

Head 227 – Department for Registration of Persons

1. Financial Statement

1.1 Qualified Opinion

The audit of the financial statements of the Department for Registration of Persons 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 Department for Registration of Persons was issued to the Accounting Officer on 30 May 2022 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report pertaining to the Department for Registration of Persons was issued to the Accounting Officer on 27 July 2022 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 prepared give a true and fair view of the financial position of the Department for Registration of Persons as at 31 December 2021 and its financial performance and cash flow for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

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

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

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 is the responsibility of the Accounting Officer.

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

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercised 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of its internal control.
- Evaluate that the underlying transactions and events are appropriately and fairly included in the financial statements for the structure and content of the financial statements that include disclosures.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 (1) (d) of the National Audit Act No. 19 of 2018 .

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

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

(a) Recurrent Expenditures

The following deficiencies were observed in accounting for recurrent expenditures related to the financial statements.

| Audit Observation | Comments of the Accounting Officer | Recommendation |
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| (I) According to the financial statements, the expenditure incurred by other Ministries/ Departments on behalf of this Department was Rs.609,218,645 since it was shown as Rs.609,514,326 according to the Treasury printouts , it had been reported with a difference of Rs. 295,681 . | The expenditure incurred on behalf of this Department by other Ministries and Departments in the Financial Statements has been stated as Rs.609,218,645 in the accounts. | To account for the expenses accurately. |
| (II) Although the value of subsidies and transfers shown under the operational activities in the cash flow statement was Rs. 3,946,489, since it was shown as Rs.3,882,466 as per the cash book in Format ACA 2 (ii), it had been overstated by Rs.64,023 in the cash flow statement. | Since the credit entries of the expenditure object have not been adjusted due to a mistake in adjusting the subsidy and transfer values to the cash flow statement, that difference has not been indicated. | To furnish accurate information through accounts. |

(b) Reconciliation Statement of Advances to Public Officers' Account

| Audit Observation | Comments of the Accounting Officer | Recommendation |
|--|---|---|
| ----- Although the total balance receivable to the Department was Rs.138,870,752 as per the individual balance sheet of the Department, since that figure was Rs.138,872,896 as per the control accounts, a difference of Rs.2,144 was observed between the individual balances and the control accounts. Although this difference was revealed by the audit in the year 2020 also, it had not been corrected by the year under review. | ----- The replies for the observation has not been received from the Accounting Officer. | ----- To submit accurate information through accounts. |

2. Financial Review

2.1 Revenue Management

The following observations are made.

| Audit Observation | Comments of the Accounting Officer | Recommendation |
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| ----- | ----- | ----- |
| (a) Although this Department should submit the half-yearly revenue reports to the Director General of the Department of Fiscal Policy within 15 days from the end of the relevant period, in terms of Paragraph 07 of Fiscal Policy Circular No. 01/2015 dated 20 July 2015, it had not acted accordingly. | Actions will be taken to submit the relevant reports within 15 days after lapsing the deadline. | To record the revenue properly. |

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| <p>(b) Although the Divisional Secretariats have to provide the revenue reports to the Head Office in terms of Internal Circular No. DRP/OP/01/DS/03 (Volume iii) dated 08 December 2021 , it was revealed when checking the help desk of the Department of Registration of Persons on 24 February 2022 that the 56 Divisional Secretariats had not submitted their monthly revenue reports for the year under review as scheduled .</p> | <p>The replies for the observation has not been received from the Accounting Officer.</p> | <p>To comply with internal circulars.</p> |
| <p>(c) Although the total income of the Department for Registration of Persons in the year 2021 was Rs.198,886,160, it had been mentioned as Rs.198,885,410 in accordance with the Progress Report submitted for the year 2021 .</p> | <p>Since the release of the finally revised Treasury printouts in the year 2021 had delayed, the Progress Report 2021 has been prepared before the Revised Treasury Printout.</p> | <p>To identify the revenue accurately and timely.</p> |

2.2 Expenditure Management

The following observations are made.

| Audit Observation | Comments of the Accounting Officer | Recommendation |
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| ----- | ----- | ----- |
| <p>(a) The net provision of total expenditure for the year under review was Rs.1,476,150,000 and since the total expenditure incurred by the Department was Rs.1,261,459,299 as per the Treasury Printouts, the total savings was</p> | <p>The savings agreed as per Decision of Cabinet of Ministers and failure to incur the expenses as expected due to the Covid 19 epidemic situation.</p> | <p>To prepare accurate and realistic estimates.</p> |

Rs.214,690,701, that is 15 per cent of the total net provision. Similarly, these savings had ranged from 61 per cent to 92 per cent out of the provisions made in the examination as per the expenditure objects.

