2023

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வருடாந்த அறிக்கை

ANNUAL REPORT

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அரசகரும மொழிகள் ஆணைக்குழு

OFFICIAL LANGUAGES COMMISSION

Annual Report - 2023

Official Languages Commission

“ජනජයසිටි”ගොඩනැගිල්ල, 09 වන මහල, නාවල පාර, රාජගිරිය.
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Introduction

The Official Languages Commission is a statutory board established by the Official Languages Act No. 18 of 1991. The Commission consists of Six Members which is appointed by H.E. the President for a period of 03 years . (One member out of above will be nominated as the Chairman of the Commission by the President). There are Four general objectives in the Commission Act which link with the regulation of the provisions contained in Chapter IV the Constitution.

The Commission conducts programmes relating to the key tasks viz monitoring, investigation, education and consultation in order to achieve these objectives. Language audits, auditing of railway stations, special surveys are conducted under monitoring and, investigating of public complaints and conducting self-investigations relating to violation of the language rights are conducted under investigation and, various parties are made aware of under education and, recommendations relating to the Official Languages Policy are issued under consultation.

Language audits in a sample consisted of 60 general institutions were conducted within this year. 93 Complaints were investigated and concluded. 05 Programmes were conducted using audible and visual media to make aware of the public with regard to the language rights. 03 Printed media advertisements were published. Online programmes using zoom technology were conducted to make aware of the chief officers and, the officers in 251 government institutions in North Central, North West, Sabaragamuwa, Eastern and Northern Provinces, who are responsible to implement the Official Languages Policy. New language circles under the language circles programme were established in two schools and follow up action for 03 school language circles was taken which are presently in progress.

As per the instructions contained in the general good governance guidelines for government owned enterprises, an annual report must be submitted to the Parliament by the Commission. This annual report was prepared considering its contents relevant to the Commission.

This annual report consists of four main parts. That is, the general information about Commission, programmes implemented, financial statements of year 2023 and the Auditor General’s Report. Matters contain in the guideline aforesaid have been included in these four main parts. Commission’s vision, mission, objectives and information about Commission Members describe under general information. Information about the programmes conducted contain under second part. The Commission fully depends on the provisions granted by the Treasury. Therefore, the financial statements describing the provisions granted in year 2023 and the expenditure contain in the third part. Fourth part describes the Auditor General’s Report containing the audit opinion.

CHAIRMAN'S REVIEW

I am very glad to submit my review for the Annual Report of year 2024 of the Official Languages Commission. According to the official languages of Tamil and Sinhala which was enacted as a fundamental law by the Constitution of the Democratic Socialist Republic of Sri Lanka, each and every citizen of the country can obtain every service needed them by government and semi-government institutions in the language they desire.

Upon legislating Sinhala language by Act No. 36 of 1956 as the official language, in terms of Section 12(1) under the fundamental right described in Chapter 03 in the Constitution of 1978, "Citizens must not be discriminated or given specialty based on the language" which is empowered as the fundamental law.

Assurance of no violation, disregarding and omission of the fundamental law of the language entrusted to the citizen in the country by the Constitution has entrusted to the Official Languages Commission by Act No. 18 of 1991. The Official Languages Commission functions its activities island wide under the powers aforesaid entrusted to the Commission.

The Official Languages Commission is maintained by the public funds on the provisions granted by the General Treasury. Rs. 02 million as capital expenses and Rs. 34.814 as recurrent expenses out of the total funds of Rs. 36.814 million released by the general treasury to the Official Languages Commission had been spent in year 2023. Monitoring, investigation, education and consultation which is the key task of the Commission had been adequately carried out within year 2023 under the Annual Action Plan on the prevailing situation by its existing staff of 21 employees out of the approved cadre of 42.

Special role of legal empowerment about violation of the language right has been entrusted to the Official Languages Commission among other institutions established relating to the Official Languages Policy. 60 Language audits under the task of monitoring and regulating entrusted to the Commission had been conducted within year 2023. Recommendations to rectify the non-compliances with the Official Languages Policy existed within each institution had been issued by monitoring whether those institution had been functioned under the criteria relevant to implement the Official Languages Policy. Instructions to implement the Official Languages Policy within institutions had also been given according to the guide book compiled by the Official Languages Commission.

Language audits in government institutions of bilingual Divisional Secretariat Divisions which have already been gazetted had been conducted as aforesaid to ascertain whether the Official Languages Policy is properly implemented and the eligibility to nominate those institutions as bilingual Divisional Secretariat Divisions.

168 Complaints relating to violation of the language rights had been received within year 2023 out of 93 to which including previous year's complaints had been solved. Recommendations to investigate the other complaints had been issued to the relevant institutions. Commission draw its firm attention towards violation of the Official Languages Policy in government institutions where public deal with. Eg. : Complaints relating to the red notices issued only in Sinhala language by the Ceylon Electricity Board, loan agreements issued only in English language prepared to grant loans by the banks were investigated by the Commission and steps to issue those documents in all three languages have already been taken.

In addition to violation of the Official Languages Policy directly, many complaints relevant to the language errors in name boards, instruction boards, destination boards, forms, notices and websites could be seen and recommendations needed rectify those errors had been issued by the Commission. As public don't have adequate knowledge about the Official Languages Policy and fundamental language rights, public awareness programmes using printed, electronic and social media had been conducted in year 2023 by the Commission. Officers in all Divisional Secretariats and District Secretariats had also been made aware of via online method (Zoom).

Knowledge in the second language possessed by the government officers is inadequate to provide the public service although they had been acquired the proficiency and, proposed to recruit at least two officers who are proficient in both languages for each and every government institution as a short-term solution. Discussions to implement a long-term measure objectively to increase proficiency in Sinhala, Tamil and English languages possessed by the school students from bottom to top level education is in progress targeting sustainable development under the educational reforms introduced by the Department of Education, as a long-term solution.

Although the Official Languages Policy is being implemented on the government and semi-government scope, it must also be implemented by the private institutions because the entire citizens work with the them for their needs as well. Although legal provisions for above purpose don't have the Commission, steps to implement the Official Languages Policy for private institutions had been taken as and when required through regulatory bodies for the wellbeing of the public.

Contribution to develop the staff skills for language audits was obtained from the National Languages Equality Advancement Project in terms of the agreement entered into by and between Sri Lankan Government and the Canadian Government. Opportunity to visit the Official Languages Commissioner's Office in Canada was given to the Commission in year 2023 under its operation and experiences were acquired.

I am very glad to state that the Official Languages Commission could play a considerable role in year 2023 even amidst diverse difficulties prevailed and dearth of staff as well. I take this opportunity to extend my gratitude to H.E. The President, Subject Minister of Public Administration, Home Affairs, Provincial Councils and Local Government and its Secretary who extended their immense support to achieve the targets aforesaid.

D. Kalansooriya
Chairman

PART I

The Official Languages Commission is a statutory body established in compliance with the provisions contained in the Official Languages Act No. 18 of 1991

VISION

To be the organization empowered to ensure the implementation of the Official Languages Policy by all organizations providing services to the public.

MISSION

To provide for the bilingual needs of the public through reviewing, monitoring, educating and advising on the implementation of the Official Languages Policy.

General Objectives of the Commission

(a) Recommend principles of policy relating to the use of the Official Languages, and to monitor and supervise compliance with the provisions contained in Chapter IV of the Constitution.

(b) Take all such actions and measures as are necessary to ensure the use of the languages referred to in Article 18 of the Constitution in accordance with the spirit and intent of Chapter IV of the Constitution.

(c) Promote the appreciation of the Official Languages and the acceptance, maintenance, and continuance of their status, equality and right of use.

Conduct investigations, both on its own initiative, and in response to any complaints received, and to take remedial action as provided for, by the provisions of the Act.

Commission regulates and monitors the provisions relating to the languages describes in Chapter IV in the Constitution according to the general objective aforesaid and acts to defend the language rights of the public.

Key tasks

Programmes identified under following four key tasks are implemented in order to achieve the general objectives of the Commission.

MONITORING	INVESTIGATION	EDUCATION	CONSULTATION
Whether provisions relevant to use of the Official Languages, contained in the Constitution is properly followed up by the state mechanism	Complaints with regard to violation of the language rights contained in the Constitution	Awareness creation with regard to status or use of the relevant languages	Compilation of principals of policy

Organizational Structure

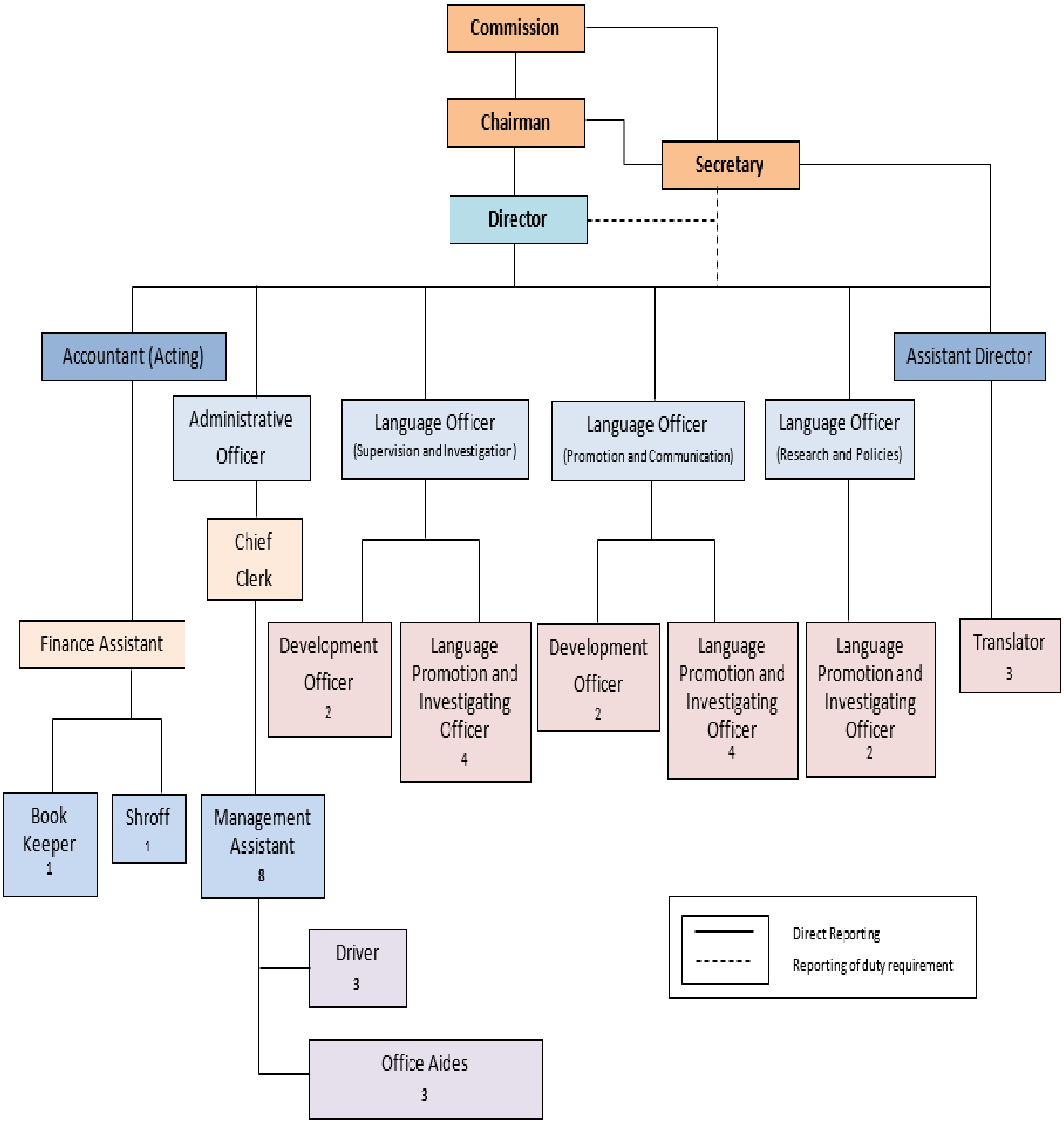
The Commission is appointed by His Highness the President which consists of Six Members. One Member out of above will be nominated as Chairman of the Commission. Chairman is also the Chief Executive Officer of the Commission. The term of office of the Commission according to the Commission act is 03 years.

