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வருடாந்த அறிக்கை 2021
Annual Report

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அரசகரும மொழிகள் ஆணைக்குழு
Official Languages Commission

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Office

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Introduction

First part in the Annual Report of the Official Languages Commission contains its Vision, Mission, Objectives and information about members and staff.

There are 4 objectives in the Official Languages Commission Act No. 18 of 1991. Conducting language audits, investigating public complaints, conducting awareness creation programmes relating to the key tasks of supervision, investigation, education and consultation are carried out to achieve the objectives aforesaid. Information relating to those activities contains in the Second part of this annual report.

Financial Statements for the year ended by 31 December 2021 and the final audit report including Auditor General's observations contains in Part three and four respectively.

Part I

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 carried out 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 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

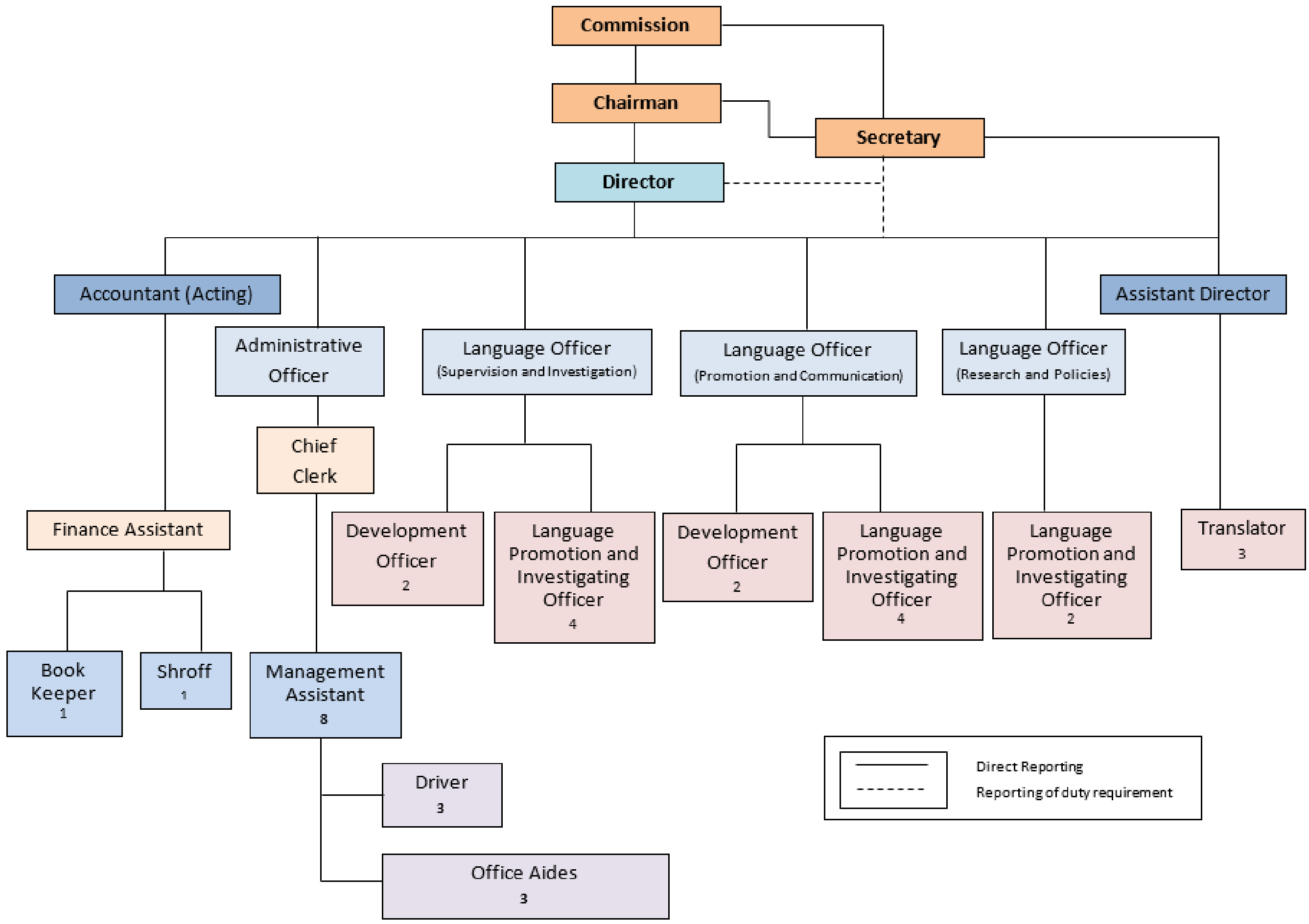
(a) The Official Languages Commission is appointed by His Excellency the President which consists of six members. One member is nominated as Chairman of the Commission. Chairman is the Chief Executive Officer of the Commission.

The existing Commission appointed on 22.01.2020 consisted of following members.

1. Mr. D. Kalansooriya – Attorney-at-Law (Chairman)
2. Prof. SandagomiCoparahewa (University of Colombo)
3. Prof. RathiraniYogendrarajah (University of Jaffna)
4. Prof. DushyanthiMendis (University of Colombo)
5. Dr. KavithaRajarathnam (University of Kelaniya)
6. Mr. WasanthaEkanayake (Former Secretary to the Ministry of Buddhasasana, Religious and Cultural Affairs)

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

Organizational Structure of the Official Languages Commission as at 31.12.2021



The Commission staff as at 31.12.2021

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
06.	Chief Clerk	01	01	
07.	Language Promotion and Investigating Officer	10	04	06 Vacant
08.	Development Officer	04	03	01 Vacant
09.	Management Assistant	10	08	02 Vacant
10.	Translator (Tamil/English)	01	-	01 Vacant
11.	Translator (Sinhala/English)	01	-	01 Vacant
12.	Translator (Sinhala/Tamil)	01	-	01 Vacant
13.	Driver	03	02	01 Vacant
14.	Office Aide	04	03	01 Vacant
	Total	**42**	**24**	**18 Vacant**

06. Commission Meetings

Six (06) Commission meetings had been held within year 2021 and one meeting out of that was held via online method.

Date of meeting	Method of meeting held
29.01.2021	At the Commission office
17.03.2021	At the Commission office
22.04.2021	At the Commission office
29.07.2021	At the Commission office
11.11.2021	At the Commission offic
23.12.2021	Via online method

07. Revamping of the Website

The Official Languages Commission's website was **in** innactive condition which had not been updated technically, with information and the expected objectives **from the website** couldn't chieve. Special attention of the Commission was drawn for this matter and decided to revamp it with immediate effect. Accordingly, steps to revamp the website were taken obtaning technical assistant from the National Languages Equality Advanement Project (NLEAP) without spending Commission's provisions.

