

Head 226 - Department of Immigration and Emigration

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statement of Head 226 - Department of Immigration and Emigration for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance and cash flow statement for the year then ended, and notes to the financial statements, including material accounting policy information 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 2024 in terms of Sub-section 11 (1) of the National Audit Act, No. 19 of 2018. The Annual Detailed Management Audit Report pertaining to the Department of Immigration and Emigration in terms of Sub-section 11 (2) of the National Audit Act, No. 19 of 2018 was issued to the Accounting Officer on 18 July 2024. This report will be presented in Parliament in pursuance of provisions in Article 154 (6) of the Constitution to be read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Department of Immigration and Emigration as at 31 December 2023, 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 described 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 evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Sub-section 16(1) of the National Audit Act No. 19 of 2018, the Department of Immigration and Emigration 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.

As per Sub-section 38(1)(c) of the National Audit Act, the Accounting Officer shall ensure that effective internal control system for the financial control of the Department of Immigration and Emigration exists, and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.4 Auditor's Responsibilities for the Audit of the 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 exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit 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.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Department of Immigration and Emigration.
- Evaluate the 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.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Legal Requirements

I express the following matters in terms of Section 6(1) (d) of the National Audit Act, No. 19 of 2018.

- (a) The financial statements are consistent with the preceding year.
- (b) The following recommendation made by me on the financial statements of the preceding year, had not been implemented.

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

(a) Receipts of Revenue

The following deficiency was observed in accounting receipts of revenue relating to the department.

Audit Observation	Comments of the Accounting Officer	Recommendation
The initial estimated revenue for the year ending 31 December 2023 was Rs.25,500,000,000 and the revised estimated revenue was Rs.28,100,000,000. Although it was 10 per cent more than the basic revenue estimate, the statement of explanation of variance between the basic estimate and the revised revenue estimate in ACA-1(ii) had given the figure as 110 per cent.	Although the difference is 10 percent as a percentage of the initial estimate, it has been stated as 110 percent due to the calculation using the total value of the revised estimate instead of the difference in the revised estimate.	Accurate calculations should be made and present in the accounts while preparing the financial statements.

(b) Reconciliation Statements on Advances to Public Officers Account

Audit Observation	Comments of the Accounting Officer	Recommendation
Since the balance due at the end of the year was Rs.131,422,838 as per the Advance 'B' Account Reconciliation Statement of Government Officials, but as per	As in the years of 2017, 2018 and 2019 respectively, the final loan balance is not the same as the single balance list as on 31 December 2019 that there has been a change of Rs.480,793 and	The reasons for the relevant change should be identified and corrected.

the total balance in the Single Balance Classification Summary was Rs.130,983,010, so as a difference amounted to Rs.439,828 was observed. From the year 2019 to the date of the report, no steps were taken to find out the reasons related to this change and correct it.

from that difference Rs. 40,965 has been rectified and since a loan balance of Rs.103,629 has been disclosed which can be adjusted to the account by Rs.439,828 as the difference, it was stated that the questionable accounts will be re-examined to correct it in the future as well as to recognize other unidentified loan balances.

(c) Imprest Balance

The following deficiency was observed in accounting for imprest balance.

Audit Observation	Comments of the Accounting Officer	Recommendation
As at 31 December 2023, the outstanding balance of Rs.10,851,787 was paid to the treasury, but the balance was shown under current liabilities in the statement of financial position as on that date.	During the preparation of the statement of financial position, it was stated that the amount to Rs.108,517,875 settled to the treasury at the end of the year was entered under current liabilities by a mistake, and as a result, the total assets of the statement of financial position did not equal to the total liabilities.	Financial statements must be correctly prepared, audited and submitted.

(d) Non – maintenance of Registers and Books

During the sample audit, it was observed that the following document was not maintained properly and updated by the department.