The Commission appointed on 22.01.2020 consisted of following members. Dr. Kavitha Rajaratnam resigned from the Commission on 05.06.2023 and she was re-appointed on 31.07.2024 as a Commission member. Following officers were the Chairman and other Commission members held office in this year.

1. Mr. D. Kalansooriya – Attorney-at-Law
2. Prof. Sandagomi Coperahewa (University of Colombo)
3. Prof. Rathirani Yogendrarajah (University of Jaffna)
4. Prof. Dushyanthi Mendis (University of Colombo)
5. Dr. Kavitha Rajarathnam (University of Kelaniya)
6. Mr. Wasantha Ekanayake (Former Secretary, Ministry of Religious, Cultural and Buddhist Affairs)

Mrs. Sanoji Ruvinika Perera who is a Class I officer in Sri Lanka Administrative Service was the ex-officio Secretary of the Commission from 01.01.2023 to 31.11.2023. Mr. Shaminda Mahalekam who is a Class I officer in Sri Lanka Administrative Service was the ex-officio Secretary of the Commission from 06.12.2023 to 31.12.2023.

Organizational Structure of the Official Languages Commission as at 31.12.2023



The Staff

Approved cadre for the Commission is 42. But its actual employment as at 31.12.2023 was 18 which is less than 50% of the approved cadre. As recruitment for public service has been restricted, all activities within this year had been carried out by a minimum staff by the Commission (Refer Table No. 01).

Table No. 01

Serial No.	Designation	Approved No. of employees	Actual No. of employees	Remark
01.	Director	01	-	01 Vacant
02.	Assistant Director	01	01	
03.	Language Officer	03	01	02 Vacant
04.	Administrative Officer	01	01	
05.	Finance Officer	01	-	01 Vacant
05.	Chief Clerk	01	01	
06.	Language Promotion & Investigating Officer	10	03	07 Vacant
07.	Development Officer	04		04 Vacant
08.	Management Assistant	10	07	03 Vacant
09.	Translator (Tamil/ English)	01	-	01 Vacant
10.	Translator (Sinhala/ English)	01	-	01 Vacant
11.	Translator (Sinhala/ Tamil)	01	-	01 Vacant
12.	Driver	03	02	01 Vacant
13.	Office Aides	04	02	02 Vacant
	Total	**42**	**18**	**24 Vacant**

The Audit Committee

An Audit Committee for the Official Languages Commission was appointed according to the guidelines issued by the Department of Public Enterprises. Audit queries submitted to the Commission by the ministerial internal audit division and, the general audit are discussed at this committee.

One Commission member acts as the Chairman and, two Commission members, a representative from the government audit and the ministerial internal auditor act as the members of the Audit Committee.

Strategic Plan of the Official Languages Commission

All institutions governed by the guidelines issued by the Department of Public Enterprises shall prepare a strategic plan. A new strategic plan was prepared in year 2023 by the Official Languages Commission in terms of the guidelines aforesaid, instead of the corporate plan used by the Commission. Preparing of the strategic plan aforesaid was assigned to Mr. Ashoka Gunawardhana (Consultant) who is a senior retired officer in Sri Lanka Administrative Service. A new organizational structure for the Commission has been introduced in the strategic plan prepared, relevant to next 04 years.

Commission Meetings

13 Commission meetings had been held within year 2023 as stated below.

Table No. 02

Date of the meeting
19.01.2023
15.02.2023
16.03.2023
19.04.2023
17.05.2023
27.06.2023
31.07.2023
29.08.2023
26.09.2023
23.10.2023
08.11.2023
30.11.2023
19.12.2023

Commission has arrived into following decisions with regard to implementation of the Official Languages Policy and made following observations within this year as well.

- The existing legal provisions for implementation of the Official Languages Policy is adequate.
- Using social media to make aware of the public efficiently with regard to the Official Languages Policy and language rights.
- Studying and preparing reports about the bilingual division and submission to the Hon. Prime Minister.
- Review of the language training programmes conducted by the Department of Official Languages and the National Institute for Language Training and Education.
- Sending letters to those institutions that do not implement the directives issued by the Commission advising to draw attention towards that.
- Displaying trilingual digital boards at railway stations, instead of giving announcements.
- Submission of recommendations to the government, containing information collected through language audits and investigations carried out by the Commission.
- Appointment of a Language Editor for each and every government institution.

Part II

Activities carried out by the Commission within year 2023

Following activities relating to the key task of the Commission viz Monitoring, Investigation, Education / Awareness and Consultation are carried out.

Monitoring - Language audits / Inspecting announcements at railway stations / conducting special surveys.

Investigation - Taking measures for the violations of language rights detected through public complaints and its own initiative.

Education - Conducting awareness programmes to make aware of the public, government officers, officers in semi-government institutions and school students.

Consultation - Issuing recommendations about compilation of principle policies, to the government

1. Monitoring

Language audits to monitor the implementation of the Official Languages Policy in government and semi-government institutions were conducted. Special attention about following matters were drawn in selecting institutions to conduct the language audits.

- Provision of services which are close to the public.
- Ethnic composition in the Divisional Secretariat Division of the institution.
- Language audits conducted in previous years.
- Institutions of public complaints received.
- Institutions of the language audits conducted by the Commission.
- Institutions provide special services.
- Location of the bilingual administrative divisions.

An office continued as per the above-mentioned criteria could be converted as an institution which can provide the bilingual services. Hence, the institutions are inspected according to these criteria at a language audit.

Sample consists of 60 institutions including Divisional Secretariats, Police Stations, Banks, District Secretariats, Municipal Councils, Pradeshiya Sabhas and, the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government was audited within this year.

1.1 Divisional Secretariats

Table No. 03 contains the names of the Divisional Secretariats where language audits were conducted. 34 Divisional Secretariats were audited which all are bilingual offices. Higher number of Divisional Secretariats were selected for the audit because they provide many public services.

Table No. 03

Divisional Secretariats		
1. Colombo	13. Panvila	25. Haliela
2. Thimbirigasyaya	14. Pasbhaga Korale	26. Haputale
3. Dehiwala – Mount Lavinia	15. Udapalatha	27. Welimada
4. Beruwala	16. Ganga Ihala Korale	28. Haldummulla
5. Galle Kadawath Sathara	17. Kandy Kadawatha Sathara	29. Lunugala
6. Vavunia South	18. Mawanella	30. Passara
7. Puttlam	19. Ratnapura	31. Lankapura
8. Kalpitiya	20. Badulla	32. Welikanda
9. Mundalama	21. Soranatota	33. Kekirawa
10. Wanathavilluwa	22. Meegahakivula	34. Dehiattakandiya
11. Akurana	23. Ella	
12. Deltota	24. Bandarawela	

Picture 01 – Divisional Secretariat, Colombo

Picture 02 - Divisional Secretariat, Ella

In general, following facts which are non-compliance with the Official Language Policy were revealed at the Divisional Secretariats.

I. Forms are not in trilingually.
II. No Sinhana/Tamil language Translation.
III. Birth, Deaths and Marriage Certificates are issued in one language.
IV. Dearth of Registrars to work in both languages.
V. Dearth of officers who are proficient in both languages.

1.2 Police Stations

Table No. 04 contains the name of the Police Stations audited. 08 Police Stations had been audited and all of them are located in bilingual Divisional Secretariat Divisions.

Table No. 04

Police Stations
1. Trincomalee Police Station
2. Bambalapitiya Police Station
3. Kosgas Handiya Police Station
4. Kotahena Police Station
5. Nuwaraeliya Police Station
6. Vavunia Police Station
7. Puttlam Police Station
8. Dehiattakandiya Police Station

Picture 03 and 04- Police Station, Puttlam

Non-compliances and issues identified commonly at Police Stations are as follows.

I. Dearth od Police Officers who are proficient in Tamil language

II. Recording and investigation of complaints made by Tamil and Muslim people are carried out in Sinhala language in many Police Stations.

III. Assistance of a third party (language translations) is obtained for certain complaints received to the Children and Women Bureau, which must be recorded and investigated securing their confidentiality.

1.3 Other Institutions

Names of other institutions audited within this year contain in Table No. 03. These audits include State Banks, Municipal Councils, Pradeshiya Sabhas, District Secretariats and, the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government.

Table No. 05

Institution	
1.	Galle Municipal Council
2.	Galle Chief Secretariat
3.	Galle District Secretariat
4.	National Savings Bank, Rajagiriya
5.	Peoples' Bank, Rajagiriya
6.	Bank of Ceylon, Rajagiriya
7.	Sri Jayawardanepura Kotte Municipal Council
8.	Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government
9.	Fort Railway Station

Picture 05 – Municipal Council, Nuwaraeliya

Picture 06 – District Secretariat, Trincomalee

Picture 07 – Pradeshiya Sabhawa, Trincomalee

Picture 08 – National Savings Bank, Rajagiriya

Following matters were observed commonly at the language audits.

