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Introduction

First part in the Annual Report for 2022 of the Official Languages Commission contain the Commission's Vision, Mission, Objectives and information about members, staff and matters relating to administration.

Four objectives contain in the Official Languages Act No. 18 of 1991. Key tasks viz Supervision, Investigation, Education and Consultation are carried out to achieve these objectives. Activities such as conducting language audits, investigating public complaints, conducting awareness creation programmes, issuing recommendations to the government etc. are carried out relating to the key objectives aforesaid. Information relevant to the activities aforesaid contain in Part II of this Annual Report.

Financial Statements for the year ended by 31 December 2022 and the Final Audit Report containing the Auditor General's observations relating to the period aforesaid contain in Part III in this Annual Report.

Part I

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

Vision

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

Mission

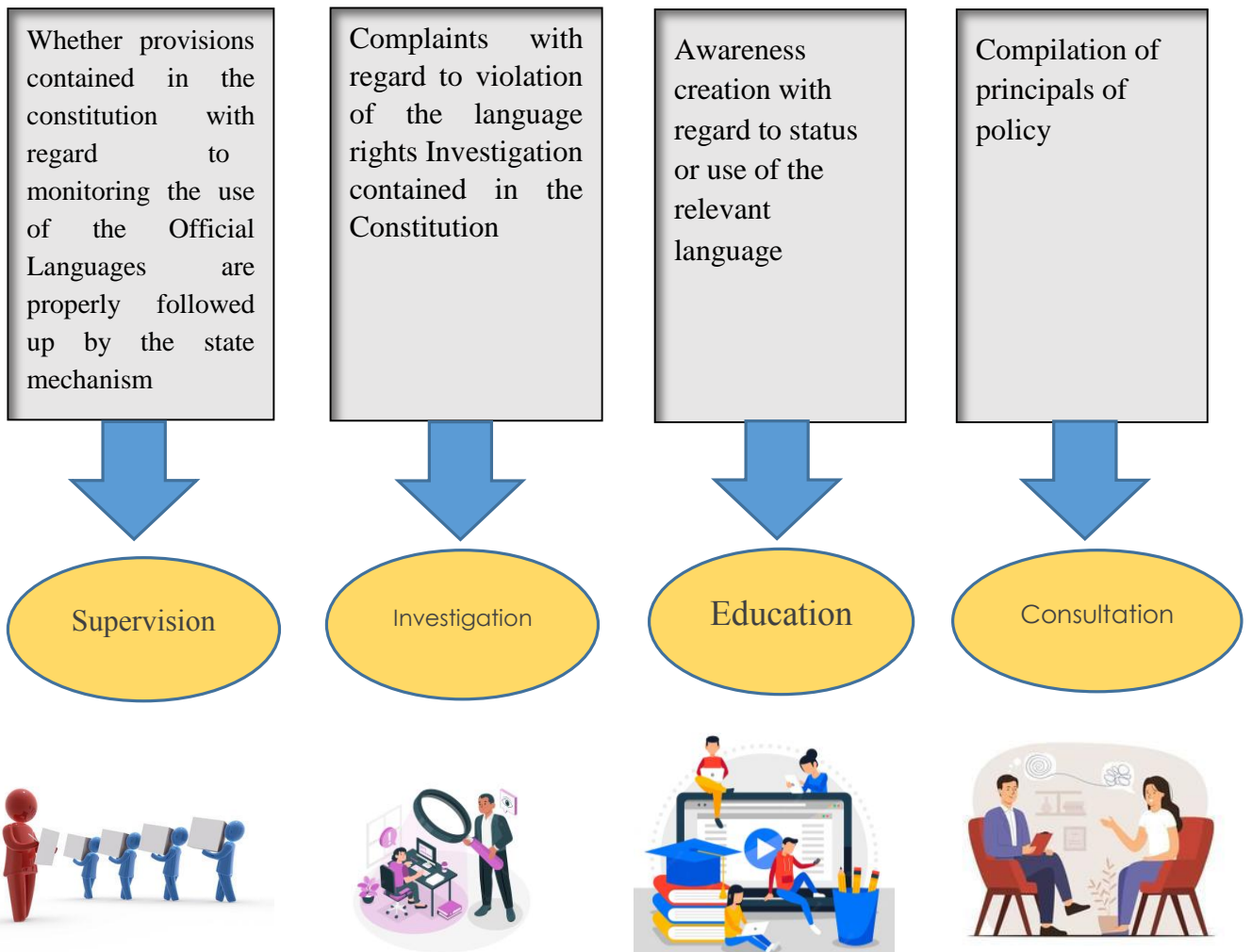
To provide for the bilingual needs of the public through reviewing, monitoring, educating and advising on the implementation of the Official Languages Policy.

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.

Key tasks



Organizational Structure

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 Commission appointed on 22.01.2020 consisted of following members.

1. Mr. D. Kalansooriya – Attorney-at-Law (Chairman)
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 (Former Secretary to the Ministry of Buddhasasana, Religious and Cultural Affairs)

Commission staff as at 31.12.2022

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

Commission meetings

Date of metting held
31.01.2022
28.02.2022
15.03.2022
29.04.2022
26.05.2022
28.06.2022
27.07.2022
30.08.2022
25.10.2022
28.10.2022
03.11.2022
01.12.2022
2022.12.14



Programmes implemented jointly with National Language Equality Advancement Project (NLEAP)

I. Certificate awarding ceremony of the island wide essay competition held for school children.

An island wide essay competition was conducted in 2021 for school children. This essay competition was held in Sinhala, Tamil and English languages.



