2021

කාර්යසාධන වාර්තාව

செயலாற்றுகை அறிக்கை

PERFORMANCE REPORT

පුද්ගලයන් ලියාපදිංචි කිරීමේ දෙපාර්තමේන්තුව

ஆட்களைப் பதிவு செய்யும் திணைக்களம்

Department for Registration of Persons

PERFORMANCE REPORT 2021

Department for Registration of Persons

10TH FLOOR, "SUHURUPAYA",
SRI SUBHUTHIPURA ROAD, BATTARAMULLA

Chapter 01
INSTITUTIONAL PROFILE

1.1 Introduction

The Department for Registration of Persons, in terms of the provisions of the Registration of Persons Act no. 32 of 1968, commenced the registration and issue of National Identity Cards to the legal residents of Sri Lanka above 18 years of age, with effect from the year 1972. Subsequently, the age of registering a person was revised to 15 years in accordance with the provisions of the Registration of Persons Act No 8 of 2016 (Amendment) with effect from 07th July 2016 and the Department continues the role of issuing Identity Cards accordingly.

1.2 Vision, Mission, Objectives of the Institution

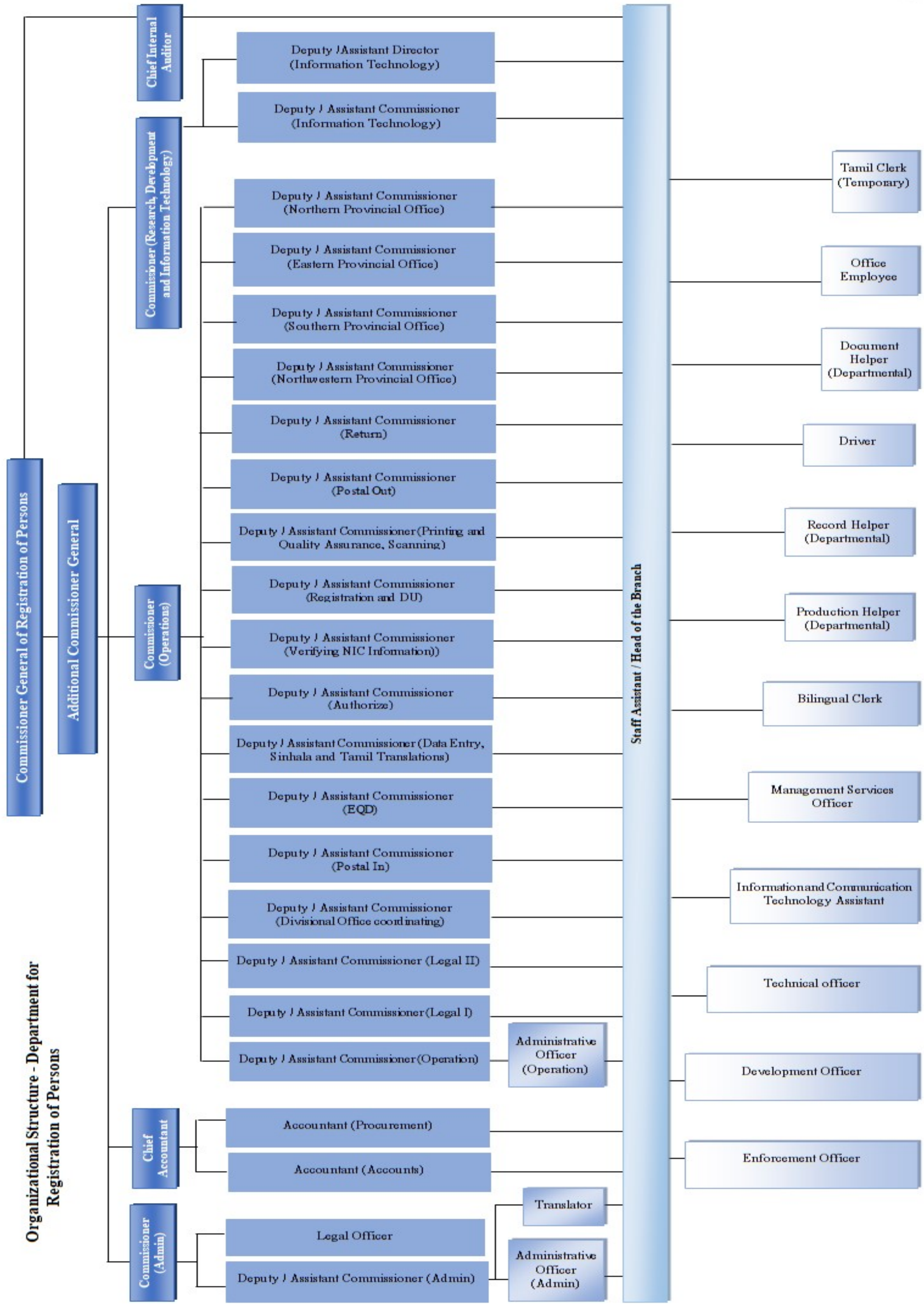
Vision
An assured identity for every Sri Lankan citizen.

Mission
To create a database of all citizens of Sri Lanka and issue National Identity Cards recognized nationally and globally to all Sri Lankan citizens, which underline their human, social, economic, political and legal rights within the country and safety outside the country, to assist national and other agencies in establishing the identity of any citizen and to support Sri Lanka's national security and development.

Objectives
- Collect information of all Sri Lankan citizens and maintain a National Register of information.
- Register and issue National Identity Cards (NICs) to all Sri Lankan citizens who have completed the required age.
- Verify and certify information of Citizens of Sri Lanka.
- Share information with the Government and other organizations.
- Build capacity within the Department through human resource development and development of state-of-the-art technical know-how.
- Extend assistance for national security and development process of the country

1.3 Key Functions
- Collect information of all the Sri Lankan citizens and establish and maintain a National Register of personal information.
- Issue National Identity Cards (NICs) to eligible Sri Lankan citizens.
- Verify and certify the information and share them with national intelligence and security divisions when and where necessary.