Audit Observation	Comment of the Accounting Officer	Recommendation
Although it is stated that the Department's liability register will be kept up-to-date as per the compliance report in the performance report of the year 2023, the credit value of Rs.18,670,810 which was entered in the statement of liabilities of the account in the subject of expenditure No. 226-1-1-1301 was not included in the register of liabilities.	It was stated that the value mentioned in the observation had been entered in the account, but due to an omission, it had not been recorded in the liability register.	All the values of the liabilities related to the year should be entered in the liability register and maintained up to date.

2. Financial review

2.1 Revenue Management

	Audit Observation	Comments of the Accounting Officer	Recommendation
a)	Although, as per paragraph 7 of the Fiscal Policy Circular No. 01/2015 dated 20 July 2015, quarterly revenue reports shall be forwarded to the director general of the department of Fiscal Policy continuously by the revenue accounting officers within 15 days from the end of that period, but the first quarter of 2023 earnings reports were sent on only 26 May 2023.	It was pointed out that the submission of this quarterly income report to the treasury was delayed due to a mistake delay in the income comparison activities due to the commencement of direct remittance of income to the treasury account from March 2023.	Proceed as per the referred circular.
b)	The revised revenue estimate was 10 percent higher than the department's initial revenue estimate, while the actual revenue was 52 percent higher than the revised revenue estimate. Thus the revenue forecasting was not done with proper study.	While preparing an estimate, the income earning of the last 6 months is based on the fluctuations that may occur in the coming period, and according to F.R.175(1) assumptions and predictions have to be used, and even if estimates are prepared for the year 2023 compared to the year 2022, it was also stated that there may be a favorable variation between the estimate and the actual situation due to factors that cannot be estimated.	The revenue that the department can get should be predicted with a proper study.

2.2 Management of Expenditure

	Audit Observation	Comments of the Accounting Officer	Recommendation
a)	In the year under review Rs.908,140,000 provided for 06 expenditure subjects, but Rs.357,000,000 had been transferred to other expenditure subjects under F.R. 66 and it had taken between 30 percent and 300 percent. Accordingly, it was observed that the	Since the preparation of estimates for the year 2023 was done in the third quarter of the year 2022. It was pointed out that it was difficult to realistically make income and expenditure forecasts due to the reason such as contraction of economic activities in the national economy during that period, foreign exchange problems and abnormally	Preparation of expenditure estimates should be done with proper study.

	preparation of expenditure estimates has not been done with a proper study.	high market prices.	
b)	In the allocation of Rs.768,850,000 allocated for 08 recurring expenditure subjects, Rs.372,479,363 have been saved with the ranged from 30 percent to 63 percent.	Since the preparation of estimates for the year 2023 was done in the third quarter of the year 2022. It was pointed out that it was difficult to realistically make income and expenditure forecasts due to the reasons such as contraction of economic activities in the national economy during that period, foreign exchange problems and abnormally high market prices.	Preparation of expediter estimates should be done with proper study.
c)	Out Of Rs.111,500,000 allocated for 2 capital expenditure subjects, amounted to Rs.26,796,273 remained as savings and the balance ranged from 22 percent to 36 percent.	Since the preparation of estimates for the year 2023 was done in the third quarter of the year 2022. It was pointed out that it was difficult to realistically make income and expenditure forecasts due to the reasons such as contraction of economic activities in the national economy during that period, foreign exchange problems and abnormally high market prices.	Preparation of expenditure estimates should be done with proper study.
d)	Though amounted to Rs.126,535 in expenditure subject No. 1-1-0-1003 and Rs.260,633 in expenditure subject No. 1-1-0-2502(99) remained as savings Rs.2,800,000 and Rs.2,000,000 had been transferred under F.R. 66 for the same expenditure subject, the value of saved of both expenditure subjects and an amount to Rs.4,800,000 which had been transferred under financial regulation 66 remained as savings as at the end of the year.	In addition to the fact that the provision for incentives for the staff in the fifty (50) regional offices opened to obtain fingerprints for online passport issuance during the year 2023 was not fully utilized, due to the non-spent of the expected expenditure and it was stated that the balance stated in the expenditure subject 1003 and the expenditure subject 2509 (99) has been incurred.	While the provisions of the expenditure subjects are saved without incurring the expenses, the money on that should not be kept by transferring the provisions under F.R. 66.

