

ರಾಶ್‍ಟ್ರ ಭಾಷಾ ಕೋಷಿಠಿನ್ ಕರ್ನಾಟ
ಅರಸಕರೂಢ ಢೂಢಿಠಿಗಲೆ ಆಣಣಣಕ್ಕುಢು
OFFICIAL LANGUAGES COMMISSION



2018

ಲಾರ್ಕಿಣ ಲಾರ್ಣಾಲ
ವರುಢಾನ್ಢ ಅಠಿಕ್ಕಕ
ANNUAL REPORT

2018

Annual Report

Official Languages Commission

**“Janajayacity” Building,
09th floor,
Nawala Road,
Rajagiriya.**

The Annual Report for Year 2018

The Official Languages Commission (OLC) is a statutory institution established in compliance to the provisions contained in the Official Languages Commission Act. No. 18 of 1991.

01. Vision

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

02. Mission

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

03. Objectives

The general objectives of the Commission are as follows.

- (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 ; and
- (d) Conduct investigations, both on its own initiatives, and in response to any complaints received, and to take remedial action as provided for, by the provisions of the Act.

04. Key Tasks

Four key tasks are done by the Commission to fulfill above objectives.

- | | | |
|----|---|-----------------|
| 1. | Compilation of principals of policy | - Consultation |
| 2. | Whether provisions contained in the constitution with regard to use of Official Languages are properly followed up by the state mechanism | - Monitoring |
| 3. | With regard to status or use of the relevant languages | - Education |
| 4. | Complaints with regard to violation of the language rights contained in the Constitution | - Investigation |

05. Organizational Structure

(a) The Official Languages Commission is appointed by His Excellency the President which consists with six members. One member is named as Chairman of the Commission. Chairman is the Chief Executive Officer of the Commission.

The Commission appointed on 31.08.2018 was consisted with following members.

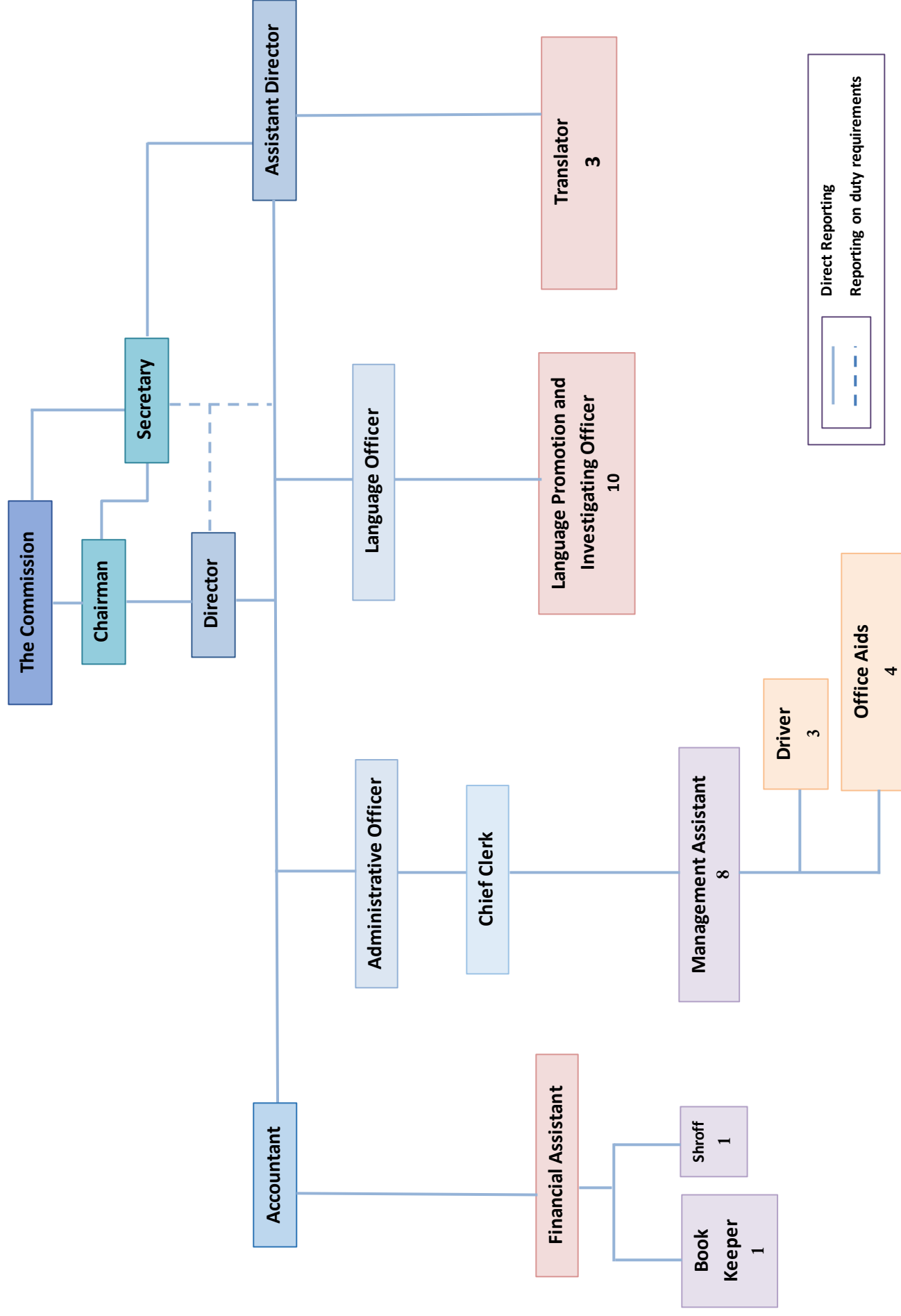
- | | | | |
|----|--------------------------------------|----------|-------------------------------|
| 1. | Mr. Ranjith Uyangoda | Chairman | From 31.08.2017 to 17.03.2018 |
| 2. | Ven. Prof. Kivulegedara Narada Thero | Member | From 14.02.2017 to 17.03.2018 |
| 3. | Mr. Jeevan Thiyagarajah | Member | From 14.02.2017 to 17.03.2018 |
| 4. | Mr. A.M.M. Naushad | Member | From 14.02.2017 to 17.03.2018 |
| 5. | Mrs. Nanthini Vijayarathnam | Member | From 14.02.2017 to 17.03.2018 |
| 6. | Prof. Somasundaram Samdarasegaram | Member | From 14.02.2017 to 17.03.2018 |

The Commission appointed on 04.04.2018 was consisted with following members.

