

## **Report of the Auditor General on Head 252 – Department of Census and Statistics – Year 2014**

---

Paragraphs 1 and 2 of this Report contain the general information on the Accounts of the Department and the Audit Observations on the Head appear in paragraph 3.

### **1. Scope of Audit**

The audit of the Appropriation Account including the financial records, reconciliation statements books, registers and other records of the Department of Census and Statistics for the year ended 31 December 2014 was carried out in pursuance of provisions in Article 154(1) of the Constitution in the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review was issued to the Director General of the Department on 18 September 2015. 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 limitation 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 Accounts 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.1,994.79 million and out of that, Rs.1,958.06 million had been utilized by the end of the year under review. Accordingly, the savings out of the provisions amounted to Rs.36.73 million or 1.84 per cent of the net provisions. Details appear below.

Expenditure	As at 31 December 2014			Savings as a Percentage of Net Provision
	Net Provision	Utilisation	Savings	
	Rs.Millions	Rs.Millions	Rs.Millions	
Recurrent	683.90	673.17	10.73	1.57
Capital	1,310.89	1,284.89	26.00	1.98
<b>Total</b>	<b>1,994.79</b>	<b>1,958.06</b>	<b>36.73</b>	<b>1.84</b>

### 2.2 Advances to Public Officers Account

#### Limits Authorised by Parliament

The limits authorized by Parliament for the Advances to Public Officers Account of the Department and the actual amounts are given below.

Item Number	Expenditure		Receipts		Debit Balance	
	Maximum Limit	Actual	Minimum Level	Actual	Maximum Limit	Actual
	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions
25201	44.00	32.19	25.00	26.51	250.00	138.25

### 2.3 General Deposit Account

The balance of the General Deposit Account of the Department as at 31 December 2014 amounted to Rs.40.69 million.

### 2.4 Audit Observations

The Appropriation Account and the Reconciliation Statement of the Department of Census and Statistics for the year ended 31 December 2014 had been prepared satisfactorily subject to the observations appearing in the Management Audit Report referred to in paragraph 1.1 of this Report. The material and important observations appearing in that Management Audit Report appear in paragraph 3.

## 3. Head 252 – Department of Census and Statistics

### 3.1 Appropriation Account

#### Budgetary Variance

The following observations are made.

- (a) Excess provisions had been made for 08 Objects and as such the savings, after the utilization of provisions, ranged between 10 per cent to 43 per cent of the net provisions relating to the respective Objects.
- (b) Supplementary provisions had been obtained for 04 Objects due to the inadequacy of the provisions and that represented 5 per cent to 110 per cent of the original provisions relating to the respective Objects.

### 3.2 Reconciliation Statement of the Advances to Public Officers Account

According to the Reconciliation Statement presented to audit, the Department had taken steps for the recovery of a sum of Rs.416,126 that remained outstanding as at that date from officers who had vacated posts and the Department had not recovered the money even by 31 December 2014. Similarly, loan balances totalling Rs.192,051 due from officers transferred out to different institutions had not been recovered even by 31 December 2014.

### 3.3 Internal Audit

Four officers only had been attached to the Internal Audit Division of the Ministry which comprised Branch Offices for all District Secretariats and 13 Divisions.

### 3.4 Performance

The observations on the progress of the Department according to the Annual Budget Estimates and the Action Plan for the year 2014 are given below.

- (a) Even though plans had been made for the preparation and printing of the Population and Housing Census 2012 covering the entire Sri Lanka, it had not been done.
- (b) Even though plans had been made for preparation and printing of the Demographic and Health Survey Questionnaire 2014/2015, the Preliminary Questionnaire only had been prepared.
- (c) Even though plans had been made for the publication of the Annual Survey of Industries 2013 by the end of the year 2014 it had not been done.
- (d) Even though plans had been made for the publication of the Annual Report on the Survey of Construction Industry 2013 during the second quarter of the year 2014, it had not been done even by 31 December 2014.
- (e) Even though the stage of collection of information on the Economic Census 2013/2014 should have been finalized by the end of the year 2014, the field work thereon had been in progress even by that date.

### 3.5 Human Resources Management

The position of cadre as at 31 December 2014 had been as follows.

Category of Employees -----	Approved Cadre -----	Actual Cadre -----	Number of Vacancies -----
(i) Senior Level	323	163	160
(ii) Tertiary Level	505	326	179
(iii) Secondary Level	771	709	62
(iv) Primary Level	175	155	20
(v) Others	03	-	03
Total	-----	-----	-----
	1,777	1,353	424
	=====	=====	=====

The following observations are made.

- (a) The failure to fill 272 vacancies in the posts of Director (Statistics) Deputy Director (Statistics) Statistician and Statistical Officer providing direct contribution to the census work done by the Department had a direct impact on the performance of the Department.
- (b) Even though the objectives of the Information and Technology Division include Data Processing and Computerizing Data, Data Census work, Supply of information through the Internet, Maintenance and Repair Computers of all Divisions of the Department, Computerizing Data at District Level and prompt supply of Data through successful planning for the census work done by the Department, out of the 28 approval senior posts in the Information and Communication Technology Service 17 posts had been vacant.