Certificate award of the essay competition

II. Initial workshop for research methods and surveys.

It is an essential matter that officers in the Official Languages Commission must possess knowledge in research methods and surveys because various surveys relating to implementation of the Official Languages Policy are conducted by Commission and data analysis is essential to issue recommendations. Capacity development of the Commission officers regarding researches and surveys are expected by this workshop which was initiated by National Languages Equality Advancement Project (NLEAP).

III. Awareness creation on Gender Equality

One day workshop on Gender Equality for entire staff in the Official Languages Commission was conducted. Central officers from Official Languages Commission to function the activities relevant to Gender Equality were appointed.

IV. Designing of the investigation manual relating to implementation of the Official Languages Policy

In terms of the provisions contained in the Official Languages Act, designing of an investigation manual containing necessary forms with detailed method of investigating complaints was initiated in this year. The resource person of this manual is Prof. N. Selvakkumaran – Former Dean of the Faculty of Law of the University of Colombo. First discussion relating to designing of the manual was held in this year and designing of the manual was initiated by the resource person.

Launching of the website

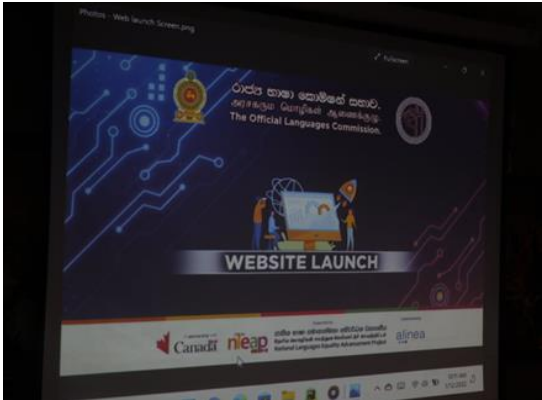
Website of the Official Languages Commission was in an inactive condition. Commission paid its attention towards this matter and the website was reconstructed with assistance of the National Languages Equality Advancement Project (NLEAP) and launched on 12th January 2022.

The website was launched on 12th January 2022 at the ministerial auditorium which was headed by Mr. Janaka Bandara Thennakoon – Minister of Public Administration, Provincial Councils and Local Government and with participation of the Canadian High Commissioner.



Mr. J.J. Rathnasiri – Secretary to the Ministry of Public Administration, Provincial Councils and Local Government, Commission Members Mr. Wasantha Ekanayake, Prof. Sandagomi Coperahewa, Prof. Dushyanthi Mendis, and Mr. Don Brownel – Project Director of National Language Equality Advancement Project (NLEAP), Mr. Thiranavurasu – Deputy Director and Mrs. Malraji Wanniarachchi also participated this event.

Information relating to language rights could be provided to the public through website. Statements, reports, annual reports and information relating to the programmes conducted could also be presented efficiently to the public. Public complaint relating to violation of the language rights may also be submitted using Chat Bot option in the website.



Launching of the website.

Part II

Key activities carried out by Commission within year 2022

Following activities relating to key tasks of the Commission viz supervision, investigation, education/awareness creation and consultation had been carried out within this year.

1. **Supervision** → Conducting language audits / inspection of announcements made in railway stations / conducting special surveys.
2. **Investigation** → Taking measures on public complaints and violation of language rights that are detected in his/her own initiation.
3. **Education/awareness creations** → Conducting awareness creation programmes for public, government officers, officers in semi-government institutions and school children
4. **Consultation** → Issuing recommendations to the government

1. Supervision

❖ Conducting language audits.

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

- Provison of service to the public.
- Ethnic composition in the Divisional Secretariat Division where the institution is located.
- Language audits conduced in previous years
- Insituitions by which public compliants are forwarded
- Institutions of awareness creation programmes conducted by Commission
- Institution provide special services

Language audits were conducted to ascertain whether government institution provide services to the public in compliance with the Official Languages Policy.

Following criterias were used for this inspection.

1. All boards displayed at the office premises for public. (name boards, information boards, instruction boards)
2. All documents used for public service.
3. Awareness with regard to the Official Languages Policy.
4. Officers' bilingual ability.
5. Conducting Sinhala/Tamil language training courses.
6. Officers' language proficiency.
7. The website.
8. Translations.
9. Office entrance background.
10. Special matters relevant to the institution (Eg:- recording complaints, providing birth/marriage/death certificates in Official Languages.)

Questionnaires are used at language audits to collect data according to the criterias aforesaid. In addition to above, activities such as positional observations (name boards, information boards) obtaining necessary photographs, meeting officers and obtaining information, inspecting divisions in the institution were carried out at a language audit.

When organizing language audits, the selected institution is informed and dates are reserved. The institutions are informed early as aforesaid to make pre-alert in the institution enabling to obtain information. Team consists of the Language Officer and, Language Promotion and Investigation Officers in the Commission participated the language audit and information relating to the language audits carried out in year 2022 contain in the following table.

Serial No.	Institution's name	Date
1.	Divisional Secretariat – Kalutara	25.01.2022
2.	Bank of Ceylon – Kalutara	26.01.2022
3.	Peoples' Bank – Kalutara	26.01.2022
4.	Police Station – Kalutara South	26.01.2022
5.	Southern Express Way	22.02.2022
6.	Divisional Secretariat – Hambantota	23.02.2022
7.	District Secretariat – Hambantota	23.02.2022
8.	Urban Council – Hambantota	24.02.2022
9.	Police Station – Hambantota	24.02.2022
10.	Police Station – Tissamaharamaya	24.02.2022
11.	Express Way from Athurugiriya to Kerawalapitiya	06.09.2022
12.	Express Way from Peliyagoda to Katunayaike	07.09.2022
13.	District Secretariat – Galle	26.09.2022
14.	Chief Secretariat – Galle	27.09.2022
15.	Urban Council – Galle	27.09.2022
16.	Divisional Secretariat – Galle	27.09.2022
17.	Base Hospital – Karapitiya	28.09.2022
18.	Mirigama Express Way	24.11.2022