1.4 Organization Chart



1.5 Main Divisions of The Department

Administration division
Accounts division
Operation division
Development and research division
Information technology division
Internal audit division

1.6 Sub Offices Operated Under The Department

Provincial office – Northern province
Provincial office – Southern province
Provincial office – North eastern province
Provincial office – Eastern province
335 provincial units established island wide, under the department

1.7 Information on The Foreign Funded Projects

Not applicable

Chapter 02

PROGRESS AND THE FUTURE VISION SPECIAL ACHIEVEMENTS, CHALLENGES AND FUTURE GOALS

2.1 Special Achievements, Challenges and Future Targets

I. Special Achievements

- Taking actions to exchange, confirmand verify information among relevant state and private institutions through internet via online method of authentication and certification of National Identity card information instead of the client physically proceeding to the service provider.
- To continue the maintenance of one day service limiting the number of applicants that be brought in per day due to Covid pandemic.

II. Challenges

- Issuance of temporary identity card which was printed including the information of the identity card as a solution to the problem of issuing identity cards to G.C.E (O/L) applicants due to the not receiving of sufficient amount of preprinted cards which was the main challenge faced by the department during last year.
- Continuous supply of service to the public by the officers having followed proper health regulations under Covid pandemic.

III. Future Targets

- To take necessary further actions to accomplish the target of issuing of Sri Lanka Unique Digital Identity card (SLUDI) prepared including bio data and biometric data of Sri Lankan citizens above the age of 15 years of age which is more than 16 million.

Accounting officer
Name:
Position:
Date:

Chapter 03
OVERALL FINANCIAL PERFORMANCE OF THE YEAR

3.1. Statement of Financial Performance

ACA -F

Statement of Financial Performance
for the period ended 31st December 2021

Budget 2021 Rs.		Note	Actual 2021 Rs.	Restated 2020 Rs.	
-	Revenue Receipts			-	
-	Income Tax	1		-	ACA-1
-	Taxes on Domestic Goods & Services	2		-	ACA-1
-	Taxes on International Trade	3		-	ACA-1
200,000,000	Non Tax Revenue & Others	4	198,886,160	323,945,765	ACA-1
200,000,000	Total Revenue Receipts (A)		198,886,160	323,945,765	
	Non Revenue Receipts				
-	Treasury Imprests		861,967,000	684,400,000	ACA-3
-	Deposits		3,931,652	5,612,403	ACA-4
-	Advance Accounts		52,005,964	35,845,984	ACA-5
-	Other Main Ledger Receipts		-		
-	Total Non Revenue Receipts (B)		917,904,616	725,858,387	
200,000,000	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		1,116,790,776	1,049,804,152	
	Remittance to the Treasury (D)		5,023,032	2,888,420	
200,000,000	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		1,111,767,744	1,046,915,732	
	Less: Expenditure				
-	Recurrent Expenditure				
779,702,252	Wages, Salaries & Other Employment Benefits	5	713,352,091	726,795,958	ACA-2(ii)
479,465,000	Other Goods & Services	6	453,023,235	440,830,820	ACA-2(ii)
6,000,000	Subsidies, Grants and Transfers	7	5,614,697	5,438,054	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
32,748	Other Recurrent Expenditure	9	32,748	50,285	ACA-2(ii)
1,265,200,000	Total Recurrent Expenditure (F)		1,172,022,772	1,173,115,117	
	Capital Expenditure				
5,900,000	Rehabilitation & Improvement of Capital Assets	10	4,565,787	4,393,827	ACA-2(ii)
23,000,000	Acquisition of Capital Assets	11	22,727,672	15,488,964	ACA-2(ii)
-	Capital Transfers	12		-	ACA-2(ii)
-	Acquisition of Financial Assets	13		-	ACA-2(ii)
2,000,000	Capacity Building	14	1,052,245	1,331,567	ACA-2(ii)
180,050,000	Other Capital Expenditure	15	61,090,823	110,283,030	ACA-2(ii)
210,950,000	Total Capital Expenditure (G)		89,436,526	131,497,388	
	Deposit Payments		4,176,352	9,806,477	ACA-4
	Advance Payments		61,051,584	46,419,717	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		65,227,936	56,226,194	
	Total Expenditure I = (F+G+H)		1,326,687,234	1,360,838,699	
	Balance as at 31st December J = (E-I)		(214,919,490)	(313,922,967)	
	Balance as per the Imprest Reconciliation Statement		(214,919,490)	(313,922,969)	ACA-7
	Imprest Balance as at 31st December		-		ACA-3
			(214,919,490)	(313,922,969)	

3.2. Statement of Financial Position

ACA-P

Statement of Financial Position
As at 31st December 2021

	Note	Actual 2021 Rs	2020 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	214,517,553	139,876,682
Financial Assets			
Advance Accounts	ACA-5/5(a)	138,872,894	129,827,276
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		353,390,447	269,703,958
Net Assets / Equity			
Net Worth to Treasury		136,797,392	127,507,074
Property, Plant & Equipment Reserve		214,517,553	139,876,682
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	2,075,502	2,320,202
Unsettled Impress Balance	ACA-3	-	-
Total Liabilities		353,390,447	269,703,958

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 9 to 32 and Notes to accounts presented in pages from 33 to 37 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

Chief Accounting Officer	Accounting Officer	Chief Accountant
Name :	Name :	Name :
Designation :	Designation :	
Date : 02.2022	Date : 02.2022	Date : 02.2022