e)	The initial estimated recurring expenditure of two expenditure subjects was Rs.86,300,000 and that amount had been increased up to Rs.195,300,000 with ranged of 122 percent to 300 percent and in case of two capital expenditure subjects amounted Rs.1,354,000,000 has been increased up to Rs.2,347,100,000 with the range of 73 percent to 78 percent.	In addition to non-receipt of requested budget allocations, increase in monthly service charges (for electricity, water etc.) charged by service providers during the year under review and due to the high demand for departmental services (such as passports, passenger clearance etc.) and the increase in expenses are the reasons for the observations stated in the audit quarry, that to allocations had to be transferred in a high percentage.	The allocation required by the expenditure subjects should be properly predicted and the expenditure estimates should be prepared according to the requirements.
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2.3 Incurring of Liabilities and Commitments

Audit Observation	Comments of the Accounting Officer	Recommendation
Although the information on obligations and liabilities should be uploaded to the CIGAS website as per paragraph (04) of the Public Accounts Circular No. 255/2017 dated 27 April 2017, obligations and liabilities of the Immigration and Emigration Department were not reported as such.	From March 2023, since the funds required for expenditure are obtained from the Treasury Operations Department and the ITMIS computer software was introduced to report the liabilities online. At the same time, it was stated that a system will be worked out to be included in the CIGAS program at the time when obligations and liabilities are created for each transaction.	Proceed as per the referred circular.

2.4 Non-compliance with Laws, Rules and Regulations

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

	Observation		Comments of the Accounting Officer	Recommendation	
	Reference to Laws, Rules and Regulations	Value Rs.	Non-compliance		
i.	Financial Regulations of the Democratic Socialist Republic		A monthly deposit summary statement	It was stated that the subject officer has been informed to forward a summary of	Remittances should be processed as per the regulations.

of Sri Lanka
565(5)

prepared in the monthly deposit
General Form reconciliation
71 as per the statement as per
Financial financial regulation
Regulations had 565(5).
not been
submitted to the
Auditor General.

750(1)

As per the
financial
regulations, the
government
Logo was not
painted on the
reserved
vehicles held by
the department.

Since all the vehicles
owned by this
department are
occasionally used for
the arrest and
investigation of
foreigners who violate
the immigration and
emigration laws,
printing the
government logo on
these vehicles creates
a problematic situation
for the investigation
and it was also stated
that the board with the
name of the
department was placed
inside the front glass
of the vehicle in a
visible manner.

Remittances should
be processed as per
the regulations.

**ii. Public
Administration
Circulars**

Paragraph (05) of
Circular No.
02/2018 dated 24
January 2018

Human resource
development
plan was not
prepared as per
the circular.

It was stated that the
next year's human
resources development
plan is being prepared
based on the
prescribed format as
per circular
instructions.

Human resource
plan should be
prepared as per the
referred circular.

Paragraph (3.1) of
Circular No.
30/2016 dated 22
December 2016

According to the
circular, apart
from the 02
vehicles owned

It was stated that the
inspection committee
for conducting fuel
inspections has been

As per the referred
circular, fuel checks
should be done on
the vehicles owned

by the department,	the reserve vehicles will	appointed and that	by the department
remaining	be directed for fuel	inspection in the	
vehicles had not	inspection in the	future in a manner that	
been fuel tested	does not interfere with	the official activities.	
after the year			
2013.			

iii. Public Finance Circulars

Paragraph 12(a) of Circular No. 02/2020 dated 28 August 2020

According to the circular, the details of the staff currently in service were not included in the action plan

It was stated that the details of the currently employed staff are contained in the 2023 and 2024 Annual Action Plan, which has been approved by the Ministry Secretary.

Proceed as per the circular referred to.

3. Operating review

3.1 Non-performance of Functions

The following observation is made.