Commission had been observed that knowledge and understanding about the Official Languages Policy and language rights possess by the public must be increased. All annual reports, recommendations, books, leaflets and posters published by the Commission have been uploaded to the website so that information need to the public could be obtained. Thus, providing information to the public has further been enhanaced through the Chat bot created in the website using technology.

Special powers to investigate the complaints forwarded by public relating to violations of the language rights have been vested to the Official Languages Commission. Such complaints are received by the Commission via telephone calls and letters. Public are given opportuniy to forward their complaints on launching of the website too.

Photorapha 1 – The website

08. Shifting of the Commission to a new office premises

The Commission office had been shifted to a number of office premises in private buildings within past period which is disadvantageable to the Commission due to changingits location from time to time. Expenses to arrange the office premises shall be born, clients may face difficulties and huge cost may incur to transport the office equipment etc. are among the disadvantages aforesaid.

The last location of the Commission was at the building of No. 40, Buthgamuwa Road, Rajagiriya. The said building was taken over by the Ministry of Prision due to change of the ministrrial scope. Therefter, the Commission was informed by the Ministry of Prison to vacate the office premises with immediate effect. Although request of seeking an office premises to the Commission was made to line ministry no response was received. Thereafter steps were taken to reserve an office premises from the 'Janajaya City' building which belongs to Sri Jayawardapepura Kotte Municipal Council and the Commission office was shifted to an office premises in extent of apprx. 4000 sq.ft. at the 'Janajaya City' building of Sri Jayawardanepura Kotte Municipal Council which is located at Nawala Road, Rajagiriya. Commission had to face many obstacles while obtaining this office premises viz,

i. Many government institutions had been sought limited office spaces at the "Janajaya City" building which **are** remaining because the government had been taken a policy decision that all government institutions which were in private buildings must be shifted to the government buildings.

ii. A deposit must be paid.

iii. Difficulties in coodingating with the Municipal Council due to Covid-19 pandemic prevailed.

However, the Commission could reserve an office spaces in extent of apprx. 4000 sq.ft. remained at the 9^{th} Floor of "Janajaya City" building as a result of the continuous discussions had with the Municipal Council. This office premises has primariliy obtained on lease and a preliminary discussion to get it on long term lease viz Thirty years or ninety nine years had already been held.

The Commission may able to carry on its functions for a long period at the "Janajaya City" building if this office premises could be obtained on long term lease and issues arise due to changing of the office premises from time to time could be avoided.

"The "Janajaya City" building where Commission office has presently located is in the centre of Rajagiriya town so that parties could reach the Commission easily. It is also close to the Department of Official Languages so that service of the Commissioner of Official Languges could also be obtained easily besause he/she is the Secretary of the Commisison.

Photograph 2 –The "Janajaya City" building where the Official Languages Commission is

Part II

Functions of the Commission are carried out under four (04) key tasks.

1. Supervision
2. Investigation
3. Education
4. Consultation

Activities carried out in2021 relating to above are as follows.

01. Supervision – Conducting Language Audits

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

The language audits are conducted according to the following criterias.

1. All name boards displayed for the public within 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. Conducting 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 exist with regard to the Official Languages Policy are identified at this observation and recommendations to correct said non-compliances are issued to the head of the relevant institution. The said non-compliances should be corrected within one months and reported to the Commission. Names of the institutions where language audits were conducted in this year are as follows.

S.N.	Venue	Date
1.	Peoples' Bank – Headquarters	06.01.2021
2.	Bank of Ceylon - Headquarters	14.01.2021
3.	Divisional Secretariat - Sri Jayawardanepura Kotte	07.04.2021
4.	Divisional Secretariat –Dehiwala	20.01.2021
5.	Divisional Secretariat – Maharagama	20.01.2021
6.	Department of Immigration and Emigration	09.01.2021
7.	Land Registrar's office	06.01.2021
8.	Election Commission	09.02.2021
9.	Ministry of Education	11.02.2021
10.	Sri Lanka Insurance Co. Ltd.	10.03.2021
11.	Department of Educational Publications	19.03.2021
12.	National Savings Bank - Headquarters	31.03.2021
13.	Department of Examinations	01.04.2021
14.	State Mortgage and Investment Bank	07.04.2021

Photograph 5 – Sri Lanka Insurance

Photograph 4 – Land Registry

Photograph 3 – Department of Educational Publications

Photograph 6 – Department of Examinations

02. Investigation - Investigating Complaints

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

01. By letters
02. By visiting the Commission
03. Complaints published in the printed media
04. Via E-mail
05. Via Telephone messages
06. Via Telephone number 071-9521436

Complaints received within this year are less than the complaints received within past years because large number of complaints are received via hotline No. 1956. But this hotline number became inactive by year 2021 and complaints received via said number were discontinued. Accordingly considerable shortfall of complaints received by the Commission within year under review could be observed.

Thirteen (13) complaints had been received by the Commission within year under review and 56 complaints including previous year's pending complaints had been investigated within this year. Few complaints investigated as aforesaid contain in the table below.

Complaint	Measure Taken
Misconduct of abusing a Tamil lady and a person by an Assistant Secretary of the Labor Tribunal - Colombo 01 and, discarding the printed documents which they brought.	This matter was investigated by the officers of the Official Languages Commission on 18.01.2021 before the Labor Tribunal – Colombo 01. Explanation relating to this matter were also called from the Ministry of Justice. Accordingly, recommendations were issued to appoint officers who are capable to provide services in the Official Language, demanded by the public.
Misspelling of Tamil words of the main name board displayed by Samurdhi Development Bank, nearEmasti Estate, Udupussellawa.	Letters calling observations relating to this matter have been sent to the Manager of Samurdhi Bank – Udupusselawa. But the letter had been returned stating that no such bank at this location. The complainant had been made aware of this matter.

In terms of the provisions contained in Section 62 of the Western Province Finance Charter No. 06 of 1990, the application to get opinion about the stamp fee issued to the public by the Western Provincial Revenue Department is only in Sinhala and English languages.	Letters calling observations relating to this matter have been sent to the Commissioner of Western Province Revenue Department and recommendations to prepare it again correcting language errors have been issued.
There are misspellings in the Tamil word "Beliaththa" written in the main name board of Beliatta Police Station.	Letters calling observations relating to this matter have been sent to the Officer-in-Charge of Beliatta Police Station. Recommendations to re-correct the wrong Tamil words have been issued.
There are misspellings in the Tamil word "Nuwaraeliya" written in the name board of Nuwaraeliya Public Bus Station, displayed by Nuwaraeliya Pradeshiya Sabhawa.	Letters calling observations relating to this matter have been sent to the Secretary of Nuwaraeliya Pradeshiya Sabhawa.
There are misspellings in the Tamil words written in the main name board of Homagama Electricity Board	The Chief Engineer of Homagama Electricity Board was inquired regarding this matter. Recommendations to correct the relevant main name board were issued accordingly.
There are misspellings in the Tamil words written in the name board displayed by the Schools Library Development Brach in the Ministry of Education	Letters calling observations relating to this matter have been sent to the Secretary in the Ministry of Education. Recommendations to correct the relevant name board have been issued.
The instruction sheet given by the Ministry of Justice to fill application for the post of Justice of the Peace states that it must be filled legibly in Sinhala or English languages with clear spellings and do not fill in Tamil language. Reason for the above had been questioned.	Observations relating to this matter have been called from Secretary to the Ministry of Justice. Recommendations to prepare the relevant instruction sheet trilingually have been issued.
Misspelling of Tamil words in the letterhead of the Department of Survey – Gampaha.	Observations relating to this matter have been called from the Senior Superintendent of Survey, Department of Survey – Gampaha. Recommendations to