3.3. Statement of Cash Flows

ACA-C

Statement of Cash Flows

for the period ended 31st December 2021

	Actual 2021 Rs.	Restated 2020 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	37,139,050	130,292,150
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	22,597,329	23,574,570
Imprest Received	861,967,000	684,400,000
Recoveries from Advance	35,125,667	28,814,591
Deposit Received	3,931,652	5,612,402
Total Cash generated from Operations (A)	960,760,698	872,693,714
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	625,566,493	704,350,199
Subsidies & Transfer Payments	3,946,489	4,494,476
Expenditure incurred on behalf of Other Heads	245,204,179	92,630,107
Imprest Settlement to Treasury	5,023,032	2,888,420
Advance Payments	54,116,480	43,035,071
Deposit Payments	4,176,352	9,806,477
Total Cash disbursed for Operations (B)	938,033,025	857,204,750
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	22,727,672	15,488,964
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	22,727,672	15,488,964
Total Cash disbursed for Investing Activities (E)	22,727,672	15,488,964
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(22,727,672)	(15,488,964)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	0	(0)
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4. Notes to the Financial Statements

ACA -1

Statement of Revenue for the period ended 31st December 2021

Revenue Accounting Officer :Commissioner General of Department for Registration of Persons   Expenditure Head No :227

Rs.

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection				Refund from Revenue			
		(1)		(2)			(3)	(4)			(5)
		Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministries/ Depts. (SA-21)	Total	Collection of Arrears Revenue	By Cash	Error Corrections	Total	Net Revenue For the Period 2021
		1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)	4(iii)=4(i) +4(ii)	5=2(iii)+(3)-4(iii)
2003.02.03	Fees under Registration of Persons	400,000,000	200,000,000	37,139,805	161,885,065	199,024,870			138,710		198,886,160
	Total Revenue	400,000,000	200,000,000	37,139,805	161,885,065	199,024,870	-	-	138,710	-	198,886,160

.02.2022
Date   Signature and Name of Chief Accountant   Signature, Name and Designation of Revenue Accounting Officer

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2021

Expenditure Head No : 227

Department :Department for Registration of Persons

Rs.

Expenditure Code	Finance Code	Provisions				Expenditure			Net Effect		
		Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
Recurrent Expenditure											
Programme (1)											
Prog./Proj./Sub proj./Object code/Item											
NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS											
Personal Emoluments											
1001 Salaries & Wages	11	540,000,000			540,000,000	246,596,530	280,489,840	527,086,370	12,913,630	2	Saving is less than 5%.
1002 Overtime & Holiday Payments	11	36,000,000			36,000,000	25,135,125	476,030	25,611,155	10,388,845	29	Savings come Mainly due to a decision taken to implement" Public Expenditure Review". by the Cabinet through a Cabinet Memorandum 21/1596/304/134 dated 28.08.2021
1003 Other Allowances	11	215,000,000		(11,297,748)	203,702,252	76,097,455	84,557,112	160,654,567	43,047,685	21	Savings come Mainly due to a decision taken to implement" Public Expenditure Review". by the Cabinet through a Cabinet Memorandum 21/1596/304/134 dated 28.08.2021 & not holding "One Day service" due to Covid 19 pandamic.
Total		**791,000,000**	**-**	**(11,297,748)**	**779,702,252**	**347,829,110**	**365,522,982**	**713,352,092**	**66,350,160**		
NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES											
Travelling Expenditure											
1101 Domestic	11	2,100,000			2,100,000	1,147,687	88,365	1,236,053	863,947	41	Savings come Mainly due to a decision taken to implement" Public Expenditure Review". by the Cabinet through a Cabinet Memorandum 21/1596/304/134 dated 28.08.2021 " , not having the Mobile Service & Meetings conducted online instead of Physical meetings.
1102 Foreign	11	1,000,000			1,000,000	-	-	-	1,000,000	100	Savings come Mainly due to a decision taken to implement" Public Expenditure Review". by the Cabinet through a Cabinet Memorandum 21/1596/304/134 dated 28.08.2021
Total (a)		**3,100,000**	**-**	**-**	**3,100,000**	**1,147,687**	**88,365**	**1,236,053**	**1,863,947**		