Police Station - Kalutara

General Hospital Galle, Karapitiya

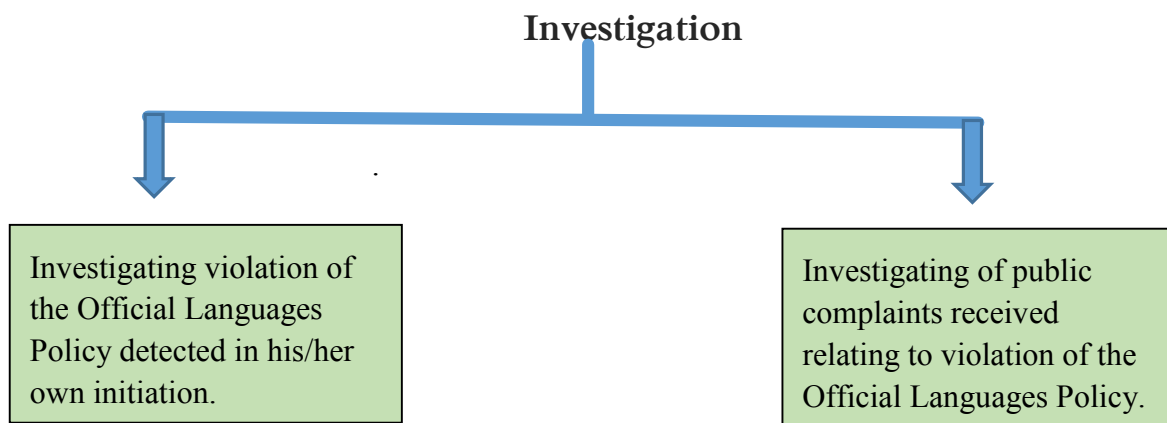


❖ Inspection of announcements made in Railway Stations

Official Languages Commission often receives complaints stating that announcements in Railway Stations are not given in all three languages. Commission observes whether announcements in Railway Stations are given in all three languages in order to regulate above situation. Commission officers travel by train and record the method of announcements are given in those railway stations where the train is stopped. Report containing the information recorded as aforesaid is sent to the General Manager of Railway and the Station Master of the relevant Railway Station and observations are called. One hundred thirty six (136) Railway Stations were inspected within this year.

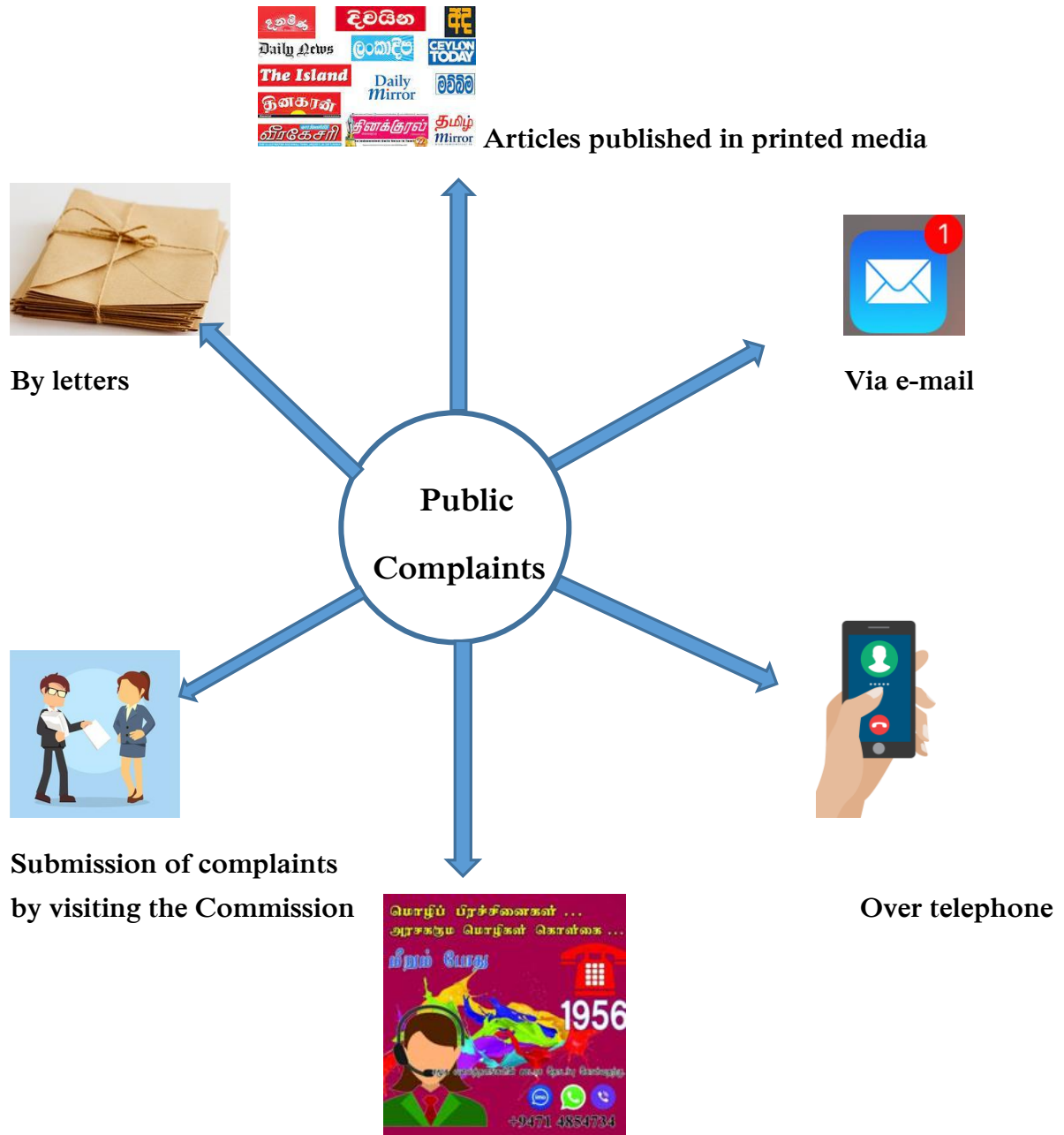
2. Investigation

Role of investigation is carried out in two ways by the Commission.



