2020

Annual Report

Official Languages Commission

"Janajaya City" Building, 09th Floor, Nawala Road,
Rajagiriya.

Annual Report for the year 2020

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

01. Vision

To be the organization empowered to ensure the 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 the implementation of the Official Languages Policy.

03. Objectives

The general objectives of 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 initiative, 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 achieve the above-mentioned objectives.

1.	Compilation of principals of policy	- Consultation
2.	Whether provisions contained in the constitution with regard to the use of the Official Languages are properly followed up by the state mechanism	- Monitoring
3.	Awareness creation 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 and consists of six members. One member is nominated as Chairman of the Commission. The Chairman is the Chief Executive Officer of the Commission.

The current Commission appointed on 22.01.2020 consisted of the following members.

1. Mr. D. Kalansooriya (Attorney-at-Law)
2. Prof. Sandagomi Coparahewa (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

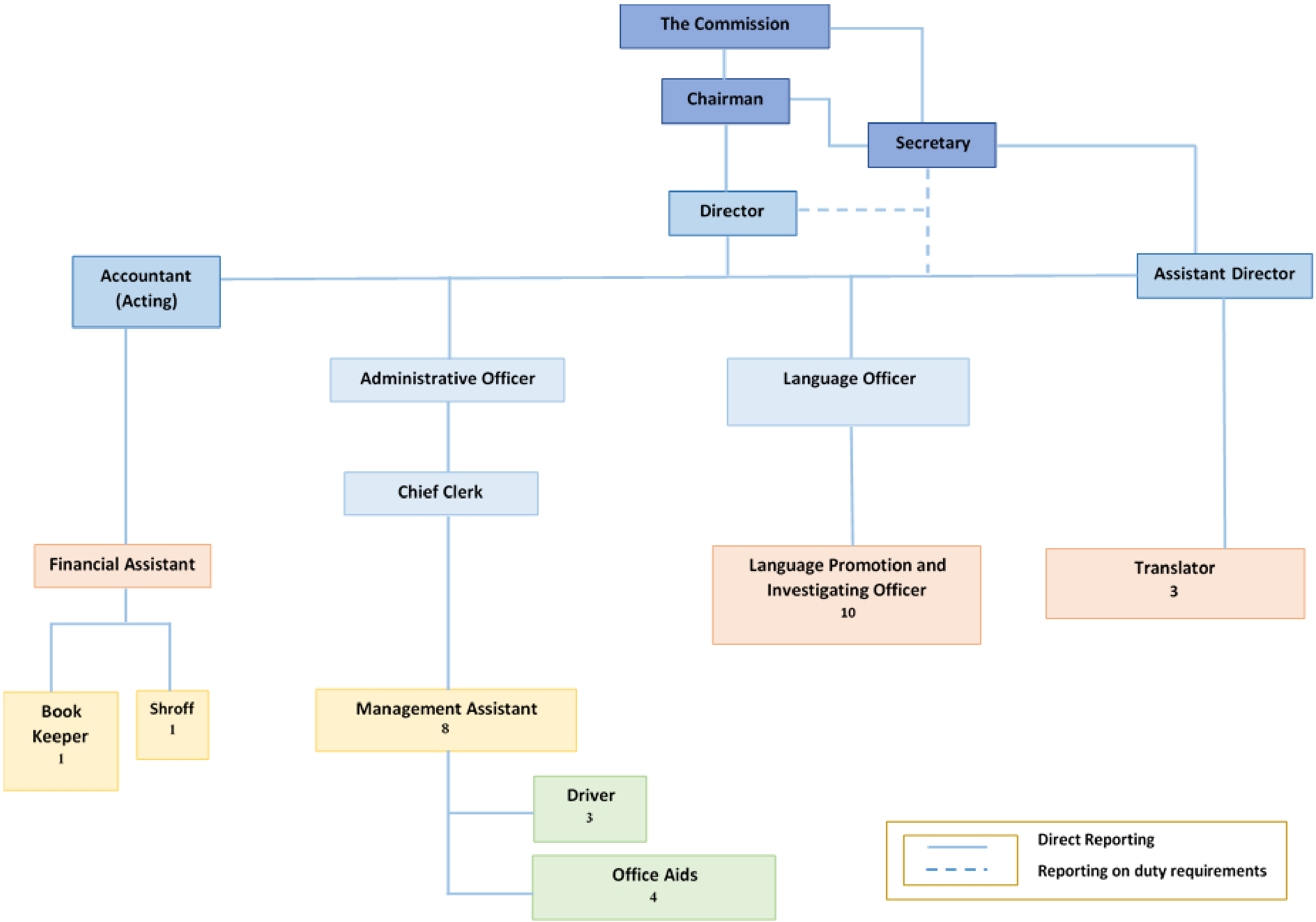
Ms. Sanoji Ruvinika Perera who is a Class I officer of Sri Lanka Administrative Service is the ex-officio Secretary for this period.

(b) The Staff

The Commission staff as at 31.12.2020

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	04	06 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 Aide	04	03	01 Vacant
	Total	**42**	**21**	21 Vacant

(C) Organizational Structure of the Official Languages Commission as at 31/12/2020



Part II

(06) Language Audits

Language Audits is an activity related to the monitoring task of the Commission. The Commission directly investigates the implementation of the Official Languages Policy in Government institutions, issues recommendations in cases of non-compliance with the Policy and follows up on the implementation of the recommendations.

The Commission uses a questionnaire at the language audits to collect data related to the Official Languages Policy. Initially this questionnaire is given to the institutions selected for a language audit in order to alert the institutions with regard to the information that cannot be obtained immediately. Dates for audits are scheduled with said questionnaire.

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

The team audits the relevant institution according to the dates scheduled. The audit is conducted based on the information received through the questionnaire, according to the following criteria.

1. All name boards displayed for the public within the office premises (name boards, information boards, instruction boards).
2. All documents used for the 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 relating to the institution (ex-: police stations – recording complaints, Registrar of births/marriages/deaths – issuing certificates in official languages).

