs. 71.09 million or 98.7 per cent had not been utilized and the provisions for the year under review had not made.</p>	<p>Arrangements should be made to operate efficiently to achieve the intended goals from the programme by identifying the features to be developed and allocating the necessary provisions as per the proper plans.</p>	<p>Required arrangements have been made to enter data.</p>
<p>(b) Even though it was expected to scanning birth, marriage and death certificates occurred after the year 1960 and issuing certificates from the e-births, marriages and</p>	<p>-do-</p>	<p>Provisions are made available to the Department in the year 2019 to make this</p>

deaths programme, a number of 3,423,590 certificates relating to the period from 2014 to May 2018, had not been scanned entered into the data base. Out of the Rs. 260 million allocated in the years 2016 and 2017 for this programme a sum of Rs. 250.56 million or 96 per cent had not been utilized and provisions for the year 2018 had not been made available.

situation which was occurred due to non-utilization of the provisions for the years 2016 and 2017 to be updated.

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| (c) | Out of the 53,004 title decisions registered in the year under review by the Title Registration Offices a number of 48,014 title decisions were previous year's received title decisions and from the number of 55,904 title decisions received in the year under review, 50,914 or 91 per cent had been impossible to be registered even by the end of the year. | Find out the causes occurred for the delays in the registration of Titles and activities should be make efficient using the necessary remedies. | The records have not been kept to prove whether the Registration of Titles relevant to previous years. |
| (d) | Not achieving of physical goals of the 04 functions such as issuing a copy of the Power of Attorney Certificate, checking of Attorney second copies, checking of second copies Deeds and issuing of Extracts of Attorney Document copies were 46 per cent, 50 per cent, 98 per cent and 99 per cent respectively. | Necessary remedial measures have to be taken finding out the reasons for not achieving the desired targets. | Since the preparation of Action Plan and reporting the progress was not properly done, this situation is reported. |
| (e) | It had been expected to scan all the copies of extracts and deeds and issuing of copies with that in the Land Registrar Offices in a digital methodology under the e-Land Project. Nevertheless, the copies of the deeds were not scanned and nearly a number of 25 million remained without scanned. | Necessary remedial measures have to be taken finding out the reasons for not achieving the desired targets. | Necessary arrangements have been made to commence the activities of issuing of the copies through the scanned extracts in 20 offices from July this year and to scan the second copy of the deeds. |

3.3 Procurements

The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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(a) The Master Procurement Plan had	Procurement Plans	It is noted that to prepare the

not been prepared in accordance with Section 4.2.1 (a), (b) and (c) of the Government Procurement Guidelines 2006 and although the Procurement Time Table had been prepared as per the Guideline 4.2.2 , the procurements made were not in compliance with that.

should be prepared in accordance with the Guidelines and proceed the relevant procurements.

Procurement Plans in accordance with Guidelines 4.2.1 (a), (b) and (c) of the Government Procurement Guidelines 2006 and to carry out relevant procurements.

(b) The Bid Security had been obtained less than a total of Rs. 600,000 excluding the Guidelines 5.3.13 and 6.2.2 of the Government Procurement Guidelines 2006 at the procurements for the security service and the sanitary service of the Department and the total cost estimates had not been prepared in accordance with Supplementary No. 33 dated 15 March 2017 for the Procurement Guideline .

Actions should be taken to obtain Bid Security in accordance with the Guidelines and to prepare the total cost estimates in terms of the Supplementary for the Procurement Guideline.

It is noted that to take measures in terms of Government Procurement Guidelines in future.

3.4 Assets Management

The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
(a) Action had not been taken to take over the legal ownership of 15 lands and buildings which were included in the Registers of Fixed Assets and to calculate the value of 09 land and building properties of the Department and taken them to the Registers Fixed Assets and accounts.	Actions should be taken to acquire the ownership of lands and buildings to the Department and also be taken them to the Register of Fixed Assets and to the relevant Accounts.	Steps have been taken to acquire the legal ownership of the properties to the Department and taken them to Register of Fixed Assets.
(b) The 11 Land Registry and Zonal Offices of the Department have been operating in rented buildings for many years and the rent paid during the year under review was Rs. 16.44 million.	Actions should be taken to allocate space or to acquire properties from government office premises.	Due to the non-availability of government buildings, these offices have to be maintained in rented buildings.

3.5 Management Weaknesses

The following observation is made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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The posts of Registrars had been in vacant from 04 months to 03 years by January 2019 in 14 Divisions of Registrars of Births, Deaths and Marriages belonging to 07 Divisional Secretariats in Colombo District.	The public service should be properly carried out by making appointments and filling the vacancies of the Registrars.	Necessary steps have been taken to fill the vacancies.

4. Achieving of the Sustainable Development Goals

Audit Observation	Recommendation	Comments given by the Accounting Officer
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Although the Sustainable Development Goals should be implemented by government agencies from the year 2016 as per the Circulars issued by the Government and the Sri Lanka Sustainable Development Act No. 19 of 2017 passed by Parliament to comply with the "Sustainable Development Agenda - 2030" introduced by the United Nations, the Department was not aware of it. No any action has been taken to achieve the Sustainable Development Goals, including the preparation of the Action Plan identifying the goals and targets.	Necessary arrangements should be made in terms of the Circulars.	The Sustainable Development Goals will be identified and prepare the Action Plan and the required programme will be set to meet the targets.

5. Good Governance

5.1 Audit and Management Committee

The following observations is made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
The Audit and Management Committee of the Department had not taken appropriate actions by reviewing the Auditor General's Reports.	Measures should be made in accordance with the Management Audit Circular No. DMA / 2009 (I) (i) of 28 January 2016.	It is noted that to implement the reviewing activities by the Departmental Audit and Management Committee with regard to the Auditor General's Reports from the year 2019 onwards.

6. Human Resource Management

The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
(a) There were vacancies in the 216 posts of the Department and out of these 23 were Senior Level positions. Those positions have been remaining in vacant for a long time and the percentage thereon was 56 per cent.	The activities of the Department should be made efficient by filling the posts which were in vacant.	The initial steps have been taken by now to fill the posts of Assistant Registrar General under the limited competitive examination, which is in the Senior Level approved posts of the Department.
(b) The duties have been carrying out on a coverage and acting basis since January 2017 without appointing a permanent officer to the post of Registrar General who is the Accounting Officer of the Department	The activities of the Department should be made efficient by filling of the vacancies of the posts.	According to the Decision of the Cabinet of Ministers, the post of Registrar General has to be carried out on duty coverage and acting basis from the year 2017.