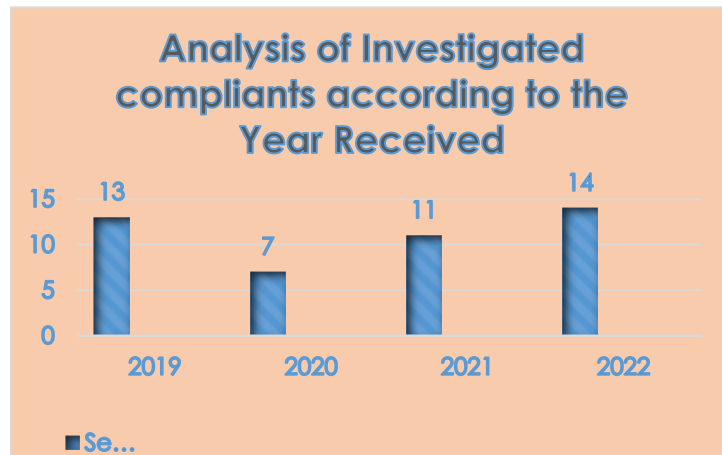
❖ Investigating public complaints

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



Hotline No. : 071-9521436

Fifty three (53) complaints regarding violation of the language rights had been received by Commission in year 2022. Forty five (45) complaints (to which included the complaints of previous years received by Commission and investigation initiated) were investigated and concluded within year 2022. Classification of those complaints according to the year received denotes by the graph below.



Information relating to some complaints investigated and concluded within year 2022 contain in the table below.

Complaint	Measures taken
Sign of Sri Lanka Rupavahini Corporation has been displayed only in Sinhala language disregarding Tamil and English languages.	Observations were called from the Chairman of Sri Lanka Rupavahini Corporation and necessary recommendations were issued to re-design the Rupavahini sign in all three languages. The official sign of Sri Lanka Rupavahini Corporation has been re-designed in all three languages and displayed accordingly.
Red notice of disconnecting electricity supply by Ceylong Electricity Board is issued to public only in English language.	Observations were called from the Chairman of Ceylong Electricity Board and necessary recommendations had been issued to prepare the red notice in all three languages.
Board displayed to introduce the building donated to Colombo General Hospital by China (which has still not been opened for public) had been prepared only in English language and boards in Sinhala and Tamil languages had not been prepared.	Observation relating to this matter were called from the Director of Colombo National hospital and issued recommendations to prepare the board including Sinhala and Tamil languages too.
Board displayed at Kandy Commercial Complex which belongs to Kandy Municipal Council has been displayed only in English language as “Mahanuwara Commercial Complex) disregarding Sinhala and Tamil languages.	Observations were called from the Municipal Commissioner of Kandy Municipal Council and necessary recommendations had been issued to prepare the board in all three languages.

3. Education/awareness creation

Programmes to make aware of the parties regarding Official Languages Policy are conducted under this. Following parties had been basically selected in year 2022 to make aware of them.

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

Officers in government and semi-government institutions are made aware of their legal bond towards the Official Languages Policy. Officers are considered as the parties in service providing sector. Public is made aware of as clients. Special attention is drawn about their language rights as citizens.

Workshops, seminars and short video programmes are used to make aware of the government officers. Officers were also made aware of via online method to enhance the efficiency of awareness creation.

Mass media is mainly used to make aware of citizen regarding their language rights. (Observations carried out by Commission revealed that the awareness regarding language rights among public must further be increased.)

Awareness programmes conducted by Commission within this years contain in the table below.

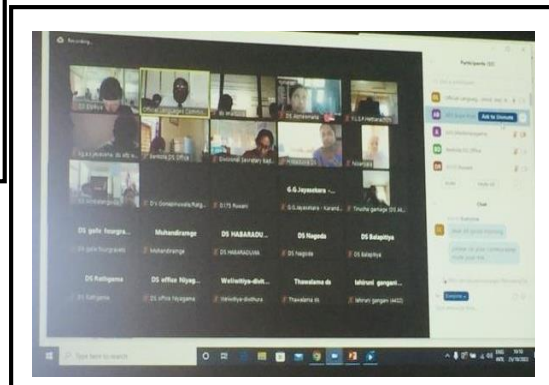
Serial No.	Name of the institution	Date
01	Divisional Secretariat - Kalutara	25.01.2022
02	Launching website of the Official Languages Commission	12.01.2022
03	Interview held for the International Mother Tongue Day	21.02.2022
04	Newspaper advertisements for Sinhala Language Day were published	02.03.2022
05	Interview held via Nethra Rupavahini	27.06.2022
06	Interview held via Subharathi programme of Sri Lanka Broad Casting Corporation	01.07.2022
07	Awareness creation among the officers in District Secretariats and Divisional Secretariats of the Western Province	18.07.2022
08	Awareness creation programme held at the Youth Council of Maharagama	01.09.2022
09	Divisional Secretariats in Gall District	25.10.2022
10	Awareness creation among selected officers in Divisional Secretariats of Matara and Hambantota Districts	30.11.2022



Awareness creation among officers in Kalutara Divisional Secretariat



Online programme to make aware of the officers in Galle Divisional Secretariat



Subharathi programme of Sri Lanka Broad Casting Corporation

❖ School language circles

The main issue in implementation of the Official Languages Policy in public service is lack of officers who are proficient in the second language. Officers in existing government service have been learnt only Sinhala as mother tongue and English language through their school education which is the main reason of above.