- | | | | |
|----|--------------------------------------|----------|-------------------------------|
| 1. | Prof. Somasundaram Samdarasegaram | Chairman | From 04.04.2018 to 31.12.2017 |
| 2. | Ven. Prof. Kivulegedara Narada Thero | Member | From 04.04.2018 to 31.12.2017 |
| 3. | Mr. Jeevan Thiyagarajah | Member | From 04.04.2018 to 31.12.2017 |
| 4. | Mrs. Nanthini Vijayarathnam | Member | From 04.04.2018 to 31.12.2017 |
| 5. | Mr. L.B. Kumudulal | Member | From 04.04.2018 to 31.12.2017 |
| 6. | Mr. S. Mohideen | Member | From 04.04.2018 to 31.12.2017 |

Mrs. Sanuji Ruwinika Perera was the Secretary (ex-officio) – Class (I) of Sri Lanka Administrative Service, for this period.

(a) The organizational structure as at 31.12.2018



(b) The staff

The Commission staff as at 31.12.2018

Serial No.	Designation	Approved Cadre	Actual Cadre	Remark
01.	Director	01	-	01 Vacant
02.	Assistant Director	01	01	
03.	Language Officer	03	01	02 Vacant
04.	Administrative Officer	01	01	
05.	Financial Officer	01	-	01 Vacant
05.	Chief Clerk	01	01	
06.	Language Promotion and Investigating Officer	10	03	07 Vacant
07.	Development Officer	04	-	04 Vacant
08.	Management Assistant	10	08	02 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 Aids	04	03	01 Vacant
	Total	42	20	22 Vacant

Part II

(06) Language Audits

Language Audits is an activity related to the supervision task of the Commission. The Commission directly investigates with regard to implementation of the Official Languages Policy in Government institutions and issues recommendations in respect of the circumstances of non-compliance to the Official Languages Policy and, follows the implementation of said recommendations.

Commission uses a questionnaire in language audits to collect data related to the Official Languages Policy. First this questionnaire is given to the institutions selected for language audit from which expected to make a pre-alert within institutions with regard to the information that can't be obtained instantly. Dates for audits are scheduled with said questionnaire.

The Commission's language audit team consists with about six persons to which includes the Asst. Director or Language Officer, three Language Promotion and Investigating Officers, one Management Assistant and one Office aid.

The team audits the relevant institution according to the dates scheduled and, the audit is conducted according to the criteria stated below, considering the information given via the questionnaire.

1. All name boards displayed for public within office premises (name boards, information boards, instruction boards)
2. All documents used for public service
3. Awareness with regard to the Official Languages Policy
4. Officers' communication ability
5. Sinhala/Tamil language training courses
6. Officers' language proficiency
7. The website
8. Translations
9. Front office background
10. Special matters relevant to the institution (ex:- police stations –recording complaints, Registrar of births/marriages/deaths registrar – issuing certificates in official languages)

All non-compliances exists with regard to the Official Languages Policy will be identified in this observations and, recommendations to correct said non-compliances are issued. The non-compliances should be corrected within 3 months and reported to the Commission. Table 1 contains the names of institutions where the langue audits were conducted within this year.

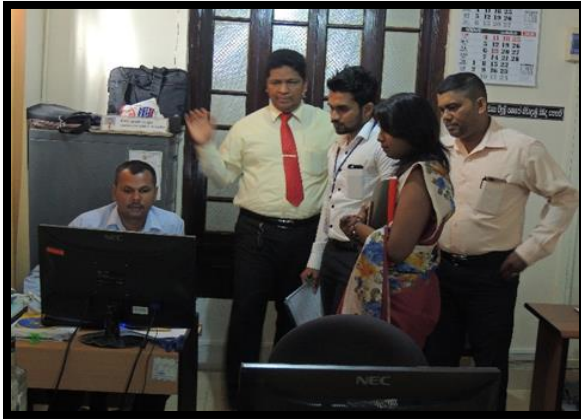
Language Audits
(From January 2018 to December 2018)

S.No.	Venue	Date
1	Police Station - Dehiwala	09.01.2018
2	Samurdhi Headquarters – Dehiwala	09.01.2018
3	Water Supply and Drainage Board – Dehiwala	10.01.2018
4	Dehiwala Post Office	10.01.2018
5	Public Library – Dehiwala	11.01.2018
6	Central Cultural Fund – Galle	06.02.2018
7	Road Development Authority – Galle	06.02.2018
8	Southern Provincial Road Passenger Transport Authority	06.02.2018
9	National Apprentice and Industrial Training Authority	08.02.2018
10	Provincial Office of Inland Revenue –Galle	08.02.2018
11	Provincial Office of Land Settlement – Galle	08.02.2018
12	Department of Inland Revenue	06.03.2018
13	Postal Department	08.03.2018
14	Department of Samurdhi Development	09.03.2018
15	Department of Motor Traffic	15.03.2018
16	Road Development Authority – Headquarters	16.03.2018
17	Ceylon Electricity Board	20.03.2018
18	National Water Supply and Drainage Board	23.03.2018
19	Labor Department	03.04.2018
20	Department of Agrarian Development	05.04.2018
21	Department of Government Printing	06.04.2018
22	Social Security Board	20.04.2018
23	Transport Board	23.04.2018
24	Department of Prison	24.04.2018
25	Department of Immigration and Emigration	26.04.2018
26	Department of Social Services	15.05.2018
27	Matale Pradeshiya Sabha	21.05.2018
28	Provincial Office of Agrarian Department – Matale	22.05.2018
29	Matale Municipal Council	22.05.2018
30	Department of Coconut Development – Matale	22.05.2018
31	Post Office – Matale	23.05.2018
32	Provincial Road Development Authority – Matale	23.05.2018
33	Provincial Office of Ceylon Electricity Board – Matale	23.05.2018
34	Dehiowita Pradeshiya Sabha	05.06.2018
35	Provincial Office of Ceylon Electricity Board – Dehiowita	05.06.2018
36	Provincial Office of Electricity Board – Dehiowita	07.06.2018
37	Health Medical Officer's Office – Dehiowita	07.06.2018
38	Badulla Pradeshiya Sabha	20.06.2018
39	Provincial Inland Revenue Office – Badulla	20.06.2018
40	District Office of the Department of Agrarian – Badulla	21.06.2018
41	Post Office – Kurunegala	10.07.2018
42	Regional Education Office – Kurunegala	10.07.2018
43	Kurunegala Pradeshiya Sabha	12.07.2018
44	Vavunia Pradeshiya Sabha	24.07.2018
45	Post Office - Vavunia	25.07.2018
46	Regional Education Office – Vavunia	24.07.2018
47	Vavunia Urban Council	24.07.2018