All non-compliances existing with regard to the Official Languages Policy are identified at this observation and recommendations to correct said non-compliances are issued to the relevant head of the institution. The said non-compliances should be corrected within 3 months and reported to the Commission. Table 1 contains the names of institutions where the language audits were conducted within 2020.

Language Audits
(From January 2020 to December 2020)

S.N.	Venue	Date
1	Ceylon Electricity Board – Anuradhapura	2020.03.04
2	Police Station – Anuradhapura	2020.03.04
3	Department of Social Services – Anuradhapura	2020.03.04
4	Department of Agriculture – Anuradhapura	2020.03.05
5	Borella Post Office	2020.09.23
6	Police Station – Armour Street	2020.09.23
7	Wattala Pradeshiya Sabha	2020.09.23
8	Kotmale Post Office	2020.09.29
9	Police Station - Kotmale	2020.09.29
10	Kotmale Pradeshiya Sabha	2020.09.30
11	Kotmale Railway Station	2020.12.15

Figure – 1 : Language Audit, Police Station - Kotmale

Figure – 2 : Language Audit, Kotmale Pradeshiya Sabha

Figure – 3 : Language Audit, Kotmale Pradeshiya Sabha

(07) Language Circles

Providing language education for school children is a long term process. Hence, a circular relating to establish language circles was issued by the Official Languages Commission via the Ministry of Education. Accordingly, implementation of the programmes facilitating the establishment of language circles were included to the Commission's Action Plan – 2020 and 07 such programmes were conducted in the Galle, Matale, Gampaha, Mannar and Kegalle Districts. A set of books was given by the Official Languages Commission for the libraries of the schools which took part in these programmes.

	Veune	Date	No. of schools participated
1	Ratnapura District	28.02.2020	53
2	Anuradhapura District	05.03.2020	38
Follow-up action relating to establishment of the language circles in the schools			
4	Thalluwa College – Dehiovita	10.03.2020	37
5	Dehiovita College – Dehiovita	20.09.2020	50

Figure 4 : Language Circles - Ratnapura District

Figure 5 : Language Circles - Ratnapura District

Figure 6 : Language Circles - Anuradhapura District

(08) Investigating Complaints

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

01. By letters
02. By visiting to the Commission
03. Complaints published in the printed media
04. Via e-mail
05. Over the telephone
06. Complaints received to the call center No. 1956 maintained by the Ministry.

Sixty (60) complaints were received by the Commission within the year under review, out of which 24 complaints had been investigated. The following table contains a few selected complaints investigated within this year.

Complaint	Measure Taken
Although I submitted an application for computing the National Consumer Price Index to the Department of Census and Statistics in Sinhala, the report was issued in English. This is a violation of the Official Languages Policy.	Letters calling for observations pertaining to this matter were sent to the Director General of the Department of Census and Statistics. It was recommended to issue the relevant report in Sinhala.
The name of the "District Court of Tangalle" written over the name board displayed at the road of the said institution has not been written in the Tamil language.	Letters calling for observations had been sent to the Registrar of the District Court of Tangalle, recommending to prepare the name board displayed at the relevant road trilingually.
There are spelling errors in the Tamil writing of the name board displayed for the "Rectal Associated Diseases" displayed at the Ayurvedic Hospital of Rajagiriya.	The correct translation had been sent to the Director General of the Ayurvedic Hospital of Rajagiriya by the Department of Official Languages and it was recommended to prepare the relevant name board trilingually.
The spelling of the Tamil word for 'white' written on the name board displayed for the species of "White Peacock" displayed at the Zoological Garden of Dehiwala, is wrong.	Recommendations to correct the Tamil spelling errors in the relevant name board were issued to the Director General of the Zoological Gardens of Dehiwala.

The course relating to the admission of apprentices to the Sri Lanka German Railway Technical Training Center at Ratmalana is conducted only in Sinhala language.	Recommendations to conduct the courses relating to the admission of the apprentices to Sri Lanka German Technical Training Center at Ratmalana in all three languages were issued to the General Manager of the Department of Railways.
There are Tamil spelling errors of the 'place name' written on the name board displayed by the People's Bank – Kiribathgoda Branch and the Tamil language in all awareness boards and information boards had been rejected.	Recommendations to correct the Tamil spelling errors of the 'place name' in the relevant name board and to include the Tamil language on all awareness name boards and information boards had been issued to the Manager of the People's Bank.
There are Tamil spelling errors of the 'place name' written on the name board displayed by the People's Bank – Kadawatha Branch and the Tamil language in all awareness boards and information boards has been rejected.	Recommendations to correct the Tamil spelling errors of the 'place name' in the relevant name board and include the Tamil language to all awareness name boards and information boards had been issued to the Manager of the People's Bank.
There are Tamil spelling errors in the name boards displayed within the Negombo Municipal Council building and the roads in its domain.	Recommendations to correct the Tamil spelling errors in the relevant name boards were issued to the Municipal Commissioner of the Negombo Municipal Council.
There are Tamil spelling errors in the name board displayed in front of the Parliament by the Road Development Authority.	Recommendations to correct the Tamil spelling errors in the relevant name board were issued to the Chairman of the Road Development Authority.
The words "Sri Lanka" contained in the main name displayed for "Boosa Prison of Sri Lanka" should be corrected as "Ilangai" in Tamil language.	Recommendations to correct the Tamil spelling errors in the relevant main name board were issued to the Superintendent of the Boosa Prison.
The Tamil language as the main provincial language should be used first in the name board relating to the District Court of Mannar.	Recommendations to prepare the relevant name board with correct language order were issued to the Registrar of the District Court of Mannar.
There are spelling errors in the word "Thineikklam" written on the name board displayed near a door in the office of the Sergeant-at-arms in the Parliament.	Recommendations to correct the Tamil spelling errors in the relevant name board were issued to the Secretary General of the Parliament of Sri Lanka.