	correct the Tamil language errors in the letterhead have been issued.
Misspelling of Tamil and Sinhala words in the letterhead of the Provincial Office of the Land Settlement –Gampaha.	Observations relating to this matter have been called from the Deputy Commissioner of the Department of Land Settlement – Gampaha Office. Recommendations to correct the Sinhala and Tamil spelling errors in the letterhead have been issued.
Misspelling of Tamil and Sinhala words in the letterhead of the Zonal Education Office of Gampaha.	Observations relating to this matter have been called from the Director of Zonal Education Office. Recommendations to correct the Sinhala and Tamil spelling errors in the letterhead have been issued.
Misspellings of Tamil words for "Bandaranaike Memorial International Conference Hall" written the invitation card issued to the invitees for the convocation held by the University of Moratuwa.	Observations relating to this matter have been called from the Registrar of the University of Moratuwa. Recommendations to correct the Tamil spellings in the invitation card have been issued.
It is live in the social media that Tamil language in the letterhead of the Ministry of Transportation not available.	Observations relating to this matter have been called from the Secretary to the Ministry of Transportation. Recommendations to include the Tamil language too have been issued.

03. Education - Awareness Programes

Commission conducts awareness programmes for the officers in government and semi-government institutions at Divisional Secretariat level. The primary objective of these programmes is to make aware of the officers about legal background, Official Languages Policy and their responsibility. Commission desires to maintain the service provision in compliance with the Official Languages Policy. Commission also makes the public aware of about language rights. Commission wishes to increase the knowledge possessed by public with regard to the language rights, using printed and electronic media.

Commission couldn't conduct awareness programmes in the year 2021 as planned due to Covid-19 pandemic. However, activities contained in the table below were carried out from time to time using Zoom technology.

S.N.	Awareness Programme	Date
01.	Publishing newspaper articles to mark the International Mother Language Day	28.02.2021
02.	Awareness programme for journalists to mark the Sinhala Language Day	03.03.2021
03.	Awareness programme on OLP for the students in the University of Ruhuna	18. 06.2021
04.	Awareness programme on OLP for the students in the University of Colombo	26.07.2021
05.	Awareness programme to mark the International Sign Language Day.	24.09.2021

Key note speech of the awareness programme conducted to mark the Sinhala Language Day and to make aware of the Journalists was delivered by Prof. Sandagomi Coparehewa on the topic of "Sinhala writing rule and using of correct language" to which participated 44 Journalists.

About hundred students participated the awareness programme conducted online method to make aware of first year scholars in the Sinhala Faculty of the University of Colombo. Also about 200 students participated the awareness programme conducted for the scholars in the Faculty of Social Science in the University of Colombo.

Commission officers participate the online awareness programme held to mark the International Sign Language Day which falls on 25th day of September.

Awareness Programme for Journalists to mark the Sinhala Language Day conducted at Sri Lanka Foundation

Photograph 7 – Chairman addresses the

Photograph 10 – Journalists participated the

04. Programmes implemented together with the National Languages Equility Advancement Project (NLEAP)

According to a diplomatic agreement entered into by and between the Sri Lanka Government and Canadian Government, the technical support needed for the activities in the Commission is provided by the National Languages Equality Advancement Project (NLEAP). The technical support for following matters had been provided by the project within this year.

1) Conducting online programmes to exchange the techninal knowledge.

Sereis of online programmes to exchange the technical knowledge to make aware of the officers in this Commission with regard to the method of functioning the tasks in the Canadian Official Languages Commision were conducted. The resourcee personnel of these programmes were the officers in the Canadian Official Languages Commission. These programmese were conducted covering following areas.

i. Preparing annual reports.
ii. Investigating public complaints.
iii. Awarness creation among public with regard to the language rights.
iv. Conducting surveys and inspections.

2) Conducting an island wide essay competition among school children

The schools couldn’t open due to Covid-19 pandemic prevaled within year 2021 and school children were limited to their homes. An island wide essay competition in Sinhala, Tamil and English languages with the objective of getting involved the school children for effective activities within this period was conducted in collaboratioin with the National Languages Equality Advancement Project (NLEAP). About 1200 essays from school children had been sent to the Commission as per the instructions given.

3) Programme for Training of Trainers.

The Official Languages Commission makes aware of the parties with regard to the Official Languages Policy. Government officers, officers in semi-government institutions, general public and schoold children have been basically selected for these awareness creations.

Awareness creation programmes are conducted at Divisional Secretariat level for the heads of the institutions. The resource personnel of these programmes are also the officers in the Commission. There was a need of training those officers who work as resource personnel. Three days’ workshop on Training of Trainers was conducted in this year at Galle Face Hotel to which provided technical support by the National Language Equality Advancement Project (NLEAP) to meet this requirement.

4) **Re-structuring organizatioal structure of the Official Languages Commission.**

Organizational structure of the Official Languages Commission had not been created in line with the objectives stated in the Commission act. Therefore, the organizational structure of the Commission was re-structured in line with its objectives with technical support of the National Language Equality Advancement Project (NLEAP) which was submitted to the Department of Management Services as a proposal.

All activities aforesaid were carried out by the Commission amidst Covid-19 pandemic prevailed in the country. Following obstacles were sometimes effected badly for office routines**.**

i. Closing **of** government offices.
ii. Limited number of employees were called for the service.
iii. Declaring district and provincial travelling restrictions.
iv. Declaring quarrantine curfew.
v. Meetings couldn't hold.
vi. Restrictions to attend and function duties in another government institutions.
vii. Closing **of** schools.

Many activities of the Commission are carried out jointly with government officers, public and school children. The language audits which is a key task of the Commission are physically conducted at other government institutions by the Commission's investigating team according to the identified criterias. But only 14 language audits could conduct in the year 2021 due to the restrictions aforesaid which exceeds 60 in other years.

Commission also makes aware of the parties with regard to the Official Languages Policy and language rights but couldn't conduct as expected due to the restrictions imposed. Limited number of programmes were conducted in this year via online method as an alternative for above. Promotion of school language circles also couldn't conduct because the schools were continuously closed.