I. Officers engaged at the receptions counter can't obtain information in both languages.
II. Misspellings in the boards displayed for public.
III. Dearth of officers who are proficient in the second language.
IV. Chief Officer in Implementation of the Official Languages Policy and, Officer in Implementation of the Official Languages Policy (COLIO & OLIO) are not well known about their responsibilities.
V. Although officers had been acquired proficiency in the second language, the said proficiency is inadequate to provide services in the second official language.
VI. Dearth of Sinhala – Tamil language Translators.
VII. No adequate financial provisions to implement the Official Languages Policy.
VIII. Dearth of Translators to translate the legal documents (Eg. : Translating agreements in Banks)
IX. Difficulty in obtaining services of the bilingually proficient officers for essential officers due to transfers.

Divisional Secretariats where language audits were conducted via online method

Language audits in 215 Divisional Secretariats had been conducted under this method. Information obtained at the physically conducted language audits were obtained via online method too. Higher number of institutions could cover by this method. The online language audit was consisted of 06 steps.

1. Nominating one officer from each Divisional Secretariat for coordinating purpose.
2. Conducting an awareness programme via Zoom technology to make them aware of the Official Languages Policy and, the Official Languages Commission.
3. Sending a guideline video to the officers, containing technical instructions for the audit.
4. Sending Google sheet used to conduct the online audit to the officers and, getting answers within two weeks after due follow up action.
5. Analyzing the information obtained through Google sheet and, preparing reports.
6. Sending relevant recommendations to the Divisional Secretariats and inspecting progress after one month.

2. Investigating Complaints

Special powers to investigate the public complaints received relating to violation of the Official Languages Policy have been vested to the Commission by the Commission Act. Investigating such complaints is one of the key tasks of the Commission. Complaints are investigated by the Commission in two ways.

I. Investigating public complaints received relating to violation of the language rights.
II. Investigating violation of the Official Languages Policy detected by its own initiative.

Complaints are forwarded to the Commission in following ways.

i. By letters
ii. By visiting the Commission
iii. By printed media
iv. By e-mail
v. Via telephone
vi. Complaints forwarded to the calling center No. 1956 in the ministry.
vii. Official Languages Commission website
viii. Via messages received to the social medias (Facebook, Whats App) of the Commission

170 Complaints relating to violation of the language rights had been received within year 2023 by the Official Languages Commission. 93 Complaints were investigated and concluded within this year (Refer Table No. 06) to which include the complaints received in previous years too.

Table No. 06

Complaints solved within year 2023 = 93	
2023	**55**
2022	**20**
2021	**00**
2020	**07**
2019	**11**
Total No. of Complaints	**93**

Investigation of remaining 113 complaints of year 2023 are in progress and recommendations for same had already been issued. Recommendations had been issued in compliance with the time limit stated in the Commission Act to investigate the complaints.

Table No. 07 contain some special complaints received by the Commission within year 2023

Table No. 07

No.	Complaint	**Progress of the Investigation**
01	Many Marriage Registrars in Wellawatta area issue the marriage certificate only in Sinhala language, so that the Tamil people face difficulties.	A Tamil Marriage Registrar to conduct the marriages in Wellawatta area in Tamil medium had been appointed by Thimbirigasyaya Divisional Secretariat.
02	Notice to recruit graduates for the schools in Western Province published by the Western Provincial Public Service Commission had been prepared only in Sinhala and English Language disregarding Tamil language.	Secretary of the Western Provincial Public Service Commission was informed by the Chairman of the Official Languages Commission regarding this matter. The relevant notice had been published trilingually on the same day including Tamil language too.
03	Doctors, Nurses and all other officers in Beruwala Hospital provide services to public only Sinhala language so that the people who seek services in Tamil language face difficulties.	Steps were taken to engage Doctors, nurses and other officers who can provide necessary services in Tamil language at the public involved places in Beruwala General Hospital.
	Letters written in Tamil language, given by the people who visit Monaragala Divisional Secretariat, seeking services in Tamil language	We are informed by Monaragala Divisional Secretariat that such incident had not been taken place by any of its

04	are not accepted and advised them to give a Sinhala translation and, the people who seek services in Tamil language face difficulties due to the above reason.	divisions and the Divisional Secretariat is committed to implement the Official Languages Policy.
05	Short messages (SMS) sent public by Ceylon Electricity Board are only in English language which must be sent in Sinhala and Tamil languages too.	Steps have been taken to send the relevant short message in the Official Languages needed to the public.
06	Party members in the Eastern Province couldn't participate the party meetings due to sending them the Whatsapp short messages only Sinhala language, by the Election Commission which must be sent in Tamil language too.	We are informed by the Election Commission that steps will be taken to send messages to the party members in the Eastern Province, in both Sinhala and Tamil language at the same time.
07	Information in the births, deaths and marriage certificates issued by the Department of Registrar General must be written primarily in the mother tongue, next in second language and link language respectively.	Steps had been taken since year 2021 to issue the birth certificate in Sinhala/English and Tamil/English languages and, steps will be taken to issue the death and marriage certificates too in Sinhala/English and Tamil/English languages

3. Education / Awareness Creation

Programmes to make aware of the parties with regard to the Official Languages Policy are conducted under this. Following officers/persons are basically selected for the awareness creation.

I. Heads of institutions (on Divisional Secretariat Division level)
II. Officers in government departments that provide special services to the public.
III. Officers in those institutions where language audits are conducted (Police Stations, Divisional Secretariats)
IV. Officers in semi-government institutions
V. The public
VI. School children

In awareness creation programmes, the officers in government and semi-government institutions are made aware of with regard to their legal obligation for the Official Languages Policy. Officers are considered as parties of service providing sector and, the public as clients are made aware of. Here, special attention towards language rights is drawn.

Workshops, seminars and short videos programmes were used to make aware of the government officers. Officers were made aware of via online method too, to enhance the efficiency of awareness creation.
Mas media is mainly used to make aware of the citizens with regard to their language rights. The observations carried out by the Commission revealed that awareness of the language rights within public must further be enhanced.

Number of programmes to make aware of the public using audible, visual and printed media had been conducted by the Commission within this year.

3.1 Audible and visual media

Table No. 08 contains the audible and visual media programmes conducted by the Commission.

Table No. 08

Serial No.	Programme	Date
01	"Subharathi" programme of Sri Lanka Broad Casting Corporation	20.02.2024
02	Discussion held via "Aluth Dinayak" (A Fresh Day) programme of Sri Lanka Broad Casting Corporation	02.02.2024
03	Conducting an awareness programme with regard to the language rights, under Ayubowan Nethra…... (Wanakkan Nethra) programme of Nethra channel.	05.07.2023
04	Awareness creation with regard to the Official Languages Commission, its role and, the Official Languages Policy under "Sanhinda" programme of Sri Lanka Rupavahini channel	07.07.2023
05	Making aware of the public under "Uda Ire Sahurdaya" (Connoisseur of the Dawning Sun) programme of Charana channel to mark to Language Week.	

Picture 09 - "Subharathi" Programme

Picture 10 – Wanakkan Nethra (Ayubowan Nethra) Programme of Nethra Channel

Picture 11 – "Aluth Dinayak" (A Fresh Day) Programme

Sanhida | 2023-07-07 | Rupavahini

Picture 12 - "Sanhinda" Programme

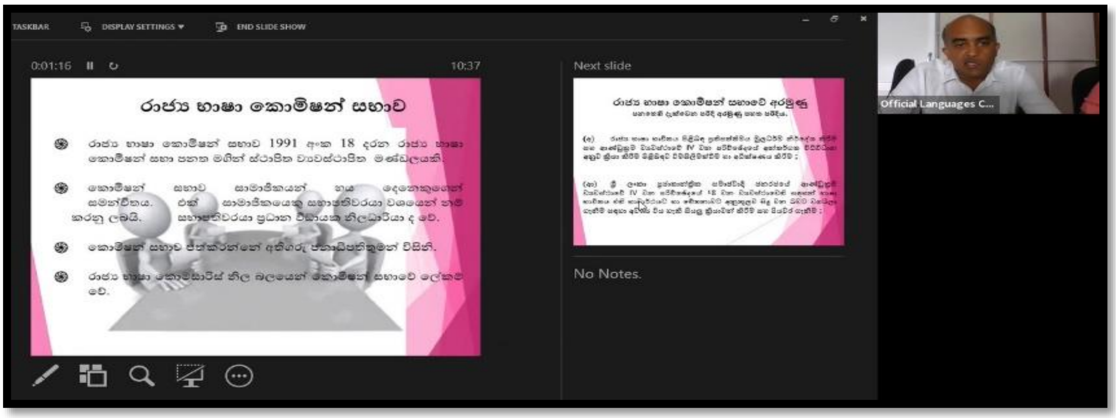
D. Kalansooriya AAL | Uda Ire Sahurdaya

Picture 13 - "Uda Ire Sahurdaya" (Connoisseur of the Dawning Sun) programme

Out of above, questions even from rural community were submitted for "Subharathi" programme. This is a good tendency identified about programmes. Steps must be taken in future enabling to develop these tendencies.

3.2 Making aware of the government officers via online method

Chief Officers in Implementation of the Official Languages Policy and, Officers in Implementation of the Official Languages Policy (COLIO & OLIO) in the Divisional Secretariats of North-Central, Uva, North-Western and Central Provinces were made aware of the Official Languages Policy via Zoom technology,



3.3 Printed Media

Table 09 contain the details of the newspaper advertisements published by the Official Languages Commission to make aware of the language rights.

Table No. 09

Serial No.	Programme	Date
01	Advertisement on "The Official Languages Policy is a Right" published in Dinamina newspaper	06.07.2023
02	Article on "Tell Commission, if Language Right would be violated" published in Dinamina newspaper	15.08.2023
03	Article on "Learn Mother Tongue before English" published in Dinamina newspaper	23.11.2023

3.4 Establishment of Language Promotion Circles

Dearth of officers who are proficient in both languages is a key issue exist in implementation of the Official Languages Policy. The reason for above is many government officers had been learnt only mother tongue and link language through their school education.

Chance to learn the second language and English language in addition to the mother tongue had been given through present school education. Chance to learn second language had been given to School children from Grade 2 to 9. Each and every student can acquire knowledge in all three languages viz Sinhala, Tamil and English through this measure. Measure to establish school language circles in school was initiated in year 2015 by the Commission after having discussed with the Ministry of Education, with the objective of further promoting the learning of all three languages through the activities carried out in concurrence to the education. Circular No. 01/2015 relating to this matter was issued by the Ministry of Education.

