

Report of the Auditor General on Head 236 – Department of Official Languages – year 2015

The audit of the Appropriation Account and the Reconciliation statements including the financial records, books, registers and other records of the Head 236 - Department of Official Languages for the year ended 31 December 2015 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 was issued to the Secretary to the Commission on 30 June 2016. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the Accounts and Reconciliation Statements 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.

1.2 Responsibility of the Chief Accounting Officer and the Accounting Officer for the Accounts and Reconciliation Statements.

The Chief Accounting Officer and the Accounting Officer are responsible for the maintenance, preparation and fair presentation of the Appropriation Account and the Reconciliation Statements in accordance with the provisions in Articles 148, 149, 150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other statutory provisions and Public Finance and Administrative Regulations. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of Accounts and Reconciliation Statements that are free from material misstatements whether due to fraud or error.

2. Accounts

2.1 Appropriation Account

Total Provision and Expenditure

The total net provision made for the Department amounted to Rs.136.25 million and out of that Rs.129.46 million had been utilized by the end of the year under review. Accordingly, the savings out of total net provision of the Department amounted to Rs.6.79 million or 5 per cent. Details appear below.

As at 31 December 2015

Expenditure	Net Provision	Utilization	Savings	Savings as a Percentage of Net Provision
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	Rs. Millions	Rs. Millions	Rs. Millions	
Recurrent	96.65	90.88	5.77	5.97
Capital	39.60	38.58	1.02	2.58
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Total	136.25	129.46	6.79	4.98
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2.2 Advance Account

Advances to Public Officers Account

Limits Authorized by Parliament

The limits authorized by Parliament for the Advances to Public Officers Account of the Department under Item No.23601 and the actual amounts are given below.

Expenditure		Receipts		Debit Balance	
Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
Rs. Millions	Rs. Millions	Rs. Millions	Rs. Millions	Rs. Millions	Rs. Millions
7.83	5.54	3.83	5.58	25.00	15.98

2.3 Imprest Account

The balance of the Imprest Account No.7002/0000/00/0272/0015/000 of the Department as at 31 December 2015 amounted to Rs.1.94 million.

2.4 General Deposit Accounts

The balance of the Deposit Account No.6000/0000/00/0001/0087/000 of the Department as at 31 December 2015 amounted to Rs.0.06 million.

2.5 Audit Observation

The appropriation Account and the Reconciliation Statements for the year ended 31 December 2015 of the Department of Official Languages had been satisfactorily prepared subject to the audit observations appearing in the Management Audit Report referred to in paragraph 1.1 above. The material and significant audit observations out of the observations included in the Management Audit Report appear in paragraphs 3.

3. Material and Significant Audit Observations

3.1 Appropriation Account

Budgetary Variance

Excess provisions totalling Rs.1,304,218 had been made for 11 Objects and as such the savings after the utilization of provisions ranged between 11 per cent to 97 per cent of the net provisions relating to the respective Objects.

3.2 Reconciliation Statement of the Advances to Public Officers Account

According to the Reconciliation Statement of the Advances to Public Officers Account under, Item No.23601 as at 31 December 2015, action had not been taken to recover the distress loan balance amounting to Rs.74,116 recoverable from an officer who obtained medical leave in November 2012 even by the end of the year under review.

3.3 Performance

The Distance Learning Methodology of “e” Learning for providing facilities to obtain Language Proficiency for Government Officers had been introduced by the Department of Official Languages in collaboration with a private institution in the year 2014. Out of the provisions made thereon, amounting to Rs.800,000 a sum of Rs.721,497 had been utilized in the year 2014 and obtained computers, accessories and office equipment for the Language Laboratory. Action had not been taken to implement that programme even by the end of the year under review.

3.4 Management Weaknesses

The following observations are made.

- (a) Eight hundred and eight dictionaries with Sinhala heading words and 1096 dictionaries with Tamil heading words of the Trilingual Dictionary which printed formerly had remained without being sold. Nevertheless, a sum of Rs.6,438,000 had been paid on 01 December 2015 for printing of 1000 copies of developed Trilingual Dictionaries comprising Sinhala and Tamil heading words. Those dictionaries printed had not been received by the Department even by 8 July 2016.
- (b) Commissioner of Official Languages had stated that the orders had been placed to print 5000 Sinhala letter books and 5000 Tamil letter books according to the Reports of the Committees of Experts and decisions of the Cabinet of Ministers and had been made orders by reducing 5000 Sinhala books of level I and 5000 Sinhala books of level II which ordered and paid money on 15 December 2015. Nevertheless, it was not satisfied in audit relating to the decisions thereon which had not been taken at the time of the orders placed.

3.5 Human Resources Management

Approved Cadre and Actual Cadre

The position of the cadre as at 31 December 2015 had been as follows.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	11	06	05
(ii) Tertiary Level	58	13	45
(iii) Secondary Level	154	129	25
(iv) Primary Level	19	14	5
Total	242	162	80