

## **Head 254 – Report of the Auditor General on the Registrar General’s Department - Year 2017**

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The Appropriation Account and the Reconciliation Statement and the 02 Revenue Accounts relating to the Revenue Codes mentioned in 3.1.1 of Annual Budget Estimate, under Head and Item Number stated in the First Schedule and Third Schedule of the Appropriation Act, No. 24 of 2016 as amended by the Appropriation (Amendment) Act, No. 32 of 2017 were presented to Audit by the Registrar General’s Department. The financial and physical performance reflected by those accounts and the reconciliation statements were audited in terms of Article 154(1) of the constitution of the Democratic Socialist Republic of Sri Lanka.

### **1.2 Responsibility on the Financial Management and Accountability of the Chief Accounting Officer, Accounting Officer and the Revenue Accounting Officer**

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The Minister of Finance is charged with the raising of Revenue and the collection of other Government monies as well as with the general oversight of all the financial operations of Government in terms of Financial Regulation 124 of the Democratic Socialist Republic of Sri Lanka. The Minister of Finance appoints the Chief Accounting Officers to discharge above responsibility in terms of Financial Regulation 124(2). The Head of the Department will be the Accounting Officer in respect of all financial transactions of his Department in terms of Financial Regulation 125(1)(a) and the Revenue Accounting Officer has been appointed by the Treasury. This responsibility includes designing, implementing and maintaining internal controls relevant to the maintenance, preparation and fair presentation of Accounts and Reconciliation Statements presented within the limitations imposed by Parliament in accordance with the provisions in Article 148, 149, 150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory Provisions, Government Financial Regulations and Administrative Regulations.

### **1.3 Scope of Audit**

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The audit of the Registrar General’s Department – Head 254 for the year ended 31 December 2017 was carried out in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka in respect of designing of financial and physical performance, Government expenditure, Government revenue, management of human and physical resources, applying of internal control systems, compliance with laws, rules and regulations and maintenance of updated books, registers, records and reconciliation statements, preparation and presentation of accounts in timely manner, issuance of performance reports to respective parties based on the performance indicators. The Management Audit Report for the year under review was issued to the Registrar General of the Department on 09 August 2017. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the plans, accounts, reconciliation statements and performance reports presented to audit and tests of samples of transactions. The scope and extent of such review and tests were such as to enable as wide an audit coverage as possible within the limitations of staff, other resources and time available to me.

## 1.4 Audit Observation

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The audit observations of the Registrar General's Department for the year ended 31 December 2017 revealed in audit appear in Management Audit Report in detail, mentioned in paragraph 1.3 above. The material and significant audit observations out of those observations included in paragraph 2.1 to 2.14 of this report. The audit observations revealed in the execution of accountability as the Accounting Officer in accordance with provisions of the Financial Regulation 128 of the Democratic Socialist Republic of Sri Lanka, to ensure the adequacy of the financial administration are summarized and shown in the undermentioned table.

<b>Accountability of the Accounting Officer in terms of Financial Regulation 128</b>	<b>Non-compliance with that Provision by the Accounting Officer</b>	<b>Reference to the Paragraph of the report included Observation</b>
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Financial Regulations -----		
128(1)(a) The work of his department is planned and carried out with due dispatch, having regard to the policy laid down by the Government and the intentions of Parliament in granting him financial provision for the activities authorized, and that an endeavour is made to complete the programme of work laid down for the year and /or to attain the targets specified.	1. Non-compliance to Action Plan. 2. Non-plaining of Procurement Process sufficiently. 3. Non-preparation of Budget Estimates realistically. 4. Non-attainment of expected output. 5. Weakness in implementation of Procurement Process	2.1 2.3 2.8 2.2 2.3.2
128(1)(c) The Financial Regulations and other supplementary instructions of the Government are adhered to in his department, and that they are supplemented by departmental instructions, where necessary.	Non-compliance	2.12
128(1)(e) Adequate and proper arrangements are made for the safe custody and preservation of money, stores, equipment and other assets belonging to the Government, or is in its custody, and that	Weakness in assets management.	2.4

these are verified from time to time and, where they are disposed of, such disposal is according to prescribed Regulations and instructions.