Opportunity to learn mother tongue, second language and English language through school education has presently been given. Although teaching of second language is only up to Grade 09, the school children have been given opportunity to acquire a considerable proficiency in all three languages within the method aforesaid.

Considering this latest tendency in the school education, Commission initiated steps to commence a new programme regarding establishment of school language circles, having discussed with the Ministry of Education. New circular dated 2015/08/14 on the heading - Establishment of School Language Circles was issued by the Ministry of Education. Objectives of the establishment of school language circles are as follows.

- I. Conveying the objective of Generating One Sri Lankan Nation Bond with Bilingually and Heartedly, to the student generation.
- II. Increasing attitudes and interest of using all three languages among school children.
- III. Conducting every audible, visual and speaking matters in all three languages.
- IV. Urge to use practically all three languages viz mother tongue, Sinhala or Tamil as a second national language and English as the link language.
- V. Acquiring the skills of using languages practically which learn theoretically in the class room.
- VI. Initiating programmes using all three languages practically in every extra-curricular activities. Eg : Sports activities, in meetings.

This circular contains those activities too which must be initiated to achieve the objectives aforesaid. Programmes relating to promotion of language circles in schools are conducted by the Official Languages Commission, according to this circular.

Two such programmes were conducted by Commission in this year i.e.,

- I. Price award of the essay competition conducted in concurrence with the Official Languages Week by the Official Languages Commission was held on 24.08.2022 at the Waters Edge Hotel in Battarammulla.
- II. Awareness creation programme regarding school language circles including Tamil cultural features was held in concurrence with the Tamil Language Day on 28.10.2022 at Sri Lanka Foundation.



Price award of the essay competition

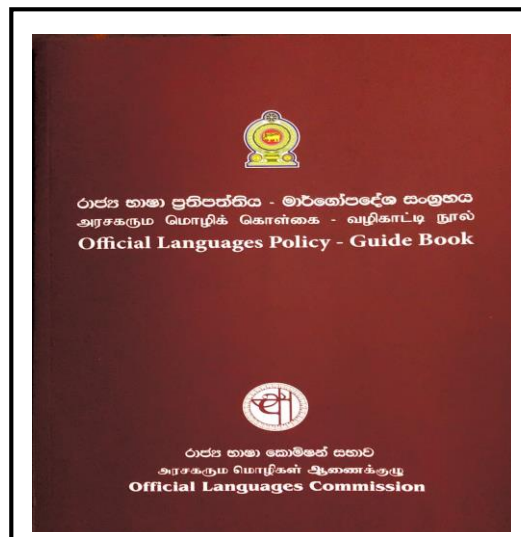


Tamil Language Day

4. Consultation

❖ Trilingual gudebook for implementation of the Official Languages Policy

There are 10 criterias identified by Commission to regulate the Official Languages Policy. A guide book containing these criterias was designed by the Commission. All government institution can use this guide book as a manual. Commission expects to provide a copy of this guide book to each institution when awareness creation programmes are conducted.



The Guide Book

Programmes implemented

I. Conducting awareness programmes via online method.

Awareness creation programmes to make aware of the government officers were conducted by the Official Languages Commission. But there was no situation to conduct such programmes by visiting Divisional Secretariats due to Covid-19 pandemic and fuel crisis prevailed in the country. Hence, awareness creation programmes for those Divisional Secretariats which were selected in district level were conducted via online method.

II. Conducting surveys via online method.

The Official Languages Commission was unable to conduct language audits physically within past period as targeted. Hence, a google form was designed and steps were taken to collect information of more institutions via online method.

Challenges existed while carrying out activities in year

I. Lack of human resources

Approved cadre in the Commission is 42. But actual cadre in this year was only 24 and 18 positions were vacant. Two positions out of the 03 Language Officer posts that is directly linked with the achievement of Commissions objectives were vacant and 06 positions out of 10 Language Promotion and Investigating Officer were also vacant. Further, all three positions of Translator were also vacant.



II. Fuel crisis

Language audits, awareness creations programmes, school programmes conducted by the Official Languages Commission are field activities. Provision of transport facilities to implement these programmes is essential. Field visits couldn't carry out as expected due to fuel crisis prevailed in this year.



Part III



Official Languages Commission
Financial Statements

2022



OFFICIAL LANGUAGES COMMISSION
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31st DECEMBER
2022

	NOTE	2022	2021
Revenue			
Recurrent Grant from the Treasury		28,309,000.00	28,122,000.00
Income		33,302.85	1,100.00
Other Revenue	8	164,861.25	167,615.61
Total Revenue		28,507,164.10	28,290,715.61
Expenses			
Wages, Salaries and Employees Benefits	9	16,800,105.14	16,000,549.20
Supplies and Consumable Used	10	1,912,834.88	1,949,732.52
Depreciation		3,555,232.63	1,470,158.63
Repair & Maintenances	11	3,262,062.97	1,113,061.47
Utilities & Other Services	12	9,721,632.71	5,231,318.44
Other Expenses	13	546,315.94	593,940.39
Implementation of Official Languages Programme	14	2,007,341.51	1,129,431.10
Audit Fees		250,000.00	250,000.00
Total Expenses		38,055,525.78	27,738,191.75
Surplus/(Deficit) for the Period		(9,548,361.68)	552,523.86

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

OFFICIAL LANGUAGES COMMISSION
Statement of Changes in Net Assets/ Entitlements for the year ended by 31st December 2022

