

Head 226 – Department of Immigration and Emigration

1. Financial Statement

1.1 Qualified Opinion

The audit of the financial statements of the Department of Immigration and Emigration 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 of Immigration and Emigration was issued to the Accounting Officer on 31 May 2022 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report pertaining to the Department was issued to the Accounting Officer on 11 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 of Immigration and Emigration 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 Opinion on Financial Statements

1.6.1 Accounting Deficiencies

(a) Revenue Receipts

The following deficiencies were observed in accounting for revenue receipts related to the Department.

Audit Observation	Comments of the Accounting Officer	Recommendation
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(i) Although the revenue collected by the reporting entity on behalf of other heads of revenue was Rs.50,283,070 as per the consolidated trial balance of the Department, the figure had been indicated in the income statement and reconciliation statement as Rs. 50,287,875 by overstating Rs.4,805 .	A sum of Rs. 50,287,875 has been shown as income collected on behalf of other revenue heads in the statement of imprest reconciliation and the income statement.	To account for the income accurately.
(ii) Although the income of Widow and Orphan's Pension (2004-1-00) as per financial statements was Rs.31,965,517, since the figure was Rs.31,960,711 as per consolidated trial balance, the difference was Rs. 4,806 .	Widow and Orphan Contribution (2004.01.00) has been recorded as Rs. 31,965,517 in the consolidated trial balance .	To account for the income accurately.

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| (iii) | A difference totalled to Rs.13,691 was observed in between the revenue as per the income summary report prepared by the Department and the income as per the monthly income reports of the Treasury in 7 months. | Although these differences have occurred due to a mistake in revenue accounting, actions have been taken to identify these differences and corrected. | To account for the income accurately. |
| (iv) | As a result of the amount of Rs.287,500 refunded in January from fee income or non-tax income (2003.02.07) related to the obtaining of visas, passports and dual citizenship of the Department of Immigration and Emigration were stated as refunds of other receipts (2003.99.00), the non-tax income in the financial performance statement of the year under review had been overstated by the same amount. | Refunds have not been made from the accurate Revenue Head. | To account for the repayments from income accurately. |

1.6.2 Reconciliation Statement on Advances to Public Officers' Account

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>Although the balance receivable at the end of the year was Rs. 154,640,598 as per the Reconciliation Statement on Advances to Public Officers' 'B' Account, a difference of Rs.469,827 was observed as the total balance of individual balance classification was Rs.154,170,771 . Although the Auditor General had reported this difference in the years 2019 and 2020, the Department had not taken steps to correct it even by now.</p>	<p>Actions are being taken to correct this difference remaining from the year 2018 .</p>	<p>To submit accurate information through accounts.</p>

1.6.3 Property Plant and Equipment

The following deficiencies were revealed in accounting for property, plant and equipment.

Audit Observation	Comments of the Accounting Officer	Recommendation
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(a) Although the value of machines and equipment and transport equipment was Rs. 404,759,071 as at 31 December 2020, that balance had been overstated by Rs. 271,301 as at 01 January 2021 by indicating as Rs. 405,030,372 .	Actions have been taken to remove and correct the value of consumer items which were mistakenly entered in the Register of Computers in the previous year amounting to Rs. 271,301 from the Register of Computers.	To account for the assets accurately and disclose .
(b) The balance of work-in-progress (building) amounting to Rs.47,305,154 remained in the accounts as at 31 December 2020 had been entered in the building purchases column in the year 2021 without entering in the Statement of non-financial assets (ACA 6) 2021 as opening balance.	Due to the inability to make adjustments to the opening balance of work-in-progress when entering data into the computer programme, it has been entered into the purchases column.	To account for the assets accurately.

2. Financial Review

2.1 Imprest Management

Audit Observation	Comments of the Accounting Officer	Recommendation
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Although the value of the settlement of the imprest by expenses as per the imprest account was Rs. 2,113,835,822, since the value was Rs.2,490,631,457 as per Treasury printouts (SA21) , a sum of Rs. 376,795,635 had been understated in the imprest account.	The balance of the cash book as at 31.12.2021 is Rs.376,795,635. The balance has been remitted to the Treasury on 31.12.2021 .	To account for in terms of circular provisions.