The expectation of establishment of language circles is to convert the future generation as citizens who possess a good knowledge in Sinhala, Tamil and English languages.

Objectives contain in this circular are as follows.

I. To convey the objectives of generating one Sri Lankan Nation bond with bilingual capability, towards the student generation.
II. To generate attitudes and interest of using all three languages, among school children.
III. To provide everything that are heard, witnessed and spoken in the school, in all three languages.
IV. To generate the interest of using practically the mother tongue, second language and the link language.
V. To provide the skill of using practically the languages learnt theoretically in the class room.
VI. To conduct the programmes in all three languages practically at the extra-curricular activities. (Eg. : sports meetings, meetings).

Circular aforesaid contains the activities relevant to achieve these objectives. The schools are advisable to establish the language circle and, prepare an Annual Action Plan containing these activities. Following two language circles were established within this year.

- Vipulananda Tamil School – on 26.07.2023
- Seewalee Central College – on 28.07.2023

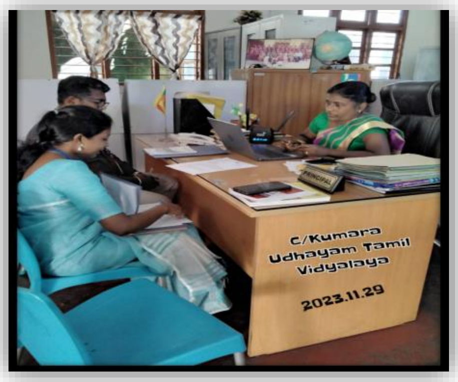
Picture 14 - Vipulananda Tamil School

Picture 15 – Seewalee Central College

In addition to above, performance of 03 school language circles which had already been established was followed up. The schools aforesaid are as follows.

- Hamza College, Colombo.
- Kumara Udayam Tamil School, Colombo.
- Kanapathy Hindu Girls' School, Colombo

Picture 16 – Hamza ollege



Picture 17- Kumara Udayam College

Picture 18 – Kanapathy Hindu Girls' School

Others activities carried out by the Official Languages Commission

01. Opening and maintenance of an official Facebook account and YouTube channel for the Official Languages Commission.
02. Discussions with regard to the following measures to be taken within school system to increase the bilingual ability of the school children were held with the Ministry of Education and, the National Institute of Education.

    - ✓ To make the second language as a compulsory subject at the G.C.D.E (A/L) Examination.
    - ✓ To include a lesson relevant to the Official Languages Policy under the Civil Education subject.

03. Conducting programmes jointly with the National Languages Equality Advancement Project to implement the Official Languages Policy.
04. Preparing a questionnaire jointly with Centre for Governance Innovations (CGI) to use at the language audits.

National Languages Equality Advancement Project

Sponsorship for following activities were extended by the National Languages Equality Advancement Project which was operated on the provisions granted by Canadian Government.

Technical knowledge exchanging programme

Chairman and, the Administrative Officer of the Commission participated the technical knowledge exchanging programme held in Canada which was organized by the National Languages Equality Advancement Project. Here, special attention towards the methods followed up by the Language Commissioner's Office of Canada to implement the Official Languages Policy was drawn. Following special matters were observed at this mission.

I. Matters collected annually with regard to implementation of the Official Languages Policy are published through the Annual Report.
II. The Annual Report is presented to each and every party and obtained their comments.
III. Matters revealed at the language audits are published.
IV. Solutions against violation of the Official Languages Policy are initially looked for, through awareness creation.

Picture 19 – Canadian Language Commissioner's Office

Guide Book for investigating complaints

Special powers to investigate the public complaints relating to violation of the language rights have been vested to the Commission by the Official Languages Act No. 18 of 1991.

Complaints investigating procedure contains in the Commission Act. Complaints must be investigated following the procedure aforesaid and, steps to create a hand book relating to make further formalize and efficient the investigation aforesaid were taken. Following benefits could be acquired through the hand book aforesaid.

I. Explaining simply the complaints investigating procedure described in the act.
II. Using as a training manual.
III. Could be used easily by those apprentice officers who have no experiences in the legal field.
IV. Contain all forms relevant to the investigation.

Providing funds for language audits.

The Official Languages Commission depends only on the provisions granted by the Treasury. Provisions for the language audits conducted in Vavunia, Nuwaraeliya and Trincmalee Districts within this year were granted by the National Languages Equality Advancement Project. Higher number of language audits could conduct accordingly.

Training on Gender Equality and Appointment of Focal Points.

Training programmes on Gender Equality were conducted for the officers in the Commission. Two Focal Points were also appointed to implement the programmes on gender equality in the Commission.

Challenges existed on continuing the programmes in year 2023

Dearth of Human Resources

Approved cadre in the Commission is 42. 18 Positions were vacant in this year and all functions of the Commission were carried out by the staff consisted of 24 officers. As recruitment for the government service had been restricted, the above-mentioned vacancies couldn't fill.

Commission faced following challenges due to dearth of the staff.

- Dearth of human resources
- Inability of language translations properly.
- Skills development within the staff existed.
- Employees leave the institution because their legal expectation can't be achieved.
- Low salary scales.

Part III

Official Languages Commission

Financial Report

2023

OFFICIAL LANGUAGES COMMISSION
STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER 2023

	NOTE	2023	2022
ASSETS			
Current Assets			
Inventories	1	403,435.00	292,855.00
Prepayments	2	39,905.15	72,527.44
Loan Gives to Employees	3	3,256,839.85	3,902,170.04
Inventory items		-	-
Stationeries (Stocks)		1,345,867.77	1,294,648.70
Sub Imprest Settlement		-	3.00
Cash and Cash Equivalent		3,053,903.04	1,275,267.12
Special Advance		-	-
Distress Loan Interest Reciverble	15	-	2,203.60
Festival Advance		10,000.00	8,754.00
Other Assets		-	-
		8,109,950.81	**6,848,428.90**
Non Current Assets			
Property Plant & Equipments	4	8,211,059.79	12,923,363.47
Intangible Asset (Website)	4.1	491,840.00	553,320.00
Assets aquired on recovery basis	4.2	954,680.16	
		9,657,579.95	**13,476,683.47**
TOTAL ASSETS		**17,767,530.76**	**20,325,112.37**
EQUITY AND LIABILITIES			
Current Liabilities			
Payables	5	3,702,861.43	4,233,849.73
Provision for Audit Fees		132,614.00	172,414.00
		3,835,475.43	**4,406,263.73**
Non-Current Liabilities			
Provision for Gratuity	6	**5,338,977.50**	**4,395,671.17**
Total Liabilities		**9,174,452.93**	**8,801,934.90**
Accumulated Surplus/Deficit	7	**8,593,077.83**	**11,523,177.48**
TOTAL EQUITY AND LIABILITIES		**17,767,530.76**	**20,325,112.37**

The annexed note to the Financial Statements from an integral part of these financial statements. Figures in Bracket indicate deductions.

The Financial Statement have been prepared in accordance with Sri Lanka Public Sector Accounting Standards and the requirement of financial regulation Government circulars.

The Commission is responsible for preparation of these financial statement. Signed for and on behalf of the commission

(Chairman)

(Member of Commission)
Sandagomi Coperahewa
Member
Official Languages Commission

R.U. Hettithanthrige
(Accountant-Acting)

OFFICIAL LANGUAGES COMMISSION
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31st DECEMBER 2023

	NOTE	2023	2022
Revenue			
Recurrent Grant from the Treasury		34,814,000.00	28,309,000.00
Income		134,388.70	33,302.85
Other Revenue	8	138,716.46	164,861.25
Total Revenue		**35,087,105.16**	**28,507,164.10**
Expenses			
Wages, Salaries and Employees Benefits	9	16,655,304.12	16,800,105.14
Supplies and Consumable Used	10	2,050,235.46	1,912,834.88
Depreciation		3,994,537.46	3,555,232.63
Repair & Maintenances	11	4,902,190.85	3,262,062.97
Utilities & Other Services	12	9,564,918.31	9,721,632.71
Other Expenses	13	565,582.57	546,315.94
Implementation of Official Languages Programme	14	2,322,732.50	2,007,341.51
Audit Fees		250,000.00	250,000.00
Total Expenses		**40,305,501.27**	**38,055,525.78**
Surplus/(Deficit) for the Period		**(5,218,396.11)**	**(9,548,361.68)**

The annexed notes to the Financial Statements from an integral part of these financial statement. Figures in bracket indicate deducations.

OFFICIAL LANGUAGES COMMISSION

Statement of Changes in Net Assets/ Entitlements for the year ended by 31st December 2023

	Capital Grant by the Treasury	Accumulated Fund	Surplus/ (deficit) for the year	Other	Revaluation Reserve	Total
Opening balance as at 01.01.2022	-	10,567,639.16	-	-	-	10,567,639.16
Adjustment to the opening balance of festival loan balance	-	2,600.00	-	-	-	2,600.00
Adjustment to the opening balance of Intangible Asset (Website)	-	614,800.00	-	-	-	614,800.00
Capital Grant From the treasury	2,300,000.00	-	-	-	-	2,300,000.00
Revaluation	-	-	-	-	7,586,500.00	7,586,500.00
Surplus/ (deficit) for the year 2022	-	-	(9,548,361.68)	-	-	(9,548,361.68)
Balance As at 31 December 2022	**2,300,000.00**	**11,185,039.16**	**(9,548,361.68)**	**-**	**7,586,500.00**	**11,523,177.48**
Balance as at 01 January 2023		11,523,177.48				11,523,177.48
Correction of the calculation error of the opening balance				(0.01)		(0.01)
Correction of the previous year balance in loans to employees				(17.99)		(17.99)
Adjustment of the value of stock of guide books received in 2023				287,500.00		287,500.00
Correction of sub imprest settlement				14.46		14.46
Adjustment of the recovered amount of special advance of the Director transferred to the Commission in the year 2023				800		800.00
Capital Grant From the treasury	2,000,000.00					2,000,000.00
Surplus/ (deficit) for the year 2023			(5,218,396.11)			(5,218,396.11)
Balance As at 31 December 2023	**2,000,000.00**	**11,523,177.48**	**(5,218,396.11)**	**288,296.46**	**-**	**8,593,077.83**

The annexed notes to the Financial Statements from an integral part of this financial statement. Figures in Bracket indicate deducations.