48	District Office of the Department of Immigration and Emigration - Vavunia	24.07.2018
49	Post Office – Kalutara	08.08.2018
50	Kalutara Urban Council	08.08.2018
51	Kalutara Pradeshiya Sabha	10.08.2018
52	Regional Education Office – Kalutara	10.08.2018
53	Muhudubadapattu Divisional Secretariat – Mulativu	28.08.2018
54	Mulativu Pradeshiya Sabha	28.08.2018
55	Dharmapuram Police Station- Mulativu	28.08.2018
56	Oddusudan Divisional Secretariat – Mulativu	29.08.2018
57	Post Office – Mulativu	29.08.2018
58	Mallavi Police Station- Mulativu	29.08.2018
59	District Agrarian Development Office – Ratnapura	13.09.2018
60	Ratnapura Pradeshiya Sabha	13.09.2018
61	Post Office – Ratnapura	13.09.2018
62	Ratnapura Municipal Council	14.09.2018
63	Provincial Inland Revenue Office – Ratnapura	14.09.2018
64	Provincial Health Medical Officer's Office – Ratnapura	14.09.2018
65	Valachchanai Police Station – Batticaloa	19.09.2018
66	Kaththankudi Police Station- Batticaloa	19.09.2018
67	Batticaloa Pradeshiya Sabha	20.09.2018
68	District Labor Office – Mannar	09.10.2018
69	District Secretariat – Mannar	09.10.2018
70	Mannar Post Office	10.10.2018
71	Mawanella Pradeshiya Sabha	10.10.2018
72	Divisionals Secretariat – Mawanella	17.10.2018
73	Mawanell Pradeshiya Sabha	17.10.2018
74	District Office of the Department of Agrarian Development – Kegalle	17.10.2018
75	Health Medical Officer's Office – Kegalle	18.10.2018
76	Kegalle Urban Council	19.10.2018
77	District Labor Office – Trincomalee	14.11.2018
78	Trincomalee Municipal Council	14.11.2018
79	Trincomalee Pradeshiya Sabha	14.11.2018
80	Health Medical Officer's Office – Trincomalee	15.11.2018
81	Post Office – Trincomalee	15.11.2018
82	Anuradhapura Municipal Council	28.11.2018
83	Department of Motor Traffic – Anuradhapura	28.11.2018
84	Mihintale Pradeshiya Sabha	29.11.2018
85	District Labor Office – Anuradhapura	29.11.2018
86	Post Office Anuradhapura	29.11.2018
87	Health Medical Officer's Office – Anuradhapura	29.11.2018
88	Post Office - Jaffna	11.12.2018
89	Police Station – Kankasanturai	11.12.2018
90	District Labor Office – Jaffna	11.12.2018
91	Nallur Pradeshiya Sabha	12.12.2018
92	Jaffna Municipal Council	12.12.2018
93	Health Medical Officer's Office – Jaffna	12.12.2018
94	Kaits Pradeshiya Sabha	12.12.2018
95	Manipai Pradeshiya Sabha	13.12.2018
96	Police Station - Kaits	13.12.2018

In addition to above, language audits have been conducted in Railway Stations too within this year, as stated below.

Venue	Date
1.Gampaha Railway Station	24.01.2018
2.Vavunia – South Railway Station	11.02.2018
3. Anuradhapra New Town Railway Station	12.02.2018
4. Galle Railway Station	20.02.2018
5. Kalutara Railway Station	13.03.2018
6. Polgahawela Railway Station	08.05.2018
7. Chillaw Railway Station	26.06.2018
8.Kurunegala Railway Station	04.07.2018
9. Mount Lavinia Railway Station	05.07.2018
10.Kilinochchi Railway Station	30.08.2018
11.Batticaloa Railway Station	19.09.2018
12.Awissawella Railway Station	05.10.2018
13.Trincomalee Railway Station	15.11.2018
14. Jaffna Railway Station	13.12.2018



Road Passenger Transport Authority - Galle



Kalutara Urban Council



Mawanella Pradeshiya Sabha

(07) Language Circles

Providing language education to school children is an initiate of a long term process. Therefore, a circular to establish languages circles in schools was issued by the Official Languages Commission via the Ministry of Education. Accordingly, implementation of programmes to facilitate to establish language circles was included to the Action Plan – 2018 of the Official Languages Commission and, 07 such programmes were conducted in Galle, Matale, Badulla, Gampaha, Mannar and Kegalle districts. A set of books was given by the Official Languages Commission, for the libraries of the schools took part in said programmes.

	Venue	Date	No. of Schools Participated
1	Hall De Galle – Galle	21.02.2018	49
2	Divisional Secretariat – Matale	24.05.2018	43
3	Divisional Secretariat– Badulla	21.06.2018	46
4	Divisional Secretariat– Gampaha	29.06.2018	37
5	Divisional Secretariat– Manmunai North	20.09.2018	50
6	District Secretariat – Mannar	11.10.2018	23
7	The Auditorium of Swarna Jayanthi College - Kegalle	18.10.2018	41



Kegalle District



Galle District



Matale District



Batticaloa District



Mannar District

(08) Investigating complaints

Special powers to investigate the complaints received in relation to the violation of language rights have been vested to the Commission by the Official Languages Act. Investigating such complaints is a key task of the Commission. Complaints are forwarded to the commission by following ways.

01. By letters
02. By attending to the Commission
03. Complaints published in printed media
04. Via e-mail
05. Over the telephone
06. Complaints received by the 1956 call center maintained by the ministry.

Two hundred thirty three (233) complaints had been received by the Commission within the year under review, out of which 177 complaints were investigated within 2018. Following table contains few complaints investigated within this year.

Table 3

Complaint	Measure taken
The Tamil translation of the main name board written as “Road Museum Complex” displayed for public at road museum complex situated at Kiribathkumbura, belong to the Road Development Authority, is incorrect	The Commission was informed by the Director (Central Province) of the Road Development Authority that the relevant name board has already been prepared after correcting the wrong Tamil letters therein
The Sinhala and Tamil translations in the name board written as “Sea Street” displayed for public within Colombo Municipal Council area, are incorrect	Observations pertaining to this were called from the Municipal Commissioner. The Commission was informed together with a photograph stating that the relevant name board has already been corrected
The word “Division” (කොට්ඨාසය) in the name board of “Antiques Protection Division” (පුරාවස්තු ආරක්ෂණ කොට්ඨාසය) displayed for public within the Antiques Protection Division has written erroneously in Sinhala language and, the Tamil translation of “Emergency Calls” is incorrect	The Officer-In-Charge of said division has informed the Commission that the Director of Archaeology has been requested to repair the relevant name board. The relevant name board has already been corrected
The Tamil translation of the institution’s name written as “North Colombo Teaching Hospital – Ragama” displayed on the ambulance of North Colombo Teaching Hospital, is incorrect	The Director of the Hospital has informed that the relevant hospital name has been corrected