The form issued to obtain the information of the persons relating to the prevalence of Covid-19, issued by the Ministry of Health to the public has been printed only in English and Chinese languages.	Recommendations to print the relevant application in trilingually including Sinhala and Tamil languages were issued to the Director (Quarantine) of the Ministry of Health.
A complaint was lodged by Mr. N. Vigneshvaran – the Grama Niladhari of Amkote Division No. 695 of Kundasale Divisional Secretariat Division stating that he was attacked by a fish businessman with a knife while he was on duty to distribute the electoral registers in the division on 02.11.2020. But a defect had been occurred due to recording the complaint in the Sinhala language.	Recommendations to make arrangements to give him the relevant complaint in his own language were issued to the Officer-in-Charge of the Theldeniya Police Station.

OFFICIAL LANGUAGES COMMISSION

Financial Statements

2020

“Janajayacity Building, 9th floor, Nawala Road, Rajagiriya.

OFFICIAL LANGUAGES COMMISSION
STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER 2020

ASSETS	NOTE	2020	2019
Current Assets			
Inventories	1	292,900.00	387,400.00
Prepayments	2	-	-
Loan Gives to Employees	3	3,350,470.48	3,384,576.15
Inventory items		-	79,674.35
Stationeries (Stocks)		818,090.90	971,379.21
Sub Imprest Settlement		193,530.75	179,030.75
Cash and Cash Equivalent		1,805,438.02	670,988.13
Special Advance		2,000.00	5,200.00
Festival Advance		7,400.00	17,400.00
Other Assets		-	614,800.00
		6,469,830.15	**6,310,448.59**
Non Current Assets			
Property Plant & Equipments	4	**5,415,802.01**	**8,292,032.65**
Total Assets		**11,885,632.16**	**14,602,481.24**
LIABILITIES			
Current Liabilities			
Payables	5	305,561.84	1,630,988.85
Provision for Audit Fees		313,214.00	308,854.00
		618,775.84	**1,939,842.85**
Non-Current Liabilities			
Provision for Gratuity	6	**3,562,360.27**	**3,122,744.90**
Total Liabilities			
Net Assets		**7,704,496.05**	**9,539,893.49**
NET ASSETS/EQUITY			
Accumulated Surplus/Deficit	7	**7,704,496.05**	**9,539,893.49**

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 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 2020

	NOTE	2020	2019
Revenue			
Recurrent Grant from the Treasury		21,718,000.00	25,620,000.00
ncome		112,553.99	265,553.08
Other Revenue	8	111,390.77	155,493.85
Total Revenue		**21,941,944.76**	**26,041,046.93**
Expenses			
Wages, Salaries and Employees Benefits	9	15,616,236.27	14,334,727.33
Supplies and Consumable Used	10	1,838,679.25	1,475,666.54
Depreciation		3,002,980.64	3,034,793.38
Repair & Maintenances	11	566,452.47	970,935.59
Utilities & Other Services	12	1,159,128.69	1,317,861.38
Other Expenses	13	133,800.00	3,063,677.70
Implementation of Official Languages Programme	14	1,210,064.88	5,748,088.54
Audit Fees		250,000.00	250,000.00
Total Expenses		**23,777,342.20**	**30,195,750.46**
Surplus/(Deficit) for the Period		**(1,835,397.44)**	**(4,154,703.53)**

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

OFFICIAL LANGUAGES COMMISSION
SOC in NA/E FOR THE YEAR ENDED 31.12.2020

	Capital Grant by the Treasury	Accumulated Fund	Surplus/ (deficit) for the year	Other	Total
Opening balance as at 01.01.2019		11,590,615.69			11,590,615.69
Capital Grant From the treasury	1,175,000.00				1,175,000.00
Surplus/ (deficit) for the year 2019			(4,154,703.53)		(4,154,703.53)
Revaluation of Motor Vehicle				1,000,000.00	1,000,000.00
Depreciation for Revalued Motor Vehicle – 2019				(166,666.67)	(166,666.67)
Distress Loan Balance Adjustment				95,648.00	95,648.00
Balance As at 31 December 2019	**1,175,000.00**	**11,590,615.69**	**(4,154,703.53)**	**928,981.33**	**9,539,893.49**
Balance as at 01 January 2020		9,539,893.49			9,539,893.49
Capital Grant From the treasury	-				-
Surplus/ (deficit) for the year 2020			(1,835,397.44)		(1,835,397.44)
				-	-
Balance As at 31 December 2020	**0.00**	**9,539,893.49**	**(1,835,397.44)**	**-**	**7,704,496.05**

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 2020

	2020 Rs.	2019 Rs.
Cash Flow from the operating Activities		
Surplus/(Deficit)	(1,835,397.44)	(4,154,703.53)
Non-Current Movement		
Profit of Disposal of Motor Vehicles	-	(255,000.00)
Gratuity	439,615.37	74,476.50
Depreciation	3,002,980.64	3,034,793.38
Prior Year Adjustment		
Distress Loan Balance Adjustment	-	95,648.00
Cash flow after noncurrent movements	1,607,198.57	(1,204,785.65)
Working capital changes		
(Increase)/Decrease in Prepayment	-	-
(Increase)/Decrease in Inventories	94,500.00	181,620.00
(Increase)/Decrease in Loans Given to Employees	34,105.67	(459,864.07)
(Increase)/Decrease in Inventory items	79,674.35	-
(Increase)/Decrease in Stationeries (Stocks)	153,288.31	580,278.25
(Increase)/Decrease in Other Assets	614,800.00	(240,400.00)
(Increase)/Decrease in Sub Imprest	-	-
(Increase)/Decrease in Special Advance	3,200.00	(4,800.00)
(Increase)/Decrease in Unsettled Advance	-	-
(Increase)/Decrease in Festival Advance	10,000.00	(7,500.00)
Increase/(Decrease) in Payables	(1,325,427.01)	1,423,610.80
Increase/(Decrease) in Sub Imprest Settlement	(14,500.00)	-
Increase/(Decrease) in Audit Fees Payable	4,360.00	161,240.00
	(345,998.68)	151,148.48
Net Cash flow from Operating Activities	**1,261,199.89**	**(1,053,637.17)**
Cash Flow from Investment Activities		
Purchased of Property Plant & Equipments	(126,750.00)	(2,011,825.00)
Disposal of Motor Vehicle	-	942,500.00
Net Cash Flow from Investment Activities	**(126,750.00)**	**(1,069,325.00)**
Cash Flow from Finance Activities		
Capital Grant From the Treasury	-	1,175,000.00
Net Cash Flow from Finance Activities	-	**1,175,000.00**
Net Increase/(Decrease) in Cash and Cash Equivalent	**1,134,449.89**	**(947,962.17)**
Cash and Cash Equivalent at beginning of the year	**670,988.13**	**1,618,950.30**
Cash and Cash Equivalent at end of the year	**1,805,438.02**	**670,988.13**

OFFCIAL LAGUAGES COMMISSION

ACCOUNTING POLICIES TO THE FINANCIAL STATEMENT

For the year ended December 31, 2020

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 National Languages and Social Integration. 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 to monitoring the Official Languages Policy implementation.