128(1)(h)	Special arrangements are made to recover outstanding dues and that the officers assigned that task report to him at least once a quarter or as otherwise directed regarding arrears and action pursued to expedite their recovery.	<ol style="list-style-type: none"> <li>1. Recovery of outstanding revenue.</li> <li>2. Recovery of outstanding loan balances in Advances to Public Officers Account.</li> </ol>	2.9(a)(i) 2.10(a)
128(1)(m)	An Appropriation Account is rendered to the Chief Accounting Officer at the end of the financial year in respect of each Programme of a Head of Expenditure for which he is responsible as Accounting Officer.	Weakness in Appropriation Account.	2.8
128(1)(o)	The procedure is being followed by the Accounting Officers laid down in Financial Regulations 103 to 108 is adhered to in case of losses to Government by the delays, negligence's, faults or frauds on the part of officers/employees and surcharges are imposed on officers/employees responsible for such losses in terms of Financial Regulation 156(1).	Non-attainment of Securities from officers' custody with money.	2.6(b)
128(2)(a)	The estimates of Revenue are prepared completely, and as accurately as possible, for the Revenue Codes.	Impossible to collect expected revenue.	2.9(b)(i)
128(2)(d)	Returns are obtained from other departments and officers in which any portions of the Revenue for which he is responsible are collected, and are incorporated in the Estimates of Revenue, the Revenue Accounts and the Returns prepared by him in term of (a) above respectively.	Information hadn't invited for revenue estimates from other revenue collected Departments.	2.9(a)(i)
128(2)(e)	Special arrangements are made for the expeditious collection of outstanding arrears of Revenue in consultation with	The information about outstanding revenue had not been invited and	2.9(a)(ii)

the Accounting Officers and departments concerned in collection.

obtained from revenue collected institutions relevant to revenue code.

128(2)(g) Records are maintained of the amounts collected under the appropriate Code, by obtaining such information as is necessary from the various departments concerned and that such records are reconciled with the accounts of Revenue collections maintained in the Treasury, under the respective Revenue Code. Revenue Account had prepared based on amounts in Treasury Printout. 2.9(a)(i) and (b)(i)

## 2. Material and Significant Audit Observations

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### 2.1 Performance

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#### Plaining

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The e-Population programme and e-Births, Marriages and Deaths programme to be implemented continuously and annually under the Department had not been included to the Action Plan of the year under review.

### 2.2 Non-execution of Activities

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The following observations are made.

#### (a) Expected output level not Achieved

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The 43,202 Schedules couldn't be registered as at end of the year under review out of 60,134 Title Schedules had received to the offices of the Title Registrars during the year under review and out of 49,697 Schedules had registered during the year, 32,765 Schedules were received in previous year.

(b) Even though the data relating to Births and Deaths should be filed, created, retained in secured manner and issued in electronic form on effect from 10 July 2012 as per Section 2 and 11 of the Electronic Transactions Act, No.19 of 2006 were published by the Gazette Notification No.1864/44 dated 29 May 2014, it couldn't be entered these information to the system and issued certified copies through it relating to 1,316,100 Births out of 1,891,372 Births and 445,749 Deaths out of 716,181 Deaths were occurred from 10 July 2012 to 31 December 2017.

(c) Scanning of Births, Marriages and Deaths certificates since year 1960 under e-Births, Marriages and Deaths programme were commenced in year 2009. However, the information belong to the time period of 1960-1990 had not existed with the Department and 14,339,280 Births, Marriages and Deaths occurred during the period of 1991-2011 and 1,438,285 Births, Marriages and Deaths occurred out of 3,921,020

or 36 per cent during the period of 2012-2017 had not been scanned. However, though the relevant certificates can be obtained from any Divisional Secretariat in those 04 Districts, the certificates in remaining 21 Districts can be obtained only from same Divisional Secretariat.

- (d) Even though the Government Institutions should be implemented the Sustainable Development Goals since year 2016 as per Circulars issued by the Government and Sustainable Development Goals Act, No. 19 of 2017 had passed by the Parliament to comply with “2030 Agenda for Sustainable Development” introduced by the United Nations Organization, the Department had not been implemented any action to reach to the Sustainable Development Goals such as prepare an Action Plan by identifying the objectives and goals, identification of needed human and physical resources, allocating the provisions, prepare the indexes to measure those objectives and goals, identification and aware the interested parties for that etc. due to unaware about it.

## **2.3 Supplies and Services obtained through Procurement Procedure**

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The provisions amounted to Rs.163.35 million had been made available by the Department for the supplies and services which should be obtained by following the Government Procurement Guideline and a provision of Rs.153.63 million had been utilized out of that. Accordingly a sum of Rs. 9.72 million or 5.95 per cent out of allocated provision had been saved.