OFFICIAL LANGUAGES COMMISSION
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2023

	2023 Rs.	2022 Rs.
Cash Flow from the operating Activities		
Surplus/(Deficit)	(5,218,396.11)	(9,548,361.68)
Non-Current Movement		
Gratuity	1,131,901.33	443,058.40
Depreciation	3,994,537.46	3,555,232.63
Prior Year Adjustment		
Festival Loan Balance Adjustment	-	2,600.00
Distress Loan opening Balance Adjustment	(17.99)	
Adjustment of the value of stock of guide books received in 2023	287,500.00	
Gratuity payment during the year	(188,595.00)	
Correction of sub imprest settlement	14.46	
Adjustment of the recovered amount of special advance of the Director transferred to the Commission in the year 2023	800.00	
Cash flow after noncurrent movements	7,744.15	(5,547,470.65)
Working capital changes		
(Increase)/Decrease in Prepayment	32,622.29	(49,829.44)
(Increase)/Decrease in Inventories	(110,580.00)	45.00
(Increase)/Decrease in Loans Given to Employees	645,330.19	116,656.90
(Increase)/Decrease in Inventory items	-	103,500.00
(Increase)/Decrease in Stationeries (Stocks)	(51,219.07)	(820,628.96)
(Increase)/Decrease in Other Assets	-	14,950.00
(Increase)/Decrease in Sub Imprest	3.00	(3.00)
(Increase)/Decrease in Special Advance		2,000.00
(Increase)/Decrease in Unsettled Advance	-	-
(Increase)/Decrease in Distress Loan interest Receiverble	2,203.60	(2,203.60)
(Increase)/Decrease in Festival Advance	(1,246.00)	(1,354.00)
Increase/(Decrease) in Payables	(530,988.30)	88,207.41
Increase/(Decrease) in Sub Imprest Settlement	-	-
Increase/(Decrease) in Audit Fees Payable	(39,800.00)	36,400.00
	(53,674.29)	(512,259.69)
Net Cash flow from Operating Activities	**(45,930.14)**	**(6,059,730.34)**
Cash Flow from Investment Activities		
Purchased of Property Plant & Equipments	(175,433.94)	(842,974.34)
Net Cash Flow from Investment Activities	**(175,433.94)**	**(842,974.34)**
Cash Flow from Finance Activities		
Capital Grant From the Treasury	2,000,000.00	2,300,000.00
Net Cash Flow from Finance Activities	**2,000,000.00**	**2,300,000.00**
Net Increase/(Decrease) in Cash and Cash Equivalent	**1,778,635.92**	**(4,602,704.68)**
Cash and Cash Equivalent at beginning of the year	**1,275,267.12**	**5,877,971.80**
Cash and Cash Equivalent at end of the year	**3,053,903.04**	**1,275,267.12**

OFFCIAL LAGUAGES COMMISSION

ACCOUNTING POLICIES TO THE FINANCIAL STATEMENT

For the year ended December 31, 2023

1. Reporting Entity

The Official Languages Commission is fully Government owned statutory institute incorporated by the Languages Commission Act No 18 of 1991. The Commission is come under the purview of Ministry of Public Service, Provincial Council and Local Government. The Registered office of the commission is situated at "Janajayacity building", 09th floor, Nawala road, Rajagiriya.

1.1 Principle Activities and the Nature of the Operation

The principle Activity of the commission to monitoring the Official Languages Policy implementation.

1.2 Number of Employee

The Existing Number of employees of the Commission as at 31st December 2023 was 20 and Approved Carder for year 2023 is 42.

1.3 Responsibility of Financial Statement

The Board of directors is responsible for preparation and Presentation of these Financial Statements.

2. Basis for Preparation

2.1 Statement of Compliance

The financial Statements comprise Statement of Financial Performance, Cash Flow statement and statement of Changes in Equity and Notes to the financial statement. The Financial Statements have been prepared in accordance with Sri Lanka Public Sector Accounting Standards as laid down by the Institute of Chartered Accountant of Sri Lanka together with Ministry of Finance and Planning and Auditor General's department and the requirement of financial regulation and relevant government circulars.

2.2 Basis of Measurement

The financial Statements have been prepared on historical cost basis except employee retirement gratuity which is based on the Gratuity Act No 12 of 1983. No adjustment has been made for inflationary factors in financial statement.

2.3 Presentation Currency

The Financial Statements are presented in Sri Lanka Rupees.

Information about significant areas of estimates and uncertainty that have the most significant effects on the amount recognizes in financial statement are,
Provision for Employee Gratuity (Note 6)
Impairment of Assets (Note 4 and Note 4.1)

2.4 Materiality and Aggregation

Each material class of similar items is presented separately. Items of dissimilar classes or function are presented separately unless they are immaterial.

2.5 Comparative Information

Comparative Information has been reclassified wherever conform to the current year's presentation

3. Significant Accounting Policies

The accounting policies are consistence with those uses in the previous year and have been consistently applied by the entity.

3.1 Assets and base of their Valuation

Property, Plants and Equipment's

Recognition and Measurement

The property, plant and equipment are recorded at cost of purchase or construction together with any incidental expenses thereon. These assets are state at cost less accumulated depreciation which are provided on the basis specified bellow.

The cost of property, plant and equipment includes expenditure that is directly attributable to the acquisition of the assets. When the assets are transferred to the commission from the general treasury or any other government institute the cost incurred by that institutes to acquire the assets or if the assets is used one the revaluation amount is recorded as the assets cost.

Assets that are fully depreciated and not in usable condition but is being used by the commission is at revalued or impaired due to inability to assess its useful life time. However information about these type of assets will be disclosed as note to Financial Statements.

3.2 Use of Estimates and Judgments

The preparation of financial Statements requires management to make estimates, Judgments and assumption that affect the application of Accounting Policies, reported assets, liabilities, incomes and expenses. The estimates and assumption are based on historical experiences and various other factor that are believed to be reasonable under the circumstances. The actual result may differ from the estimate.

Depreciation

Full year depreciation is provided in the year of purchase and no depreciation is provided in the year of disposal for assets purchased prior to year 2008 and depreciation is calculated based on the month of purchase/ month of disposal for assets purchased from year 2008.

The useful life lives for the current and comparative year as follows,

Plant and Machinery	5 years
Office Equipment	10 years
Office Furniture	10 years
Motor Vehicle	4 years
Computers	4 years
Air conditions	5 years
Building and structure	10 years
Building - Washroom	20 years
Intangible Asset – Website	10 years

3.3 Inventories

Inventories are stated at lower of cost and net realizable values. The net realizable value is the estimated selling price less estimated cost of completion and selling expenses. The inventory comprise of Publication of the commissions. The realizable price of these publications is the selling price since prices are fixed. No selling cost allowed to incurred in this regard.

3.4 Prepayment and Payable

Prepayment and payable are stated at actual cost incurred and cost to be incurred under contract

3.5 Loan given to Employee

The Loan given to employees is stated at cost. No provision is made for bad or unrecoverable loan since it is not allowed. The bad or unrecoverable loan since it is not allowed. The bad or unrecoverable loans are stated in the financial statements as discloser.

3.6 Provision for Gratuity

Provision for Gratuity Calculated in accordance with Gratuity Act No 12 of 1983. The half of Last month gross salary of existing permanent employees is provided for the year.

3.7 Revenue

The cash imprest for recurrent expenditure released by the General treasury for the year is recognized as revenue. The Cash imprest for capital expenditure or direct transfer of capital expenditure or direct transfer of capital assets are recognized as direct capitalization of commission's Accumulated fund

3.8 Expenditure

Expenses are recognized in the Statement of Financial Performance on the basis of direct association of cost incurred and the earning of specific items of income. All the expenditures running the commission activities and maintain property, plant and equipment and implementation of Official Language Policy have been charge to the Statement of Financial Performance.

3.9 Cash Flow Statement

Cash Flow Statement has been prepared using the indirect method.

OFFICIAL LANGUAGES COMMISSION
NOTES TO THE FINANCIAL STATEMENTS AS AT 31st DECEMBER 2023

NOTE

1 **INVENTORIES**

Publications

Name of the Publications	**2023** Rs.	**2022** RS.
English Sinhala Glossaries	26,750.00	53,050.00
Tamil English Glossaries	15,345.00	24,390.00
Tamil Special Glossaries	135.00	135.00
40 Hours Crash Course Book	143,280.00	215,280.00
Guideline book	217,925.00	-
Total	**403,435.00**	**292,855.00**

2 **PREPAYMENT**

	2023 Rs.	**2022** RS.
2888-Postal Charges		12,075.00
2862 - Office Equipment Maintenance	39,905.15	32,277.44
2864- Computer maintenance		28,175.00
	39,905.15	**72,527.44**

3 **Loan & Advances gives to Employees**

Type	Balance as at 01.01.2023	Additions/Opening balance adjustment	Capital Recoveries	Balance as at 31.12.2023
Festival Advances	8,754.00	130,000.00	128,754.00	10,000.00
Distress Loans	3,902,170.04	601,976.31	1,247,306.50	3,256,839.85
Special Advances	-	32,000.00	34,800.00	(2,800.00)
	3,910,924.04	**763,976.31**	**1,410,860.50**	**3,264,039.85**
				(646,884.19)

* After adding the amount of Rs. 17.99 as distress loan opening balance adjustment

** After deducting the special advance recovery amount of Rs. 800.00 of the Director who transferred to the Commission in the year 2023

*** Over recovered amount of Rs. 2800.00 which is deducted mistakenly from the December salary of 7 officers

4 **Property Plant & Equipments**

Cost or Revaluation Value

Type	Balance as at 01.01.2023	Additions/ Revaluation	Disposals/Revaluation	Balance as at 31.12.2023
Buildings and structure	2,996,296.25	-	-	**2,996,296.25**
Computers	2,500,600.00	-	-	**2,500,600.00**
Motor Vehicles	7,500,000.00	-	-	**7,500,000.00**
Plant & Machinery	108,500.00	-	-	**108,500.00**
Office Furniture	6,234,004.05	27,830.00	-	**6,261,834.05**
Office Equipments	882,655.48	132,700.00	-	**1,015,355.48**
Total Cost or Revaluation Value	**20,222,055.78**	**160,530.00**	-	**20,382,585.78**
Accumulated Depreciation				
Buildings and structure	358,233.68	299,629.63	-	**657,863.31**
Computers	2,115,882.92	969,362.50	-	**3,085,245.42**
Motor Vehicles	1,875,000.00	1,875,000.00	-	**3,750,000.00**
Plant & Machinery	43,400.00	21,700.00	-	**65,100.00**
Office Furniture	3,674,112.29	623,400.41	-	**4,297,512.70**
Office Equipments	221,519.44	94,285.13	-	**315,804.57**
Total Accumulated Depreciation	**8,288,148.33**	**3,883,377.66**	-	**12,171,525.99**
Net Book Value	**11,933,907.45**			**8,211,059.79**

1 **Intangible Asset**				
Website	614,800.00	-	-	614,800.00
	614,800.00	**-**	**-**	**614,800.00**
Accumulated Depreciation				
Website	**61,480.00**	**61,480.00**	**-**	**122,960.00**
Net Book Value	**553,320.00**			**491,840.00**
2 **Assets aquired on recovery basis**				
washroom	993,596.00	14,903.94	-	1,008,499.94
	993,596.00	**14,903.94**	**-**	**1,008,499.94**
Accumulated Depreciation				
washroom	4,139.98	49,679.80	-	53,819.78
	4,139.98	**49,679.80**	**-**	**53,819.78**
Net Book value	**989,456.02**			**954,680.16**

Disclosures

1. The value of Rs. 1,376,850.00 in Computers has fully depreciated and they should be revalued.

2. Official Languages Commission has implemented an assets coding system in 2021 and thereby fully depreciated assets have been identified and revalued.