2.2 Revenue Management

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
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<p>(a) If it appears necessary to change the estimates subsequently, the Chief Accounting Officer shall report the same to the Director General of Economic Affairs and Fiscal Policy with reasons in terms of Financial Regulation 85 (2) (b) , although the revenue estimate has been revised in the year 2021, the report with the reasons for such revision had not been reported to the Director General of Fiscal Policy.</p>	<p>Revision of Estimates for the year 2021 has been submitted only by the Estimates 2022 .</p>	<p>To report regarding the estimate revisions accurately.</p>
<p>(b) Although the Revenue Accounting Officers should submit their quarterly revenue reports to the Director General of the Fiscal Policy Department within 15 days from the date of lapse of that period in terms of the Paragraph 07 of Fiscal Policy Circular No. 01/2015 dated 20 July 2015, the Department of Immigration and Emigration had not acted accordingly.</p>	<p>There has been a delay in sending the report due to the interruption of institutional activities due to the prevailing Covid situation.</p>	<p>To report income to the correct parties.</p>

2.3 Expenditure Management

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
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(a) The savings ranging from 30 per cent to 99 per cent of the net allocation of 05 recurrent expenditure objects and 02 capital expenditure objects allocated to the Department for the year 2021 were observed.	Due to the Covid epidemic, it has been impossible to implement the estimated activities for the year 2021 based on the instructions given by the Treasury regarding the closure of offices and cost control.	To identify the requirements and prepare accurate and realistic estimates.
(b) Although the expenditures of the year 2019 and 2020 for other expenses were Rs. 124.78 Million and Rs. 93.57 Million respectively because of failure to draw formal attention to the previous years' expenditures in preparation of Estimates, a sum of Rs. 223.8 Million had been allocated in the year 2021. Even after Rs.7.9 Million of this provision was transferred through Financial Regulation 66, a sum of Rs. 120.33 Million that is 56 per cent had saved .	Due to the Covid epidemic, it has been impossible to implement the estimated activities for the year 2021 based on the instructions given by the Treasury regarding the closure of offices and cost control.	To identify the requirements and prepare accurate and realistic estimates.
(c) Seventy two per cent of the provisions made for the rehabilitation and improvement of machinery and equipment had not been utilized in the year 2021 .	Due to the Covid epidemic the expenditure could not be incurred as expected because of the restriction of providing of service has been restricted, closure of government institutions and restriction of the recruitment of officials .	To identify the requirements and prepare accurate and realistic estimates.

- (d) Out of the net provision made for 4 capital expenditure objects of the Department in the year 2021, the expenditure ranging from 74 per cent to 99 per cent had been incurred in December 2021.
- It was impossible to complete the planned tasks in the stipulated time due to the Covid epidemic situation in 2021 and these activities have been completed by December 2021 .
- To identify the requirements and prepare accurate and periodic estimates.

2.4 Entering into Liabilities and Commitments

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
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(a) The liabilities totalled to Rs.19,034,888 that had not included in the statement of liabilities in the financial statement had been settled by the vouchers in the year 2022 .	As a result of failure to submit for payment by the time the financial statement was prepared and submitted in the year 2021, these expenses have not been recorded as liabilities in the financial statement.	To enter liabilities in the financial statement accurately.
(b) The liabilities totalled to Rs. 10,403,168 had been entered into exceeding the savings in the 06 expenditure objects.	Due to the special programmes that had to be implemented in the year 2021, commitments had to be entered into for the tasks that should have been done.	It should not incur expenses /enter in to liabilities exceeding the Provisions.
(c) The commitments and liabilities should be uploaded to the CIGAS web application in terms of Paragraph 3 of State Accounts Circular No. 225/2017 dated 27 April 2017 and Paragraph 4.5 of State Accounts Guidelines No. 2021/02 dated 26 October 2021 and although it had also stated that any commitment or liability not so reported in this way	Actions will be taken to correct this circumstances in the year 2022.	To take actions as per the circular instructions referred.

should not be settled in the year 2022, the Department Immigration and Emigration had not reported the commitment or liability as such.

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| <p>(d) There was a difference of Rs. 428,860 in between the value of 3 expenditure objects stated in the Register of Liabilities and the value stated in the liabilities and commitments in the year 2021 financial statement.</p> | <p>Although the liabilities presented after entering the liabilities in the financial statement have been entered in the Register of Liabilities in the Department, non-inclusion of those liabilities in the financial statement has caused to this difference.</p> | <p>To enter liabilities in the financial statement accurately.</p> |
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2.5 Non-compliance with Laws, Rules and Regulations

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

Reference to the Laws, Rules, Regulations etc.	Value Rs.	Non-compliance	Comments of the Accounting Officer	Recommendation
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<p>(a) Paragraphs of 3 (a) and (b) of F.R. 115</p>		<p>If the payment to be made before November 30 of the previous year has not been made due to non-availability of funds in the expenditure object or due to carelessness or negligence on the part of the officers of the Department, copies of the letter approved by the Accounting Officer should be submitted to the Auditor General to make the payment this</p>	<p>Internal arrangements have been made to prevent this situation.</p>	<p>To carry out expenditure control properly.</p>

year, the copies of the letters related to the relevant payments made in the year 2021 had not sent to the Auditor General.