### **2.3.1 Plaining of Procurements**

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The Following observations are made.

- (a) Plaining of Procurements and Preliminary Stage
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The following plans and documents had not been prepared under this stage.

- (i) Updating of Master Procurement Plan for not more than a period of 06 months.
- (ii) Summary of Procurement Packages.

- (b) Pre-Contract Stage
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The following plans and documents had not been prepared under this stage.

- (i) Procurement Time Schedule for each Contract Packages.
- (ii) Detailed Procurement Plan for works, goods and services.

### **2.3.2 Execution of Procurement Process**

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The following instances were observed in payment for purchases contrary to the terms in Government Procurement Guideline in acquiring of supplies and services for perform the functions of the Department.

- (a) Whereas acquisition of Computers during the period of January – November had mentioned as prioritize procurement activities to be considered in preparing plans for year 2017, 40 Computers had purchased at a value of Rs. 4,753,575 by procured in months of November and December, thus activities had not been done under suitable planning.
- (b) The expenditure for the year under review for Security Services, Cleaning Services and Photocopy Services of the Department was Rs. 122,521,261 and those procurements had been done by deviating from Government Procurement Guideline in 2006 are as follows.
  - (i) The Procurement Authority had decided total cost without preparing Total Cost Estimate as per Guideline 2.14.1 of the Supplement for the Government Procurement Guideline-2006, No.28 of 04 July 2014.
  - (ii) The minimum time period of 21 days in National Competitive Bidding were not given and Bid Securities totalling Rs. 1,165,000 were not obtained by violating the Guidelines 6.2.2 and 5.3.13 in procurement of Security services and Photocopy Services.

## **2.4 Assets management**

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### **Vehicle Utilization**

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The following observation are made.

- (a) The 23 vehicles were being existed with the Department for end of the year under review and extend of mileage couldn't be identified owing to the Running Charts of that vehicles were not furnished. A total sum of Rs. 7,303,947 had been disbursed as Rs.1,011,495 for vehicle insurance, Rs. 2,757,969 for vehicle repairs, Rs. 807,854 for vehicle services and Rs. 2,726,629 for fuel and lubricant of those vehicles.
- (b) The Fuel Consumption had not been checked as per Public Administration Circular No.30/2016 dated 29 December 2016.

## **2.5 Commitments and Liabilities**

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The following observations are made in this connection.

- (a) The Commitments of Rs. 16.264 million had been entered over the provision of Rs.593.691 million by Rs. 11.037 million for 12 Objects contrary to the paragraph 02(a) of the State Accounts Circular No.255/2017 dated 27 April 2017.
- (b) The Liabilities without payment details and payable party under Head No.254 amounting to Rs. 13.76 million and the Liabilities were unable to pay due to unreceived of Imprest though the Provision were made under Head No.153 amounting to Rs. 6.57 million had been entered.

- (c) The Liabilities of Rs. 501,057 had disbursed during the year 2018 for the year under review had not been disclosed.

## 2.6 Unresolved Audit Paragraphs

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Reference to the audit paragraphs of weaknesses relating to the Department included the Reports of the Auditor General on which follow-up action had not been rectified is given below.

	<b>Reference to Report of Auditor General</b>		<b>Subject under Reference</b>
	<b>Year</b>	<b>Paragraph No.</b>	-----
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(a)	2015	3.1(a)	Register of Fixed Assets for Lands, Buildings, Furniture and Office Equipment and Plants and Machineries had not been updated by including essential details as per Financial Regulation 502(2) and Circular No.842 dated 19 December 1978.
	2016	3.1(a)	
(b)	2015	3.1(d)	An action had not been taken to maintain a Security Register by obtain Securities from employees and officers to be kept Securities as per Financial Regulations 880 and 891(1).
	2016	3.1(c)	
(c)	2015	3.1(e)	A Fuel and Lubricant Stocks Book had not been maintained as per Financial Regulation 1647(c).
	2016	3.1(d)	
(d)	2016	3.1(e)	A Register of Vehicles had not been maintained as per Financial Regulation 1647(e).
(e)	2015	3.6.2	Although an Internal Audit Unit had established with 04 staff, a Chief Internal Auditor had not been appointed as per Financial Regulation 133.
	2016	3.10(b)	
(f)	2015	3.6.4	Even though the Audit and Management Committee meetings to be conducted 06 times as once per two months, only one meeting had been conducted and situation of previous years was same.
	2016	3.10(c)	
(g)	2016	3.9	Regarding the financial irregularities relevant to the issue of folios discovered to have taken place at the Land Registry, Panadura during the year 2013, without holding inquiries in accordance with Financial Regulation 104, calculating and recovering the loss and taking disciplinary actions, the female Officer identified as responsible for it had been

transferred to another office.