3. This building is owned by the Sri Jayawardanapura, Kotte Municipal Council. Therefor they have agreed to recover the capital expenses incured for constructing the washroom at the end of the rent period based on the net value of the asset.

4. As the Official Languages Commission is expecting to use this office premises for a long term on rent basis, the effective life time of this partitioning and wash room has estimated as 10 years and 20 years consequently.

5. The car (CAQ 1997) used br the chaireman has transferred to the Ministry of Public Administration in the year 2023 hence it's value is not included in the P.P.E.

6. WP TF 9679 Moter Bick is not in running condition and it's scrap value should be estimated. The request of estimating the scrap value has been forwarded to the Department of Motor traffic.

Payables	**2023**	**2022**
	Rs.	**Rs.**
2841 - Stationary	41,125.00	7,300.00
2811 - Salaries	7,935.82	-
2844 -News Papers	166,770.00	3,870.00
2851 - Fuel allowance	39,223.99	
2866-Moter Vehical Repair		17,680.00
2883 - Telephone	42,179.80	33,018.06
2886 - Janitorial Services	77,000.00	-
2887 - Security services	71,300.00	-
2464 - Computer Maintenance		-
2861 - Building maintenance	2,694,806.03	1,799,639.22
2849 - Others		-
2815 - Overtime	7,890.37	11,234.73
2816- Holiday Payment		2,144.50
2540 - Deposit payables	55,636.22	250,463.22
2676 - ETF surcharge		-
2831 - Traveling		-
3302 - Recruitement and examinations		-

2882 - Rent	-	1,821,000.00
2201 - Washroom	14,903.94	-
2334 - Special advance over recovery	2,800.00	
2334 - Special advance interest over deductions	102.76	
2207 - Office furniture	27,830.00	
3070 - Others	3,357.50	
3040 - Printing Books		287,500.00
3305 - Board meeting expences		-
3309 - Others	450,000.00	
	3,702,861.43	**4,233,849.73**

* There was an amount of Rs. 71,511.24 which should be paid as a surcharge to E.P.F. by the Commission in the year 2022. The amount of Rs. 39,243.48 from it has been recovered from the relevant officer and that amount has paid to the E.P.F.

Provision for Gratuity	**2023**	**2022**
		Rs.
Balance Brought Forward	4,395,671.17	3,952,612.77
Addition During the Year	1,131,901.33	443,058.40
(-)Gratuity Payments in the Year	(188,595.00)	-
Closing balance	**5,338,977.50**	**4,395,671.17**

Accumulated Fund

	2023 Rs.	2022 Rs.
Balance Brought forward before previous year adjustments	11,523,177.48	10,567,639.16
(-) Correction of the previous year balance calculation error	(0.01)	-
(-) Correction of the previous year balance in loans to employees	(17.99)	
(+) Deposit account opening balance adjustment		0
Fund received from treasury for capital expenses	2,000,000.00	2,300,000.00
Accumulated fund before surplus/(Deficit)	13,523,159.48	12,867,639.16
Surplus/(Deficit) for the year	(5,218,396.11)	(9,548,361.68)
Revaluation of Moter Vehicals		7,500,000.00
Revaluation of computers		-
Revaluation of office furniture		80,000.00
Revaluation of office Equipments		6,500.00
Revaluation of plant and machineries		-
Adjustment to the opening balance of festival loan balance		2,600.00
Adjustment to the loan balance of Intangible Asset (Web site)		614,800.00
Adjustment of the recovered amount of special advance of the Director transferred to the Commission in the year 2023	800.00	
Adjustment of the value of stock of guide books received in 2022	287,500.00	
Correction of sub imprest settlement	14.46	-
	8,593,077.83	**11,523,177.48**

Other Revenues

	2023	2022 Rs.
Employee Distress Loan - Interest	138,356.80	158,695.65
Special Advance - Interest	359.66	6,165.60
	138,716.46	**164,861.25**

Wages Salaries and Employees Benefits

	2023 Rs.	2022 Rs.
2811-Salaries &Wages	10,221,940.61	10,803,665.15
2812-E.P.F. Contribution 12%	1,442,161.30	1,552,695.88
2813-E.T.F. Contribution 3%	366,902.20	385,820.61
2815-Overtime	166,906.35	251,590.85
2816-Holiday Payment	8,752.25	26,742.14
2817-Salary Allowances	3,203,976.97	3,336,532.11
2814-Gratuity Expenses	~~1,131,901.33~~	443,058.40
2814-Pensionary contribution	54,819.00	-
3304-Staff training	57,944.11	
	16,655,304.12	**16,800,105.14**

Supplies and Consumable Used

	2023 Rs.	2022 Rs.
2841-Stationary	517,074.69	269,707.39
2843-Uniforms	20,000.00	34,150.00
2844-Newspapers & Periodicals	190,235.00	399,356.19
2851-Fuel & Lubricant	1,085,889.47	831,035.00
2842-Supplies - Consumable	83,200.00	25,400.00
2849-Others	153,836.30	353,186.30
	2,050,235.46	**1,912,834.88**

Repair & Maintenance

	2023	2022 Rs.
2862-Office Equipment Maintenances	151,106.94	457,701.16
2864-Computer Maintenances	118,454.44	571,891.19
2866-Motor Vehicles Maintenances	985,302.00	465,984.68
2865-Aircondition Maintenances	-	-
2861-Building Maintenances	3,437,213.58	1,568,687.15
2852-Insurance & License	210,113.89	197,798.79
	4,902,190.85	**3,262,062.97**

Utilities & Other Services

	2023 Rs.	2022 Rs.
2883-Telephone & Internet	446,672.08	445,979.35
2882-Building rent	7,284,000.00	7,284,000.00
2887-Security services	800,011.23	1,167,779.96
2886-Janitorial Services	909,900.00	768,023.40
2888-Postal Charges	124,335.00	55,850.00
	9,564,918.31	**9,721,632.71**

Other Expenses

	2023 Rs.	2022 Rs.
3302-Recruitment & Examination	222,669.57	477,086.94
Cost of books donated	176,920.00	45.00
3010-Advertising	2,890.00	-
2831-Travelling Local	16,140.00	66,684.00
2853-Vehical Hiring Chargers	96,963.00	2,500.00
2859 - Other transport	50,000.00	-
	565,582.57	**546,315.94**

Implementation of Official Languages Programme

	2023 Rs.	2022 Rs.
3050-Workshop & Seminars	471,489.98	839,675.01
3305-Board Meeting Expenses	617,250.22	515,248.00
3309-Others (Developing the Strategic Plan)	450,000.00	-
3070-Others	128,290.50	22,278.50
3041-Audit Committee Expence	149,431.80	34,250.00
3042-Printing	71,510.00	288,100.00
3040-Printing of Books	5,380.00	293,040.00
3033-Field Visit	429,380.00	14,750.00
	2,322,732.50	**2,007,341.51**

Distress Loan & Interest Receiveble

	2023	2022
Distress Loan - Interest Receivables	-	1,469.60
Special Advance - Interest Receivables	-	734.00
	-	**2,203.60**

Workings for Final Accounts

2841 - Stationeries

ionary (Stocks) as at 2023.01.01	1,294,648.70
chasing	568,293.76
	1,862,942.46
ionary (Stocks) as at 2023.12.31	1,345,867.77
t of Consumable Items	**517,074.69**

justment Entries for Payables

Expense	Payments done by Cash	[+] Payable for the year 2023	[-] Payable for the year 2022	[-] Prepayments 2023	[+] Prepayments 2022	Expenditure for the Year 2022
1 - Stationary	534,468.76	41,125.00	7,300.00			568,293.76
1 - Fuel & Lubricant	1,046,665.48	39,223.99				1,085,889.47
1 - Salaries & wages	10,478,151.51	7,935.82				10,486,087.33
3 - Telephone & Internet Bills	444,593.71	42,179.80	33,018.06			453,755.45
6 - Janitorial Service	832,900.00	77,000.00				909,900.00
7 - Security service	728,711.23	71,300.00				800,011.23
8 - Postal Charges	112,260.00				12,075.00	124,335.00
9 - Other	153,836.30					153,836.30
2 - Rent	9,105,000.00		1,821,000.00			7,284,000.00
2 - Printing	71,510.00					71,510.00
4 - News Papers	27,335.00	166,770.00	3,870.00			190,235.00
1 - Travelling	16,140.00					16,140.00
5 - Overtime	170,250.71	7,890.37	11,234.73			166,906.35
6 - Holiday Payment	10,896.75		2,144.50		-	8,752.25
2 - Insurance and Licens	210,113.89					210,113.89
2 - Office Equipment Maintenance	158,734.65			39,905.15	32,277.44	151,106.94
1 - Building maintenance	2,542,046.77	2,694,806.03	1,799,639.22			3,437,213.58
4 - Computer maintenance	90,279.44				28,175.00	118,454.44
6 - Moter Vehical Repair & Mainten	1,002,982.00		17,680.00			985,302.00
2 - Recruitement and Examinations	222,669.57					222,669.57
5 - Board meeting expences	617,250.22					617,250.22
0 - Printing Books	292,880.00		287,500.00			5,380.00
2 - Others	-	450,000.00				450,000.00
0 - Others	124,933.00	3,357.50				128,290.50

ry & Wages

nditure for the Year 2023 after ble and prepayment	10,486,087.33	
alary Surcharge	(264,146.72)	
nditure for the Year 2023 after ble and prepayment	**10,221,940.61**	-

mprest Account

ing balance	3.00
ub imprest to the public officers	1,757,795.00
b imprest settlement *	1,757,798.00
ng balance	**1,757,798.00**

er adjusting the amount erroneously settled in the cash book
7,812.46 - 14.46 = 1,757,798.00)

umable Account

- Consumables	83,200.00
- Supplies	
nditure for the Year 2023 by cash	**83,200.00**

ision for Audit Fees

ce Brought Forward	172,414.00
ddition During the Year 2023	250,000.00
	422,414.00
dit Fee Payments in Year 2023	289,800.00
ce As At 31.12.2023	**132,614.00**

osits

ing balance as at 01.01.2023	250,463.22
Opening balance adjustment	
ding to the ledger	
- Deposits payable received during the year	137,171.90
	387,635.12
eposits paid during the year	331,998.90
ce of deposits payable as at 31.12.2023	55,636.22

mount of Rs. 1,725.00 was adjusted to the deposit account in order to correct the opening balance

of books donated

h Sinhala Glossaries	26,300.00
English Glossaries	9,045.00
Special Glossaries	-
urs Crash Course Book	72,000.00
line book	69,575.00
	176,920.00

Depreciation

Computers	**Cost**	**Depreciation 25%**
Opening Balance as at 2023.01.01	2,500,600.00	
Fully depreciated amount of items which are purchased in 2019	1,376,850.00	-
Balance of depreciable cost	3,877,450.00	969,362.50
Total	**3,877,450.00**	**969,362.50**

(1) The value of Rs. 1,376,850.00 in Computers has fully depreciated and they should be revalued.