(b) Circulars

<p>(I) Paragraph 07 of 211,232,929 Assets Management Circular No. 01/2017 dated 28 June 2017</p>	<p>Although information and updated documentation regarding assets purchased and disposed of by the Department should be submitted to the Controller General's Office at the end of the respective quarter, the relevant information on buildings and construction amounting to Rs.54,806,599, machines and equipment amounting to Rs.34,938,734, computer software amounting to Rs.121,150,375 purchased and machinery and equipment amounting to Rs.337,221 disposed in the year 2021 had not been reported to the Controller General.</p>	<p>Instructions have been given to make arrangements in future in terms of the Circular.</p>	<p>To take actions in terms of circular provisions.</p>
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(II)	Paragraph 7.7 of State Accounts Circular No. 2021/03 dated 26 November 2021	45,190	Although a value equal to the value of property, plant and equipment should be shown as a reserve under net assets/equity in the statement of financial position, there was a difference in between the value of property, plant and equipment and the value of the reserve.	The value of property, plant and equipment reserves has been understated by Rs. 15,190	To take actions in terms of circular provisions.
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2.6 Issuance and Settlement of Advances

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
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(a) As a result of failure to evaluate the relevant activities properly while giving advance the cases where more than 50 per cent were settled with refunds in the year 2021 were observed.	Internal procedures have been streamlined so that the advances can be issued only for the activities specifically identified in issuing advances.	To carry out the functions related to issuance and settlement of advances properly.
(b) Out of the deposit of Rs. 200,000 that was given to a private company for obtaining fuel in the year 2020 non-compliance with the internal circulars of the Controller General dated 30 November 2020 and 26 November 2021 , only a sum of Rs.90,933 had been settled by the end of the year. The remaining fuel bills of Rs. 109,067 had been settled in the year 2021 and the value of the liabilities to be paid to the said company was	Out of Rs. 200,000 given to that institution for obtaining fuel in the year 2020 , only Rs. 90,933 could be settled as the provision that has not saved by the end of the year. The balance of Rs.109,067 has been settled in the year 2021 .	To carry out the functions related to issuance and settlement of advances properly.

Rs. 635,298 as per the financial statements by the end of the year 2020 .

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| (c) | A total of Rs. 714,342 receivable from 05 officers who were suspended from work for a period of 01 to 09 years had not been recovered even by 31 December 2021 . | It has been informed to settle the debt balance by letters and actions will be taken to recover from the commuted pension or guarantors. | To take actions to get settled the debt balances efficiently. |
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2.7 Operating Bank Accounts

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
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(a) Although, in receipt of payments to the Government by electronic systems for services rendered by Government institutions to the public, the reconciliation and settlement of transactions should be carried out properly in terms of Guideline No. 06 of Public Finance Circular No. 01/2020 dated 28 August 2020, a sum of 700 US Dollars received by No. UNBIAB in the year 2013 which was in contrary to therewith had remained in the No. 71963786 bank account as unrealized receipts for a period of 8 years. Although this was reported in the Auditor General's report 2020, this value had not been settled in the year 2021 as well.	This advance amount will continue to be maintained as a sub-imprest to provide the balance when making transactions in Dollars.	To maintain bank transactions accurately and properly.