Audit Observation	Comments of the Accounting Officer	Recommendation
According to the progress report related to the action plan of the year under review, it was planned to purchase 50 laptops but the financial progress was 0 percent and the physical progress was 45 percent. Accordingly, the relevant tasks were not performed as the plan.	Due to the failure of the responding bidder to deliver the goods on time, the relevant procurement was not completed within the planned period, and it was stated that procurement activities are being carried out for this purpose under the 2024 action plan.	Tasks must be completed as planned.

3.2 Non-achievement of expected Output Level

The following observation is made.

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>According to the report obtained from the Information Technology Division, out of the number of 113,916 passport applications received through the online system under the express service and normal service, only 48,770 passports or 43 percent were issued during the year and numbers of 65,146 passports with various defects were to be issued. This situation had arisen due to the deficiencies in the submitted documents, and the passport applicants. As a result the department had to bear additional time and costs to correct these defects and issue the passports.</p>	<p>It was stated that the Passport Division is doing the necessary work to prepare a series of general instructions on the procedures to be followed in order to overcome the difficulties related to the issuance of passports, and that the necessary training has already been given to the officers assigned to issue online passports.</p>	<p>Passport applications received shall be processed for expeditious issuance of passports.</p>

3.3 Assets Management

The following observations are made.

	Audit Observation	Comments of the Accounting Officer	Recommendation
a)	<p>According to the board of survey reports of the year 2022, that the private institutions for the maintenance of machines such as computers located in the Mattala, Palali, Ratmalana and Katunayake airport offices and Lounges, Trincomalee, Colombo and Galle port offices</p>	<p>It has been stated that it has been informed to use issuing and receiving orders in a formal manner while taking goods from one section to another section and to proceed in a formal manner while taking them for repairs.</p>	<p>Transfer of related goods for repair should be done on formal approval, and when moving the equipment in the office, it should be done according to a formal system using issuing and receiving orders.</p>

and Lounges belonging to the department are informally transferring the equipment and taking it for repairs and It was observed that while other items in the office are being taken to another office or head office of the department or for the repairs, it has not been done through a formal document.

b)	According to the 2022 board of Survey Board reports, a printer was provided as at 06 April 2021, but was not recorded in the stock documents and it was kept as unused in its packaging in the ferry section, and 03 all in one computers given on 11 August 2020 were also unused in their packaging for 03 years and their warranty period had also expired.	It was stated that the Lexmark printer and 03 All in one computers which had been issued to the Dickovita Office under A/32 205352 and A/32 205351 have now been formally deployed for use at the Colombo Port Office.	When giving and receiving goods, it should be noted in the stock documents, and the issuing and receiving orders for those goods should be used in a formal manner, and the goods should be received according to the need of the office, and the obtained goods should not be kept idle.
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3.4 Management Weaknesses

The following observations are made.

	Audit Observation	Comments of the Accounting Officer	Recommendation
a)	As at 31 December 2023, Rs.54,757 as distress loan of a deceased officer from more than 05 years and Rs.150,683 as distress loan of a retired female officer from more than one year and Rs. 252,124 as distress loans from 02 suspended officers were due from 02 years to 10 years.	To obtain permission to write off the loan balance due from the deceased officers from the books and to inform the retired officer and collect the loan balance, and to recover the loan balance due from an officer who has been compulsorily retired as per the disciplinary order while preparing the pension, Attorney General's Department has also been entrusted with seeking legal advice to recover the debt of a suspended officer.	Necessary action should be taken to recover the respective loan balances promptly.