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| <p>(b) Since only Rs.89,436,526 out of the net allocation of Rs.210,950,000 for capital expenditure in the year under review had been spent, the balance of Rs. 121,513,474 that was 58 per cent from the net capital provision. Saving of Rs. 118,919,524 out of Rs. 180,000,000 made for other capital expenditure under expenditure object 2509 had been the main reason for this.</p> | <p>These savings have occurred due to lack of approval for the payment of Rs.56 Million to a private institution under expenditure object 2509 and remaining of the provision made to initiate the procurement of One Million Cards.</p> | <p>To prepare of accurate and realistic estimates.</p> |
| <p>(c) The total number of Identity Cards printed during the year under review was 442,341 and out of that , 26,489 that is 6 per cent had existed defects. Although the cost of defective Identity cards was Rs.1,669,286, disclosures had not been made in respect of that in the financial statements.</p> | <p>The Identity Cards imprinted with defects have not been defined as a loss subjected to the damages under F.R.102 . Similarly, it is not accounted for under a non-financial assets under the CIGAS programme as well. Since it was not accounted for as an inventory item, it has not been recorded as a loss.</p> | <p>To disclose the accurate data in financial statement.</p> |

2.3 Entering into Liabilities and Commitments

The following observations are made.

| Audit Observation | Comments of the Accounting Officer | Recommendation |
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| ----- | ----- | ----- |
| (a) A sum of Rs. 56,492,100 had to be settled for the procurement of cards made by a private institution in the year 2020. It had been indicated as commitments in the years 2020 and 2021 both without accounting as for liabilities and actions had also not been taken to settle even by the date of audit. | The Drafted Cabinet Paper to seek the approval of the Cabinet of Ministers in respect of the payment of the retention has been furnished to the Ministry for the approval. | To enter the liabilities in the financial statements accurately and to properly make the relevant settlements. |
| (b) It had been entered into commitments amounting to Rs.1,347,116 exceeding the net provision made under expenditure object No. 227-01-01-1201 for the purchase of stationery. | As per the presumption made as there would be a large saving of provisions under the expenditure object No. 1201, purchasing of other items as per the requirements prevailing at that time has been done. | To properly carry out the expenditure management. |

2.4 Non-compliance with Laws, Rules and Regulations

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

| Reference to the Laws, Rules, Regulations etc. | Observation ----- | Comments of the Accounting Officer | Recommendation ----- |
|---|---|--|--|
| <p>(a) Financial Regulations of Democratic Socialist Republic of Sri Lanka</p> <p>(i) Financial Regulations 135 (5)</p> | <p>Delegation of authority related to the revenue had not been done by the Department.</p> | <p>The delegation of authority related to the revenue will be done from 2022.</p> | <p>To comply with referred Regulation.</p> |
| <p>(ii) F.R. 565 (4)</p> | <p>Although the short signatures should be applied by an authorized staff officer to approve the payments made by deposit, there were instances where payments had not been approved by an authorized staff officer in the general deposit ledger maintained by the Department.</p> | <p>Application of short signature of the authorized staff officer in some instances in refunds entered provisionally in the deposit ledger was omitted due to a mistake.</p> | <p>-do-</p> |

2.5 Issuance and Settlement of Advances

Audit Observation

Comments of the Accounting Officer

Recommendation

A total of Rs. 229,568 to be received from 4 officers who had deceased, interdicted and left the service during the period ranging from 01 to 14 years had not been recovered up to 31 December 2021 .

The replies for the observation has not been received from the Accounting Officer.

To get settled the debt balances efficiently.

3. Operating Review

3.1 Planning

The following observations are made.

Audit Observation

Comments of the Accounting Officer

Recommendation

(a) Four cases were observed in the inspection of the Action Plan and its progress as at 31 December 2021 where the progress of the planned tasks ranged from 8 per cent to 50 per cent.

The replies for the observation has not been received from the Accounting Officer.

To carry out a sufficient performance level.

(b) The following information which should be included in the annual Action Plan in terms of Guideline No. 12 of Public Finance Circular No. 02/2020 dated 28 August 2020 had not been included in the Action Plan 2021 of the Department for Registration of Persons.

The replies for the observation has not been received from the Accounting Officer.

To comply with the referred circular.