	Capital Grant by the Treasury	Accumulated Fund	Surplus/ (deficit) for the year	Other	Revaluation Reserve	Total
Opening balance as at 01.01.2021	-	7,704,496.05	-	-	-	7,704,496.05
Capital Grant From the treasury	1,745,000.00	-	-	-	-	1,745,000.00
Revaluation	-	-	-	-	744,650.00	744,650.00
Surplus/ (deficit) for the year 2021	-	-	552,523.86	-	-	552,523.86
Correction of Unsettle sub imprest Balance As at 31 December 2021	-	-	-	(179,030.75)	-	(179,030.75)
	1,745,000.00	7,704,496.05	552,523.86	(179,030.75)	744,650.00	10,567,639.16
Balance as at 01 January 2022	-	10,567,639.16	-	-	-	10,567,639.16
Adjustment to the opening balance of festival loan balance	-	2,600.00	-	-	-	2,600.00
Adjustment to the opening balance of Intangible Asset (Website)	-	614,800.00	-	-	-	614,800.00
Capital Grant From the treasury	2,300,000.00	-	-	-	-	2,300,000.00
Revaluation	-	-	-	-	7,586,500.00	7,586,500.00
Surplus/ (deficit) for the year 2022	-	-	(9,548,361.68)	-	-	(9,548,361.68)
Balance As at 31 December 2022	2,300,000.00	11,185,039.16	(9,548,361.68)	-	7,586,500.00	11,523,177.48

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

OFFICIAL LANGUAGES COMMISSION
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2022

	2022 Rs.	2021 Rs.
Cash Flow from the operating Activities		
Surplus/(Deficit)	(9,548,361.68)	552,523.86
Non-Current Movement		
Profit of Disposal of Motor Vehicles	-	-
Gratuity	443,058.40	390,252.50
Depreciation	3,555,232.63	1,470,158.63
Prior Year Adjustment		
Festival Loan Balance Adjustment	2,600.00	-
	<u>(5,547,470.65)</u>	<u>2,412,934.99</u>
Cash flow after noncurrent movements		
Working capital changes		
(Increase)/Decrease in Prepayment	(49,829.44)	(22,698.00)
(Increase)/Decrease in Inventories	45.00	-
(Increase)/Decrease in Loans Given to Employees	116,656.90	(668,356.46)
(Increase)/Decrease in Inventory items	103,500.00	(103,500.00)
(Increase)/Decrease in Stationeries (Stocks)	(820,628.96)	344,071.16
(Increase)/Decrease in Other Assets	14,950.00	(14,950.00)
(Increase)/Decrease in Sub Imprest	(3.00)	-
(Increase)/Decrease in Special Advance	2,000.00	-
(Increase)/Decrease in Unsettled Advance	-	-
(Increase)/Decrease in Distress Loan interest Receiverble	(2,203.60)	-
(Increase)/Decrease in Festival Advance	(1,354.00)	-
Increase/(Decrease) in Payables	88,207.41	3,840,080.48
Increase/(Decrease) in Sub Imprest Settlement	-	14,500.00
Increase/(Decrease) in Audit Fees Payable	36,400.00	(177,200.00)
	<u>(512,259.69)</u>	<u>3,211,947.18</u>
Net Cash flow from Operating Activities	(6,059,730.34)	5,624,882.17
Cash Flow from Investment Activities		
Purchased of Property Plant & Equipments	(842,974.34)	(3,297,348.39)
Disposal of Motor Vehicle	-	-
Net Cash Flow from Investment Activities	(842,974.34)	(3,297,348.39)
Cash Flow from Finance Activities		
Capital Grant From the Treasury	2,300,000.00	1,745,000.00
Net Cash Flow from Finance Activities	2,300,000.00	1,745,000.00
Net Increase/(Decrease) in Cash and Cash Equivalent	(4,602,704.68)	4,072,533.78
Cash and Cash Equivalent at beginning of the year	5,877,971.80	1,805,438.02
Cash and Cash Equivalent at end of the year	1,275,267.12	5,877,971.80

OFFICIAL LANGUAGES COMMISSION
ACCOUNTING POLICIES TO THE FINANCIAL STATEMENT
For the year ended December 31, 2022

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 2022 was 21 and Approved Carder for year 2022 is 42.

1.3 Responsibility of Financial Statement

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

2. Basis for Preparation

2.1 Statement of Compliance

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

2.2 Basis of Measurement

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

2.3 Presentation Currency

The Financial Statements are presented in Sri Lanka Rupees.

Information about significant areas of estimates and uncertainty that have the most significant effects on the amount recognizes in financial statement are,

Provision for Employee Gratuity (Note 6)
Impairment of Assets (Note & 4 and Note 4.1)

2.4 Materiality and Aggregation

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

2.5 Comparative Information

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

3. Significant Accounting Policies

The accounting policies are consistency 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 types 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 factors that are believed to be reasonable under the circumstances. The actual result may differ from the estimate.

Depreciation

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

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

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

3.3 Inventories

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

3.4 Prepayment and Payable

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

3.5 Loan given to Employee

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

3.6 Provision for Gratuity

Provision for Gratuity Calculated in accordance with Gratuity Act No 12 of 1983. The half of Last month 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 imprest for capital expenditure or direct transfer of capital expenditure or direct transfer of capital assets are recognized as direct capitalization of commission's Accumulated fund

3.8 Expenditure

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

3.9 Cash Flow Statement

Cash Flow Statement has been prepared using the indirect method.