Supplies											
1201 Stationery & Office Requisites	11	35,000,000			35,000,000	18,004,550	16,628,048	34,632,598	367,402	1	Saving is less than 5%.
1202 Fuel	11	10,000,000			10,000,000	6,520,428	67,100	6,587,528	3,412,472	34	Savings come Mainly due to a decision taken to implement“ Public Expenditure Review”. by the Cabinet through a Cabinet Memorandum 21/1596/304/134 dated 28.08.2021 & limiting the field service as Covid 19 pandamic.
1203 Diets & Uniforms	11	500,000			500,000	498,451		498,451	1,549	0	Saving is less than 5%.
1205 Other	11	1,000,000			1,000,000	347,513		347,513	652,487	65	Expenditure was not incurred as expected due to Covid 19 pandamic, not having Mobile Services & Meetings conducted online instead of Physical meetings.
Total (b)		**46,500,000**	**-**	**-**	**46,500,000**	**25,370,942**	**16,695,148**	**42,066,090**	**4,433,910**		
Maintenance Expenditure											
1301 Vehicles	11	5,500,000		1,000,000	6,500,000	6,464,871		6,464,871	35,129	1	Saving is less than 5%.
1302 Plant and machinery	11	90,000,000			90,000,000	88,103,070		88,103,070	1,896,930	2	Saving is less than 5%.
1303 Building and Structures	11	600,000			600,000	82,450	149,855	232,305	367,695	61	Postpone the repair of provincial council office, due to prevailing Covid 19 pandemic situation.
Total (c)		**96,100,000**	**-**	**1,000,000**	**97,100,000**	**94,650,390**	**149,855**	**94,800,245**	**2,299,755**		
Services											
1401 Transport	11	4,000,000			4,000,000	2,722,581	-	2,722,581	1,277,419	32	Savings come Mainly due to a decision taken to implement“ Public Expenditure Review”. by the Cabinet through a Cabinet Memorandum 21/1596/304/134 dated 28.08.2021 & One of the officer retired who entitled for fuel allowance
1402 Postal & Communication	11	18,000,000			18,000,000	13,100,348	608,289	13,708,637	4,291,363	24	Expenditure was not incurred as expected due to Covid 19 pandamic.
1403 Electricity & Water	11	40,000,000			40,000,000	34,768,553	-	34,768,553	5,231,447	13	Expenditure was not incurred as expected due to Covid 19 pandamic.
1404 Rents & Local Taxes	11	228,000,000		10,265,000	238,265,000	14,885,387	223,371,660	238,257,047	7,953	0	Saving is less than 5%.
1408 Lease Rental for Vehicles Procured under Operational Leasing	11	2,500,000			2,500,000	1,815,000	-	1,815,000	685,000	27	Savings come Mainly due to a decision taken to implement“ Public Expenditure Review”. by the Cabinet through a Cabinet Memorandum 21/1596/304/134 dated 28.08.2021 & wave off the VAT.
1409 Other	11	30,000,000			30,000,000	22,598,915	1,050,115	23,649,030	6,350,970	21	Applications were not presented as expected due to Covid 19 Pandemic situation .Savings come not paying allowance as planedd for Grama sewa officers .
Total (d)		**322,500,000**	**-**	**10,265,000**	**332,765,000**	**89,890,783**	**225,030,064**	**314,920,847**	**17,844,153**		
Total Expenditure on Other Goods & Services (a+b+c+d)		**468,200,000**	**-**	**11,265,000**	**479,465,000**	**211,059,803**	**241,963,432**	**453,023,235**	**26,441,765**		
NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES											
Transfers											
1506 Property Loan Interest to Public Servants	11	6,000,000			6,000,000	3,882,466	1,732,231	5,614,697	385,303	6	Expenditure was not incurred as expected.
Total		**6,000,000**	**-**	**-**	**6,000,000**	**3,882,466**	**1,732,231**	**5,614,697**	**385,303**		
NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE											
1701 Losses & Write off	11			32,748	32,748	32,748		32,748	-	0	-
Total				**32,748**	**32,748**	**32,748**	**-**	**32,748**	**-**		

Programme (1)											
Grand Total (Notes 5 to 9) Total Recurrent Expenditure		**1,265,200,000**	**-**	**-**	**1,265,200,000**	**562,804,127**	**609,218,645**	**1,172,022,773**	**93,177,227**		
Capital Expenditure											
Programme (1)											
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT											
NOTE - 10 Rehabilitation & Improvements of Capital Assets											
2001 Buildings & Structures	11	2,000,000			2,000,000	1,846,628		1,846,628	153,372	8	Expenditure was not incurred as expected.
2002 Plant, Machinery & Equipment	11	400,000			400,000	32,500		32,500	367,500	92	Expenditure was not incurred as expected.
2003 Vehicles	11	3,500,000			3,500,000	2,686,658		2,686,658	813,342	23	There were 3 engine repairs have to be done but unable to performe due to lack of spare parts.
Total (a)		**5,900,000**	**-**	**-**	**5,900,000**	**4,565,787**	**-**	**4,565,787**	**1,334,213**		
NOTE - 11 Acquisition of Capital Assets											
2102 Furniture & Office Equipment	11	3,000,000			3,000,000	2,966,068		2,966,068	33,932	1	Saving is less than 5%.
2103 Plant, Machinery & Equipment	11	20,000,000			20,000,000	19,761,604		19,761,604	238,396	1	Saving is less than 5%.
Total (b)		**23,000,000**	**-**	**-**	**23,000,000**	**22,727,672**	**-**	**22,727,672**	**272,328**		
NOTE - 14 Capacity Building											
2401 Staff Training	11	2,000,000			2,000,000	1,052,245		1,052,245	947,755	47	Savings come Mainly due to a decision taken to implement" Public Expenditure Review". by the Cabinet through a Cabinet Memorandum 21/1596/304/134 dated 28.08.2021 & meetings were limited due to Covid 19 pandamic.
Total (e)		**2,000,000**	**-**	**-**	**2,000,000**	**1,052,245**	**-**	**1,052,245**	**947,755**		
NOTE - 15 Other Capital Expenditure											
2505 Procument Preparedness	11	50,000			50,000	10,347		10,347	39,653	79	Expenditure was not incurred as expected.
2509 Other	11	180,000,000			180,000,000	61,080,476		61,080,476	118,919,524	66	The Permission was not received to pay the 56 Million to the creditor and Proceeds was available to purchase one million card as the procurement is being just started at this time , but not completed
Total (f)		**180,050,000**	**-**	**-**	**180,050,000**	**61,090,823**	**-**	**61,090,823**	**118,959,177**		
Programme (1)											
Total Expenditure on Public Investments (a+b+c+d+e+f)		**210,950,000**	**-**	**-**	**210,950,000**	**89,436,526**	**-**	**89,436,526**	**121,513,474**		
Grand Total (Notes 5 to 15) - Total Expenditure		**1,476,150,000**	**-**	**-**	**1,476,150,000**	**652,240,653**	**609,218,645**	**1,261,459,299**	**214,690,701**		

Chief Accountant
Date : .02.2022

ACA -4

Statement of Deposit Accounts as at 31st December 2021

Expenditure Head No : 227 Department : Department for Registration of Persons

Rs.

Name o f Deposit Accounts	Deposit Number	Balance as at 1st January 2021	Credited during the year	Debited during the year	Balance as at 31st December 2021	Balance as per Treasury Book as at 31st December 2021
Security Deposits	6000-0-0-1-0-55	100,000	100,000	100,000	100,000	100,000
Tender Deposits	6000-0-0-2-0-73	-	25	25	-	-
Retention Money for Construction	6000-0-0-16-0-23	2,211,159		235,657	1,975,502	1,975,502
Temporary Retention for Statutory Payments	6000-0-0-18-0-30	9,043	3,831,627	3,840,670	-	-
		2,320,202	3,931,652	4,176,352	2,075,502	2,075,502

Chief Accountant
Date : .02.2022

ACA- 5

Statement of Advance Accounts as at 31st December 2021

Expenditure Head No : 227 Department : Department for Registration of Persons

Rs.