1.2 Number of Employee

The Existing Number of employees of the Commission as at 31st December 2020 was 20 and Approved Carder for year 2020 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 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 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
Motor Vehicle	4 years
Computers	4 years
Air conditions	5 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 basis salary of existing permanent employees is provided for the year.

3.7 Revenue

The cash imp rest for recurrent expenditure released by the General treasury for the year is recognized as revenue. The Cash imp rest 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 2020

NOTE

1 **INVENTORIES**

Publications

Name of the Publications	**2020** Rs.	**2019** RS.
English Sinhala Glossaries	53,050.00	53,050.00
Tamil English Glossaries	24,390.00	24,390.00
Tamil Special Glossaries	180.00	180.00
40 Hours Crash Course Book	215,280.00	309,780.00
Total	**292,900.00**	**387,400.00**

2 **PREPAYMENT**

	2020	**2019**
	-	-
	-	-

3 **Loan & Advances gives to Employees**

Type	Balance as at 01.01.2020	Addition	Capital Recoveries	Balance as at 31.12.2020
Festival Advances	17,400.00	-	10,000.00	7,400.00
Distress Loans	3,384,576.15	354,864.33	388,970.00	3,350,470.48
Special Advances	5,200.00	36,000.00	39,200.00	2,000.00
	3,407,176.15	**390,864.33**	**438,170.00**	**3,359,870.48**

4 **Property Plant & Equipments**

Cost or Revaluation Value

Type	Balance as at 01.01.2020	Additions/ Revaluations	Disposals	Balance as at 31.12.2020
Air conditioner	275,814.54	-	-	**275,814.54**
Computers	3,671,866.00	-	-	**3,671,866.00**
Motor Vehicles	6,365,000.00	-	-	**6,365,000.00**
Plant & Machinery	347,309.75	-	-	**347,309.75**
Office Furniture	7,168,632.68	-	-	**7,168,632.68**
Office Equipments	634,975.00	126,750.00	-	**761,725.00**
Total Cost or Revaluation Val	**18,463,597.97**	**126,750.00**	-	**18,590,347.97**
Accumulated Depreciation				
Computers	1,767,698.33	699,513.09	-	**2,467,211.42**
Motor Vehicles	4,773,750.00	1,591,250.00	-	**6,365,000.00**
Plant & Machinery	347,309.75	-	-	**347,309.75**
Air conditioner	232,143.92	43,670.62	-	**275,814.54**
Office Furniture	3,036,844.15	603,285.68	-	**3,640,129.83**
Office Equipments	13,819.17	65,261.25	-	**79,080.42**
Total Accumulated Depreciat	**10,171,565.32**	**3,002,980.64**	-	**13,174,545.96**
Net Book Value	**8,292,032.65**			**5,415,802.01**

Disclosures

1. The value of plant and machinery has fully depreciated during the year 2016 and it should be revalued in 2020
2. The value of Rs. 1,135,775.88 in Office furniture, Rs.1,528,016.00 in Computer,Rs. 275,814.54 in Air Conditioners has fully depreciated during the year 2020 and it should be revalued in 2021
3. Official Language Commission had not proper assets cording system and its Caused to delay the revaluation process due to difficulties occurs at the time of identifying the fully depreciated assets. However, now Official Language Commission implemented a assets cording system and fully depreciated assets will revalue after finish the assets cording process.

5 Payables

	2020	2019
	Rs.	RS.
2841 - Stationary	24,160.00	18,078.62
2811 - Salaries	6,500.00	6,500.00
2883 - Telephone	34,055.40	40,629.15
2886 - Janitorial Services	39,261.90	52,291.32
2862 - Office Equipments Maintenance	-	20,782.11
2464 - Computer Maintenance	10,000.00	7,457.00
2849 - Others	22,000.00	54,143.00
2815 - Overtime	64,496.54	32,311.12
Deposit payables (2540)	3,250.00	3,250.00
2831 - Traveling	2,100.00	350.00
3042 - Printing	99,738.00	1,395,196.53
	305,561.84	**1,630,988.85**

6 Provision for Gratuity

	2020	2019
	Rs.	RS.
Balance Brought Forward	3,122,744.90	3,048,268.40
Addition During the Year	439,615.37	443,262.00
Gratuity Payments in Year	-	368,785.50
	3,562,360.27	**3,122,744.90**

7 Accumulated Fund

	2020	2019
	Rs.	RS.
Balance Brought forward before previous year adjustments	9,539,893.49	11,590,615.69
(+)		
Fund received from treasury for capital expenses	-	1,175,000.00
Accumulated fund before surplus/(Deficit)	9,539,893.49	12,765,615.69
Surplus/(Deficit) for the year	(1,835,397.44)	(4,154,703.53)
Prior Year Adjustment	-	833,333.33
Distress Loan Balance Adjustment	-	95,648.00
	7,704,496.05	**9,539,893.49**

8 Other Revenues

	2020	2019
	Rs.	RS.
Employees Loan Interest	111,390.77	132,173.85
Sundry Income	-	23,320.00
	111,390.77	**155,493.85**