## 2.7 Management Weakness

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The following weaknesses were observed during the course of audit test checks.

- (a) The following matters were observed during the course of audit test checks of the Registrar General's Handbook with the affairs of the Land Registry in Colombo and the Land Registries of Marawila, Badulla, Negombo, Anuradhapura, Horana, Mannar and Kotapola were done by Internal Audit of the Department.
  - (i) Even though duplicates of deeds attested by Notaries have to be handed over to the respective Registrars of Lands before the 15th of the ensuing month, no action had been taken to prepare Irregularity Reports and take relevant action in respect of the failure of 18 Notaries to hand over duplicates of 446 deeds in 05 Land Registries and 65 Notaries who had handed over duplicate deeds having delays.
  - (ii) Whereas duplicate copy of deeds have to be entered in the notary inspection book respectively in same date of those were received, there couldn't be issued Irregularity Reports and the recovered of compounding, arrears and fines, due to failures in updating of registers and delays in those activities. Further, 145,664 duplicate copies including 59,876 were received in year 2016 couldn't be able to check as at 31 December 2017 at the Land Registry in Colombo.
  - (iii) The Weekly Reports hadn't furnished about work done by himself by 70 Notaries in Registrar Office in Colombo, the irregularities couldn't being identified.
- (b) Although 9,635,348 folios in 15 Land Registries at a cost of Rs. 81.23 million had scanned by e-Land Project as at end of the year under review, it couldn't be issued certified copies to the public from the scanned data due to errors prevailing in the computer system. Further, land documents amounted more than 16 million to be scanned had been existed in 30 Land Registries.
- (c) Vehicle Log Books of the Department had not been updated by including details such as particulars of vehicle, annual licences, tyre position changes, repairs and servicing.
- (d) The cost of obtaining photocopy service from outside parties during the year under review to the 27 offices of Land Registrars and Central Record Room was Rs.56,592,603 and it was an expenditure continuously disburse annually. The action had not been taken to conduct a feasibility study about whether this service obtain from outside party is more favourable than this service obtain inside the Department.
- (e) The quotations were called and assign duties as including only 16 Supervisors for supply of cleaning services in 53 offices throughout the island of the Department, thus it was not observed that the cleaning services were conducted properly in the Offices of the Department



## 2.8 Utilization of Provisions made by Parliament to execute Activities

The particulars relating to the provisions made available to the Department, Utilization and Savings during the 05 years period ended at 31 December 2017 and audit observations thereon are given bellow.

Year	Category of Expenditure	Net Provision	Utilization	Savings	Savings as a Percentage of Net Provision
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		Rs. Millions	Rs. Millions	Rs. Millions	
2013	Recurrent	788.649	785.469	3.180	0.4
	Capital	64.850	49.663	15.187	23.41
	<b>Total</b>	<b>853.499</b>	<b>835.132</b>	<b>18.367</b>	<b>2.20</b>
2014	Recurrent	1,041.100	1,015.454	25.646	2.46
	Capital	53.100	47.430	5.670	10.68
	<b>Total</b>	<b>1,094.200</b>	<b>1,062.884</b>	<b>31.316</b>	<b>2.86</b>
2015	Recurrent	1,261.200	1,217.42	43.748	3.46
	Capital	64.000	54.593	9.407	14.69
	<b>Total</b>	<b>1,325.200</b>	<b>1,272.045</b>	<b>53.155</b>	<b>4</b>
2016	Recurrent	1,341.400	1,324.982	16.418	1.22
	Capital	113.600	101.286	12.314	10.83
	<b>Total</b>	<b>1,455.000</b>	<b>1,426.268</b>	<b>28.732</b>	<b>1.97</b>
2017	Recurrent	1,342.020	1,330.650	11.370	0.84
	Capital	76.000	46.273	29.727	39.11
	<b>Total</b>	<b>1,418.020</b>	<b>1,376.923</b>	<b>41.097</b>	<b>2.89</b>

The following observations are made in this connection.

### Appropriation Account

- (a) Rs. 7.14 million had been transferred for 07 Objects in accordance with Financial Regulation 66 and transfer to other Objects from further 09 Objects had arranged over provisions was Rs.7.8 million.