The Tamil translation of “White Sugar” (සුදුසීනි) written on the packing of White Sugar - 01 Kg. sold by SATHOSA, is incorrect	The General Manager of SATHOSA has informed that the relevant Tamil translation has been corrected
The Tamil translation of the institution’s name written as “Negombo Municipal Council” displayed on a lorry belong to Negombo Municipal Council, is incorrect	Observations pertaining to this were called from the Municipal Commissioner. He has informed the Commission together with a photograph stating that the relevant name board has been corrected
The Tamil translation of the name board displayed for public at Applications Receiving Division of the Department of Motor Traffic is incorrect and, the notice board displayed there as well as the notice boards containing the charges for transferring vehicles, are only in Sinhala language	Observations pertaining to this were from the Commissioner General. The Commissioner – Administration has informed the Commission that the relevant board was provided under the sponsorship of Janashakthi Insurance and, they have made a request for a board written in Tamil language
The information contained in the websites of the Ministry of Skills Development & Vocational Training and, National Vocational Training Authority, are only in English language	Information pertaining to this were called from the Secretary and Chairman. They have informed the Commission that necessary steps have already been taken to make the relevant websites in trilingual
The cover containing letters & documents used for the express postal service by the Department of Postal sent to the public, written as “Sri Lanka Courier” is only in English language	Observations pertaining to this were called from the Post Master General. The Deputy Post Master General – Operations has informed the Commission that a rubber stamp prepared in trilingual is used for the relevant covers
The Tamil translation of the name board written as “Karawanella Central Bust Stand” fixed near the bus stand belong to RuwanwellaPradeshiyaSabha, is incorrect	Observations pertaining to this were called from the General Manager of the Road Passenger Transport Authority of Sabaragamuwa. The name board has been corrected
1) The Tamil translation of the name board written as “MaligaMawatha” fixed near SeethawakaCourt Junction and, 2) The Tamil translation of the name board (green colored) written as “Kegalle” fixed at the center of Karawanella town, belonged to the Road Development Authority, are incorrect	Observation pertaining to this were called from the Provincial Engineer and Secretary of Seethawaka Urban Council. They have informed the Commission that the relevant name boards have been corrected
1) The words “Fire and Rescue” written over the vehicles belong to the Fire Fighting Unit of Badulla Municipal Council, are only in English language 2) The words of “Municipal Council” have been denoted in short form as “MC” and written over the tractors used to remove the refuse by Badulla Municipal Council and, it has indicated in Tamil language too without meaning	Observations pertaining to this were called from the Municipal Commissioner. The Municipal Commissioner has informed the Commission that steps will be taken to display the institution’s name over the relevant vehicles, in trilingual.

The words of “Sri Lanka Prison” written over the badge fixed to the uniform of the officers in the Department of Prison, is only in Sinhala language	The Commissioner General has informed the Commission that the badge of the relevant uniform has been made in trilingual
The Tamil translation of the name board written as “General Cemetery” displayed at the General Cemetery of Hanwella Pradeshiya Sabha, is incorrect	Observations pertaining to this were called from the Secretary. He has informed the Commission that steps were taken to correct the Tamil translation of the relevant name board.
The Tamil translation of the name board written as “Kaduvela Bus Stand Complex” displayed for public at the main bus stand belong to Kaduwela Municipal Council, is incorrect	Observations pertaining to this were called from the Municipal Commissioner. He has informed the Commission that steps will be taken to correct the spelling mistakes of the relevant name board.
The bill issued for vehicles parked at the vehicle park controlled by Seethawaka Urban Council is only in Sinhala language	Observations pertaining to this were called from the Secretary. He has informed the Commission that the relevant bill will be printed in trilingual once the bills get over that have already been printed.
The destination boards displayed in the busses of Ceylon Transport Board run by Maharagana, Kegalle and Alawwa depots, are only in Sinhala language	Observations pertaining to this were called from the Chairman. The Deputy Chairman has informed the Commission that instructions to prepare the name boards in trilingual of relevant busses have been given to the Regional Managers of Colombo/ North-West/Sabaragamuwa.
The destination board displayed for public in the bus No. SGNA-4496 run from Dehiowita to Ehaliyagoda belong to Sabaragamuwa Provincial Road Passenger Transport Authority, is only in Sinhala language	Observations pertaining to this were called from the General Manager of Sabaragamuwa Provincial Road Passenger Transport Authority. He has informed the Commission that the name board of the relevant bus has prepared in trilingual
The institution’s name displayed for public on the vehicle No. SGZA-2837 belong to Ceylon Electricity Board, has written only in English language as “Chief Engineer Sabaragamuwa”	Observations pertaining to this were called from the Electrical Engineer. He has informed the Commission that necessary steps have been taken to prepare the institution’s name on said vehicles, in trilingual
The entry pass issued to the audiences by Dream Paradise Entertaining Park at Naiwala is only in English and, the name boards and information boards displayed there for public are only in Sinhala language	Observations pertaining to this were called from the manager of said institution. He has requested to assist to translate the relevant name boards and, Commission advised him to get assistance from the translators’ pool of the Department of Official Languages

The word “Udawa” (උදාව) written in the name board of “Gam Udawa” project in Hambantota area implemented jointly with the Ministry of Housing and Construction and, the Housing Development Authority has been written as it is in Tamil language and, the project names of “Shilpa Saviya” and “Semata Sewana” implemented in concurrence to the project aforesaid have also been written in Tamil language as it is and, those words should be written after translating into Tamil language.	Observations pertaining to this were called from the Secretary. He has informed the Commission that the brand name of “Gam Udawa” is used in trilingual and, the brand name of “Semata Sewana” is not available with them. The Commission has informed them to get assistance from the Department of Official Languages to translate said brand name too into to Tamil language.
The vehicle parking pass issued by Colombo Municipal Council is only in Sinhala and English languages and, certain name boards are only in Sinhala language.	Observations pertaining to this were called from the Municipal Commissioner. The Director – Engineering has informed the Commission that the vehicle parking pass has been prepared in trilingual and, necessary action to prepare the relevant notices in trilingual has already been taken
The notice board near Wellawatta costal belt fixed by the Ocean Environment Protection Authority, is only in Sinhala language	Observations pertaining to this were called from the Chairman. He has informed the Commission that the relevant name board has been prepared in trilingual
Certain notice boards displayed for public at Peoples’ Bank - branch, are only in Sinhala language	Observations pertaining to this were called from the branch Manager. He has informed the Commission that the relevant notice boards will prepared in trilingual
The leave application and, the participation confirmation form issued to the external artists for programmes by Rupavahini Corporation, are only in Sinhala language	Observations pertaining to this were called from the Director General. He has informed the Commission that the relevant leave application and have been prepared in trilingual
The information contained in the official website of the Department of Police are not available in Tamil language and, certain name boards and writings over the police vehicles are only in Sinhala language	Observations pertaining to this were called from the Inspector General of Police. He has informed the Commission that will be taken to re-structure the relevant website after preparing its information in trilingual
The main name board displayed for public by the National Council for Road Protection, is only in Sinhala language	Observations pertaining to this were called from the Chairman. He has informed the Commission that the relevant name board has been prepared in trilingual.
The main name board displayed for public by National Chamber of Commerce Sri Lanka, is only in English language	Observations pertaining to this were called from the Chairman. Further investigations can’t be carried out because the relevant institution is an institution registered under the Companies Act