Commission meeting**s** were also held at the Commission office following health care instructions and via online method as and when required.

The above-mentioned matters clearly corroborate that the Covid-19 pandemic situation had been considerably affected the performance of the Commission in year 2021.

Annexure I

පෙබරවාරි 21 වැනි දිනට යෙදෙන අන්තර්ජාතික මව්භාෂා දිනය නිමිත්තෙනි

මවු භාෂාව භාවිත කිරීමට ලැබීම ඕනෑම මානව වර්ගයක අයිතියකි!

தாய்மொழி பயன்பாடு படிப்படியாக அருகிச் செல்வது ஆபத்தான அறிகுறி!

புதிய கற்பித்தல் பொறிமுறைகளை உள்வாங்கி தமிழ் மொழியைக் கற்பிப்பதே இலகுவான வழி

சர்வதேச தாய்மொழித் தினம் இன்று

ழ

பலருக்கும் தெரியாத தமிழ் மொழியின் சிறப்புகள்!

புலம்பெயர் தமிழர்களின் எதிர்கால சந்ததியினரிடமிருந்து படிப்படியாக தூர விலகுகின்றது தமிழ்மொழி!

OFFICIAL LANGUAGES COMMISSION

FINANCIAL STATEMENTS

2021

JANAJAYA CITY BUILDING, 09TH FLOOR, NAWALA ROAD,

RAJAGIRIYA.

OFFICIAL LANGUAGES COMMISSION
STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER 2021

ASSETS	NOTE	2021	2020
Current Assets			
Inventories	1	292,900.00	292,900.00
Prepayments	2	22,698.00	-
Loan Gives to Employees	3	4,018,826.94	3,350,470.48
Inventory items		103,500.00	-
Stationeries (Stocks)		474,019.74	818,090.90
Sub Imprest Settlement		-	193,530.75
Cash and Cash Equivalent		5,877,971.80	1,805,438.02
Special Advance		2,000.00	2,000.00
Festival Advance		7,400.00	7,400.00
Other Assets		14,950.00	-
		10,814,266.48	**6,469,830.15**
Non Current Assets			
Property Plant & Equipments	4	**7,987,641.77**	**5,415,802.01**
Total Assets		**18,801,908.25**	**11,885,632.16**
LIABILITIES			
Current Liabilities			
Payables	5	4,145,642.32	305,561.84
Provision for Audit Fees		136,014.00	313,214.00
		4,281,656.32	**618,775.84**
Non-Current Liabilities			
Provision for Gratuity	6	**3,952,612.77**	**3,562,360.27**
Total Liabilities		8,234,269.09	
Net Assets		**10,567,639.16**	**7,704,496.05**
NET ASSETS/EQUITY			
Accumulated Surplus/Deficit	7	**10,567,639.16**	**7,704,496.05**

The annexed note to the Financial Statements from an integral part of these financial statements. Figures in Bracket indicate deductions.
The Financial Statement have been prepared in accordance with Sri Lanka Public Sector Accounting Standards and the requirement of financial regulation Government circulars.
The Commission is responsible for preparation of these financial statement. Signed for and on behalf of the commission

Chairman	(Member of Board)	R.U. Hettithanthrige (Accountant-Acting)

OFFICIAL LANGUAGES COMMISSION
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31st DECEMBER 2021

	NOTE	2021	2020
Revenue			
Recurrent Grant from the Treasury		28,122,000.00	21,718,000.00
Income		1,100.00	112,553.99
Other Revenue	8	167,615.61	111,390.77
Total Revenue		**28,290,715.61**	**21,941,944.76**
Expenses			
Wages, Salaries and Employees Benefits	9	16,000,549.20	15,616,236.27
Supplies and Consumable Used	10	1,949,732.52	1,838,679.25
Depreciation		1,470,158.63	3,002,980.64
Repair & Maintenances	11	1,113,061.47	566,452.47
Utilities & Other Services	12	5,231,318.44	1,159,128.69
Other Expenses	13	593,940.39	133,800.00
Implementation of Official Languages Programme	14	1,129,431.10	1,210,064.88
Audit Fees		250,000.00	250,000.00
Total Expenses		**27,738,191.75**	**23,777,342.20**
Surplus/(Deficit) for the Period		**552,523.86**	**(1,835,397.44)**

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

OFFICIAL LANGUAGES COMMISSION

Statement of Changes in Net Assets/ Entitlements for the year ended by 31st December 2021

*Revaluation Reserved.

	Capital Grant by the Treasury	Accumulated Fund	Surplus/ (deficit) for the year	Other		Total
Opening balance as at 01.01.2020		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	**-**	**9,539,893.49**	**(1,835,397.44)**	**-**		**7,704,496.05**
Balance as at 01 January 2021		7,704,496.05				7,704,496.05
Capital Grant From the treasury	1,745,000.00					1,745,000.00
Revaluation of computers				454,900.00		454,900.00
Revaluation of office furniture				181,250.00	744,650	181,250.00
Revaluation of plant and machineries				108,500.00		108,500.00
Surplus/ (deficit) for the year 2021			552,523.86			552,523.86
Correction of Unsettle sub imprest				(179,030.75)		(179,030.75)
Balance As at 31 December 2020	**1,745,000.00**	**7,704,496.05**	**552,523.86**	**565,619.25**		**10,567,639.16**

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

3

OFFICIAL LANGUAGES COMMISSION
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2021

	2021 Rs.	2020 Rs.
Cash Flow from the operating Activities		
Surplus/(Deficit)	552,523.86	(1,835,397.44)
Non-Current Movement		
Profit of Disposal of Motor Vehicles	-	-
Gratuity	390,252.50	439,615.37
Depreciation	1,470,158.63	3,002,980.64
Prior Year Adjustment		
Distress Loan Balance Adjustment	-	-
Cash flow after noncurrent movements	2,412,934.99	1,607,198.57
Working capital changes		
(Increase)/Decrease in Prepayment	(22,698.00)	-
(Increase)/Decrease in Inventories	-	94,500.00
(Increase)/Decrease in Loans Given to Employees	(668,356.46)	34,105.67
(Increase)/Decrease in Inventory items	(103,500.00)	79,674.35
(Increase)/Decrease in Stationeries (Stocks)	344,071.16	153,288.31
(Increase)/Decrease in Other Assets	(14,950.00)	614,800.00
(Increase)/Decrease in Sub Imprest	-	-
(Increase)/Decrease in Special Advance	-	3,200.00
(Increase)/Decrease in Unsettled Advance	-	-
(Increase)/Decrease in Festival Advance	-	10,000.00
Increase/(Decrease) in Payables	3,840,080.48	(1,325,427.01)
Increase/(Decrease) in Sub Imprest Settlement	14,500.00	(14,500.00)
Increase/(Decrease) in Audit Fees Payable	(177,200.00)	4,360.00
	3,211,947.18	(345,998.68)
Net Cash flow from Operating Activities	**5,624,882.17**	**1,261,199.89**
Cash Flow from Investment Activities		
Purchased of Property Plant & Equipments	(3,297,348.39)	(126,750.00)
Disposal of Motor Vehicle	-	-
Net Cash Flow from Investment Activities	**(3,297,348.39)**	**(126,750.00)**
Cash Flow from Finance Activities		
Capital Grant From the Treasury	1,745,000.00	-
Net Cash Flow from Finance Activities	**1,745,000.00**	-
Net Increase/(Decrease) in Cash and Cash Equivalent	**4,072,533.78**	**1,134,449.89**
Cash and Cash Equivalent at beginning of the year	**1,805,438.02**	**670,988.13**
Cash and Cash Equivalent at end of the year	**5,877,971.80**	**1,805,438.02**