- (b) The total provision of Rs.500,000 had arranged for Foreign Travelling Object had been transferred as per Financial Regulation 66 and the total provision of Rs. 7 million had arranged for further 2 Objects had been saved.
- (c) The saving amounting to Rs. 4.3 million out of net provision of Rs. 11.0 million on 07 Objects was ranged between 18 to 85 per cent due to excess provision were made.
- (d) The loss of Rs. 433,649 incurred from an uninsured lorry met with an accident had shown as Rs. 162,617 in Appropriation Account and action had not been taken to disclosed a sum of Rs.271,029 had received approval to write off through Statement of Write Off in Appropriation Account.
- (e) The balances of vehicles, furniture and office equipment and plant and machineries mention in Appropriation Account as at 31 December 2017 were understated by Rs. 245.5 million with the balance in Treasury computer printout. The Building Constructions of Rs. 375.2 million and Land and Land Improvement of Rs. 1,498.4 million include in Appropriation Account had not been included in Treasury Computer Printout.
- (f) Building and Construction valued at Rs. 106,806,356 and Land and Land Improvement valued at Rs. 719,570,000 had been entered to the Appropriation Account as the value of 13 properties out of 18 Land and Building properties were entered to the Fixed Assets Register without transfer the legal ownership to the Department. Although Land and Land Improvement valued at Rs. 741,252,851 and Building and Construction valued at Rs. 264,960,683 had entered to the Appropriation Account as value of further 11 properties, it had not been entered to the Fixed Assets Register and ownership of the Department of 10 properties out of that had not been confirmed.
- (g) Provisions valued at Rs. 28.5 million had been made available by the Ministry of Lands and Land Development (Head-153) to the Department for the roles of Land Title Registration and a sum of Rs. 13.6 million or 48 per cent only had been utilized out of that provision.

## 2.9 Estimated and Actual Revenue

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 A collection of Revenue amounting to Rs. 1,320 million had been estimated relating to the 02 Revenue Codes for the year 2017 by the Department and the Revenue collected in the year under review totalled to Rs. 1,297.4 million.

### (a) Revenue Code 10.03.07.00 – Registration Fees Revenue

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 The following observations are made.

- (i) The Preliminary Revenue Estimate prepared as Rs. 1,100 million by the Department without taking information from the Land Registries and Divisional Secretariats in the Island, was included in the Annual Estimates as

Rs.1,400 million by the General Treasury, and later it had been amended as Rs. 1,300 million.

- (ii) Out of the arrears of revenue for the year under review amounting to Rs.21.83 million, recoveries were Rs.5.17 million and the arrears of revenue as at 31 December 2017 were Rs.16.66 million. This arrears of revenue were belong to a period of 01 year to over 03 years. Further, the difference of Rs.7.13 million being existed in arrears of revenue in the records of the Head Office than the total arrears of revenue balance in the Land Registries. Thus the arrears of revenue of the Head Office had been accounted.
- (iii) The actual revenue for the year under review with comparing with previous year had been increased by Rs. 42 million. Increase in obtaining certified copies of Land Registers and Births, Marriages and Death certificates by the public had resulted for such increase.
- (iv) By obtaining monthly revenue reports properly from Land Registries and Divisional Secretariats and had not been compared with collected revenue.

**(b) Revenue Code 10.03.08.00 – Revenue from fees for the issue of annual High Court certificates to Notaries**

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The following observations are made.

- (i) The revenue of the year under review forecast as Rs. 24 million and enter in to the Annual Estimate by the Treasury, later it had revised as Rs. 20 million without consider a sum of Rs. 15.9 million earned at the previous year. The earned revenue was Rs.15.4 million and couldn't be reached to the actual revenue by Rs. 4.6 million.
  - (ii) The Notaries were registered under each Court areas had not been published by maintaining the Notaries' register up-to-date during the year under review and year 2016. Investigations had not been conducted on Notaries were being practiced without obtaining annual certificates and Annual Certificates had not been renewed by 735 Notaries in Land Registry in Colombo.
  - (iii) Even though the licensing fees for fresh registration of Notaries and renewal of registration were Rs. 2,000 and Rs.1,000 respectively, it could not be confirmed that the collected revenue were correct, as "000" should be the last three digits of the Rs.15,399,561 collected as revenue.
  - (iv) The collected revenue had not been compared by obtaining revenue reports aggregating 25 months from 09 High Courts regions.
- (c) The accuracy of transferring 60 per cent to the Consolidated Fund and 40 per cent to the Title Insurance Fund of the collected revenue could not be confirmed due to the Title Revenue of Rs. 23.13 million had collected during the year under review had not been reconciled with bank deposit slips and revenue reports of the offices of Title Registrar, an unidentified credit to the bank amounting to Rs.1.08 million and the

differences were being existed among the revenue credited to the account by the Title Registrars and their revenue reports.