Certain name boards displayed for public by Maradana Police Station around Colombo National Hospital, are only in Sinhala language	Observations pertaining to this were called from the Officer-In-Charge of Maradana Police Station. He has informed the Commission that the relevant sponsoring institution has been informed to prepare said name boards in trilingual
The quarterly magazine issued by National Defense Learning Institution of Sri Lanka, is only in English language	Observations pertaining to this were called from the Director General. He has informed the Commission that steps have been taken to issue the relevant magazine in trilingual
The destination name boards displayed in bus Nos. WP NC – 0100 and SGHH – 4340 belong to Awissawella depot are only in Sinhala language	Observations pertaining to this were called from the Depot Manager. He has informed the Commission that the name board in bus No. WP NC – 0100 belong to said depot has been prepared in trilingual
The main name board of the education exhibition namely “Thiradarshi” held in last October by the Ministry of Education and, its newspaper reports are only in Sinhala language	Observations pertaining to this were called from the Secretary. He has informed the Commission that there invitations also were issued in bilingual
All banners displayed in the area and, the invitations sent to the guests of invitees in relation to the felicitation ceremony namely “Guru Pranama” held in last October at Matale district by the Zonal Education Office of Matale, are only in Sinhala language	The Zonal Education Director and Matale District Secretary have informed the Commission that invitations, certificate etc... were issued in bilingual
The name board written as “Goods Distribution Yard” displayed for public by Peoples’ Bank – Kotikawatta Branch, is only In Sinhala language	A letter of calling observations in relation to this has been sent to the branch Manager. He has informed the Commission that the relevant name board will be displayed in trilingual
The name board written as “Nimawa Kolonnawa” displayed by Lanka Mineral Oil Corporation of Nimawa Kolonnawa displayed for public, is only in Sinhala language	A letter of calling observations in relation to this has been sent to the manager. He has informed the Commission that said name board is in trilingual
The Tamil translation of the name board written as “Sri Lanka Customs” belong to Sri Lanka Customs, displayed for public near the container yard near the fly over of Wellampitiya is incorrect.	A letter of calling observations in relation to this has been sent to the Director General. The name board has been corrected
Section 23(b) related to the license concerning the National Environment Act No. 47 of 1980, issued by Dehiowita Pradeshia Sabha, is totally in Sinhala language	A letter of calling observations in relation to this has been sent to the Director General of Central Environment Authority. He has informed the Commission that a methodology to prepare all licenses related to the National Environment Act of said Authority has been arranged and, the relevant heads have been made aware of accordingly

The leaflets, books etc... given to the officers who participated an awareness programme held on a past day conducted by Nuwaraeliya office of the Ministry of Distress Management, is only in Sinhala language	The Secretary of said ministry has informed the Commission that the leaflets to make aware of the public regarding distresses, are printed in trilingual
The name board written as “Waste Recycling Center and Fertilizing Project” displayed for public fixed in front of the Waste Management Center managed by Seethawakapura Urban Council is only in Sinhala language and, there are spelling errors in the Tamil translation of the name board fixed in front of the public library of said Urban Council	A letter of calling observations in relation to this has been sent to the Secretary. He has informed the Commission that steps will be taken to display said name boards after correcting the errors
The application issued to carry on a wood workshop under the Forest Conservation Authority No. 451 issued by the Ministry of Forest Conservation, is only in Sinhala language	A letter of calling observations in relation to this has been sent to the Commissioner General. He has informed the Commission that necessary steps have been taken to prepare the relevant application in trilingual
The name boards displayed for public at the Excise Office of Negombo are incorrect	A letter of calling observations in relation to this has been sent to the Officer-In-Charge. He has informed the Commission that the relevant name boards have been corrected
Applications to obtain information pertaining to the disappeared persons issued by the Ministry of National Integration and Reconciliation via Grama Niladharies in Matara District and, its related document have been given to the public only in English language	A letter of calling observations in relation to this has been sent to the Ministerial Secretary. He has informed the Commission that the relevant document has been issued to the District Secretaries, in trilingual
The pass (M.T.A. 37) issued by two Traffic Police Officers of Kalmunai Police Station to a person who speaks only Tamil language while he was driving a vehicle on 19.01.2018 on a road in Kalmunai town stating that he has violated the traffic rules, was only in Sinhala language	A letter of calling observations in relation to this has been sent to the Officer-In-Charge. He has informed the Commission that officers fluent in writing, reading & speaking Tamil language will be engaged in future to implement the traffic rules.
Many information and related forms of the Procurement Procedure are only in English language	A letter of calling observations in relation to this has been sent to the Chairman. He has informed the Commission that steps are taken to prepare the relevant documents, in official languages
The blood contributing declaration and report issued by the National Blood Donation Service of Sri Lanka, to obtain information about persons, are only in Sinhala language	A letter of calling observations in relation to this has been sent to the Director of National Blood Institution. He has informed the Commission that the relevant declaration has been prepared in trilingual

The salary documents available in the District Secretariats and Divisional Secretariats in Northern Province under the Ministry of Public Administration and Management and, the Ministry of Provincial Councils and Local Government, are only in English language	A letter of calling observations in relation to this has been sent to the Secretary of the General Treasury. The Director General of the Department of Public Accounts has informed the Commission that facilities to implement these salary documents in trilingual have been arranged under a new computer programme
The Tamil translation of the main letterhead written as “Divisional Education Office” belong to Siyambalanduwa Divisional Education Office, is incorrect	A letter of calling observations in relation to this has been sent to the Zonal Education Director. The relevant letterhead has been corrected and sent to the Commission
The exam application for Master of Arts related to the Faculty of Humanities in the University of Kelaniya, is issued only in Sinhala language	A letter of calling observations in relation to this has been sent to the Dean of the Faculty of Post Graduate Education. He has informed the Commission that the relevant application has been prepared in Tamil language too
The Tamil people who come to the Zonal Education Office of Kurunegala, face difficulties because officers proficient in Tamil language are not available in its staff to work in said language and, the information boards, instruction boards, name boards and direction boards displayed inside the office, are not in trilingual	A letter of calling observations in relation to this has been sent to the Zonal Education Director. He has informed the Commission that the name boards in said office are in trilingual, letters related to the teachers training programmes are sent in bilingual
The Tamil translation of the destination board written as “Ruwanwella” displayed in the private busses leave from Ruwanwella bus depot, belong to the Road Passenger Transport Authority of Sabaragamuwa Province, is incorrect	A letter of calling observations in relation to this has been sent to the General Manager. He has informed the Commission that the relevant name board has been corrected
The Tamil translation of the word “Beragala” written in the road name board fixed at Haputale - Welimada road, belong to the Road Development Authority, is incorrect	A letter of calling observations in relation to this has been sent to the Provincial Director (Uva). He has informed the Commission that the relevant name board has been corrected



OFFICIAL LANGUAGES COMMISSION

FINANCIAL STATEMENTS
2018

Official Languages Commission, "Janajayacity" Building, 9th Floor, Nawala Road, Rajagiriya.