Name of Advance Account	Advance Account Number	No. of Advance Accounts	Balance as at 1st January 2021	Maximum Limits of Expenditure Rs.48,000,000		Minimum Limits of Receipts Rs.29,500,000		Maximum Limits of Debit Balance Rs.150,000,000	Maximum Limits of Liabilities Rs.	Balance as per Treasury Books as at 31st December 2021
				Debits during the year		Credits during the year		Balance as		
			(1)	(2)		(3)		4=(1)+(2)-(3)		
				In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advance to Public Officers	227011	1	129,827,276	41,802,513	5,982,215	1,028,500	38,455,662	138,127,842		138,127,841
	227012				13,266,856		12,521,802	745,054		745,053
			129,827,276	41,802,513	19,249,071	1,028,500	50,977,464	138,872,896		138,872,894

Chief Accountant
Date : .02.2022

ACA- 5(a)

Statement of Rent and Work Advance Accounts as at 31st December 2021

Expenditure Head No : 227 Department : Department for Registration of Persons

Advance Number	Project Description	Paid Date	Voucher No.	Paid Amount (Rs.)	Balance as at 01.01.2021 (Rs.)	Recoveries During the Year 2021		Balance as at 31.12.2021 (Rs.)
						For Previous Year	For Current Year	
(1) Rent Advance								
Eg.		Not Applicable						
9188-250-0-1-0-1								
Total (a)								
(2) Work Advance								
Eg.								
9188-250-0-2-0-1								
Total (b)								
Grand Total (a)+(b)								

Chief Accountant
Date : 02.2022

ACA- 5(b)

Statement of Rent and Work Advance Reserve Accounts as at 31st December 2021

Expenditure Head No : 227 Department : Department for Registration of Persons

Advance Number	Project Description	Balance as at 01.01.2021 (Rs.)	During the Year 2021		Balance as at 31.12.2021 (Rs.)
			Recoveries (Dr.)	Paid (Cr.)	
		(1)	(2)	(3)	4=1+3-(2)
(1) Rent Advance					
Eg.					
9189-250-0-1-0-1	Not Applicable				
Total (a)					
(2) Work Advance					
Eg.					
9189-250-0-2-0-1					
Total (b)					
Grand Total (a)+(b)					

Chief Accountant
Date : 02.2022

3.5 Performance of the Revenue Collection

Revenue Code	Description of the Revenue	Revenue Estimate		Collected Revenue	
		Original Estimate	Final Estimate	Quantity (Rs.)	as a % of Final Revenue Estimate
2003.02.03	Fees under Registration of Persons Act No.32 of 1968	400,000,000	200,000,000	198,886,160	99

3.6 Performance of the Utilization of Allocation

Rs ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original Allocation	Final Allocation		
Recurrent	1,265,200,000	-	1,172,022,772	92.64
Capital	210,950,000	-	89,436,562	42.40

3.7 Granted allocations for the Department interms of F.R.208 and as an agent of the Department

Serial No.	Ministry / Department which the allocation was received	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original Allocation	Final Allocation		
Not Applicable						

3.8 Performance of the Reporting of Non-Financial Assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2019	Balance as per Financial Position Report as at 31.12.2019	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	4,954,214.00	-	
9152	Equipment	-	131,066,112.73	-	
9153	Land	-	-	-	
9154	Intangible Assets	-	-	-	
9155	Biological Assets	-	-	-	
9160	Work in Progress	-	-	-	
9180	Leased Assets	-	-	-	

3.9 Auditor General’s Report

(Annexure 01)

Chapter 04
PERFORMANCE INDICATORS

4.1. Performance Indicators of the Institute (Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
Total number of applications received and the number of National Identity Cards issued annually under Normal Service			√
Total number of applications received and the number of National Identity Cards issued annually under One Day Service			√
Human resources development			√
Internal audit plan	√		
Rehabilitation and improvement of capital assets			
Buildings & structures	√		
Machinery & equipment *			
Vehicles		√	
Acquisition of capital assets			
Furniture & office equipment	√		
Machinery & equipment	√		
Other capital expenditure			
Procurement preparedness *			
Other *			

Note
* Expenditure was not incurred as expected due to Covid 19 Pandemic Situation. Machinery & Equipment was 8.13%, Procurement Preparedness was 0% and Other was 33.93%.

Chapter 05

PERFORMANCE OF ACHIEVING SUSTAINABLE GOALS

5.1. Identified Respective Sustainable Development Goals

Targets/ Goals	Targets	Achievement index	Progress of achievements so far		
			0% - 49%	50% - 74%	75% - 100%
Promotion of complete, peaceful, social groups, to establish justification and legal protection to all and to establish responsibility and completeness in all levels for the sustainable development.	As per provisions of Registration of Persons Act No.32 of 968, registration of all Sri Lankan citizens, issuance of National Identity Cards for the qualified citizens and making arrangements for related or conjunctive facts.	Issuance of National identity cards including name and the address in three languages of Sinhala, Tamil and English.			√
		To issue the National Identity Card as a more secured smart card by utilizing computerized methodology and laser technology.			√
		To introduce the ICAO software to take photographs as per the standards of international civil air line services.			√
		To make arrangements to facilitate state institutions, banks, financial institutions and insurance companies to verify information of National Identity Cards under online method.		√	
		To provide Sri Lankan Identity Number (SLIN) for the birth certificates of newly born children which is implemented with the Registrar General Department.			√

