

Head 236 – Department of Official Languages - 2024

1. Financial Statements

1.1 Opinion

Head 236 - Department of Official Languages for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024, 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 summery report containing my comments and observations on the financial statements of the Department of Official Languages was issued to the Accounting Officer on 19 May 2025 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relevant to the Department was issued to the Accounting Officer on 29 May 2025 in terms of Section 11(2) of the National Audit Act. This report will be tabled in Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No.19 of 2018.

In my opinion, the financial statements give a true and fair view of the financial position of the Department of Official Languages as at 31 December 2024, and its financial performance and cash flows for the year then ended and on all the material respects in compliance with the basis of preparation of the financial statements set out under the reporting basis.

1.2 Basis for Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements are further described in the Auditor's Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Emphasis of matter - Basis of preparation of financial statements

The attention is drawn to reporting basis for the financial statements, which describes the basis of preparation of the financial statements. The financial statements have been prepared for the requirement of the Department of Official Languages, General Treasury and Parliament of the in accordance with Government Financial Regulations 150 and 151 and Public Accounts Guideline No. 6/2024 dated 16 December 2024, as amended on 21 February 2025. Therefore, these financial statements may not be suitable for other purposes. My report is intended only for the use of the Department of Official Languages, the General Treasury and the Parliament of Sri Lanka. My opinion on this matter is not modified.

1.4 Responsibility 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 Government Financial Regulations 150 and 151 and State Accounts Guideline No. 6/2024 dated 16 December 2024 as amended on 21 February 2025 for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16(1) of the National Audit Act, No.19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable the preparation of annual and periodic financial statements.

In terms of Sub-section 38(1)(c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Department 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.

1.5 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 summary 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 and its materiality depends on the influence on economic decisions taken by users on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgement and maintain professional scepticism 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 Department's internal control.
- 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.

2. 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 recommendations made by me on the financial statements of the preceding year had been implemented.

3. Financial Review

3.1 Management of Expenditure

Audit Observation	Comments of the Accounting officer	Recommendation
The Accounting Officer is required to ensure that the estimates are prepared as completely and accurately as possible in accordance with Section 50(II) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka, but the following savings were made.	These savings have occurred due to the reduction in power failures during the year, the use of the department's generator not being carried out as expected, and due to various reasons, the provisions of certain expenditure codes were not spent as expected.	Estimates should be prepared as accurately as possible.
The total provision of Rs.340,000 was remained under the expenditure object 236-1-1-1202 (010) and the total net provision for 04 recurrent expenditure codes was Rs.77,683,000 and the expenditure of it was Rs.59,545,199, there was a saving of Rs.18,137,801, ranging between 21 and 56 percent in each expenditure code.		

4. Operational Review

4.1 Non- performance of Functions

Audit Observation	Comments of the Accounting officer	Recommendation
Organizing courses to promote national and international language proficiency is a major objective of the institution, but no courses were organized to promote international languages during the reporting year.	Applications were called for language courses for the year 2024 through audio and visual media, but due to the number of registrations, only a Tamil language course could be started.	The activities in the action plan should be planned and implemented to achieve the main objectives of the institution.

4.2 Asset Management

Audit Observation	Comments of the Accounting officer	Recommendation
(a) The department had a language laboratory with 30 monitors, an assessment center with 18 monitors and a lecture hall with 30 monitors that were remained underutilized, and only one 100-hour Tamil Language Certificate course was conducted with 13 participants in the year 2024.	There was no need to conduct the assessment test, due to insufficient applications for the Computer-Based National Language Qualification Assessment Entrance Test in 2024. In year 2024, only one 100-hour Tamil Language Certificate course was able to be started based on the number of students registered for the language courses conducted by the Language Laboratory.	Assets such as language laboratories, assessment centers, lecture halls, computers and equipment should be planned and implemented to maximize their use in activities.
(b) The studio, which had been built up at a cost of Rs.2,426,125 in year 2017 for examination purposes, It was only used in 2024 to prepare audio recordings for 4 National Level Examinations (NLQs).	In 2024, the Examinations Division prepared audio recordings for only 04 National Language Qualification Assessment Tests. In addition, audio recordings were prepared for special events held by the Department.	Actions should be taken to plan and get maximum utilization of the studio and act accordingly.

4.3 Management Weaknesses

Audit Observation	Comments of the Accounting officer	Recommendation
(a) The Commissioner General of Official Languages had requested a certificate of accuracy from the Project Director of the Sinhala-Tamil and Tamil-Sinhala language translation software developed by the University of Moratuwa at a cost of Rs.10,810,000, but had failed to obtain it. Although it was stated that the software was being used by nearly 225 users, no one had used it when the information was collected via email.	The language translation software is hosted on a server owned by the Ministry of Public Administration and is available to approximately 225 users, so the university has been provided with a software that is worth the money paid. Since more accurate language translation software is currently available in the market than the software developed, users are encouraged to use that software.	Actions should be taken to identify and correct software deficiencies and actively contribute to language translation efforts.
(b) A stock of 23,158 textbooks worth Rs.3,561,166 purchased in 2016 and 2018 for oral, written and spoken language proficiency courses remained unused.	These books are being issued free of charge to government institutions and schools. These books will be distributed appropriately at various programs organized by the National Integration Division of the Ministry of Justice.	Officials responsible for purchases made without assessing the need should be identified and disciplinary action should be taken against them. Plans should be made for the utilization of the book stock.
(c) 22 different types of toners with a total value of Rs.288,408 and 400 sets of disposable clothes with a total value of Rs.130,000 remained in the stores without being issued since year 2022.	After repairing printers that can be repaired and releasing toner, the remaining toner will be provided to other institutions based on their needs, and disposable clothes will be provided to rural hospitals in the North and East.	The relevant officials should be responsible for unnecessary purchases of goods.