OFFCIAL LAGUAGES COMMISSION

ACCOUNTING POLICIES TO THE FINANCIAL STATEMENT

For the year ended December 31, 2021

1. Reporting Entity

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

1.1 Principle Activities and the Nature of the Operation

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

1.2 Number of Employee

The Existing Number of employees of the Commission as at 31st December 2021 was 21 and Approved Carder for year 2021 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
Building and structure	10 years

3.3 Inventories

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

3.4 Prepayment and Payable

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

3.5 Loan given to Employee

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

3.6 Provision for Gratuity

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

3.7 Revenue

The cash imprest for recurrent expenditure released by the General treasury for the year is recognized as revenue. The Cash 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 2021

NOTE

1 INVENTORIES

Publications

Name of the Publications	2021 Rs.	2020 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	215,280.00
Total	**292,900.00**	**292,900.00**

2 PREPAYMENT

	2021	2020
Potocopy Machine service Agreement	19,458.00	-
Fax Machine service Agreement	3,240.00	-
	22,698.00	

3 Loan & Advances gives to Employees

Type	Balance as at 01.01.2020 21	Addition	Capital Recoveries	Balance as at 31.12.2021
Festival Advances	7,400.00	70,000.00	70,000.00	7,400.00
Distress Loans	3,350,470.48	1,249,330.46	580,974.00	4,018,826.94
Special Advances	2,000.00	44,000.00	44,000.00	2,000.00
	3,359,870.48	**1,363,330.46**	**694,974.00**	**4,028,226.94**

4 Property Plant & Equipments

Cost or Revaluation Value

Type	Balance as at 01.01.2021	Additions/ Revaluations	Disposals	Balance as at 31.12.2021
Buildings and structure	0	2,428,510.89		**2,428,510.89**
Buildings and structure -WIP	0	868,837.50		**868,837.50**
Air conditioner	275,814.54	-	275,814.54	-
Computers	3,671,866.00	454,900.00	1,528,016.00	**2,598,750.00**
Motor Vehicles	6,365,000.00			**6,365,000.00**
Plant & Machinery	347,309.75	108,500.00	347,309.75	**108,500.00**
Office Furniture	7,168,632.68	181,250.00	1,135,775.88	**6,214,106.80**
Office Equipments	761,725.00	-	-	**761,725.00**
Total Cost or Revaluation Val	**18,590,347.97**	**4,041,998.39**	**3,286,916.17**	**19,345,430.19**
Accumulated Depreciation				
Buildings and structure	0	101,187.95	0	**101,187.95**
Computers	2,467,211.42	649,687.50	1,528,016.00	**1,588,882.92**
Motor Vehicles	6,365,000.00	-	-	**6,365,000.00**
Plant & Machinery	347,309.75	21,700.00	347,309.75	**21,700.00**
Air conditioner	275,814.54	-	275,814.54	-
Office Furniture	3,640,129.83	621,410.68	1,135,775.88	**3,125,764.63**
Office Equipments	79,080.42	76,172.50	-	**155,252.92**
Total Accumulated Depreciati	**13,174,545.96**	**1,470,158.63**	**3,286,916.17**	**11,357,788.42**
Net Book Value	**5,415,802.01**			**7,987,641.77**

Disclosures

1. The value of Rs. 275.814.54 in Air Conditioners has fully depreciated during the year 2020 and those machines have transferred to the Office for National Unity and Reconciliation (ONUR) on 01.07.2021

2. The value of Rs.1,135.775.88 in Office furniture, Rs. 1.528,016.00 in Computers. Rs. 347,309.75 in plant & machineries have fully depreciated and those assets have been revalued at the value of Rs. 181.250.00. Rs. 454.900.00 and Rs. 108,500.00 consequently

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

4. The value of Building and structure includes the certified amount work of office partitioning and the value of building and structure Work In Progress (WIP) includes the constructing of a washroom in the office premises. However as this building is owned by the Sri Jayawardanapura, Kotte Municipal Council it is recommended to recover those capital expenses incured from their monthly rental on a reasonable basis.

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

6. The value of motor vehicle has fully depreciated during the year 2020 and it should be revalued in 2022

5 Payables

	2021 Rs.	2020 RS.
2841 - Stationary	24,728.30	24,160.00
2811 - Salaries	17,073.55	6,500.00
2883 - Telephone	21,524.21	34,055.40
2886 - Janitorial Services	90,030.06	39,261.90
2887 - Security services	100,440.00	-
2464 - Computer Maintenance	-	10,000.00
2861 - Building maintenance	236,237.07	-
2849 - Others	-	22,000.00
2815 - Overtime	22,604.45	64,496.54
2540 - Deposit payables	85,373.16	3,250.00
2831 - Traveling	1,050.00	2,100.00
3302 - Recruitement and examinations	347,383.39	-
2882 - Rent	1,821,000.00	-
2201 - Building	1,291,798.13	-
3042 - Printing	-	99,738.00
3305 - Board meeting expences	86,400.00	-
	4,145,642.32	**305,561.84**

6 Provision for Gratuity

	2021 Rs.	2020 RS.
Balance Brought Forward	3,562,360.27	3,122,744.90
Addition During the Year	390,252.50	439,615.37
Gratuity Payments in Year	-	-
	3,952,612.77	**3,562,360.27**

7 Accumulated Fund

	2021 Rs.	2020 RS.
Balance Brought forward before previous year adjustments	7,704,496.05	9,539,893.49
(+)		
Fund received from treasury for capital expenses	1,745,000.00	-
Accumulated fund before surplus/(Deficit)	9,449,496.05	9,539,893.49
Surplus/(Deficit) for the year	552,523.86	(1,835,397.44)
Revaluation of computers	454,900.00	-
Revaluation of office furniture	181,250.00	-
Revaluation of plant and machineries	108,500.00	-
Correction of Unsettle sub imprest	(179,030.75)	-
	10,567,639.16	**7,704,496.05**