9 Wages Salaries and Employees Benefits

	2020	2019
	Rs.	RS.
Salaries &Wages	10,705,229.36	9,391,282.19
E.P.F. Contribution	1,456,094.71	1,248,688.00
E.T.F. Contribution	364,023.68	312,172.00
Overtime	358,773.15	755,057.71
Salary Allowances	2,292,500.00	2,184,265.43
Gratuity Expenses	439,615.37	443,262.00
	15,616,236.27	**14,334,727.33**

10 Supplies and Consumable Used

	2020 Rs.	2019 Rs.
Stationary	536,013.30	574,458.54
Uniforms	20,000.00	38,240.00
Newspapers & Periodicals	1,470.00	79,930.00
Fuel & Lubricant	296,774.60	494,840.00
Supplies - Consumable	734,724.35	-
Others - 2849	249,697.00	288,198.00
	1,838,679.25	**1,475,666.54**

11 Repair & Maintenance

	2020 Rs.	2019 Rs.
Office Equipment Maintenances	47,607.75	177,960.00
Computer Maintenances	108,933.50	62,926.35
Motor Vehicles Maintenances	209,774.40	118,668.32
Aircondition Maintenances	-	31,500.00
Building Maintenances	-	365,000.00
Insurance & License	200,136.82	214,880.92
	566,452.47	**970,935.59**

12 Utilities & Other Services

	2020 Rs.	2019 Rs
Telephone & Internet	426,077.38	522,399.09
Janitorial Services	658,051.31	695,462.29
Postal Charges	75,000.00	100,000.00
	1,159,128.69	**1,317,861.38**

13 Other Expenses

	2020 Rs.	2019 Rs.
Recruitment & Examination	-	1,748,684.50
Cost of Books Donated	94,500.00	181,620.00
Travelling Local	39,300.00	226,739.00
Travelling Foreign	-	906,634.20
	133,800.00	**3,063,677.70**

14 Implementation of Official Languages Programme

	2020 Rs.	2019 Rs
Training	18,000.00	918,820.00
Workshop & Seminars	598,090.00	2,705,572.51
Board Meeting Expenses	118,265.00	377,281.00
Others - 3070	94,456.88	273,593.50
Advertising	278,515.00	77,625.00
Printing	99,738.00	1,395,196.53
Field Visit	3,000.00	-
	1,210,064.88	**5,748,088.54**

Other documents in connection with the financial statements

Government Grant Received for Capital Expenditure

Balance as at 2020.01.01	(77,662.98)
Government Grant Received for Capital Expenditure in the Year 2020	-
	(77,662.98)
Capital Expenditure in the Year 2018	126,750.00
Balance as at 2020.12.31	**(204,412.98)**

Government Grant Received for Recurrent Expenditure

Balance as at 2020.01.01	670,988.13
Opening Balance Reccurent Grant Shoul be	748,651.11
Government Grant Received for Recurrent Expenditure in the Year 2020	21,718,000.00
	22,466,651.11
Recurrent Expenditure in the Year 2020	20,510,499.12
Loan & Advances gives to Employees	390,864.33
Balance as at 2020.12.31	**1,565,287.66**
Other Receiving by Cash	**444,563.34**
Cash Balance as at 2020.12.31	**1,805,438.02**

Shedule of Creditors as at 2020.12.31

Vote No	Description	Amount	
2883	Sri Lanka Telecom PLC	34,055.40	**34,055.40**
2811	D.M.A.N.Dissanayake	6,500.00	**6,500.00**
2815	P.A.R. Nilantha	13,673.61	
	H.P.S.Sangeeth	12,499.20	
	L.G.S.Gamini	6,218.90	
	H.P.A.Premalal	24,094.44	
	A.D.D.N.Nandasena	2,073.48	
	K.A.Dilan	3,342.33	
	W.D.P.Pushpakumara	2,594.58	**64,496.54**
2849	Chairman's Refreshment	10,000.00	
	H.P.S. Sangeeth	6,000.00	
	P.A.R . Nilantha	6,000.00	**22,000.00**
2864	Kanishka Gimhan	10,000.00	**10,000.00**
2831	H.P.A.Premalal	1,750.00	
	P.A.R.Nilantha	350.00	**2,100.00**
3042	Selacine	99,738.00	**99,738.00**
2841	Sarasavi Stationery	24,160.00	**24,160.00**
2886	Super Cleaning & Janitorial Service	39,261.90	**39,261.90**
	Total	**302,311.84**	**302,311.84**

OFFICIAL LANGUAGE COMMISION
TRIAL BALANCE AS AT 31ST DECEMBER 2020

2600	Income		112,553.99
2610	Government Grant-Capital		-
2620	Government Grant-Recurrent		21,718,000.00
2675	Loan Installment (Festival)		10,000.00
	Loan Installment (Distress)		388,970.00
	Loan Installment (Special Advance)		39,200.00
2680	Loan Interest		111,390.77
2700	Sub Imprest Settlement		1,252,655.00
	Salary Surcharges		3,506.00
	Property Plant and Equipments As At 01.01.2020		
2200	Plant and Machinery	347,309.75	
2203	Office Furniture	7,168,632.68	
2202	Office Equipment	634,975.00	
2204	Computers	3,671,866.00	
2206	Motor Vehicle	6,365,000.00	
2203	Aircondition	275,814.54	
	Other Assets	614,800.00	
	Provision for Depreciation As At 01.01.2020		
	Plant and Machinery		347,309.75
	Office Furniture		3,036,844.15
	Office Equipment		13,819.17
	Motor Vehicle		4,773,750.00
	Computers		1,767,698.33
	Air Condition		232,143.92
2207	Inventory Items	79,674.35	
2310	Inventories	387,400.00	
	Sub Imprest Settlement as at 01.01.2020	179,030.75	
	Stationery Stock as at 01.01.2020	971,379.21	
	Loan Gives to Employees as at 01.01.2020	3,407,176.15	
2331	Distress Loan	354,864.33	
2334	Special Advance	36,000.00	
2332	Festival Advance	-	
2342	Advance	1,267,155.00	
2400	Accumulated Fund as at 01.01.2020		9,539,893.49
	Provision for Gratuity as at 01.01.2020		3,122,744.90
	Provision for Audit Fees as at 01.01.2020		308,854.00
2202	Office Equipments	126,750.00	
2811	Salaries & wages	10,708,735.36	
2812	EPF	1,456,094.71	
2813	ETF	364,023.68	
2815	Over Time	326,587.73	
2817	Allowance	2,292,500.00	
2831	Travelling Local	37,550.00	
2841	Stationary	376,643.61	
2842	Consumable	40,250.00	
2843	Uniforms	20,000.00	
2844	Newspapers & Periodicals	1,470.00	
2849	Others	281,840.00	
2851	Fuel & Lubricant	296,774.60	
2852	Insurance & License	200,136.82	
2862	Office Equipment Maintenances	68,389.86	
2864	Computer Maintenances	106,390.50	
2866	Motor Vehicles Maintenances	209,774.40	