OFFICIAL LANGUAGES COMMISSION
NOTES TO THE FINANCIAL STATEMENTS AS AT 31st DECEMBER 2022

NOTE

1 INVENTORIES

Publications

<u>Name of the Publications</u>	<u>2022</u>	<u>2021</u>
	<u>Rs.</u>	<u>RS.</u>
English Sinhala Glossaries	53,050.00	53,050.00
Tamil English Glossaries	24,390.00	24,390.00
Tamil Special Glossaries	135.00	180.00
40 Hours Crash Course Book	215,280.00	215,280.00
Total	292,855.00	292,900.00

2 PREPAYMENT

	<u>2022</u>	<u>2021</u>
	<u>Rs.</u>	<u>RS.</u>
2888-Postal Charges	12,075.00	-
2862 - Office Equipment Maintenance	32,277.44	22,698.00
2864- Computer maintenance	28,175.00	-
	72,527.44	22,698.00

3 Loan & Advances gives to Employees

<u>Type</u>	<u>Balance as at</u> <u>01.01.2022</u>	<u>Addition</u>	<u>Capital</u> <u>Recoveries</u>	<u>Balance as at</u> <u>31.12.2022</u>
Festival Advances	7,400.00	142,600.00	141,246.00	8,754.00
Distress Loans	4,018,826.94	480,005.85	596,662.75	3,902,170.04
Special Advances	2,000.00	20,000.00	22,000.00	-
	4,028,226.94	642,605.85	759,908.75	3,910,924.04

4 Property Plant & Equipments

Cost or Revaluation Value

<u>Type</u>	<u>Balance as at</u> <u>01.01.2022</u>	<u>Additions/</u> <u>Revaluation</u>	<u>Disposals</u>	<u>Balance as at</u> <u>31.12.2022</u>
Buildings and structure	2,428,510.89	567,785.36	-	2,996,296.25
Washroom	868,837.50	124,758.50	-	993,596.00
Computers	2,598,750.00	-	98,150.00	2,500,600.00
Motor Vehicles	6,365,000.00	7,500,000.00	6,365,000.00	7,500,000.00
Plant & Machinery	108,500.00	-	-	108,500.00
Office Furniture	6,214,106.80	94,950.00	75,052.75	6,234,004.05
Office Equipments	761,725.00	141,980.48	21,050.00	882,655.48
Total Cost or Revaluation Value	19,345,430.19	8,429,474.34	6,559,252.75	21,215,651.78

Accumulated Depreciation

Buildings and structure	101,187.95	257,045.72	-	358,233.68
Washroom	-	4,139.98	-	4,139.98
Computers	1,588,882.92	625,150.00	98,150.00	2,115,882.92
Motor Vehicles	6,365,000.00	1,875,000.00	6,365,000.00	1,875,000.00
Plant & Machinery	21,700.00	21,700.00	-	43,400.00
Office Furniture	3,125,764.63	623,400.41	75,052.75	3,674,112.29
Office Equipments	155,252.92	87,316.52	21,050.00	221,519.44
Total Accumulated Depreciation	11,357,788.42	3,493,752.63	6,559,252.75	8,292,288.31

Net Book Value

	7,987,641.77	12,923,363.47
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4.1 Intangible Asset				
Website	614,800.00	-	-	614,800.00
	614,800.00	-	-	614,800.00
Accumulated Depreciation				
Website	-	61,480.00	-	61,480.00
				553,320.00
Net Book Value	614,800.00			

Disclosures

1. The value of Rs.6,365,000 in Motor Vehical, Rs. 8,850.00 in Office Equipment, Rs. 70,000.00 in Office Furniture have fully depreciated and those assets have been revalued at the value of Rs. 7,500,000.00, Rs. 6,500.00 and Rs. 80,000.00 consequently.

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

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

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

5 Payables	2022	2021
	Rs.	Rs.
2841 - Stationary	7,300.00	24,728.30
2811 - Salaries	-	17,073.55
2844 -News Papers	3,870.00	-
2866-Moter Vehical Repair	17,680.00	-
2883 - Telephone	33,018.06	21,524.21
2886 - Janitorial Services	-	90,030.06
2887 - Security services	-	100,440.00
2464 - Computer Maintenance	-	-
2861 - Building maintenance	1,799,639.22	236,237.07
2849 - Others	-	-
2815 - Overtime	11,234.73	22,604.45
2816- Holiday Payment	2,144.50	-
2540 - Deposit payables	250,463.22	85,373.16
2831 - Traveling	-	1,050.00
3302 - Recruitment and examinations	-	347,383.39
2882 - Rent	1,821,000.00	1,821,000.00
2201 - Building	-	1,291,798.13
3040 - Printing Books	287,500.00	-
3305 - Board meeting expences	-	86,400.00
	4,233,849.73	4,145,642.32

6 Provision for Gratuity	2022	2021
	Rs.	Rs.
Balance Brought Forward	3,952,612.77	3,562,360.27
Addition During the Year	443,058.40	390,252.50
Gratuity Payments in Year	-	-
	4,395,671.17	3,952,612.77

7 Accumulated Fund

	2022 Rs.	2021 Rs.
Balance Brought forward before previous year adjustments	10,567,639.16	7,704,496.05
(+)		
Fund received from treasury for capital expenses	2,300,000.00	1,745,000.00
Accumulated fund before surplus/(Deficit)	12,867,639.16	9,449,496.05
Surplus/(Deficit) for the year	(9,548,361.68)	552,523.86
Revaluation of Motor Vehicals	7,500,000.00	-
Revaluation of computers	-	454,900.00
Revaluation of office furniture	80,000.00	181,250.00
Revaluation of office Equipments	6,500.00	-
Revaluation of plant and machineries	-	108,500.00
Adjustment to the opening balance of festival loan balance	2,600.00	-
Adjustment to the opening balance of Intangible Asset (Web site)	614,800.00	-
Correction of Unsettle sub imprest	-	(179,030.75)
	11,523,177.48	10,567,639.16