8 Other Revenues

	2021 Rs.	2020 RS.
Employees Loan Interest	167,615.61	111,390.77
Sundry Income	-	-
	167,615.61	**111,390.77**

9 Wages Salaries and Employees Benefits

	2021 Rs.	2020 RS.
Salaries & Wages	10,873,878.89	10,705,229.36
E.P.F. Contribution	1,416,690.67	1,456,094.71
E.T.F. Contribution	352,568.61	364,023.68
Overtime	835,591.53	358,773.15
Salary Allowances	2,131,567.00	2,292,500.00
Gratuity Expenses	390,252.50	439,615.37
	16,000,549.20	**15,616,236.27**

10 Supplies and Consumable Used

	2021	2020
	Rs.	Rs.
Stationary	611,934.57	536,013.30
Uniforms	8,000.00	20,000.00
Newspapers & Periodicals	11,960.00	1,470.00
Fuel & Lubricant	776,790.00	296,774.60
Supplies - Consumable	187,126.00	734,724.35
Others - 2849	353,921.95	249,697.00
	1,949,732.52	**1,838,679.25**

11 Repair & Maintenance

	2021	2020
	Rs.	Rs.
Office Equipment Maintenances	84,789.49	47,607.75
Computer Maintenances	79,380.00	108,933.50
Motor Vehicles Maintenances	659,392.90	209,774.40
Aircondition Maintenances	18,500.00	-
Building Maintenances	236,237.07	-
Insurance & License	34,762.01	200,136.82
	1,113,061.47	**566,452.47**

12 Utilities & Other Services

	2021	2020
	Rs.	Rs
Telephone & Internet	478,995.85	426,077.38
Building rent	3,035,000.00	-
Security services	620,460.00	-
Janitorial Services	1,066,862.59	658,051.31
Postal Charges	30,000.00	75,000.00
	5,231,318.44	**1,159,128.69**

13 Other Expenses

	2021	2020
	Rs.	Rs.
Recruitment & Examination	347,383.39	-
Cost of Books Donated	-	94,500.00
Travelling Local	51,557.00	39,300.00
2859 - Other transport	195,000.00	
Travelling Foreign	-	-
	593,940.39	**133,800.00**

14 Implementation of Official Languages Programme

	2021	2020
	Rs.	Rs
Training	-	18,000.00
Workshop & Seminars	415,515.00	598,090.00
Board Meeting Expenses	236,350.00	118,265.00
Others - 3070	132,566.10	94,456.88
Advertising	-	278,515.00
Printing	345,000.00	99,738.00
Field Visit	-	3,000.00
	1,129,431.10	**1,210,064.88**

Other Documents in Connection with the Financial Statements

Government Grant Received for Capital Expenditure

Balance as at 2021.01.01	(204,412.98)
Government Grant Received for Capital Expenditure in the Year 2021	1,745,000.00
	1,540,587.02
Capital Expenditure in the Year 2021	2,005,550.26
Balance as at 2021.12.31	**(464,963.24)**

Government Grant Received for Recurrent Expenditure

Balance as at 2021.01.01	1,805,438.02
Government Grant Received for Recurrent Expenditure in the Year 2021	28,122,000.00
	29,927,438.02
Recurrent Expenditure in the Year 2021	24,794,863.69
Loan & Advances gives to Employees	1,363,330.46
Balance as at 2021.12.31	**3,769,243.87**
Others receiving by cash	**2,108,727.93**
Cash Balance as at 2021.12.31	**5,877,971.80**

Shedule of Creditors as at 2021.12.31(Paybles)

Vote No	Description	Amount	
2811	R.U.Hettithantrige	10,096.55	
	K.A.Dilan	6,977.00	**17,073.55**
2815	H.P.Ananda Premalal	915.53	
	D.M.Nishantha Gamini	21,688.92	**22,604.45**
2831	H.p.Ananda Premalal	350.00	
	D.M.Nishantha Gamini	700.00	**1,050.00**
2841	Sri lanka state Trading	14,278.30	
	Southern Marketing	10,450.00	**24,728.30**
2883	Sri lanka Telecom	16,503.25	
	Mobitel (pvt) ltd	3,526.23	
	Dialog Axiata plc	1,494.73	**21,524.21**
2886	Shasi Asia (pvt) ltd	90,030.06	**90,030.06**
2887	Rakna Arakshaka Lanka (pvt) ltd	100,440.00	**100,440.00**
3302	Deparment of Examinations	347,383.39	**347,383.39**
3305	R.Wijayaludchumi	10,800.00	
	Wasantha Ekanayake	10,800.00	
	Kavitha Rajarathnam	10,800.00	
	Y.Rathirane	16,200.00	
	H.S.coperahewa	10,800.00	
	Dushyanthi Mendis	16,200.00	
	Wijerathna Disanayake	10,800.00	**86,400.00**
2201	Sahara Construction (pvt) ltd	654,650.63	**654,650.63**
2201	D.S.D.Construction	637,147.50	**637,147.50**
2882	Sri jayawardenapura Municipal Council	2,057,237.07	**2,057,237.07**
	Total	**4,060,269.16**	**4,060,269.16**

OFFICIAL LANGUAGE COMMISION
TRIAL BALANCE AS AT 31ST DECEMBER 2021

2600	Income		1,100.00
2610	Government Grant-Capital		1,745,000.00
2620	Government Grant-Recurrent		28,122,000.00
2675	Loan Installment (Festival)		70,000.00
	Loan Installment (Distress)		580,974.00
	Loan Installment (Special Advance)		44,000.00
2680	Loan Interest		167,615.61
2700	Sub Imprest Settlement		1,202,175.00
	Deposits payable	31,500.00	113,623.16
	Salary Surcharges		11,363.32
	Property Plant and Equipments As At 01.01.2021		
2200	Plant and Machinery	347,309.75	
2203	Office Furniture	7,168,632.68	
2202	Office Equipment	761,725.00	
2204	Computers	3,671,866.00	
2206	Motor Vehicle	6,365,000.00	
2203	Aircondition	275,814.54	
	Other Assets	0.00	
	Provision for Depreciation As At 01.01.2021		
	Plant and Machinery		347,309.75
	Office Furniture		3,640,129.83
	Office Equipment		79,080.42
	Motor Vehicle		6,365,000.00
	Computers		2,467,211.42
	Air Condition		275,814.54
2207	Inventory Items	103,500.00	
2208	Other assets	14,950.00	
2310	Inventories	292,900.00	
	Sub Imprest Settlement as at 01.01.2021	193,530.75	
	Stationery Stock as at 01.01.2021	818,090.90	
	Loan Gives to Employees as at 01.01.2021	3,359,870.48	
2331	Distress Loan	1,249,330.46	
2334	Special Advance	44,000.00	
2332	Festival Advance	70,000.00	
2342	Advance	1,187,675.00	
2400	Accumulated Fund as at 01.01.2021		7,704,496.05
	Provision for Gratuity as at 01.01.2021		3,562,360.27
	Provision for Audit Fees as at 01.01.2021		313,214.00
2201	Buildings and structure	2,005,550.26	
2811	Salaries & wages	10,874,668.66	
2812	EPF	1,416,690.67	