- b) From 29 August 2016 to date, the head office of the Immigration and Emigration Department has been established on the basis of rent from the first floor to the seventh floor of the Battaramulla Suhurupaya Building and a part of the Piyasa premises from 2016 to up to date, a total of Rs.2,307,736,815 has been paid to the Ministry of Defense as rent and maintenance expenses, but no agreement has been signed in this regard so far.
- According to the decision of the cabinet of Ministers, Cabinet paper No.17/0171/703/014-1 and dated 26.04.2017, the finance department has paid the building rent money to the Ministry of Defense through expenditure heads of Ministry of Defense No. MOD/TEC/8/SPI/2018(185) dated 18.04.2018 and No. MOD/TEC/8/SPI/2021(16) dated 18.01.2021 on “Charge for Ground Rent of Suhurupaya Building” the letters issued also informed about the amount to be paid monthly.
- A formal agreement should be entered into regarding the acquisition of buildings on rental basis.
- c) Although the first floor of the Battaramulla Suhurupaya building had been reserved for 04 banks for transactions, no rent or any other fee had been collected from those institutions.
- It is said that these bank help desks have been established with the approval of the Secretary of the Ministry of State for National Security, and since very little space has been used for those offices which were created on the basis of the need of the department, It was stated that there will be no charges for rent, water or electricity, and the ministry is in the process of seeking advice in this regard.
- Actions should be taken to collect fees under a formal system.
- d) As at 05 September 2012, the Director General of public administration of the Ministry of Public Administration and Home Affairs had issued a letter to the Secretary of the Ministry of State Security and Urban Development under the number EST-8/ALLOW/04/125/02, revising the incentive system of the

Department of Immigration and Emigration.

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| i. According to the above letter, the approval of the Treasury should be obtained for the incentive payment system for the officers of the Immigration and Emigration Department, but the evidence that the approval was obtained was not submitted to the audit. | Although the Director General's letter No: EST-8/ALLOW/04/125/2 dated 05.09.2012 has been issued without approval by the Treasury. It was also informed that it has received the approval of the National pay Commission as well as the Treasury. | Copies of letters approved by the Treasury should be made available for audit. |
| ii. Although a circular should have been issued by the Head of the Department containing instructions on the mode of payment incorporating the conditions of the revised incentive scheme, no circular containing such instructions was submitted to the audit. | It was stated that the approvals given to the incentive scheme and the conditions contained in those approvals and a circular including instructions on the incentive scheme are being issued in the future. | A circular on the payment scheme should be issued incorporating the conditions and instructions of the revised incentive scheme. |
| iii. Although the allowance system should be reviewed annually, it was not done accordingly. Although target limits have been introduced to obtain incentives, evidence to that attention was paid to it while calculating the incentives was not submitted to the audit. However, in the year 2023, Rs.208,792,974 had been paid as incentives | It has been mentioned that 20 percent or 30 percent of the 50 percent incentive approved for the respective divisions regarding the target limits will be paid directly to the officers, and the remaining percent has been taken into consideration that the officers earn as a division and not individually. | The incentive system should be reviewed annually and attention should be paid to the target limits introduced in the calculation and payment of incentives. |
| e) As at 22 December 2017, Rs.1,330,550 for the purchase of 62 CCTV Cameras and Rs.829,903 for installation have been spent at a total cost of | It was stated that since the necessary provisions for installing CCTV systems have been set aside for the head office and regional offices this year and they are | Actions to install purchased and stocked CCTV cameras at relevant locations instead of keeping them |

	Rs.2,160,453 but the cameras remained idle in the warehouse for more than 06 years without any work being done to fix them.	working to install and use them this year.	idle should be done
f)	The department had purchased blank passports from the private company that had been selected in 2003 to get blank passports for about 21 years without calling for tenders, giving supply extensions outside of the procurement process. Due to this purchase without taking into account of the requirements of blank passports and the number of passports required to be issued was not at the required level, which were the primary reasons for the delay in the issuance of passports.	As per the No: 23/1271/626/008-1 and by the Technical Evaluation Committee and Procurement Committee appointed as per Cabinet approval dated 17.07.2023, it was stated that Cabinet approval dated 08.04.2024 has been given to award the procurement of electronic passports to the selected bidder.	According to the procurement guidelines, tenders should be invited and arrangements should be made to purchase blank passports as per the requirement of the institution.
g)	Due to the shortage of blank passports caused by the department not bringing in the blank passports within the stipulated period, an amount of USD 33,672 was paid to a private entity as air freight. At the same time documents and additional work charges to bring the passports by air in addition to that due to having to pay an amount of Rs.322,952 as shipping charges to the Bank of Ceylon and an amount to Rs.58,652 to the supplier as reimbursement of local shipping agent document fees and finally the department had to incur an additional expense of Rs.13,184,416.	It was stated that due to the high demand for passports, the existing stock was only sufficient for a few days, so the required amount of passports had to be brought in by air until the stock was received as planned.	The requirement of blank passports should be correctly purchased, identified and stored and issued as per the requirement.