2883	Telephone & Internet	432,651.13	
2886	Janitorial Services	671,080.73	
2888	Postal Charges	75,000.00	
3010	Advertising	278,515.00	
3042	Printing	1,395,196.53	
3050	Workshop & Seminars	598,090.00	
3070	Others	94,456.88	
3304	Staff Training	18,000.00	
3305	Board Meeting Expenses	118,265.00	
2899	Audit Fees	245,640.00	
3033	Field Visit	3,000.00	
	Cash & Bank Balance	1,805,438.02	
	Payables As At 01.01.2020		
	Stationery (2841)		18,078.62
	Salaries & wages		6,500.00
	Deposit		3,250.00
	Payable Telephone Bills		40,629.15
	Janitorial Service		52,291.32
	Other Payable - 2849		54,143.00
	Printing (3042)		1,395,196.53
	Travelling (2831)		350.00
	Payable Overtime		32,311.12
	Payable Office Equipment Maintenance		20,782.11
	Payable Computer Maintenance		7,457.00
	Total	**48,410,322.32**	**48,410,322.32**

Depreciation

Air Conditioners

		Cost	Depreciation Should be
	20%		
Opening Balance as at 2020.01.01		275,814.54	55,162.91
Total		**275,814.54**	**55,162.91**

Cost Of Air Conditioners	275,814.54
Accumulated Depreciation as at 2020.01.01	232,143.92
Depreciation for the year 2020	**43,670.62**

The value of Rs. 275,814.54 in Air Conditioners has fully depreciated during the year 2020 and it should be revalued in year 2021

Computers

	25%	**Cost**	**Depreciation 25%**
Opening Balance as at 2020.01.01		3,671,866.00	
Fully depreciated amount and remaining depreciation of fully depreciated computers which are purchased in 2016		1,528,016.00	163,550.59
Balance of depreciable cost		2,143,850.00	535,962.50
Total		**7,343,732.00**	**699,513.09**

The value of Rs. 1,528,016.00 in Computer has fully depreciated during the year 2020 and it should be revalued in year 2021

Motor Vehicles

	25%	**Cost**	**Depreciation 25%**
Opening Balance as at 2020.01.01		6,365,000.00	1,591,250.00
Total		**6,365,000.00**	**1,591,250.00**

Office Furniture

	10%	**Cost**	**Depreciation 10%**
Opening Balance as at 2020.01.01		7,168,632.68	
Fully depreciated amount		1,135,775.88	
Balance of depreciable cost		6,032,856.80	603,285.68
	Total	**7,168,632.68**	**603,285.68**

The value of Rs. 1,135,775.88 in Office furniture and equipment has fully depreciated during the year 2016 and it should be revalued in year 2021

Office Equipments

	10%	**Cost**	**Depreciation 10%**
Opening Balance as at 2020.01.01		634,975.00	63,497.50
2020 Nov.		84,900.00	1,415.00
2020 Dec.		41,850.00	348.75
	Total	**761,725.00**	**65,261.25**

Journal Entries for General Ledger

Description	Debit	Credit
Salary Surcharge Salary & Wages (Adjusting the salary surcharge to the account 2811 – Salary and Wages)	3,506.00	 3,506.00
Sub Imprest Account 2342 - Advances 2700 - Sub Imprest Settlement Sub Imprest Account (Adjustment entry to the sub imprest)	1,267,155.00 1,239,070.00	 1,267,155.00 1,239,070.00
Stationery Payable 2841 - Stationery (Adjustment entry for the opening balance of stationery payable)	18,078.62	 18,078.62
Payable Salaries & wages 2811 - Salaries & wages (Adjustment entry for the opening balance of salary and wages payable)	6,500.00	 6,500.00
Payable Telephone & Internet Bills 2883 - Telephone & Internet Bills (Adjustment entry for the opening balance of telephone and internet bill payable)	40,629.15	 40,629.15
Payable Janitorial Service 2886 - Janitorial Service (Adjustment entry for the opening balance of janitorial service payable)	52,291.32	 52,291.32
2849 - Other Payable 2849 - Other (Adjustment entry for the opening balance of 2849 – other payable)	54,143.00	 54,143.00
Payable Printing 3042 - Printing (Adjustment entry for the opening balance of printing expenditure payable)	1,395,196.53	 1,395,196.53
Payable Travelling 2831 - Travelling (Adjustment entry for the opening balance of travelling expenditure payable)	350.00	 350.00
Payable Overtime 2815 - Overtime (Adjustment entry for the opening balance of overtime payable)	32,311.12	 32,311.12
Payable Office Equipment Maintenance 2862 - Office Equipment Maintenance (Adjustment entry for the opening balance of Office Equipment Maintenance payable)	20,782.11	 20,782.11
Payable Computer Maintenance	7,457.00	