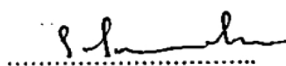
OFFICIAL LANGUAGES COMMISSION
STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER 2018

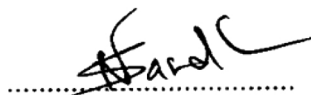
ASSETS	NOTE	2018	2017
Current Assets			
Inventories	1	569,020.00	773,815.00
Prepayments	2	-	16,458.36
Loan Gives to Employees	3	2,924,712.08	2,994,621.54
Inventory items		79,674.35	74,679.35
Stationeries (Stocks)		391,100.96	420,050.36
Sub Imprest Settlement		179,030.75	181,458.75
Cash and Cash Equivalent		1,618,950.30	71,519.56
Special Advance		400.00	3,200.00
Festival Advance		9,900.00	-
Other Assets		374,400.00	-
		<u>6,147,188.44</u>	<u>4,535,802.92</u>
Non Current Assets			
Property Plant & Equipments	4	<u>9,169,167.70</u>	<u>10,699,202.01</u>
Total Assets		<u>15,316,356.14</u>	<u>15,235,004.93</u>
LIABILITIES			
Current Liabilities			
Payables	5	207,378.05	1,860,835.38
Provision for Audit Fees		470,094.00	594,714.00
		<u>677,472.05</u>	<u>2,455,549.38</u>
Non-Current Liabilities			
Provision for Gratuity	6	<u>3,048,268.40</u>	<u>2,655,923.40</u>
Total Liabilities			
Net Assets		11,590,615.69	10,123,532.15
NET ASSETS/EQUITY			
Accumulated Surplus/Deficit	7	11,590,615.69	10,123,532.15

The annexed note to the Financial Statements form 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 Board of Director is responsible for preparation of these financial statement. Signed for and on behalf of the Board


 (Chairman)


 (Member of Board)


 D.M.A.N. Dissanayake
 (Accountant-Acting)

OFFICIAL LANGUAGES COMMISSION
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31st
DECEMBER 2018

	NOTE	2018	2017
Revenue			
Recurrent Grant from the Treasury		26,167,345.00	29,310,700.00
Income		328,631.91	159,800.50
Other Revenue	8	111,908.25	102,028.65
Total Revenue		26,607,885.16	29,572,529.15
Expenses			
Wages Salaries and Employees Benefits	9	13,573,047.64	15,842,684.74
Supplies and Consumable Used	10	1,832,435.01	1,361,893.38
Depreciation		2,625,393.69	2,774,232.66
Repair & Maintenances	11	2,613,766.42	8,263,514.83
Utilities & Other Services	12	814,457.41	3,267,350.90
Other Expenses	13	350,637.50	252,572.50
Implementation of Official Languages Programme	14	5,024,611.50	4,210,674.25
Audit Fees		150,000.00	150,000.00
Total Expenses		26,984,349.17	36,122,923.26
Surplus/(Deficit) for the Period		(376,464.01)	(6,550,394.11)

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

OFFICIAL LANGUAGES COMMISSION
SOC in NA/E FOR THE YEAR ENDED 31.12.2018

	Capital Grant by the Treasury	Accumulated Fund	Surplus/ (deficit) for the year	Other	Total
Opening balance as at 01.01.2017		7,531,926.26			7,531,926.26
Capital Grant From the treasury	2,400,000.00				2,400,000.00
Surplus/ (deficit) for the year 2016			(6,550,394.11)		(6,550,394.11)
Donations from NLP				442,000.00	442,000.00
Revaluation profit				6,300,000.00	6,300,000.00
Balance As at 31 December 2017	2,400,000.00	7,531,926.26	(6,550,394.11)	6,742,000.00	10,123,532.15
Balance as at 01 January 2018		10,123,532.15			10,123,532.15
Capital Grant From the treasury	2,800,000.00				2,800,000.00
Surplus/ (deficit) for the year 2018			(376,464.01)		(376,464.01)
Cutting back on accrued expenses				63,134.65	63,134.65
Correcting Distress Loan Balance				(95,608.49)	(95,608.49)
Loss of Asset Transferring				(923,978.61)	(923,978.61)
Balance As at 31 December 2018	2,800,000.00	10,123,532.15	(376,464.01)	(956,452.45)	11,590,615.69

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

OFFICIAL LANGUAGES COMMISSION
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2018

	2018	2017
	Rs.	Rs.
Cash Flow from the operating Activities		
Surplus/(Deficit)	(376,464.01)	(6,550,394.11)
Non-Current Movement		
Gratuity	392,345.00	153,593.79
Depreciation	2,625,393.69	2,774,232.66
Prior Year Adjustment		
Cutting back on accrued expenses	63,134.65	-
Correcting Distress Loan Balance	(95,608.49)	-
Cash flow after noncurrent movements	<u>2,608,800.84</u>	<u>(3,622,567.66)</u>
Working capital changes		
(Increase)/Decrease in Prepayment	16,458.36	208,795.64
(Increase)/Decrease in Inventories	204,795.00	65,125.00
(Increase)/Decrease in Loans Given to Employees	69,909.45	(488,029.21)
(Increase)/Decrease in Inventory items	(4,995.00)	(49,440.00)
(Increase)/Decrease in Stationeries (Stocks)	28,949.40	(14,655.20)
(Increase)/Decrease in Other Assets	(374,400.00)	
(Increase)/Decrease in Sub Imprest	-	55,540.50
(Increase)/Decrease in Special Advance	2,800.00	(3,200.00)
(Increase)/Decrease in Unsettled Advance	-	-
(Increase)/Decrease in Festival Advance	(9,900.00)	1,875.00
Increase/(Decrease) in Payables	(1,653,457.33)	1,399,089.07
Increase/(Decrease) in Sub Imprest Settlement	2,428.00	-
Increase/(Decrease) in Audit Fees Payable	<u>(124,620.00)</u>	<u>(4,905.00)</u>
	<u>(1,842,032.12)</u>	<u>1,170,195.80</u>
Net Cash flow from Operating Activities	766,768.72	(2,452,371.86)
Cash Flow from Investment Activities		
Purchased of Plant and Machinery	<u>(2,019,337.98)</u>	<u>(1,035,765.27)</u>
Net Cash Flow from Investment Activities	(2,019,337.98)	(1,035,765.27)
Cash Flow from Finance Activities		
Capital Grant From the Treasury	<u>2,800,000.00</u>	<u>2,400,000.00</u>
Net Cash Flow from Finance Activities	2,800,000.00	2,400,000.00
Net Increase/(Decrease) in Cash and Cash Equivalent	1,547,430.74	(1,088,137.13)
Cash and Cash Equivalent at beginning of the year	<u>71,519.56</u>	<u>1,159,656.69</u>
Cash and Cash Equivalent at end of the year	<u>1,618,950.30</u>	<u>71,519.56</u>

OFFICIAL LANGUAGE COMMISSION

ACCOUNTING POLICIES TO THE FINANCIAL STATEMENT

For the year ended December 31, 2018

1. Reporting Entity

The Official Language Commission is fully government owned statutory institute incorporated by the language commission act no. 18 of 1991. The Commission is come under the purview of ministry of National Integration, Official Languages, Social Progress and Hindu Religious Affairs. The registered office of the commission is situated at No. 40, Buthgamuwa Road, Rajagiriya.