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| h) | It took 10 to 14 months for the applications for dual citizenship to be checked by a staff officer after registration and entered into the system. As observed in the audit, defects identified in those applications were not sent to the applicant by e-mail. | After registering the file, the file is forwarded to the Staff Officer [Deputy Controller (I)] for approval after forwarding the application to the National Intelligence Service for summoning intelligence reports. After that, it was mentioned that applications without defects will be entered into the data system and nearly a thousand applications will be received for one month, and due to the fact that the officers attached to the duties of the passport section will take some time to check the dual citizenship files. | The relevant officers should check and act promptly to enter the data into the system, and the identified deficiencies should be sent to the applicants through electronic messages. |
| i) | Among the applications submitted for obtaining dual citizenship in the year 2023, it was observed that 03 to 05 months had passed since only the registration was done in the computer system by the date of audit. | It was also stated that the completion of the requirements to be met after the registration of the application takes a long time due to matters outside the control of the department, and the reason for this is that it is not possible to proceed further without completing those requirements. | Deficiencies in the registered applications should be informed by e-mail and arrangements should be made to complete and issue certificates promptly. |
| j) | Even though 04 months to 10 months have passed since the certificates related to the granting of dual citizenship were issued to the applicant, it was observed that all the relevant documents were not scanned into the computer system. | Two officers have been deployed to scan the relevant files, and currently the work on the dual citizenship files is being completed. It was stated that some officers of the department will be deployed on public holidays and work will be done to end this delay in the future. | The documents related to the offer of dual citizenship should be scanned into the computer system as soon as possible. |
| k) | As at 31 October 2023, there were 6167 applications approved by the Dual Citizenship Recommendation Committee and the applicants notified for payment, and no action was taken in this regard other than the email sent in the first instance. | There are many cases of payment within a reasonable period of time (about 3 months) after notification for payment by the Citizens Division, and it is very difficult to select unpaid applications one by one and direct them to pay, then it was also stated that from the year 2024, reminder emails are being | A time limit for payment of money should be decided and the applicants should be informed about it, after issuing the relevant certificates to the applicants. Arrangements should |

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| | | sent once a quarter through the IT department. | be made to collect the approved income. |
| l) | Although the applicant was informed about the identified deficiencies by e-mail, but in cases where there was no response, it could not be confirmed according to the relevant files that there was a follow-up in this regard. | It was stated that after 2 months of sending the deficiencies, a second notification will be sent and if there is no reply within a month, the relevant embassy will be notified. | Follow-up should be done on whether deficiencies in applications have been properly communicated to applicants. |
| m) | There were cases where applications for dual citizenship submitted to the recommendation committee took 03 to 06 months for approval by the committee. | It was stated that the Dual Citizenship Application Recommending Committee has given recommendations for a large number of applications so far and necessary measures have been taken to provide prompt recommendations avoiding a previous delay. | Applications for dual citizenship submitted to the nominating committee shall be approved by the committee without delay. |
| n) | According to the report given to the audit by the Information Technology Division, in the year 2023, numbers of 321,216 foreign passport applications were received by the head office and branch offices of the Immigration and Emigration Department under normal service. But only 198,592 passports or 62 percent had been issued during the year. | It was stated that after solving the problems identified during the computerization of the applications, the passports for the remaining applications will be printed and given to the applicants promptly. | The passport applications received should be processed expeditiously to issue passports. |

4. Human Resource Management

The following observation is made.

Audit Observation	Comments of the Accounting Officer	Recommendation
As at 31 December 2023, the Department of Immigration and Emigration had a number of 1,318 approved staff, 1,106 actual staff, and 212 staff vacancies.	It was stated that there are currently 214 vacancies and related activities are being carried out after obtaining the approval of the Department of Management Services to fill those vacancies.	Steps should be taken to fill the existing vacancies.