5.2. Achievements and Challenges for The Accomplishments of Sustainable Developmental Goals.

Achievements

- Issuance of National Identity Cards including name and the address in three languages of Sinhala, Tamil and English justifying to all ethnicities was commenced.
- Issuance of the National Identity Card as a more secured, smart card by utilizing computerized methodology and laser technology by confirming Sri Lankan identity for legal protection.
- The ICAO software was introduced to take photographs as per the standards of international civil air line services to confirm the trustworthiness of the identity.
- Implementing the one day service having commenced the Southern Provincial Office having centralized services for the convenience and justifying to all at divisional level.
- Recycling the applications submitted to obtain amended or sub copies, the use of social media platforms such as whatapp and viber to minimize the amount of papers used during duty work and to verify the accuracy of documents through the computer screen itself and to use share holder to do required amendments, use email facility. Providing active contribution through that to prevent desertification which is a global issue.

Challenges

* Not receiving required amount of cards to the department for printing purposes due to policy decisions taken at ministry level.
* Delaying the development of infrastructure facilities of the department due to the delay of commencing digital identity projects by proposed institutions.
* Since old and rejected identity cards handed over by applicants accumulated daily to the department are polythene related and plastic, issues arisen when disposing them in an eco-friendly manner, although it has to incur extra cost for protective institutional methodologies, difficulties are with the lack of institutions with facilities to carry on such tasks.
* Issues arisen with the storage of newly collecting applications due to the record room which is used to store existing, finalized applications is completely full.

Chapter 06
HUMAN RESOURCE PROFILE

6.1. Cadre Management

	Approved Cadre	Existing Cadre	Vacancies **
Senior	30	22	8
Tertiary	4	2	2
Secondary	1,292	1,137*	155
Primary	149	117	32

Note :
*Three (03) Graduate Trainees, who have not been calculated under the approved cadre are serving attached to this Department and it has been included in the 'Existing Cadre column' (1137).

6.2. ** How the shortage or excess in human resources has been affected to the performance of the institute

Several measures have been put in place to prevent the department's existing human resources shortage from having a negative impact on the performance of the institution. Those are,

- Take action to develop the computerized system used to produce National Identity Cards as to minimize manpower
- Deploy departmental officers in overtime duties

Accordingly, the existing vacancies in the department are managed by the above methods and the requests are being made constantly to the authorities concerned to fill these vacancies.

6.3. Human Resource Development

Sub No.	Name of the programmme	Number of trained employees	Time period of the programme	Entire investment (Rs.000) (Local)	Nature of the programme	Outcome/ Received knowledge
1.	One day training workshop regarding government procurement procedure conducted online by the SDFL Institution.	2	01 Day	7,000.00	Local	The performance of officers in fields related to the training programme has been improved. Accordingly, it has been contributed to uplift the productivity of the entire process of the institution.
2.	Two days training workshop regarding office management and financial regulations conducted online by the SDFL institution.	2	04 days	14,000.00	Local	The performance of the officers in fields related to the training programme has been improved.
3.	One day training workshop regarding maintenance of fixed assets related to property/equipment conducted online by the SDFL Institution.	1	One day	3,500.00	Local	Do
4.	Final stage of the English diploma organized by the Colombo University.	1	40 days	40,000.00	Local	Do
5.	Training workshop regarding maintenance of a personal file in a productive manner.	2	01 day	8,000.00	Local	Do
6.	Basic course regarding stock control, proper organization and supply chain management.	2	05 days	30,000.00	Local	Do
7.	Training workshop regarding hospitality duty and ethics related to junior employees of the institution.	3	01 day	12,000.00	Local	Effective improvement in hospitality activities conducted by trainers in public relationships.
8.	Productivity diploma course	1	01 year	72,000.00	Local	To supply knowledge to do required innovations based on productivity principles covering all divisions and programmes of the department.

9.	Payment of 50% from the estimated amount for the planning of pre examination activities relevant to the conduct of second efficiency bar examination for the officers of Production Assistant and Document Assistant.	19		34,720.00	Local	Supplying required facilities to improve efficiency through the knowledge for service permanence of appointed officers of departments.
10.	Training workshop regarding discipline/ office ethics for the drivers and Office Assistant Officers.	2	02 days	17,000.00	Local	Improving discipline and ethics of drivers and office assistant officers.
11.	Pre service training (transferred and new development officers)	58	05 days	-	Local	Ability to inform regarding data system of the department and obtain a complete pre understanding regarding subject scopes and the institutional culture to novices.
12.	General Office Administration on E-Code course	2	03 days	10,000.00	Local	Performance has been improved in officers in fields related to the training programme. Accordingly, it has been contributed to uplift the productivity of the entire process of the institution.
13.	Principals of Internal Auditing Procedures of Public Sector	2	02 days	14,000.00	Local	Supporting to uplift the performance of the officers in relevant fields through the knowledge obtained regarding internal audit.
14.	The training course regarding establishment code and financial regulations.	7	02 days	49,000.00	Local	The performance has been improved in the officers related to the fields of the training programme.
15.	Basic investigation training course	29	02 days	203,000.00	Local	Acquiring knowledge regarding discipline and completion of the human resource.
16.	Training course on office management and financial regulations	2	02 days	20,000.00	Local	The performance has been improved in the officers related to the fields of the training programme.
17.	Training course of maintaining a personal file in a productive manner.	9	01 day	45,000.00	Local	Do

18.	Training course regarding the preparation of salaries of government officers.	7	01 day	35,000.00	Local	Do
19.	Training course on annual survey of goods.	4	03 days	60,000.00	Local	Do
20.	Improving the work place productivity using ICT	4	03 days	20,000.00	Local	Acquiring knowledge by Technical Officers regarding how to improve the productivity of the institution.
21.	Effective online communication & use of Technology	8	01 day	30,000.00	Local	Obtaining knowledge regarding continuous maintenance of duties through internet during covid pandemic.
22.	Training course on filing.	7	02 days	56,000.00	Local	The performance has been improved in the officers related to the fields of the training programme.
23.	Introduction to letter writing	4	03 days	8,000.00	Local	Do
24.	Training course on vocational development of Development Officers and Management Service Officers.	21	02 days	147,000.00	Local	Acquiring knowledge regarding responsibilities and duties of Development Officers and Management Service Officers who represent majority of officers in the department.
25.	The course regarding government procurement procedure	1	02 days	7,000.00	Local	Acquiring knowledge to carry out a procurement procedure accurately according to government policies.
26.	Post graduate diploma on management	1	01 year	110,000.00	Local	The knowledge required to upper management, to complete the promotion that should be done in the management.