2813	ETF	352,568.61	
2815	Over Time	877,483.62	
2817	Allowance	2,131,567.00	
2831	Travelling Local	52,607.00	
2840	Supplies	136,751.00	
2841	Stationary	267,295.11	
2842	Consumable	50,375.00	
2843	Uniforms	8,000.00	
2844	Newspapers & Periodicals	11,960.00	
2849	Others	375,921.95	
2851	Fuel & Lubricant	776,790.00	
2852	Insurance & License	34,762.01	
2859	Other - Transport	195,000.00	
2862	Office Equipment Maintenances	107,487.49	
2864	Computer Maintenances	89,380.00	
2865	Air Conditioner Maintenance	18,500.00	
2866	Motor Vehicles Maintenances	659,392.90	
2882	Rent	1,214,000.00	
2883	Telephone & Internet	491,527.04	
2886	Janitorial Services	1,016,094.43	
2887	Security service	520,020.00	
2888	Postal Charges	30,000.00	
3042	Printing	444,738.00	
3050	Workshop & Seminars	415,515.00	
3070	Others	132,566.10	
3305	Board Meeting Expenses	149,950.00	
2899	Audit Fees	427,200.00	
	Cash & Bank Balance	5,877,971.80	
	Payables As At 01.01.2021		
	Stationery (2841)		24,160.00
	Salaries & wages		6,500.00
	Deposit		3,250.00
	Payable Telephone Bills		34,055.40
	Janitorial Service		39,261.90
	Other Payable - 2849		22,000.00
	Printing (3042)		99,738.00
	Travelling (2831)		2,100.00
	Payable Overtime		64,496.54
	Payable Computer Maintenance		10,000.00
	Total	**57,118,029.21**	**57,118,029.21**

Depreciation

Air Conditioners

20%

The value of Rs. 275,814.54 in Air Conditioners has fully depreciated during the year 2020 and those machines has transferred to the Office for National Unity and Reconciliation (ONUR) on 01.07.2021

Computers

	25%	**Cost**	**Depreciation 25%**
Opening Balance as at 2021.01.01		3,671,866.00	
Fully depreciated amount which are purchased before 2016		(1,528,016.00)	
Balance of depreciable cost		2,143,850.00	535,962.50
Revaluation amount of assets which are purchased before 2016		454,900.00	113,725.00
Total			**649,687.50**

The value of Rs. 1,528,016.00 in Computers has fully depreciated during the year 2020 and they have been revalued at the amount of Rs. 454,900.00

Motor Vehicles

	25%	**Cost**	**Depreciation 25%**
Opening Balance as at 2021.01.01		6,365,000.00	-
Total		**6,365,000.00**	**-**

The value of motor vehicle has fully depreciated during the year 2021 and it should be revalued in 2022

Office Furniture

	10%	**Cost**	**Depreciation 10%**
Opening Balance as at 2021.01.01		7,168,632.68	
Fully depreciated amount		1,135,775.88	
Balance of depreciable cost		6,032,856.80	603,285.68
Revaluation amount of assets which are fully depreciated		181,250.00	18,125.00
	Total		**621,410.68**

The value of Rs. 1,135,775.88 in Office furniture and equipment has fully depreciated during the year 2020 and they have been revalued at the value of Rs. 181,250.00

Office Equipments

	10%	**Cost**	**Depreciation 10%**
Opening Balance as at 2021.01.01		761,725.00	76,172.50
Purchases during the year 2021		-	-
	Total		**76,172.50**

Workings for Final Accounts

2841 - Stationeries

Stationeries (Stocks) as at 2021.01.01	818,090.90
Purchasing	267,863.41
	1,085,954.31
Stationeries (Stocks) as at 2021.12.31	474,019.74
Cost of Consumable Items	**611,934.57**

Adjustment Entries for Payables

Expense	Payments done by Cash	[+] Payable for the year 2021	[-] Payable for the year 2020	[-] Prepayments	Expenditure for the Year 2021
2841 - Statioery	267,295.11	24,728.30	24,160.00	-	267,863.41
2811 - Salaries & wages	10,874,668.66	17,073.55	6,500.00	-	10,885,242.21
2883 - Telephone & Internet Bills	491,527.04	21,524.21	34,055.40	-	478,995.85
2886 - Janitorial Service	1,016,094.43	90,030.06	39,261.90	-	1,066,862.59
2887 - Security service	520,020.00	100,440.00	-	-	620,460.00
2849 - Other	375,921.95	-	22,000.00	-	353,921.95
2882 - Rent	1,214,000.00	1,821,000.00	-	-	3,035,000.00
3042 - Printing	444,738.00	-	99,738.00	-	345,000.00
2831 - Travelling	52,607.00	1,050.00	2,100.00	-	51,557.00
2815 - Overtime	877,483.62	22,604.45	64,496.54	-	835,591.53
2862 - Office Equipment Maintenance	107,487.49	-	-	22,698.00	84,789.49
2861- Building maintenance	-	236,237.07	-	-	236,237.07
3302 - Recruitement and Examinations	-	347,383.39	-	-	347,383.39
2201 - Building	2,005,550.26	1,291,798.13	-	-	3,297,348.39
3305 - Board meeting expences	149,950.00	86,400.00	-	-	236,350.00
2864 - Computer Maintenance	89,380.00	-	10,000.00	-	79,380.00

Salary & Wages

Expenditure for the Year 2021 after Payable and prepayment	10,885,242.21
(-) Salary Surcharge	(11,363.32)
Expenditure for the Year 2021	**10,873,878.89**

Sub Imprest Account

Opening balance	193,530.75
(+) Sub imprest to the public officers	1,187,675.00
	1,381,205.75
(-) Sub imprest settlement	1,202,175.00
	179,030.75
Correction of Unsettle sub imprest	179,030.75
Closing balance	-

Consumable Account

2842 - Consumables	50,375.00
2840 - Supplies	136,751.00
Expenditure for the Year 2021 by cash	**187,126.00**

Provision for Audit Fees

Balance Brought Forward	313,214.00
(+) Addition During the Year	250,000.00
(-) Audit Fee Payments in Year	427,200.00
Balance As At 31.12.2021	**136,014.00**

Deposits

Opening balance as at 01.02.2021	3,250.00
2660 - Deposits payable received during the year	113,623.16
	116,873.16
(-) Deposits paid during the year	(31,500.00)
Balance of deposits payable as at 31.12.2021	85,373.16