Motor Vehicles	**Cost**	**Depreciation 25%**
Opening Balance as at 2023.01.01	7,500,000.00	
Fully depreciated amount	(7,500,000.00)	
Balance of depreciable cost	-	-
Revaluation		
Van - NB 3467	7,500,000.00	1,875,000.00
Total	**7,500,000.00**	**1,875,000.00**

(1) WP CAR 1997 Moter car has been transferred to the Ministry Public Administration in the year 2023

(2) WP TF 9679 Moter Bick is not in running condition and it's scrap value should be estimated. The request of estimating the scrap value has been forwarded to the Department of Motor traffic.

Office Furniture	**Cost**	**Depreciation 10%**
Opening Balance as at 2023.01.01	6,234,004.05	623,400.41
(+) Items purchased on 20.12.2023	27,830.00	-
Total	**6,234,004.05**	**623,400.41**

Office Equipments	Cost	Depreciation 10%
Opening Balance as at 2023.01.01	882,655.48	88,265.55
(+) Items purchased on 16.02.2023	10,950.00	958.13
Items purchased on 18.04.2023	26,750.00	1,894.79
Items purchased on 05.09.2023	95,000.00	3,166.67
Total	**1,015,355.48**	**94,285.13**

Plant & Machinery	Cost	Depreciation 20%
Opening Balance as at 2023.01.01	108,500.00	21,700.00
Total	**108,500.00**	**21,700.00**

Buildings and structure

Office partition	Cost	Depreciation 10%
Opening Balance as at 2023.01.01	2,996,296.25	299,629.63
		-
Total	**2,996,296.25**	**299,629.63**

Assets aquired on recovery basis	Cost	Depreciation 5%
Washroom		
Opening Balance as at 2023.01.01	993,596.00	49,679.80
(+) Value addition as at 31.12.2023	14,903.94	-
Total	**1,008,499.94**	**49,679.80**

As The Official Languages Commission is expecting to use this office premises for a long term on rent basis, the effective life time of this partitioning has been estimated as 10 years.

Intangible Asset - Website	Cost	Depreciation 10%
Opening Balance as at 2023.01.01	614,800.00	61,480.00
Total	**614,800.00**	**61,480.00**

No.	Name	Balance as at 01.01.2023 (Rs.)	Loan amount granted during the year 2023 (Rs.)	Vote under which the amount is granted	Capital recoveries during the year 2023 (Rs.)	Balance as at 31.12.2023 (Rs.)	
1	G.A.D.C Ganepola	243,160.00	54,580.00	2331	52,080.00	245,660.00	
2	W.D.P. Pushpakumara	206,480.37			40,332.00	166,148.37	
3	L.G.S. Gamini	217,500.00	60,000.00	2331	30,000.00	247,500.00	
4	M.A.L. M.Rameez	36,101.58			27,258.00	8,843.58	
5	H. P. A. Premalal	132,910.02			29,016.00	103,894.02	
6	P. A. R. Nilantha	247,500.00	34,554.00	2331	34,968.00	247,086.00	
7	A.N. Epalawatta	131,139.70			30,000.00	101,139.70	
8	S.P. Karunasena	217,500.80	62,499.20	2331	30,000.00	250,000.00	
9	P.S.G. Kumari	245,000.00			36,372.00	208,628.00	
10	D.K. Arachchi	244,469.00	38,871.68	2331	36,372.00	246,968.68	
11	W.K. Priyantha	163,026.00			30,000.00	133,026.00	
12	A.D.D.N. Nandasena	192,443.58	92,556.42	2331	35,000.00	250,000.00	
13	S. Madhivanan	105,000.00			30,000.00	75,000.00	
14	A.M.G.U. Abeykoon	142,500.00			30,000.00	112,500.00	
15	J.P.S. Kumar	217,500.00			30,000.00	187,500.00	
16	H.P.S. Sangeeth	238,125.00	39,925.00	2331	30,600.00	247,450.00	
17	P. Yasmini	243,588.50			46,938.00	196,650.50	
18	N.K.N. Amali	192,500.00			192,500.00	–	
19	J.M. Niroja	242,119.00	39,572.00	2331	34,572.00	247,119.00	
20	Usha Darshani	243,588.50			243,588.50	–	
21	K. H. S. Krishanthi	70,564.00	179,436.00	2331	197,710.00	52,290.00	Balance send for Ministry
	Total	**3,972,716.05**	**601,994.30**		**1,247,306.50**	**3,275,113.85**	

Prepaid By 2024/02/22

Checked By 2024/02/22

Government Grant Received for Capital Expenditure

Balance as at 2023.01.01	(199,785.72)
Government Grant Received for Capital Expenditure in the Year 2023	2,000,000.00
	1,800,214.28
Capital Expenditure in the Year 2023	(175,433.94)
Balance as at 2023.12.31	**1,624,780.34**

Government Grant Received for Recurrent Expenditure

Balance as at 2023.01.01	1,275,267.12
(+) Government Grant Received for Recurrent Expenditure in the Year 2023	34,814,000.00
	36,089,267.12
(-) Recurrent Expenditure in the Year 2023	**36,234,161.25**
(-) Loan & Advances gives to Employees	763,994.30
Balance as at 2023.12.31	**(908,888.43)**
(+) Others receiving by cash	**3,962,791.47**
Cash Balance as at 2023.12.31	**3,053,903.04**

OFFICIAL LANGUAGE COMMISION
TRIAL BALANCE AS AT 31ST DECEMBER 2023

			2023
2600	Income	-	134,388.70
2610	Government Grant-Capital	-	2,000,000.00
2620	Government Grant-Recurrent	-	34,814,000.00
2675	Over Payment		71,388.57
2675	Loan Installment (Festival)	-	128,754.00
2690	Loan Installment (Distress)	-	1,247,306.50
2334	Loan Installment (Special Advance)	-	35,600.00
	Over payment (surcharge from Employee)		192,758.15
2680	Loan Interest	-	139,826.40
2334	Special Advance Interest	-	1,196.42
2700	Sub Imprest Settlement	-	1,757,812.46
	Deposits payable		128,443.90
	Salary Surcharges (Nopay)	-	
	Stamp duty paybles		6,650.00
2811	Apit Tax		2,078.00
	Over Payment - Telephone		7,083.37
	Property Plant and Equipments As At 01.01.2023		
2200	Plant and Machinery	108,500.00	-
2201	Buildings and structure	2,996,296.25	-
	Washroom	993,596.00	-
2203	Office Furniture	6,234,004.05	-
2202	Office Equipment	882,655.48	-
2204	Computers	2,500,600.00	-
2206	Motor Vehicle	7,500,000.00	-
2203	Intangible Asset (website)	614,800.00	-
	Inventories	292,855.00	-
	Prepayments	72,527.44	
	Distress loan interest receivable	2,203.60	
	Festival Advance	8,754.00	
	Provision for Depreciation As At 01.01.2023		-
	Plant and Machinery	-	43,400.00
	Office Furniture	-	3,674,112.29
	Buildings and structure	-	358,233.68
	Washroom		4,139.98
	Office Equipment	-	221,519.44
	Motor Vehicle	-	1,875,000.00
	Computers	-	2,115,882.92
	Intangible Asset (website)	-	61,480.00
	Dipriciation for the year 2023	-	-
2207	Inventory Items		-
2208	Other assets	95,000.00	-
2310	Inventories	26,750.00	-
2312	Stationeries	3,500.00	-
	Unsettle Sub Imprest as at 01.01.2023	3.00	-
	Stationery Stock as at 01.01.2023	1,294,648.70	-
	Loans Given to Employees as at 01.01.2023	3,902,170.04	-
2331	Distress Loan	601,994.30	-
2334	Special Advance	32,000.00	-
2332	Festival Advance	130,000.00	-
2342	Advance	1,757,795.00	-
2400	Accumulated Fund as at 01.01.2023	-	11,523,177.48
	Provision for Gratuity as at 01.01.2023	-	4,395,671.17
	Provision for Audit Fees as at 01.01.2023	-	172,414.00
2201	Buildings and structure		-
2202	Office equipement	10,950.00	-
2811	Salaries & wages	10,478,151.51	-
2812	EPF	1,442,161.30	-
2813	ETF	366,902.20	-
2814	Pentionery Contribution	54,819.00	
2814	Gratuity payment	188,595.00	
2815	Over Time	170,250.71	-