* The importance of implementing training programmes to achieve expected objectives of an institution

It is important to implement training programmes regarding the use of human resource in an institution more efficiently and productively at the face of achieving expected objectives of an institution. The knowledge of the client is improved (learning) in here and the improvement of this knowledge truly generates knowledge, skills and attitudes required to accomplish the success of the employment.

Accordingly, employees' capabilities are directly improved by improving knowledge, skills and attitudes of the client. When capabilities are improved, it develops the self-dignity, self-confidence and service satisfaction of the employee and through that employee motivation will be increased. Further, as a result of all these qualities, the performance of the client will be improved. According to service requirements of clients, training programmes will be conducted by the institution or refer the clients to institutions which conduct such training programmes.

Further, through continuous training programmes, it is expected to transmit specific knowledge and skills among officers of the department and to create more efficient and knowledgeable human resource within the entire process.

Chapter 07
COMPLIANCE REPORT

No.	Applicable Requirement	Compliance Status (Complied/ Not complied)	Brief explanation for non compliance	Corrective actions proposed to avoid non-compliance in future
1	**The Following Financial Statements / Accounts Have Been Submitted on Due Date**			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	–	–	–
1.4	Stores Advance Accounts	–	–	–
1.5	Special Advance Accounts	–	–	–
1.6	Others	–	–	–
2	**Maintenance of Books and Registers (FR445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		

2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		
3	**Delegation of Functions for Financial Control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit Queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2019	Complied		

6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		

9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The settlement of unsettled loan balances which exists from a considerable period of time.	Not complied with	Unsettled loan balances and reasons relevant to it; **01.Ms. M.P. Lechchami** –K.K.S - Rs. 164,470.00 Deceased (Her spouse has given the consent to levy the loan from her death gratuity. Accordingly, further actions will be taken)	This is a situation beyond control.

			02.Mr. D.M.R Dissanayaka K.K.S – Rs. 50,083.00 Terminated from service. (A case has been filed under case No. 1689/18 DMR in the Colombo District court regarding the levying of loan of this officer. Summons re-summoned on 03.06.2022) **03.Mr. J.M Buddhi**– Development Officer III Rs. 6,250.00 (Festival advance)- Vacation of post. (It has been informed this officer several occasions to pay this amount) **04.Mr.P.H.D.RNanda siri**–K.K.S.- Rs.168.920.00 –It has been requested to resign from the service. He does not report to work at present. (Actions have been taken to levy the loan of this officer)	
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R.371	Complied		

14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of F.R.176	Complied		
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of Information to the Public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi-Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing Citizens Charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		

19	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

Annexure 01

Commissioner General,
Department of Registration of Persons

Auditor General's Summary Report in terms of Section 11(1) of the National Audit Act No. 19 of 2018 on Financial Statements of the Department of Registration of Persons for the year ended on 31st December 2021.

1. **Financial Statements**

1.1. Qualified Opinion

Financial Statements for the year ended on 31st December 2021 consisting of Statement on Financial Position by 31st December 2021, Statement on Financial Performance and Cash Flow Statement for the year ended on that date of the Department of Registration of Persons were audited under my directive in terms of provisions of Article 154(1) in the Constitution of the Democratic Socialist Republic of Sri Lanka to be read along with provisions in the National Audit Act No. 19 of 2018. My comments and observations on these Financial Statements submitted to the Department of Registration of Persons in terms of Section 11(1) of the National Audit Act No. 19 of 2018 are contained in this report. The Auditor General's Report to be presented in terms of Section 10 in the National Audit Act No. 19 of 2018 to be read along with Article 154(6) in the constitution of the Democratic Socialist Republic of Sri Lanka will be presented to Parliament in due course.

It is my opinion that, apart from the impact from points referred to in Paragraph 1.6 in this report, Financial Statements reflect a true and justifiable situation of the Financial Position of the Department of Registration of Persons for the year ended on 31stDecember 2021 and its Financial Performance and Cash Flow for the year then ended in compliance with generally accepted accounting principles.

1.2. Basis for the Qualified Opinion

My opinion will be qualified based on facts contained in paragraph 1.6 in this report. I have conducted my audit in terms of Sri Lanka Auditing Standards (SLAuS). My responsibility on Financial Statements is further explained in the Section titled Auditor's Responsibility. I believe that audit evidence I have received are sufficient and suitable to provide a basis for my opinion.

1.3. Responsibility of Chief Accounting Officer and Accounting Officer on Financial Statements.

It is responsibility of the Accounting Officer to determine internal administration facilitating preparation of Financial Statements in such a way as to reflect a true and fair situation in terms of generally accepted Accounting Principles and provisions in Section 38 of the National Audit Act No. 19 of 2018 and without quantifiable false statements likely to occur due to frauds and mistakes.

In terms of Section 16(1) in the National Audit Act No. 19 of 2018, the Department should maintain books and records properly on its revenue, expenditure, assets and liabilities enabling preparation of annual and timely Financial Statements.

The Accounting Officer should certify that an effective system of internal control is maintained for financial control of the Department in terms of Sub-section 38(1)(c) of the National Audit Act and should review effectiveness of that system from time to time and should introduce required changes to make the system effective.