## 2.10 Advances to Public Officers Accounts

### ----- Limits Authorized by Parliament -----

The limits authorized by Parliament for the Advances to Public Officers Account of the Department, Item No.25401 and the actual amounts are given below.

<b>Expenditure</b>		<b>Receipts</b>		<b>Debit Balance</b>	
<b>Maximum Limit</b>	<b>Actual</b>	<b>Minimum Limit</b>	<b>Actual</b>	<b>Maximum Limit</b>	<b>Actual</b>
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Rs. Millions	Rs. Millions	Rs. Millions	Rs. Millions	Rs. Millions	Rs. Millions
80.00	79.99	50.00	57.29	230.00	203.34

The following observations are made in this connection.

(a) Non-recovery of Outstanding Loan Balances

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According to the Reconciliation Statement presented to the audit, the total credit balances to be recovered from 77 officers were Rs.2.41 million and these outstanding balances were being existed from 01 month to 27 years. The Department had been failed to recover those outstanding loan balances.

(b) Maximum Debit Balances Limit

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Although the errors occurred in journal entries were rectified in the books of the Department relevant to the settlement of the loan balances amounting to Rs.992,427 of the officers were transfer-in, it was not rectified in the books of the Treasury. Even though the expenditures were shown as Rs.80,989,927 in the Treasury Printouts exceeded the Maximum Expenditure Limit of Rs. 80,000,000 by Rs.989,927, the actual expenditure of the books of the Department was Rs.79,997,500.

## 2.11 Imprest Account

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The following observations are made.

The accuracy of settlement of the Imprest to the General Treasury couldn't be confirmed due to reasons such as existing of cheques issued but not realized amounting to Rs.153,710 as per Bank Reconciliation of the month of December 2017, action had not been taken to identify and account of Direct Credits amounting to Rs. 104,138 to the bank and unsettle of deposits were deposited but not realized amounting to Rs. 9,225.

## 2.12 Non-compliances

### 2.12.1 Non-compliances to Laws, Rules and Regulations

The actions had not been taken to send the certified copies to the Commissioner of the Island Revenue with the copy to the Auditor General regarding VAT value at Rs.14,645,248 had paid to 04 suppliers relevant to 03 services of the Department as per Guideline 5.4.2 of the Government Procurement Guideline 2006.

## 2.13 Audit and Management Committee

According to the Audit and Management Committee Circular No. DMA/2009(1)(i) dated 28 January 2016, the Audit and Management Committee of the Department had not been discussed the points such as relevant procedures are taken by reviewing Auditor General's Report, evaluating the achievement of performance targets, review of administration and development of resources, enter performance of the committee to the Annual Report and investigation of Annual Procurement Plan and Action Plan.

## 2.14 Human Resources Management

### 2.14.1 Approved Cadre, Actual Cadre and Expenditure for Personal Emoluments

The particulars on approved cadre, actual cadre, vacancies and excess cadre as at 31 December 2017 to execute the functions of the Registrar General's Department are given below. The Department had incurred a sum of Rs. 133.08 million for Personal Emoluments Expenditure Category for the year under review.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	41	16	25
(ii) Tertiary Level	588	522	66
(iii) Secondary Level	1,569	1,301	268
(iv) Primary Level	464	400	64
<b>Total</b>	<b>2,662</b>	<b>2,239</b>	<b>423</b>

The following observations are made in this connection.

- (a) There were 25 Senior Level vacancies in the Department during the year under review and it had been represented a higher value of 61 per cent out of approved cadre.
- (b) 332 vacancies were being existed in Secondary and Territory level were directly involved to the operational processes of the Institute and it could be adversely effected to the performance of the Department can't be rule out in audit.

#### **2.14.2 Staff Training**

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The utilization out of provision were made available for staff training during last 5 years in the Department had been ranged from 14.6 per cent to 37.6 per cent and it was observed that the staff training were not in satisfactory level. A manipulation system by preparing plans including staff and needed training programmes within the estimated provisions had not been maintained in the Department.