- (I) As per 12 (b), the Activity Plan prepared according to the priorities based on the approved Budget for the year, the time frame of implementation and the expected output/outcome of those activities
 - (II) As per 12 (c), Revenue Collection Action Plan for the approved revenue for each Revenue Head mentioned in the Annual Budget Estimates by the Revenue Departments.
- (c) It was observed that , “ The Number of National Identity Cards issued from applications received under the Annual General Service” which was one of a Key Performance Indicators out of the Key Performance Indicators of the Department for Registration of Persons was 62 per cent in the year under review.
- The replies for the observation has not been received from the Accounting Officer.
- To maintain Performance Indicators at optimum levels.

3.2 Delays in Performing of Projects

The following matters were observed with regard to the programme of issuing Electronic National Identity Cards.

| Audit Observation | Comments of the Accounting Officer | Recommendation |
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| ----- | ----- | ----- |
| (a) The Electronic National Identity Card Project had been introduced in the year 2006 on the need to modernize the process of registration of individuals and issue a secure Electronic National Identity | The replies for the observation has not been received from the Accounting Officer. | To execute project tasks efficiently and effectively. |

Card including the elements of registration of persons, issuance of Electronic National Identity Card and the installation of the Electronic National Register of Persons. Arrangements had been made by extending the project duration in each case since 2006 and revising the project period several times. Although the total expenditure was Rs. 2658.33 Million by the end of the year under review for that, the Project had failed to have a progress up to the stage of issuance of an “e-National Identity Card” even by the date of audit.

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| <p>(b) The total estimated cost of the Project was Rs. 8000.69 Million and the Physical Progress of the overall project was 81 per cent and its financial progress was 33 per cent as at 31 December 2021 as per the Progress Report of the year under review. Accordingly, it was observed in audit that the due attention was not drawn to prepare the project estimates, monitoring of expenditure, progress review and reporting.</p> | <p>The replies for the observation has not been received from the Accounting Officer</p> | <p>To accurately and realistically carry out the project planning and monitoring activities.</p> |
| <p>(c) Even though the Revised Action Plan of the year 2021 of the e-National Identity Card Project had been prepared including 47 main tasks, as it was observed during the audit that 17 sub-activities included in 8 main tasks were not applicable to the year under review and were planned tasks in the years 2020 and 2022, it could not be satisfied in audit with the relevant planning process.</p> | <p>The replies for the observation has not been received from the Accounting Officer.</p> | <p>To prepare project plans accurately and realistically.</p> |

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| (d) | Although the expenditure was Rs. 618 Million as per the Revised Budget Estimate prepared for the year 2021, since the actual expenditure at the end of the year under review was Rs.332 Million, a sum of Rs.286 Million or 46 per cent had saved from the allocated provision. | The replies for the observation has not been received from the Accounting Officer . | To prepare the realistic and accurate estimates and formal coordination. |
| (e) | The tasks of Action Plan presented for the year under review had not been included in the Project Progress Report simultaneously and instead of the tasks expected to be done in each year, the progress had been prepared by including the main tasks expected to be completed during the entire project period. Accordingly, the evaluation of the relevant functions was problematic in the audit. | The replies for the observation has not been received from the Accounting Officer . | There should be consistency in respect of project planning and reporting of the progress. |
| (f) | The total provision made for 04 tasks in the year 2021 had saved as per the project expenditure report, it was observed that there were savings ranging from 60 per cent to 95 per cent of the provisions made for 04 other functions. | The replies for the observation has not been received from the Accounting Officer . | To prepare the realistic and accurate estimates. |
| (g) | The expenses were incurred exceeding the provisions made for 8 sub-tasks in the year under review and a sum of Rs. 10.73 Million or 894 per cent had been spent exceeding the provision for electricity and water. | The replies for the observation has not been received from the Accounting Officer . | To prepare the realistic and accurate estimates. |
| (h) | Although the provisions had not been made available in the project estimate for the capital expenditure under the e-National Identity Card Project, a sum of Rs. 19.35 Million had | The replies for the observation has not been received from the Accounting Officer. | To make relevant expenditure management within the estimated provision. |

been incurred for the purchase of 2 vehicles by the beginning of 2021.

