

**Appropriation Head – 134, Report of the Auditor General on the Affairs of the Ministry of National Languages and Social Integration and the Departments under that Ministry - year 2012**

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This report consists of two parts.

- Part I - Summary report on the accounts of the Ministry and Departments under that Ministry
- Part II- A detailed report relating to each Appropriation Head

**Part I**

**The Summary Report on the Accounts of the Ministry of National Languages and Social Integration and Departments coming under that Ministry**

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1. Departments under the Ministry

Expenditure Head

236

Name of Department

Departments of Official Languages

2. Accounts

2.1 Appropriation Account

Total Provision and Expenditure

Total net provision made for the Ministry and Department under that amounted to Rs.470,963,000 out of which a sum of Rs.369,541,624 had been utilized. Accordingly, the savings of the Ministry and the Department from the net provision had been Rs.90,630,976 and Rs.10,790,400 or ranged between 23 per cent and 14 per cent. Details are given below.

Appropriation Head	Ministry/ Department	Net provision		Utilization		Savings	
		Recurrent	Capital	Recurrent	Capital	Recurrent	Capital
134	Ministry of National Languages and Social Integration	221,400,000	172,500,000	179,580,699	123,688,325	41,819,301	48,811,675
236	Department of Official languages	63,878,000	13,185,000	54,036,436	12,236,164	9,841,564	948,836
	Total	285,278,000	185,685,000	233,617,135	135,924,489	51,660,865	49,760,511

## 2.2 General Deposit Accounts

The total of general deposit accounts of the Ministry and the Department under the Ministry as at 31 December 2012 amounted to Rs.875,055 and the details thereon are given below.

Ministry/ Department	Account No.	Balance as at 31 December 2012 Rs.
Ministry of National Languages and Social Integration	6000/0000/00/0015/0046/000	791,495
	6000/0000/00/0011/0570/000	21,300
Department of Official languages	6000/0000/00/0015/0116/000	62,260
		875,055

**Part II**  
**Detail report relating to each Appropriation Head**

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1. Appropriation Head 134 - Ministry of National Languages and Social Integration

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1.1 Scope of Audit

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The audit of the appropriation account of the Ministry of National Languages and Social Integration for the year ended 31 December 2012, comprising the financial records, reconciliation statements, books and other records was carried out in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The management audit report for the year under review had been issued to the Secretary to the Ministry on 28 October 2013. Audit observations, comments and findings on accounts and reconciliation statements are based on review of the accounts and the reconciliation statements presented to audit and substantive 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 Limitation of staff, other recourses and time available to me.

1.2 Responsibility of the Chief Accounting Officer for the accounts and reconciliation statements

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Chief Accounting Officer is responsible for the maintenance, preparation and fair presentation of the Appropriation Account and reconciliation statement in accordance with article 148,149,150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory Provision, Public Finance and Administrative Regulations and designing and implementation of such internal control necessary to enable the preparation and fair presentation of accounts and reconciliation statements that are free from material misstatements whether due to fraud or error.

1.3 Audit observations

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According to the financial reports and books for the year ended 31 December 2012, it was observed that except for the general observation appearing at (a) and the other major audit findings appearing in paragraph 1.4 to 1.9 thereon, the Appropriation Account and

the reconciliation statement of the Ministry of National Languages and Social Integration had been prepared satisfactorily.

(a) Reconciliation Statement on the Advances to Public officers' Account

According to the reconciliation statement of the advances to public officers' account bearing item No.13401 the total of outstanding balances as at 31 December 2012 totalled Rs.267,606.

1.4 Assets Management

Action had not been taken to ensure the existence of 166 assets included in the inventory register of the Ministry during the Annual Boards of Survey.

1.5 Non-compliances

Instances of non-compliance with laws, rules and regulations etc. observed at audit test checks are analyzed below.