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| <p>(b) The responsible officers should ensure that the deposits made in connection with the bank statements had been properly credited in terms of Financial Regulation 188 (2) and when the bank had not notified that the deposit was credited within a long period of time, the said matter should be investigated immediately. However, there were the deposits for more than 03 months amounting to Rs. 493,219 within the deposits that had not realized as at 31 December 2021 amounting to Rs. 678,464 .</p> | <p>Measures have been taken to check and realize the deposits and the balance of Rs. 191,484 will be settled in the future.</p> | <p>To maintain bank transactions accurately and properly.</p> |
| <p>(c) The value of unidentified receipts as at 31 December 2021 in the Account No. 7041443 was Rs. 990,454 and the value of unidentified receipts within that from 3 months to 6 months was Rs.766,475 .</p> | <p>The unidentified receivables as at 31 December 2021 was Rs.377,101. Letters have been submitted to obtain sufficient information from the bank. Actions will be taken to settle.</p> | <p>To maintain bank transactions accurately and properly.</p> |

3. Operating Review

3.1 Planning

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
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(a) Even though the Annual Action Plan had been prepared in terms of Guideline No. 12 (b) of Public Finance Circular No. 02/2020 dated 28 August 2020, it had not been approved by the Chief Accounting Officer. The Activity Plan included in the Action Plan had been revised twice and the Activity Plan which had revised and prepared the first and second time was not complied with the approved Format.	Answers have not been given.	To prepare the plan as per referred circular.
(b) During the examination of the Action Plan and its progress on 31 December 2021, it was observed during the audit that the tasks had not been achieved as planned and it was also observed that the financial progress of the planned works had been documented as physical progress.	-do-	To maintain accurate records regarding plans and progress.

3.2 Other Observations

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
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<p>(a) A number of 286,012 passports were issued by the Head Office of the Department of Immigration and Emigration in the year 2021 and although 2861 passports were cancelled due to various errors, it was not disclosed in the financial statements in this regard .</p>	<p>Answers have not been given.</p>	<p>To take actions to enter accurate data in the financial statement.</p>
<p>(b) Even though the process of issuing a separate passport for Middle East Countries had been completed by 31 December 2018, there was a stock of 4000 blank passports issued for Middle East Countries by 31 December 2021 and there were 4 types of licenses in stores without issuance or purchase from 30 September 2021 to 02 June 2022 .</p>	<p>-do-</p>	<p>To streamline the stock control.</p>
<p>(c) On the payment of allowances for the Committee on the recommendation of Dual Citizenship, the officer who received the money indicated in vouchers No. 237/03, 156/07, and 29/11 had himself recommended the respective payment .</p>	<p>-do-</p>	<p>To Streamline expenditure management.</p>

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| (d) | Although the Controller General had given approval for the payment of 50 per cent of the allowance paid to the members of the Dual Citizenship Granting Committee to the staff under 03 stages, cases of non-compliance with that were observed in the audit when making the relevant payments. | -do- | To comply with internal circulars and rules. |
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3.3. Procurements

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
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(a)	Although a sum of Rs. 0.56 Million had been made available for the procurement of 160 batteries for the Mattala Airport UPS System as per the Revised Procurement Plan, the amount spent as per progress had been recorded as Rs.2 Million. The audit had also not been able to ascertain this expenditure as per the cost ledger.	An allocation of Rs. 2 Million has been allocated for the improvement of machines and equipment under the Action Plan 2021 and a sum of Rs. 558,335 has been spent for the purchase of batteries from that.
(b)	Although the total allocation of Rs. 1.4 million had been spent in the year under review for the renovation of the Immigration and Emigration office premises at Ratmalana Airport, its physical progress was only 70 per cent.	To maintain accurate records regarding plans and progress. To streamline the expenditure management.

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| (c) | The expenditure of Rs. 37.7 Million had been incurred in excess of the allocated value for 2 procurement tasks as per the Revised Procurement Plan for the year 2021. | Considering the changes in the market value of the tasks allocated in the Procurement Plan and the Departmental need, the expenses have been incurred by transferring the provisions for the planned tasks under the software improvement. | To streamline the expenditure control. |
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3.4 Management Inefficiencies

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation	
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(a)	The car number CAE-9358, which was bought for Rs.7.4 Million in the year 2015 and had full insurance coverage at the same price, met with an accident on 15 October 2016 and it was ascertained by the letter dated 08 March 2019 from the Commissioner General of Motor Transport that it was not capable for being repaired and restored and was not in a condition suitable for re-use. Further, as per the letter issued by the agency dated 27 October 2016, it was further confirmed that it was completely damaged. However, the Department was unable to get the full damage compensation for this vehicle as per the relevant recommendations.	Since it is between two government agencies, it should be resolved without litigation and therefore the repair has been done with the agreement of the Sri Lanka Insurance Corporation and the Department.	To streamline the assets management.