2864 - Computer Maintenance (Adjustment entry for the opening balance of computer maintenance payable)		7,457.00
2841 - Stationery Payable Stationery (To accounting the payable for the year 2020)	24,160.00	24,160.00
2811 - Salaries & wages Payable Salaries & wages (To accounting the payable for the year 2020)	6,500.00	6,500.00
2883 - Telephone & Internet Bills Payable Telephone & Internet Bills (To accounting the payable for the year 2020)	34,055.40	34,055.40
2886 - Janitorial Service Payable Janitorial Service (To accounting the payable for the year 2020)	39,261.90	39,261.90
2849 - Other 2849 - Other Payable (To accounting the payable for the year 2020)	22,000.00	22,000.00
3042 - Printing Payable Printing (To accounting the payable for the year 2020)	99,738.00	99,738.00
2831 - Travelling Payable Travelling (To accounting the payable for the year 2020)	2,100.00	2,100.00
2815 - Overtime Payable Overtime (To accounting the payable for the year 2020)	64,496.54	64,496.54
2864 - Computer Maintenance Payable Computer Maintenance (To accounting the payable for the year 2020)	10,000.00	10,000.00
2600 - Income P&L Account (To recording income to the Profit and Loss Account/ Financial Performance Statement)	129,388.99	129,388.99
2610 - Government Grant – Recurrent P&L Account (To recording Government Grant – Recurrent to the Profit and Loss Account/ Financial Performance Statement)	21,718,000.00	21,718,000.00
2680 - Loan Interest P&L Account (To recording loan interest to the Profit and Loss Account/ Financial Performance Statement)	111,390.77	111,390.77
P&L Account 3033 – Field Visit (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	3,000.00	3,000.00
P&L Account 2812 – EPF Contribution (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	1,456,094.71	1,456,094.71
P&L Account 2813 – ETF Contribution	364,023.68	364,023.68

(To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)		
P&L Account 2817 – Allowances (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	2,292,500.00	2,292,500.00
P&L Account 2843 – Uniform (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	20,000.00	20,000.00
P&L Account 2844 – News Papers & Periodicals (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	1,470.00	1,470.00
P&L Account 2852 – Insurance & License (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	200,136.82	200,136.82
P&L Account 2851 – Fuel & Lubricant (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	296,774.60	296,774.60
P&L Account 2866 – Motor Vehicle Maintenance (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	209,774.40	209,774.40
P&L Account 2888 – Postal Charges (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	75,000.00	75,000.00
P&L Account 3050 – Workshop & Seminars (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	598,090.00	598,090.00
P&L Account 3070 – Other (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	94,456.88	94,456.88
P&L Account 3302 – Advertising (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	278,515.00	278,515.00
P&L Account 3304 – Staff Training (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	18,000.00	18,000.00
P&L Account 3305 – Board Meeting Expenses (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	118,265.00	118,265.00
2842 – Consumable Other Assets Inventory Items	694,474.35	614,800.00 79,674.35

(Transferring the balance of other assets and inventory items to the Consumable Supply Account due to consumable item purchasing recorded as other assets and inventory item over the several years)		
P&L Account 2842 – Consumable (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	734,724.35	734,724.35
Depreciation – Computers Provision for Depreciation – Computers P&L Account Depreciation – Computers (To record annual depreciation of computers)	699,513.09 699,513.09	 699,513.09 699,513.09
Depreciation – Motor Vehicles Provision for Depreciation – Motor Vehicles P&L Account Depreciation – Motor Vehicles (To record annual depreciation of Motor Vehicles)	1,591,250.00 1,591,250.00	 1,591,250.00 1,591,250.00
Depreciation – Air Conditioners Provision for Depreciation – Air Conditioners P&L Account Depreciation – Air Conditioners (To record annual depreciation of Air Conditioners)	43,670.62 43,670.62	 43,670.62 43,670.62
Depreciation – Office Furniture Provision for Depreciation – Office Furniture P&L Account Depreciation – Office Furniture (To record annual depreciation of Office Furniture)	603,285.68 603,285.68	 603,285.68 603,285.68
Depreciation – Office Equipments Provision for Depreciation – Office Equipments P&L Account Depreciation – Office Equipments (To record annual depreciation of Office Equipments)	65,261.25 65,261.25	 65,261.25 65,261.25
2841 – Stationery Stationery stock (Adjustment entry for opening balance of stationery stock)	971,379.21	971,379.21
Stationery stock 2841 – Stationery (To record the closing balance of stationery stock)	818,090.90	818,090.90
P&L Account 2841 – Stationery (To recording expenditure to the Profit and Loss Account/ Financial Performance Statement)	536,013.30	536,013.30
Gratuity Expenses Provision for Gratuity P&L Account Gratuity Expenses (To record the gratuity expenses and provision for the year 2020)	439,615.37 439,615.37	 439,615.37 439,615.37
Audit Fee Provision for Audit Fee P&L Account	250,000.00 250,000.00	 250,000.00

Audit Fee (To record the audit fee and provision for the year 2020)		250,000.00
Cost of Book Donated Inventories P&L Account Cost of Book Donated (To account the cost of book donated)	94,500.00 94,500.00	 94,500.00 94,500.00

Prepared by

Checked by

Certified

Workings for Final Accounts

2841 - Stationeries

Stationeries (Stocks) as at 2020.01.01	971,379.21
Purchasing	382,724.99
	1,354,104.20
Stationeries (Stocks) as at 2020.12.31	818,090.90
Cost of Consumable Items	**536,013.30**

Adjustment Entries for Payables

Expense	Payments done by Cash	[+] Payable for the year 2020	[-] Payable for the year 2019	Expenditure for the Year 2020
2841 - Stationery	376,643.61	24,160.00	18,078.62	382,724.99
2811 - Salaries & wages	10,708,735.36	6,500.00	6,500.00	10,708,735.36
2883 - Telephone & Internet Bills	432,651.13	34,055.40	40,629.15	426,077.38
2886 - Janitorial Service	671,080.73	39,261.90	52,291.32	658,051.31
2849 - Other	281,840.00	22,000.00	54,143.00	249,697.00
3042 - Printing	1,395,196.53	99,738.00	1,395,196.53	99,738.00
2831 - Travelling	37,550.00	2,100.00	350.00	39,300.00
2815 - Overtime	326,587.73	64,496.54	32,311.12	358,773.15
2862 - Office Equipment Maintenance	68,389.86	-	20,782.11	47,607.75
2864 - Computer Maintenance	106,390.50	10,000.00	7,457.00	108,933.50