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| <p>(i) Although the Project had not been able to achieve its primary objectives up to now, a sum of Rs. 199.69 Million had been incurred for the administration of the project including staff salaries and allowances amounting to Rs. 79.69 Million from the year 2017 to the year 2021. The actual staff of the Project was 29 by the end of the year 2021.</p> | <p>The replies for the observation has not been received from the Accounting Officer .</p> | <p>To carry out efficient and effective cost control with objectives in mind.</p> |
| <p>(j) Although a sum of Rs.1115.26 Million had been spent as at 31 December 2021 for the development of physical infrastructure and development of information and communication technology infrastructure which are two major tasks of the e-National Identity Card Project, it was observed during the audit that the effectiveness of the relevant cost was very low as there had been no physical progress in the digitization of personal data.</p> | <p>The replies for the observation has not been received from the Accounting Officer.</p> | <p>To carry out the expenditure management efficiently and effectively.</p> |
| <p>(k) (i) Even though four officers had been recruited for human resources and training programmes in April of the year under review training and awareness programmes had not been implemented by those officers. Nevertheless, salaries and allowances of Rs. 817,530 had been paid for those officers in the year 2021 .</p> | <p>The replies for the observation has not been received from the Accounting Officer.</p> | <p>To carry out the expenditure management efficiently and effectively.</p> |

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| (ii) | Although the ICTA institution should provide the other technical devices related to the software and data collection activities related to the issuance of Electronic National Identity Cards , despite the fact that the relevant devices were not provided until the end of the year 2021 new recruitments had been done as per (i) above in an unplanned manner. | The replies for the observation has not been received from the Accounting Officer. | To properly carry out staff administration. |
| (I) | Over expenditures ranging from 7 per cent to 63 per cent had been incurred for 6 procurement functions during the year under review exceeding estimated value. | The replies for the observation has not been received from the Accounting Officer. | To carry out procurement properly. |

3.3 Other Observations

The following observations are made.

| Audit Observation | Comments of the Accounting Officer | Recommendation | |
|--------------------------|--|---|--|
| ----- | ----- | ----- | |
| (a) | The total number of applications with defects received by the Legal Department for obtaining National Identity Cards as at 31 December 2021 was 2067 and there were 185 and 348 applications received in 2018 and 2019 respectively. | The replies of the Accounting Officer have not been received for observation. | To make efficient the application examining process. |
| (b) | When issuing pre-printed cards from the main stock ledger to the Printing Division, it was observed during the audit that the entire amount of cards had been issued to the Printing Division, without maintaining a safe stock of cards in the main stores. | The replies of the Accounting Officer have not been received for observation. | To carry out proper stock control. |

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| (c) | It was observed in the audit that the information received in each case was different when receiving the "All Applications Process Report of 2021" (All Applications Process Report) in the year 2022 through the computer system of the Department of Registration of Persons. | The replies of the Accounting Officer have not been received for observation. | To use the computer system efficiently and effectively. |
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3.4 Procurements

The following observations are made.

| Audit Observation | Comments of the Accounting Officer | Recommendation |
|--------------------------|---|---|
| ----- | ----- | ----- |
| (a) | The entire procurement process should be planned efficiently in terms of Section 4.1.1 (a) and 4.2.1(b) of Chapter 4 of the Government Procurement Guidelines – 2006 and although the anticipated procurement activities for at least a period of three years should be listed in the Master Procurement Plan, only one year's procurement had been included in the Plan. | Actions will be taken to list the identified requirements in the Revised Procurement Plan for the year 2022 and also to be listed in the main Procurement Plan of the future years. |
| (b) | A Detailed Procurement Plan had not been prepared by the Department in terms of the Paragraph 4 of National Procurement Agency Circular No. 08 dated 25 January 2006, Section 4 and Format 4.2.1 of the Procurement Guideline. | To Comply with referred Guideline. |
| | A detailed Procurement Plan will be prepared in the year 2022. | To prepare of Detailed Procurement Plan in accordance with the referred Circular. |

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| (c) | In checking the Revised Procurement Plan and actual expenditure simultaneously, it was revealed that the Procurement Plan had been revised after the actual costs were incurred because of the estimated value and the actual value are same in 50 out of 66 items included in the Revised Procurement Plan. Through this, it was observed during the audit that the objectives of the preparation of the plan are not fulfilled. | Determining the necessary provisions accurately required for the new requirements occurred at the time of revising the Procurement Plan and inclusion of the actual cost incurred for the procurement activities carried out until then in the Procurement Plan will be take place. | To prepare plans efficiently and effectively. |
| (d) | The Department had called quotations from 05 institutions on 02 February 2021 to purchase ink required for Epson L805 type printers and only 02 institutions had submitted bids. Nevertheless, the details pertaining to 06 bids had been submitted in the bid opening report. Similarly, a date in the year 2020, a year before the quotation was called had been mentioned. | When preparing the bid opening report, a pre- bid opening report stored in the computer memory has been revised and the year of bid opening note has been wrongly recorded by stating the date as 09/02/2020 . | To carry out procurements properly and efficiently . |
| (e) (i) | The agreement had been signed two months after the commencement date stated in the agreement entered into from 27 October 2020 to 26 October 2021 with a private company for the maintenance and development activities of the computer system of this Department that is, 21 December 2020 and the Decision of the Procurement Committee regarding the relevant service was given on 10 December 2020, which | The delay has occurred because it was sent to the Information and Communication Technology Agency to obtain recommendations on terms which are not in previous years' agreements with this institution. | To maintain agreements in an updated manner. |

was a day after the commencement date mentioned in the agreement.