1.1 Principle Activities and the Nature of the Operation

The principle activity of the Commission is to monitoring the Official Languages Policy implementation.

1.2 Number of Employees

The existing number of employees of the Commission as at 31st December 2018 was 20 and approved carder for the year 2018 is 41.

1.3 Responsibility of Financial Statements

The Board of Directors is responsible for preparation and presentation of these financial statements.

2. Basic of Preparation

2.1 Statement of Compliance

The financial statements comprise Statement of Financial Performance, Cash Flow Statement and Change in Equity and Notes to the Financial Statement. The financial statements have been prepared in accordance with Sri Lanka public sector accounting standers as laid down by the institute of chartered accountant of Sri Lanka together with Ministry of Finance and Auditor General's Department and the requirement of financial regulation and relevant government circulars.

2.2 Basic 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 statements.

2.3 Presentation Currency

The financial statements are presented in Sri Lankan 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 9)
Impairment of Assets (Note 3.1)

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 confirm 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, Plant and Equipment's

Recognition and Measurement

The property, Plant and Equipment are recorded at cost of purchase or construction together with any incident expenses thereon. These assets are state at cost less accumulated depreciation which is provided on the basic 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 institute 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 types of assets will be disclosed as note to financial statements.

3.2 Use of Estimate and Judgments

The preparation of financial statements require management to make estimate, judgments and assumption that affect the application of accounting policies, reported assets, liabilities, income and expenses. The estimates and assumption are based on historical experiences and various other factors that beloved 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 deprecation is provided in the year of disposal for assets purchased prior to year 2008 and depreciation is provided 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	05 Years
Office Equipment	10 Years
Motor Vehicle	04 Years
Computers	04 Years
Air Conditions	05 Years

3.3 Inventories

Inventories are stated at lower of cost and net realizable value. The net realizable value is the estimated selling price less estimated cost of completion and selling expenses. The inventory comprise of publication of the commission. 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 employee is stated at cost. No provision is made for 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 basis salary of existing permanent employee 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 2018

NOTE

1 INVENTORIES

Publications

<u>Name of the Publications</u>	<u>2018</u> Rs.	<u>2017</u> RS.
English Sinhala Glossaries	53,050.00	85,450.00
Tamil English Glossaries	24,390.00	34,335.00
Tamil Special Glossaries	180.00	180.00
40 Hours Crash Course Book	491,400.00	653,850.00
Total	569,020.00	773,815.00

2 PREPAYMENT

Photocopy machine Maintenance

<u>2018</u>	<u>2017</u>
-	16,458.36
-	16,458.36

3 Loan & Advances gives to Employees

Type	Balance as at 01.01.2018	Addition	Capital Recoveries	Balance as at 31.12.2018
Festival Advances	-	120,000.00	110,100.00	9,900.00
Distress Loans	2,899,013.05	837,496.73	811,797.70	2,924,712.08
Special Advances	3,200.00	48,000.00	50,800.00	400.00
	2,902,213.05	1,005,496.73	972,697.70	2,935,012.08

4 Property Plant & Equipments
Cost or Revaluation Value

Type	Balance as at 01.01.2018	Additions/ Revaluations	Disposals	Balance as at 31.12.2018
Air conditioner	1,930,701.75	-	1,654,887.21	275,814.54
Computers	1,709,016.00	586,000.00	-	2,295,016.00
Motor Vehicles	6,365,000.00	-	-	6,365,000.00
Plant & Machinery	347,309.75	-	-	347,309.75
Office Furniture and Equipments	6,661,222.82	1,433,337.98	846,578.12	7,247,982.68
Total Cost or Revaluation Value	17,013,250.32	2,019,337.98	2,501,465.33	16,531,122.97
Accumulated Depreciation				
Computers	678,377.04	463,879.00	-	1,142,256.04
Motor Vehicles	1,591,250.00	1,591,250.00	-	3,182,500.00
Plant & Machinery	347,309.75	-	-	347,309.75
Air conditioner	852,726.70	55,162.91	730,908.60	176,981.01
Office Furniture and Equipments	2,844,384.81	515,101.78	846,578.12	2,512,908.47
Total Accumulated Depreciation	6,314,048.30	2,625,393.69	1,577,486.72	7,361,955.27
Net Book Value	10,699,202.02			9,169,167.70

Disclosures

1. The value of plant and machinery has fully depreciated during the year 2016 and it should be revalued in 2019
2. The value of Rs. 2,061,704 in Office furniture and equipment has fully depreciated during the year 2016 and it should be revalued in 2019

5 Payables	2018	2017
	Rs.	RS.
Stationary (2841)	13,927.57	112,949.00
News Paper & Periodicals	45,120.00	-
Electricity Bills(2884)	-	83,676.95
Salaries (2811)	-	13,838.75
Water (2885)	-	1,487.50
Telephone (2883)	41,564.75	116,727.00
Janitorial Services(2886)	-	-
Airconditioners Maintenance	-	14,500.00
Security Service	-	48,300.00
Office equipments Maintenance(2862)	32,000.00	7,507.20
Computer Maintenance(2864)	-	4,000.00
Building Maintenance(2861)	-	129,554.06
Others (2849)	-	9,420.00
Overtime (2815)	48,862.23	34,500.92
Others (2819)	12,031.50	332,374.00
Rent (2882)	-	900,000.00
Computers (2204)	-	21,500.00
Staff training (3304)	-	6,000.00
Deposit payables (2540)	3,250.00	24,500.00
Motor Vehicle Maintenance	10,622.00	-
	207,378.05	1,860,835.38
6 Provision for Gratuity	2018	2017
	Rs.	RS.
Balance Brought Forward	2,655,923.40	2,502,329.61
Addition During the Year	392,345.00	485,967.79
Gratuity payable for the Year	-	332,374.00
	3,048,268.40	2,655,923.40
7 Accumulated Fund	2018	2017
	Rs.	RS.
Balance Brought forward before previous year adjustments	10,123,532.15	7,531,926.26
<u>Less</u>		
Loss of Asset Transferring	(923,978.61)	-
Loss of correcting loan balance	(95,608.49)	-
	9,103,945.05	7,531,926.26
<u>Add</u>		
Fund received from treasury for capital expenses	2,800,000.00	2,400,000.00
Accumulated fund before surplus/(Deficit)	11,903,945.05	9,931,926.26
Surplus/(Deficit) for the year	(376,464.01)	(6,550,394.11)
Prior Year Adjustment	-	-
Revaluation profit	-	6,300,000.00
Donations from NLP	-	442,000.00
Cutting back on accrued expenses	63,134.65	-
	11,590,615.69	10,123,532.15
8 Other Revenues	2018	2017
	Rs.	RS.
Employees Loan Interest	111,908.25	101,628.65
Sundry Income	-	400.00
	111,908.25	102,028.65
9 Wages Salaries and Employees Benefits	2018	2017
	Rs.	RS.
Salaries & Wages	8,326,054.27	8,695,265.55
E.P.F. Contribution	1,201,215.40	1,550,828.99
E.T.F. Contribution	300,303.86	365,385.44
Overtime	505,313.34	301,964.26
Salary Allowances	2,726,376.56	4,434,272.71
Gratuity Expenses	392,345.00	485,967.79
Others - 2819	121,439.21	9,000.00
	13,573,047.64	15,842,684.74