Reference to Laws, Rules, Regulations	Value	Non-compliance
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	Rs.	
(a) Financial Regulation F.R. 371 (2) (b)	2,659,757	The ad-hoc sub imprest should be settled immediately after the completion of the purpose for which it was given. Nevertheless, it was observed that the ad-hoc sub imprests obtained in 27 instances had been delayed to settle the period ranged between 07 to 76 days.
(b) Paragraphs 03 and 05 of the Department of Management Audit Circular No. DMA/2009 (01) of 09 June 2009		Action had not been taken to establish the Internal Audit Unit and conducting the Audit and Management Committees in terms of circular provisions.

1.6 Performance

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Main Functions which not Adequately Performed  
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- (i) Although according to the Action Plan of the year 2012 it was planned by the Languages Section that to establish the dual languages relief counters in 72 divisions of the Divisional Secretariats, it was informed to the Ministry by the Divisional Secretariats that only 48 relief counters had been established by 31 December 2012.
- (ii) It was planned to conduct 05 programs in respect of integrating the refugees returned from India and 05 programs in respect of integrating the rehabilitated youths. Nevertheless, such programs had not been conducted.
- (iii) Even though it was planned to conduct 02 capability enhancement programs for widows, no program had been conducted.
- (iv) Even though it was planned 03 programs for improvement of social integration though commencement of education, those had not been implemented.
- (v) A provision of Rs. 300,000 had been made to conduct 05 awareness programs for plantation community leaders and other peoples who had suffered while only one program had been conducted by spending Rs. 89,011
- (vi) Even though a provision of Rs. 1,374,500 had been made to conduct 31 open debate workshops with the Chief Official Languages Implementation Officers within 31 proposed dual languages Divisional Secretariats in respect of implementing the official languages policy, out of that only 16 workshops had been conducted by spending Rs. 378,537
- (vii) A provision of Rs. 1,400,000 had been made to conduct 05 debate workshops to aware the representatives of the Local Authorities in connection with implementing the official languages policy while only one workshop had been conducted by spending Rs. 358,040
- (viii) Even though it was planned to publish a Gazette Notification relating to recruitment of Chief Official Languages Implementation Officers and Official Language Implementation Officers in view of implementing the officia<sup>l</sup>

languages policy in the semi Government Organizations, it had not been implemented.

- (ix) Although a provision of Rs. 500,000 was made for the preparation and printing of news message relating to implementation of official languages policy, it had not been printed.
- (x) It was planned to hold a National General Conference with the participation of 10,000 representatives of the all language societies established in the Island wide. Nevertheless, it had not been held.

#### 1.7 Transactions of Contentious Nature

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Even though one of the main objective of the Official Languages Department which comes under purview of the Ministry is to do the translation activities in the Government Institutions, the translation activities including the documents of the Minister had been done through the outside parties and Rs. 179,748 was paid thereon. Any acceptable reason attributed to performed the activities through the outside parties which can be perform thorough the department had not been furnished to audit.

#### 1.8 Management Inefficiencies

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The rental Agreement of the Building of the Ministry situated at Galle Road, Colombo 03 had came to end on 31 January 2010 and according to the condition of the Agreement the refundable deposit should be recovered by the Ministry within three months after end of the Agreement. However, action had not been taken to recover the refundable deposit within three months as per the condition of the Agreement. As a result a deposit amounting to Rs. 5,400,000 had not been received to the Ministry up to December 2013.

## 1.9 Human Resources Management

## Approved and actual Cadre

The Cadre position as at 31 December 2012 is given below.

Staff Category	Approved Cadre	Actual Cadre	No. of Vacancies
(i) Senior Level	13	12	01
(ii) Tertiary Level	05	03	02
(iii) Secondary Level	215	194	21
(iv) Primary level	36	32	04
Total	269	241	28

2. Appropriation Head 236 - Department of Official languages

2.1 Scope of Audit

The audit of the appropriation account of the Department of Official Languages for the year ended 31 December 2012, comprising the financial records, reconciliation statements, books and other records was carried out in pursuance of provision in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The management audit report for the year under review had been issued to the Head of the Department on 24 October 2013. Audit Observations, comments and findings on accounts and reconciliation statements are based on review of the accounts and the reconciliation statements presented to audit and substantive tests of samples of transactions. The scope and extent of such review and tests were such as to enable as wide an audit coverage within the Limitation of Staff, other resources and time available to me.