- (ii) Although the minimum number of applications (Processed Application) in the pre-printing stage, which should be paid annually and should be included in the agreement, should be revised considering the situation of the previous years, as per the recommendations received from Information and Communication Technology Agency (ICTA) before entering into a contract with a private entity for the maintenance and development of the computer system of the Department from 27 October 2020 to 26 October 2021, the Procurement Committee had re-entered into agreement with the private entity subject to the terms of the existing agreement without considering the situation of the previous years. Therefore, although the number of applications at the pre-press stage pertaining to the contracted period in 2021 was Rs. 458,173, it had to pay for the one Million applications . The number of Identity Cards issued during this period was 319,592 .
- As the Information and Communication Technology Agency had removed the condition that had included as the additional cost for development of computer software in revised draft agreement should bear by the Department, payments have been made for at least One Million applications during the re-contracted period as per the previous agreement,.
- To maintain agreements in an effective manner.
- (f) Although the purchase of 4 lakh PVC cards for National Identity Cards and printing of pre-printed elements (Art Works) had been done as two of the procurement actions in the year 2021 ,
- Although it was decided to purchase blank cards and print them with the laser printers of the Department at a minimal cost due to the need to issue National Identity Cards quickly since
- To carry out the procurement process efficiently and effectively.

since the same supplier only had been selected for that it was observed in the audit that the Department has incurred an additional time and cost for the procurement activities. Although the two procurement processes were carried out in respect of the above works, it was observed that the both the activities of repurchasing of 2 lakh PVC cards and printing pre-printed elements by the Department on 18 June 2021, had been done by the same reorder.

there were a large number of applications, the quotations for the printing works have been called again and the previous printing works have been done by an external agency, because it takes a long period.

3.5 Management Weaknesses

The following observations are made.

| Audit Observation | Comments of the Accounting Officer | Recommendation |
|---|---|---|
| ----- | ----- | ----- |
| (a) Five staff training programmes which were planned had not been conducted during the year under review and the amount estimated for that was Rs. 725,000 . | Replies of the Accounting Officer have not been received for the observation. | To conduct training programmes efficiently and effectively. |
| (b) Even though it was planned to allow 266 officers to participate for the registrations, quality check, approval, document verification, data entry, training courses on Sinhala-Tamil translation and induction training, only the induction training had been conducted for 58 officers | Replies of the Accounting Officer have not been received for the observation. | -do- |

during the year under review and the estimated total amount of Rs. 160,000 had saved by the end of the year.

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| <p>(c) Although a sum of Rs. 125,000 has been estimated for the Official Language English Course for 145 officers, an amount of Rs. 40,000 had been spent for only one officer during the year under review.</p> | <p>Replies of the Accounting Officer have not been received for the observation.</p> | <p>-do-</p> |
| <p>(d) Although a sum of Rs. 120,000 had been estimated for the training programme on “Financial Regulations, Office Procedural Rules, Holidays and Establishments Code” for the year under review, a number of 15 sub-training programmes were conducted under the above training programme and a sum of Rs. 702,220 had been spent for it.</p> | <p>Replies of the Accounting Officer have not been received for the observation.</p> | <p>-do-</p> |

4. Human Resources Management

 The following observations are made.

| Audit Observation ----- | Comments of the Accounting Officer ----- | Recommendation ----- |
|---|--|--|
| <p>(a) The approved number of staff of the Department for Registration of Persons as at 31 December 2021 was 1475 and since the actual cadre was 1278, the vacant</p> | <p>Graduate trainee positions have not been approved for the Department. Three Graduate Trainee Officers attached to the Department by the Director General of</p> | <p>To properly administer the staff.</p> |

and excess staff were 200 and 03 respectively.

Combined Services have been deployed.

(b) The total number of approved officers for 06 posts including Legal Officer were in vacant.

Due to the restrictions on making available of additional provision due to Covid pandemic situation, it has been suggested that it was suitable to consider to recruit to the above positions later.

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