- (b) After the aforesaid accident, it had been parked in the office premises for more than 4 years without being taken any formal action and was handed over to a private company for repair in April 2021. It was further observed during the audit that the institution had not drawn proper attention to the safety and survival of the vehicle by parking it in the office premises without using it for a long time.
- (c) Due to parking of this vehicle at the Agent, a sum of Rs.10,000 had been paid to that institution in the year 2017.
- (d) The long-term agreements with 12 private entities for the computer system of the Department of Immigration and Emigration, that is Software and Related Data and Border Control System, Visa Processing, Passport System, Citizenship Granting System, etc., had not been renewed in a timely manner. It was observed that a few months after the end of the contract period, the agreements are updated according to the assurance given by the Controller (Information Technology) that the Department is satisfied with the contracts prepared by these private organizations and the services provided to the institution and the evaluations and revisions necessary to increase the efficiency and effectiveness of the Department were not included in this contract. Thus, a lump sum payment had been made for
- Repairs have been delayed as it took considerable time to come to an agreement on the accident.
- Because it was not possible to reach a proper agreement about getting the insurance money, the vehicle have to be parked at the respective Agent .
- Entering into service agreements for the maintenance of computer systems (Software and Related Data and Border Control System, Visa Processing, Passport System, Citizenship Granting System) of this Department is done on the recommendations of the IT Division and the Legal Division. As the need for periodic updating of these Service Agreements is not suggested by the above Divisions, such an updating of the agreements has been done. Further, as it is satisfied that the service provided by the service providers is sufficient for the efficiency and effectiveness of the Department, agreements have been signed considering the
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- To maintain agreements in an updated manner .

delayed renewed contracts, by adding service charges for outstanding months for subsequently renewed agreements. recommendations were made by the Controller (IT) .

- (e) Even though the contractual period for procurement of goods and services has expired, there were 3 cases where contracts had not been updated by the end of May 2022 . The details for updating the maintenance service contracts of these 03 institutions has not been submitted to the Technology Division. To streamline assets management.

4. Good Governance

4.1 Providing Services to the Public

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>(a) The Department had entered into contracts with 7 private organizations for the procurement and provision of services in systems such as Border Control System, Visa Processing, Passport System and Citizenship Granting System and even though Rs.145.7 Million and Rs. 142 Million were paid for maintenance and services to those institutions in 2021 and 2020 respectively, the system was interrupted and freeze periodically and as a result, it was not possible to carry out the main task of the</p>	<p>The introduction of the new system to identify and rectify the error and build it has been commenced in 2021 . The system is in the testing stage by now and arrangements have been made to implement from the end of May 2022 with the consent of the Ministry of Foreign Affairs.</p>	<p>To maintain the systems more effectively.</p>

Department efficiently. Similarly, difficulty to identify the total number of illegal stayers in the country due to overstaying of visas and to separately identify the income from the passports issued by the Foreign Missions Division were also observed in audit.

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| (b) | A number of 409,464 applications have been received by the Department and out of which, 382,532 Passports that is 93 per cent had been issued in 2021 . | Answers have not been given. | To maintain the performance at optimal level. |
| (c) | Even though a sum of \$100 had been charged from the applicant as administrative costs for passports obtained from the Foreign Missions, by not being able to provide an efficient service to the client due to not sending the required documents correctly and completely with the application to the Department of Immigration and Emigration, it had elapsed a long time to get the passport to the applicant though the money had completely been paid for the service . | Answers have not been given. | To make efficient the process of obtaining passports by Foreign Missions. |
| (d) | A number of 64,280 applications were received to the Foreign Mission Branch in the year 2021 and 61,833 passports had been prepared. Similarly, 667 passports had been canceled in the year 2021 due to various errors. | -do- | To make efficient the process of obtaining passports by Foreign Missions. |

5. Human Resources Management

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
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(a) The approved number of staff of the Department of Immigration and Emigration was 1292 as at 31 December 2021 and since the actual number of staff was 1016, the vacant and excess staff were 278 and 02 respectively .	Approved and actual cadre has been accepted.	To streamline the Human Resource Management.
(b) The post of Controller of Immigration and Emigration (Investigation and Operations), which was a key position in the Department has been remaining in vacant for many years and actions had not been taken to settle in the year 2021 .	Necessary arrangements are being made to get approved the recruitment procedure pertaining to this position.	To streamline the Human Resource Management.
(c) Although the approved number of posts of Development Officers in the Department was 20, the services of two excess officers had been obtained from the year 2020 to the date of the audit report .	One officer has obtained leave abroad with salaries unpaid and as the other officer has received a transfer under annual transfers, it is stipulated to be released.	-do-