2816	Holiday Payment	10,896.75	-
2817	Allowance	3,203,976.97	-
2831	Travelling Local	16,140.00	-
2840	Supplies	-	-
2841	Stationary	530,968.76	-
2842	Consumable	83,200.00	-
2843	Uniforms	20,000.00	-
2844	Newspapers & Periodicals	27,335.00	-
2849	Others	153,836.30	-
2851	Fuel & Lubricant	1,046,665.48	-
2852	Insurance & License	210,113.89	-
2853	Vehical Hiring Chagers	96,963.00	-
2859	Other - Transport	50,000.00	-
2861	Building		-
2862	Office Equipment Maintenances	158,734.65	-
2864	Computer Maintenances	90,279.44	-
2865	Air Conditioner Maintenance	-	-
2866	Motor Vehicles Maintenances	1,002,982.00	-
2882	Rent	9,105,000.00	-
2883	Telephone & Internet	444,593.71	-
2884	Utility Payment	2,542,046.77	
2886	Janitorial Services	832,900.00	-
2887	Security service	728,711.23	-
2888	Postal Charges	112,260.00	-
3010	advertising	2,890.00	
3033	Field Visit	429,380.00	
3040	Printing of Books	292,880.00	-
3041	Audit Comitee Expences	149,431.80	-
3042	Printing	71,510.00	-
3050	Workshop & Seminars	471,489.98	-
3070	Others	124,933.00	-
3302	Recruitment and examination	222,669.57	-
3304	Staff Trainning	57,944.11	
3305	Board Meeting Expenses	617,250.22	-
2899	Audit Fees	289,800.00	-
2540	Deposit Reveceibles and paybals	331,998.90	
	Cash & Bank Balance	3,053,903.04	-
	Payables As At 01.01.2023		-
	Stationery (2841)	-	7,300.00
	Salaries & wages	-	
	TP & Int (2883)	-	33,018.06
	Deposit	-	-
	Prepayments office equipment maintenance (2862)		-
	Payable Telephone Bills	-	-
	Janitorial Service	-	
	Security service	-	
	News paper		3,870.00
	Motor Vehicle Repair		17,680.00
	Rent	-	1,821,000.00
2540	Deposit Payable -	-	250,463.22
	Printing of Book (3040)	-	287,500.00
	Travelling (2831)	-	
	Recruitment and examination (3302)	-	
	Building (2201)	-	
	Payable Overtime	-	11,234.73
	Holiday Payment (2816)		2,144.50
	Payable Board Meeting Exp	-	
	Payable Building Maintenance	-	1,799,639.22
	Payable Computer Maintenance	-	-
	Distress loan receivables	-	-
	Opening balance adustment account	0.01	
	Total	**69,346,167.16**	**69,346,167.16**

Part IV

Chairman,
Official Languages Commission

Report of the Auditor General on the affairs of the Official Languages Commission including the Financial Statements and other Regulatory Requirements for the year ended by 31 December 2023 in terms of Section 12 of the National Audit Act No. 19 of 2018

The report aforesaid has sent herewith.

W.P.C. Wickramarathna
Auditor General

Copies : 01. Secretary, Ministry of Finance, Economic, Stabilization and National Policies
02. Secretary, Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government

1. Financial Statements

1.1 Quantified Opinion

The Statement of Financial Position as at 31 December 2023 of the Official Languages Commission, the Statement of Financial Performance as the year ended by said date, the Statement of Changes in Net Assets, the Cash Flow Statement for the year ended by said date and, the Financial Statements as at the year ended by 31 December 2023 comprising with Notes relevant to the Financial Statements including information relating to the Quantified Accounting Policies was carried out under my direction in pursuance of the provisions in Section No. 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 and the Finance Act No. 38 of 1971. My report in terms of the Regulation No. 154(6) in the Constitution will be presented at the Parliament in due course.

Except the effect made by the matters described in the part of the basis for the qualified opinion in my report, my opinion is that the financial position of the Commission as at 31 December 2023 and, its financial performance and the cash flow as at the year ended by said date reflects a true and fair position in terms of Sri Lanka Accounting Standards.

1.2 Basis for the Quantified Opinion :

(a) When computing the revaluation in terms of Section 49 in the Standard No. 07 of Sri Lanka Public Sector Accounting Standards, although the asset class to which belongs the said asset must be revaluated, only cupboards amounting to Rs. 70,000 out of the office furniture of which cost is Rs. 6,234,000 had been revaluated and, revaluation of the scanner in the last year amounting to Rs. 8,850 out of the office equipment of which cost is Rs. 882,655 had not been corrected even within the year under review.

(b) Although the depreciation value adjusted to the financial statements within the year under review was Rs. 3,994,537, as the depreciation value was Rs. 3,306,501 according to the computation at the audit, depreciations in the financial statements had been stated in excess by Rs. 688,036. Further, instead of computing the depreciation by clearing the value of the computers amounting to Rs. 1,376,850 which had been fully depreciated out of the total cost of Rs. 2,500,600 as at 01 January in the year under review, the depreciation had been computed adding the value aforesaid. Due to above reason, the accumulated depreciation value of the computers as at 31 December 2023 was Rs. 3,085,245 and, the cost was Rs. 2,500,600 so that a minus value of the computers' value was observed.

(c) Section 20 in the Gratuity Act No. 12 of 1983 : when computing gratuity, the gratuity had been allocated accounting the telephone allowance, language allowance and executive allowance which must not be accounted and, gratuity for three permanent employees had not been computed. Due to allocation in excess and deficit as described above, the gratuity allocation within the year under review had been stated in deficit by Rs. 182,345.

(d) 15 Asset items from the National Language Equality Advancement Project and 05 Tab computers received from the Innovation Centre received within the year under review had not been valued and accounted.

I conducted the audit in compliance to the Sri Lanka Audit Standards (S.L.A.S). My responsibility under this audit standards had further been described in the part of Auditor's responsibility in relation to the financial statements in this report. My belief is, the audit evidences obtained by me to provide a basis for my quantified opinion is sufficient and appropriate.

1.3 Other information contained in the Annual Report 2023 of the Commission

The information expect to provide me after the date of this audit report that had been included in the Annual Report 2023 of the Commission but doesn't contain in the financial statements and my audit report relating to that means 'other information'. The management is responsible for these 'other information.

Other information relating to the financial statements doesn't disclose from my opinion and, I won't give any assurance or make judgment with regard to that.

Regarding my audit relating to the financial statements, my responsibility is to read the other information identified aforesaid as and when those information could be obtained and, to consider whether those information would be quantitatively incompatible with the financial statements or according to the knowledge I acquired at the audit or in another way.

If I determine that these other information had been quantitively and erroneously stated based on the other information which I obtained before the date of this audit report and the tasks carried out by me, that matter needed to be reported by me. I have nothing to tell with regard to this.

1.4 Responsibilities of the management and those charged with governance for the financial statements.

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Commission or to cease operations, or has not realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

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

1.5 Auditor's responsibility for the audit of financial statements

As a whole, the financial statements, my intension is to issue the auditor's report including my opinion with a fair confirmation which is free from quantified misstatements occurred due to the frauds and errors. Although the fair assurance is a higher level assurance, it won't always be a confirmation of disclosing of the quantified misstatements when auditing in terms of Sri Lank Auditing Standards. The quantified misstatement could be occurred due to the frauds and errors effect singly or collectively and, it is expected that an effect could be occurred to the economic decisions taken by the users based on these financial statements.

The audit was conducted by me in terms of Sri Lanka Auditing Standards with professional judgment and professional apprehensive. Further,

- The base for my opinion is to obtain sufficient and appropriate audit evidences to avoid the risks occurred due to the frauds or errors in identifying the risks of quantified wrongful statements that could be occurred in the financial statements due to the frauds and errors and, planning the appropriate audit procedures suitably to the situation when valuating. The effect of a fraud is more powerful than the effect of quantified wrongful statements and, fraud could be occurred due to collusion, forgery, avoiding deliberately or avoiding the internal controls.

- Although not in the intent of declaring an opinion about the productivity of the internal control, a knowledge about the internal control to plan appropriate audit procedures was obtained.

- The advisability of the accounting policies used, fairness of the accounting estimates and, related disclosures made by the management were evaluated.

- The relevancy of using the basis about the continuance existence of the institution for the accounting, based on the audit evidences obtained in relation to whether a quantified uncertainty about the continuance existence of the Commission due to the incidents or circumstances, was determined. In case I determine that there is a sufficient uncertainty, my audit report's attention should be drawn towards the disclosures made in the financial statements with regard to that and, in case said disclosures are insufficient, my opinion should be audited. However, the continuance existence could be ended based on the future incidents or circumstances.

- Presentation of the financial statements containing disclosures, structure and content were evaluated and, the transaction and incidents based for that were evaluated as they had been included to the financial statements fairly and appropriately.

The controlling parties are made aware of with regard to the significant audit findings identified within my audit, key internal control weaknesses and other matters.

2. Report on other legal & regulatory requirements

2.1 Special provisions in relation to the following requirements contain in the National Audit Act No. 19 of 2018.

2.1.1 According to the requirements contained in Section 12(a) of the National Audit Act No. 19 of 2018, except the effect of the matters described in the part of the basis for the quantified opinion in my report, all information and clarifications need for the audit were obtained by me and, the proper financial reports had been maintained by the Commission, according to my investigation.

2.1.2 According to the requirement contained in Section 6(1) (d) (iii) of the National Audit Act No. 19 of 2018, the Financial Statements submitted by the Commission suit with the previous year.

2.1.3 According to the requirement contained in Section 6(i) (d) (iv) of the National Audit Act No. 19 of 2018, the recommendations issued by me in the previous year contain in the financial statements presented, except the recommendation described in Section 1.2.2 (a) in this report.

2.2 Nothing was brought to my attention to make the following statements based on the measures followed, evidences obtained and, within restriction to the quantitative matters.

2.2.1 According to the requirement contained in Section 12(d) of the National Audit Act No. 19 of 2018, there is a relationship excluding normal business circumstances directly or by another way relating to any agreement linked with any member of the management of the Commission.

2.2.2 According to the requirement contained in Section 12(f) of the National Audit Act No. 19 of 2018, except the following observations, it had been acted non-compliance with any related written law or any other general or special directives issued by the management of the Commission.

	Reference to the rules and directives	**Observations**
(a)	Section 13 (3) inf the Official Languages Act No. 18 if 1991	Although Chairman is the Chief Executive Officer and he is not a staff member of the Commission, certification of expenses for all payments of the Commission from 13 March 2023 to 26 October 2023 had been done by him.
(b)	National Budget Circular No. 3/2022 dated 26 April 2022	Although buildings for government offices must not be rented according to the National Budget Circular, an office building to the annual rent of Rs. 7,284,000 had been obtained by the Commission.

2.2.3 Non-compliance with powers, tasks and functions of the Commission, according to the requirement contained in Section 12 (g) of the National Audit Act No. 19 of 2018.

2.2.4 According to the requirement contained in Section 12 (h) of the National Audit Act No. 19 of 2018, the Commissions resources had been procured and used economically, efficiently and productively within relevant time periods in compliance with the relevant rules and regulations.

2.3 Other Matters

(a) Steps to settle the building maintenance expenditure amounting to Rs. 1,563,402 which was not paid in the last year had not been taken.

(b) Rs. 832,846 out of the amount received from the General Treasury for capital expenses in the year under review had not been used for recurrent expenses.

W.P.C. Wickramarathna
Auditor General