Salary & Wages

Expenditure for the Year 2020 after Payable and prepayment	10,708,735.36
(-) Salary Surcharge	(3,506.00)
Expenditure for the Year 2020	**10,705,229.36**

Sub Imprest Account

Opening balance	179,030.75
(+) Sub imprest to the public officers	1,267,155.00
	1,446,185.75
(-) Sub imprest settlement	(1,252,655.00)
Closing balance	**193,530.75**

2842 - Consumable Account

Expenditure for the Year 2020 by cash	40,250.00
From:	
Other Assets	614,800.00
Inventory Items	79,674.35
Expenditure for the Year 2020	**734,724.35**

Provision for Audit Fees

Balance Brought Forward	308,854.00
(+) Addition During the Year	250,000.00
(-) Audit Fee Payments in Year	(245,640.00)
Balance As At 31.12.2020	**313,214.00**

	Name	Balance as at 01.01.2020 (Rs.)	Loan amount granted during the year 2020 (Rs.)	Vote under which the amount is granted	Capital recoveries during the year 2020 (Rs.)	Balance as at 31.12.2020 (Rs.)
1	W.D.P. Pushpakumara	238,980.37			22,500.00	216,480.37
2	L.G.S. Gamini	245,000.00			22,500.00	222,500.00
3	M.A.L. M.Rameez	126,961.58			36,344.00	90,617.58
4	H.P.A. Premalal	212,704.02			21,762.00	190,942.02
5	P.A.R. Nilantha	247,498.32			22,500.00	224,998.32
6	A.N. Epalawatta	216,139.70			25,000.00	191,139.70
7	S.P. Karunasena	217,540.80			22,500.00	195,040.80
8	P.S.G. Kumari	201,095.50	67,364.33	2331	20,964.00	247,495.83
9	A.M.G.U. Abeykoon	227,500.00			25,000.00	202,500.00
10	D.K. Arachchi	247,500.32			22,500.00	225,000.32
11	W.K. Priyantha	245,526.00			22,500.00	223,026.00
12	H.P.S Sangeeth	0.00	247,500	2331	9,900.00	237,600.00
13	A.D.D.N. Nandasena	230,000.00	40,000.00	2331	22,500.00	247,500.00
15	S. Mathiwanan	190,000.00			25,000.00	165,000.00
16	G.A.D.C Ganepola	290,629.54			42,500.00	248,129.54
17	Praddeep Selwakumar	247,500.00			25,000.00	222,500.00
	Total	**3,384,576.15**	**354,864.33**		**388,970.00**	**3,350,470.48**

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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. EHA/D/ OLC /FS/01/20/72 | මබේ අංකය / உமது இல. / Your No. | දිනය / திகதி / Date 2021 ජූලි 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 2020 in terms of Section 12 of the National Audit Act No. 19 of 2018

The above-mentioned report has been sent herewith.

W.P.C. Wickramarathna
Auditor General

Copies:-
1. Secretary, Ministry of Public Services, Provincial Councils and Local Government
2. Secretary, Ministry of Finance

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 2020 in terms of Section 12 of the National Audit Act No. 19 of 2018

1. Financial Statements

1.1 Quantified Opinion

The Statement of Financial Position as at 31 December 2020 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 2020 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. This report contains my opinion and observations that I intend to be published together with the Annual Report of the Commission. 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 Official Languages Commission as at 31 December 2020 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 Quantified Opinion :

(a) In terms of Section 65 of the Standard No. 07 of Sri Lanka Accounting Standards, although the fixed assets amounting to a cost of Rs. 3,236,917 had been fully depreciated, those assets had further been using due to not reviewing annually the productive lifetime of the non-current assets. Accordingly, steps had not been taken to account the estimated error in terms of the Standard No. 03 of Sri Lanka Accounting Standards.

(b) The cost incurred for the website amounting to Rs. 614,800 accounted as current assets in the years 2018 and 2019 had been cut-off in the year under review instead of indicating it as intangible assets in the financial statements.

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 Other information contained in the Annual Report 2020 of the Official Languages Commission

Although information I obtained before the date of this audit report had been included in the Annual Report 2020 of the Official Languages Commission, the information 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'.

My opinion relating to the financial statements doesn't disclose other information and I won't give any assurance or make comment opinion with regard to that.

My responsibility relating to the financial statements is to read the other information identified above when it could be obtained and, consider whether the other information are quantitatively incompatible with the financial statements or according to the knowledge I acquired at the audit or another way.

In case I determine that these other information have quantitatively been indicated incorrectly based on the other information I obtained before the date of this audit report and the actions taken by me, I need to report that matter. I have nothing to report regarding this.

1.4 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 overlooking 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.

1.5 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 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

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.

2.2 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.

2.2.1 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.

2.2.2 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 with 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
(a)	The Financial Regulations of the Democratic Socialist Republic of Sri Lanka. Financial Regulations 396 (d)	Steps regarding 05 cheques amounting to Rs. 71,053 issued upto 31 December 2020 had not been taken until the date of audit, in terms of the regulations
	Financial Regulations amended by the Public Finance Circular No. 01/2020 dated 28 August 2020	Although sub-imprests issued should be settled within 10 days after completing the relevant task, a delay of time range from 15 to 146 days could observe to settle the sub-imprests issued to 04 officers amounting to Rs. 247,350 within the year under review.

	Section 6 of the Public Administration Circular No. 02/2018 dated 24 January 2018	Although training opportunities for each staff employee granting not less than 12 hours (at least) per annum should be assured in the Human Resources Development Plan, such plan had not been prepared for the year 2020.

2.2.3 Non-compliance with 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.

2.2.4 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.

A cost of Rs. 1,395,197 had been born within the year under review to print Annual Reports and CDs for 2013, 2014 and 2015. These expenses had been incurred without complying to the guidelines 1.2.1 (d), 3.4.2 (a) and 6.3.6 in the Procurement Guidelines.

W.P.C. Wickramarathna
Auditor General