1.4. Auditor's responsibility on auditing Financial Statements

My objective, on the whole, is to provide a fair confirmation that Financial Statements are devoid of quantifiable false statements arising out of frauds and mistakes and to issue the Audit Report containing my opinion. Although a fair certification is a high level certification, an audit carried out in terms of Sri Lanka Auditing Standards will not be a confirmation that it would expose quantifiable false statements every time. Quantifiable false statements could be the result of frauds and mistakes occurring out of individual or collective influence and its adequacy depends on the impact on economic decisions taken by the users based on these Financial Statements.

In terms of Sri Lanka Auditing Standards, I have acted with professional judgement and professional skepticism as part of the audit. Further I have,

- Designed and implemented timely suitable audit procedures for identification and evaluation of risks of possible quantitative false statements in Financial Statements due to frauds or mistakes in forming a basis for the audit opinion expressed. Impact of a fraud is more serious than impact of quantitative false statements taken place due to false representations because they take place as a result of collusion, forged documents, willful negligence, misrepresentation or avoiding internal controls etc.
- Gathered an understanding about the internal control in order to design timely suitable audit procedures, though not with a view to expressing an opinion on effectiveness of internal control.
- Evaluated that transactions and events which formed the basis of structure and contents of Financial Statements contained in the revelations, are included in Financial Statements appropriately and fairly.
- The fact that transactions and events which formed the basis of structure and contents of Financial Statements are included appropriately and fairly and the total presentation of Financial Statements were evaluated.

Significant audit findings, key shortcomings in internal control and other factors were informed to the Accounting Officer.

1.5. Report on other lawful requirements

I state the following in terms of Section 6(1)(d) in the National Audit Act No. 19 of 2018:

a) That Financial Statements correspond to previous year;
b) Those recommendations I had made on Financial Statements for the previous year had been implemented.

1.6. Expressing views on Financial Statements

1.6.1 Statement on Financial Performance

1.6.1.1 Receipt of revenue

Although the total income of the Department for Registration of Persons in the year 2021 amounted to Rs. 198,886,160, it was mentioned as Rs. 198, 885,410 as per the progress report submitted for the year 2021.

1.6.1.2 Recurrent expenditure

Although the expenditure incurred by other ministries and departments for this department as per Financial Statements of the Department amounted to Rs. 609,218,645, it was Rs. 609,514,326 as per printed note of the Treasury and, hence, a difference of Rs. 295,681 was observable.

1.6.2 Cash flow statement

1.6.1.2 Cash flow generated from operational activities

Although Subsidy and Transfer value of Rs. 3,946,489 had been recorded as Operational Expenditure in Cash Flow Statement, it was mentioned as Rs. 3,882,466 as per ACA 2(ii) form in the cash book and therefore, expenditure in Cash Flow Statement had been over-calculated in Rs. 64,023.

1.6.2 Lack of evidence for audit

Although 97 journals in the value of Rs. 18,339,607 had been used when preparing accounts in the year 2021, 81 journal vouchers in the value of Rs. 15,972,164 had not been given for the audit.

2. Financial Review

2.1 Management of income

As per the chapter 07 of the Fiscal Policy Circular No. 01/2015 dated 20th July 2015, although it has to submit half year revenue reports by this department to the Director General of the Department of Fiscal Policy within 15 from the date of ending relevant time period, actions had not been taken accordingly.

2.2 Management of Expenditure

Following observations are made.

a) Total net provisions of expenditure for the year under review is Rs. 1,476,150,000 and since total expenditure incurred by the department as per printed note of the Treasury is Rs. 1,261,459,299, entire saving is Rs. 214,690,701 alias 15 present from the net provision.
b) Since only Rs. 89,436,536 had been spent from the net provision of Rs. 210,950,000 allocated for capital expenditure for the year under review, the saving of Rs. 121,513,474 from the capital provision alias 58 present from the

net provision. The main reason for is the remaining of Rs. 118,919,524 from Rs. 180,000,000 allocated for other capital expenditure under vote head No. 2509.

c) Savings from 65 percent to 92 percent were observed from 05 vote subjects allocated for the year under review.

d) While it was identified 26,489 identity cards with defects which were printed from 01st January 2021 to 31st December 2021, Rs. 1,669,286 had been spend for that.

2.3 Coming to Liabilities and Commitments

Following observations are made.

a) It has to settle sum of Rs. 56,492,100 for the procurement of cards done in the year 2020 from a private institution. It has been indicated as commitments without entering as liabilities in both years 2020 and 2021 and actions had not been taken to settle down it until audit days.

b) It has been entered Rs. 1,347,116 exceeding net provision allocated under vote head No. 227-01-01-1201 to purchase stationaries.

2.4 Non-compliance to rules and regulations

Following observations are made.

Reference to rules and regulations	Non-compliance
a) Financial regulations	
i. F.R 135 (5)	There was no delegation of power related to revenue by the department.
ii. F.R 565 (4)	Although it has to be signed over by an authorized staff officer for the confirmation of payments done through deposits, there were instances which were not confirmed by a paying authorized staff officer in the general deposit ledger maintained by the department.

3. Management of Human Resource

Following observations are made.

a) Approved cadre of the Department forRegistrationof Persons as at 31st December 2021 was 1475, since the actual cadre was 1278, number of vacancies and excess staff was 200 and 03 respectively.

b) There were 25 vacancies of officers which was the approved cadre for 06 positions including the Legal Officer to the date of the report.

Sgd./illegibly
M. Somathilaka
Deputy Auditor General
For Auditor General.

10TH FLOOR, "SUHURUPAYA",
SRI SUBHUTHIPURA ROAD, BATTARAMULLA

Telephone : 0115226100
Fax : 0112862198
E-mail : info@drp.lk