2.2 Responsibility of the Chief Accounting Officer and the Accounting Officer for the Accounts and Reconciliation Statements

Accounting Officer and the Chief Accounting Officer are responsible for the maintenance, preparation and fair presentation of the Appropriation Account and reconciliation statement in accordance with Article 148, 149, 150, and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other statutory provisions, Public Finance and Administrative regulations and designing and implementation of such internal control necessary to enable the preparation and fair presentation of accounts and reconciliation statements that are free from material misstatements whether due to fraud or error.

2.3 Audit Observations

According to the financial reports and books for the year ended 31 December 2012 it was observed that except for the general observation appearing at (a) and the other major audit findings appearing in paragraph 2.4 to 2.7 thereon, the Appropriation Accounts and the reconciliation statement of the Department of Official Languages had been prepared satisfactorily.



(a) Reconciliation Statement of the Advances to Public Officers' Account

The following observations are made.

- (i) According to the Schedule No. II of the Public Enterprises Circular No. 96 of 16 August 1994 an age analysis on the receivable balances of loan and advances had not been prepared.
  
- (ii) Even though in terms of Paragraph 04 of the National Budget Circular No.155 dated 30 December 2011 the maximum amount of distress loan payable to a public officer should be limited to Rs. 250,000, an instance was observed that the payment of loan in contrary to this provision.

2.4 Good Governance and Accountability

2.4.1 Internal Audit

An internal audit section had not been set up in the Department and internal audit functions for the year 2012 had not been carried out even by the internal audit division of the Ministry.

2.4.2 Implementation of the Audit and Management Committee

The Department had also participated in the meetings of the Audit and Management Committee of the Ministry of National Languages and Social Integration and no Audit and Management Committee meetings had been held by the Department.

2.5 Performance

According to the Action Plan it was planned to providing certificates for all persons who had passed the two languages proficiency examination during the year 2012. Nevertheless, 72 per cent out of 26,691 persons who had passed in the various level of the language proficiency examination held during the years from 2007 to 2011 had not been provided with certificates up to August 2013.

## 2.6 Management Inefficiencies

The following observations are made.

- (a) The Library of the Department had been promoted to Supra Grade with effect from 03 May 2002 by the National Library and Documentation Services Board. Although it was informed that the Supra Grade Library should be under a Supra Grade Librarian and there should be 09 members of staff, it was observed that the services expecting to provide by way of promoting to Supra Grade could not be provided due to non-achievement of the above requirements.
- (b) Instances were observed that the balances of fund after conducted the programmes which the funds received to the Department for conducting the specified programmes had been kept in the deposit account without being remitted to the relevant institutions.

## 2.7 Human Resources Management

### Approved and Actual Cadre

Cadre position as at 31 December 2012 is as follows.

Staff Category	Approved Cadre	Actual Cadre	No. of Vacancies	Excess Cadre
(i) Senior Level	05	04	01	-
(ii) Tertiary Level	20	06	14	-
(iii) Secondary Level	136	115	21	-
(iv) Primary Level	12	09	03	-
(v) Others	-	06	-	06
	173	140	39	06

The following matters were observed.

- (a) Even though the main responsibility of the Department is to do the official translation activities in the Government Institutions, there were 03 posts of Language Translator Superintendents such as Sinhala/English, Tamil/English and Sinhala/Tamil had been vacant since several years and as such, it was observed that the difficulties had been arisen to reach the expected performance.

- (b) The post of a Language Laboratory Superintendent had been vacant for more than 10 years while 10 posts of Translators and 18 posts of Assistant Translators had been vacant by the end of the year under review.