Distress Loan Balance as at 31st December 2021

	Name	Balance as at 01.01.2021 (Rs.)	Loan amount granted during the year 2021 (Rs.)	Vote under which the amount is granted	Capital recoveries during the year 2021 (Rs.)	Balance as at 31.12.2021 (Rs.)
1	G.A.D.C Ganepola	248,129.54	29,370.46	2331	30,000.00	247,500.00
2	W.D.P. Pushpakumara	216,480.37			30,000.00	186,480.37
3	L.G.S. Gamini	222,500.00	55,000.00	2331	30,000.00	247,500.00
4	M.A.L. M.Rameez	90,617.58			27,258.00	63,359.58
5	H.P.A. Premalal	190,942.02			29,016.00	161,926.02
6	P.A.R. Nilantha	224,998.32			30,000.00	194,998.32
7	A.N. Epalawatta	191,139.70			30,000.00	161,139.70
8	S.P. Karunasena	195,040.80	82,460.00	2331	30,000.00	247,500.80
9	P.S.G. Kumari	247,495.83			30,000.00	217,495.83
10	D.K. Arachchi	225,000.00	27,500.00	2331	30,000.00	222,500.00
11	W.K. Priyantha	223,026.00			30,000.00	193,026.00
12	A.D.D.N. Nandasena	247,500.00			30,000.00	217,500.00
14	S. Mathiwanan	165,000.00			30,000.00	135,000.00
15	A.M.G.U.Abeykoon	202,500.00			30,000.00	172,500.00
16	J.P.S.Kumar	222,500.00	55,000.00	2331	30,000.00	247,500.00
17	H.P.S.Sangeeth	237,600.00			29,700.00	207,900.00
18	P.Yasmini	-	250,000.00	2331	27,500.00	222,500.00
19	N.K.N.Amali	-	250,000.00	2331	27,500.00	222,500.00
20	J.M.Niroja	-	250,000.00	2331	25000	225,000.00
21	Usha Darshani	-	250,000.00	2331	25,000.00	225,000.00
	Total	**3,350,470.16**	**1,249,330.46**		**580,974.00**	**4,018,826.62**

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 2021 in terms of Section 12 of the National Audit Act No. 19 of 2018

The above-mentioned report has been sent herewith.

Auditor General

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

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 2021 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 2021 of the Official Languages Commission, the comprehensive income statement for the year ended by said date, the cash flow statement for the year ended by said date, notes to the Financial Statements and the Financial Statements as at the year ended by 31 December 2020 comprising with the Summary of Significant Accounting Policies were audited under my direction in pursuance of the provisions in Section No. 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and the Finance Act No. 38 of 1971. My report in terms of the Regulation No. 154(6) in the Constitution will be presented at the Parliament in due course.

Except the effect made by the matters described in the part of the basis for the qualified opinion in my report, my opinion is that the financial position of the institutionas at 31 December 2021 and, its financial performance and the cash flow as at the year ended by said date reflects a true and fair position in terms of Sri Lanka Accounting Standards.

1.2 Basis for the Quantified Opinion :

(a) In terms of Section 43 in the Standard 07 of Sri Lanka Public Sector Accounting Standards, although plant and equipment must be revalued by a valuer who possesses the relevant professional qualifications, such plant and equipment had been revalued by a Technical Officer of another institution, the Chief Clerk and the Administrative Officer. Further in terms of Section 52 in the Standard, in the event of the carrying value of an asset class increases as a result of the revaluation, although the said value must be directly credited to the revaluation surplus, the said amount had been stated as other reserves.

(b) Instead of stating the value of works amounting to Rs. 2,428,510 paid to the contractor for the internal office partitions till end of the year under review as **"works in progress"** in the financial statements, it had been stated as buildings and constructions. Hence, the value of buildings had been stated by the amount in excess. Further, the bills of quantity (BOQ) relating to the certification of these works in progress were not submitted to the audit. As well, although value of the contract of constructing a wash room amounting to Rs. 868,837 had been stated in the financial statements as **"works in progress"**, the certified work sheets for that had not been submitted to the audit.

(c) Steps had not been taken to account the cost of Rs. 614,800 borne for the website which had been accounted as current assets in 2018 and 2019, as an intangible asset event within the year under review.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Other information contained in the Annual Report 2021 of the Official Languages Commission

Although information I obtained before the date of this audit report had been included in the Annual Report 2021 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.

If I determine that these other information had been quantitatively stated amiss based on the other information I obtained before the date of this audit report and the tasks carried out by me, I must report the said matter. I have nothing with regard to this to report by me.

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 institution'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 institution or to cease operations, or has not realistic alternative but to do so.

Those charged with governance are responsible for overlooking the institution's financial reporting process.

As per Section 16(1) of the National Audit Act No. 19 of 2018, the institution 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 institution.

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 basis 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 institution 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 institution 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 will be made aware of with regard to the significant audit findings, key internal weaknesses and other facts identified within my audit.

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 institution, 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 institution 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, except observations stated in 1.2 (d) for the part of; basis for the quantified opinion in my report, the recommendations issued by me in the previous year include in the financial statements submitted.

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 institution.

	Reference to the rules and directives	Observation
(a)	Section 13 (3) in the Official Language Act No. 18 of 1991	In terms of the section, although Chairman of the Commission is the Chief Executive Officer and he is not a member of the staff, it was observed that he had been engaged in signing cheques.
(b)	Section 5.2.5 in the Public Enterprises Circular No. PED/12 dated 02 June 2003	Although the annual budget approved by the Board of Directors of the Commission must be submitted before 15 days to commence the financial year, steps had not been taken for such matter.
(c)	Financial Regulations of the Democratic Socialist Republic of Sri Lanka	

Financial Regulation 396 (d)	Steps relating 18 cheques amounting to Rs. 113,800 issued up to 31 December 2021 had not been taken in terms of the regulation.

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 institution's management.

2.5 Other Matters

(a) Although Commission had been entered into an agreement on 01 November 2021 to rent-in the building and, before to that with Sahara Construction (Pvt) Ltd. for office partitioning amounting to Rs. 3,469,301 (without VAT), Rs. 1,697,737 out of above had been paid and Board approval for above had not been obtained.

(b) Commission had been entered into an agreement without Board approval to construct a washroom at the cost of Rs. 1,251,126 adjoining to the Chairman's office before to enter into a legal agreement with the landlord and it was observed at the audit that recovery of that money is questionable because no agreement with the Municipality describing the method of recover had been signed.

(c) Commission had been spent Rs. 2,687,043 for office partitions, electrical system, floor carpeting, air-conditioning and intercom system when it was established in the building where National Co-existence, Dialog and Official Languages is established in year 2017. Thus, it was observed at the audit that Rs. 4,720,427 which is not recoverable had been borne after 4 years to establish again the Commission at another place.

W.P. Wickramarathna
Auditor General