10 Supplies and Consumable Used

	2018	2017
	Rs.	RS.
Stationary	458,391.23	427,683.38
Uniforms	20,000.00	20,000.00
Newspapers & Periodicals	551,740.00	162,274.00
Fuel & Lubricant	562,499.41	542,553.00
Supplies	-	5,000.00
Others - 2849	239,804.37	204,383.00
	1,832,435.01	1,361,893.38

11 Repair & Maintenance

	2018	2017
	Rs.	RS.
Building Rent	1,100,000.00	4,950,000.00
Office Equipment Maintenances	166,789.35	234,775.13
Office furniture Maintenances	-	2,600.00
Computer Maintenances	108,975.00	173,257.50
Motor Vehicles Maintenances	425,026.00	357,860.72
Aircondition Maintenances	38,000.00	321,200.00
Fax Maintenances	-	16,866.00
Lift Maintenances	-	153,188.00
Building Maintenances	558,682.80	1,841,423.06
Insurance & License	216,293.27	212,344.42
	2,613,766.42	8,263,514.83

12 Utilities & Other Services

	2018	2017
	Rs.	RS.
Telephone & Internet	652,225.26	688,050.32
Electricity	7,643.40	648,141.25
Janitorial Services	-	621,081.67
Security Services	48,300.00	1,110,900.00
Bank Charges	-	-
Water	6,288.75	72,497.66
Postal Charges	100,000.00	126,680.00
	814,457.41	3,267,350.90

13 Other Expenses

	2018	2017
	Rs.	RS.
Recruitment & Examination	2,000.00	105,484.50
Cost of Books Donated	204,795.00	65,125.00
Travelling Local/Foreign	143,842.50	81,963.00
	350,637.50	252,572.50

14 Implementation of Official Languages Programme

	2018	2017
	Rs.	RS.
Training	572,100.00	12,000.00
Workshop & Seminars	3,579,426.50	3,760,412.75
Board Meeting Expenses	270,535.00	328,377.50
Others - 3070	68,375.00	74,684.00
Advertising	534,175.00	35,200.00
	5,024,611.50	4,210,674.25



ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

01/18/20

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2019 ජූනි 13 දින

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 2018 in terms of Section 12 of the National Audit Act No. 19 of 2018**

1. Financial Statements

1.1 Disclaimer of Opinion

The Statement of Financial Position as at 31 December 2018 of the Official Languages Commission, the Statement of Financial Performance as the year ended by said date, the Statement of Changes in Equity, Cash Flow Statement for the year ended by said date and, Notes to the Financial Statements, the Financial Statements as at the year ended by 31 December 2019 comprising with the Summary of Significant 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 as at 31 December 2018 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 Base for the Qualified Opinion:

Steps had not been taken to account the vehicle that had been taken over from the ministry in 1995 of which the estimated value was Rs. 1,000,000.

I conducted the audit in compliance to the Sri Lanka Audit Standards. My responsibility under this audit standards has further described in the part of the Auditor's responsibility in relation to the financial statements of this report. My belief is that the audit evidences obtained by me to provide a basis for my qualified opinion is sufficient and appropriate.

1.3 Responsibilities of 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 Official Languages 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 annual and periodic financial statements to be prepared of the Commission.

1.4 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 a knowledge about the internal control of the Commission to plan the appropriate audit procedures suitably to the situation was obtained, it is not intended to declare an opinion about the productivity of the internal control.
- 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 decided. 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 were made aware 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

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

- 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.
- 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.
- 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.

Based on the measures followed & the evidences obtained and, within the limitations to the quantitative facts, nothing were focused on my attention to express the following statements.

- According to the requirement contained in Section 12(d) of the National Audit Act No. 19 of 2018, there was relationship excluding normal business situation directly or by another way relating to any agreement in connection with any member of the Commission.
- According to the requirement contained in Section 12(f) of the National Audit Act No. 19 of 2018, except the following it is acted non-compliance to any related written law or, non-compliance to the general or special directions issued by the Commission's management.

Reference to the rules and directives**Description**

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| (a) The Financial Regulations of the Democratic Socialist Republic of Sri Lanka. | Although the sub-imprest should be settled immediately after the task completed for which it was obtained, sub-imprest amounts amounting to Rs. 191,750 obtained in five occasions in the year under review had been settled in delay within a time range of 15 days to 2 months. Further, the balances in a range of 53 to 100 percent out of the advances (hand-money) amounting to Rs. 197,700 issued for three officers had been settled. |
| (i) Financial Regulations 371(2) (c) | |
| (i) Financial Regulations 396 | Steps had not been taken as at 31 March 2019 in terms of the Financial Regulation about 16 cheques amounting to Rs. 46,949 issued as at 31 December 2018 that had been exceeded 6 months. |
| (b) 11.6 of the Public Finance Circular No. 05/2016 dated 31 March 2016 | Although the reports of the Board of Survey of 2018 should have been directed to the Auditor General copied to the Chief Accounting Officer before 17 March 2019, the reports of the Board of Survey had not been presented even as at 31 March 2019 |

- Non-compliance to the powers, tasks and functions of the Board, according to the requirement contained in Section 12(g) of the National Audit Act No. 19 of 2018.
- According to the requirement contained in Section 12 (h) of the National Audit Act No. 19 of 2018, the Commission's resources had not been procured and used economically, efficiently and productively within the relevant time periods in compliance to the relevant rules and regulations.

3. Other Audit Observations

- (a) The Technical Glossaries to the value of Rs. 397,350 and 4415 nos. of short term course books printed since & before 2012 had not been distributed as at 10 June 2019. Further, those stocks had not been surveyed in 2017 as well as for the year under review.
- (b) The number vacancies existed as at 31 December 2018 was 21 and, steps had not been taken to fill 13 vacancies since 2016 up to end of the year under review.

W.P.C. Wickramaratna
Auditor General

**“ජනජයසිටි” ගොඩනැගිල්ල, 09 වන මහල, නාවල පාර, රාජගිරිය.
“ஜனஜயசிட்டி” கட்டடத்தொகுதி, 09 ஆம் மாடி, நாவல வீதி, இராஜகிரிய.
“Janajayacity” Building, 09th floor, Nawala Road, Rajagiriya.**