8 Other Revenues

	2022 Rs.	2021 Rs.
Employee Distress Loan - Interest	158,695.65	167,615.61
Special Advance - Interest	6,165.60	-
	164,861.25	167,615.61

9 Wages Salaries and Employees Benefits

	2022 Rs.	2021 Rs.
2811-Salaries & Wages	10,803,665.15	10,873,878.89
2812-E.P.F. Contribution 12%	1,552,695.88	1,416,690.67
281-E.T.F. Contribution 3%	385,820.61	352,568.61
2815-Overtime	251,590.85	835,591.53
2816-Holiday Payment	26,742.14	-
2817-Salary Allowances	3,336,532.11	2,131,567.00
Gratuity Expenses	443,058.40	390,252.50
	16,800,105.14	16,000,549.20

10 Supplies and Consumable Used

	2022 Rs.	2021 Rs.
2841-Stationary	269,707.39	611,934.57
2843-Uniforms	34,150.00	8,000.00
2844-Newspapers & Periodicals	399,356.19	11,960.00
2851-Fuel & Lubricant	831,035.00	776,790.00
2842-Supplies - Consumable	25,400.00	187,126.00
2849-Others	353,186.30	353,921.95
	1,912,834.88	1,949,732.52

11 Repair & Maintenance

	2022 Rs.	2021 Rs.
2862-Office Equipment Maintenances	457,701.16	84,789.49
2864-Computer Maintenances	571,891.19	79,380.00
2866-Motor Vehicles Maintenances	465,984.68	659,392.90
2865-Aircondition Maintenances	-	18,500.00
2861-Building Maintenances	1,568,687.15	236,237.07
2852-Insurance & License	197,798.79	34,762.01
	3,262,062.97	1,113,061.47

12 Utilities & Other Services	2022	2021
	Rs.	Rs.
2883-Telephone & Internet	445,979.35	478,995.85
2882-Building rent	7,284,000.00	3,035,000.00
2887-Security services	1,167,779.96	620,460.00
2886-Janitorial Services	768,023.40	1,066,862.59
2888-Postal Charges	55,850.00	30,000.00
	9,721,632.71	5,231,318.44

13 Other Expenses	2022	2021
	Rs.	Rs.
3302-Recruitment & Examination	477,086.94	347,383.39
Cost of Books Donated	45.00	-
2831-Travelling Local	66,684.00	51,557.00
2853-Vehical Hiring Chargers	2,500.00	-
2859 - Other transport	-	195,000.00
	546,315.94	593,940.39

14 Implementation of Official Languages Programme	2022	2021
	Rs.	Rs.
3050-Workshop & Seminars	839,675.01	415,515.00
3305-Board Meeting Expenses	515,248.00	236,350.00
3070-Others	22,278.50	132,566.10
3041-Audit Committee Expence	34,250.00	-
3042-Printing	288,100.00	345,000.00
3040-Printing of Books	293,040.00	-
3033-Field Visit	14,750.00	-
	2,007,341.51	1,129,431.10

15 Distress Loan & Interest Receivable	2022	2021
	Rs.	Rs.
Distress Loan - Interest Receivables	1,469.60	-
Special Advance - Interest Receivables	734.00	-
	2,203.60	-

Workings for Final Accounts

2841 - Stationeries	
Stationary (Stocks) as at 2022.01.01	474,019.74
Purchasing	1,090,336.35
	1,564,356.09
Stationary (Stocks) as at 2022.12.31	1,294,648.70
Cost of Consumable Items	269,707.39

Adjustment Entries for Payables

Expense	Payments done by Cash	[+] Payable for the year 2022	[-] Payable for the year 2021	[-] Prepayments 2022	[+] Prepayments 2021	Expenditure for the Year 2022
2841 - Stationary	1,107,764.65	7,300.00	24,728.30	-	-	1,090,336.35
2811 - Salaries & wages	10,873,697.09	-	17,073.55	-	-	10,856,623.54
2883 - Telephone & Internet Bills	434,485.50	33,018.06	21,524.21	-	-	445,979.35
2886 - Janitorial Service	858,053.46	-	90,030.06	-	-	768,023.40
2887 - Security service	1,268,219.96	-	100,440.00	-	-	1,167,779.96
2888-Postal Charges	67,925.00	-	-	12,075.00	-	55,850.00
2849 - Other	353,186.30	-	-	-	-	353,186.30
2882 - Rent	7,284,000.00	-	1,821,000.00	-	-	7,284,000.00
3042 - Printing	288,100.00	-	-	-	-	288,100.00
2844-News Papers	395,486.19	3,870.00	-	-	-	399,356.19
2831 - Travelling	67,734.00	-	1,050.00	-	-	66,684.00
2815 - Overtime	262,960.57	11,234.73	22,604.45	-	-	251,590.85
2816-Holiday Payment	24,597.64	2,144.50	-	-	-	26,742.14
2852- Insurance and Lisans	197,798.79	-	-	-	-	197,798.79
2862 - Office Equipment Maintenance	467,280.60	-	-	32,277.44	22,698.00	457,701.16
2861- Building maintenance	5,285.00	1,563,402.15	236,237.07	-	-	1,568,687.15
2864- Computer maintenance	600,066.19	-	-	28,175.00	-	571,891.19
2866-Moter Vehical Repair & Maintenar	448,304.68	17,680.00	-	-	-	465,984.68
3302 - Recruitment and Examinations	824,470.33	-	347,383.39	-	-	477,086.94
2201 - Building	1,984,342.00	-	1,291,798.13	-	-	692,543.87
3305 - Board meeting expences	601,648.00	-	86,400.00	-	-	515,248.00
2864 - Computer Maintenance	600,066.19	-	-	-	-	600,066.19
3040 - Printing Books	5,540.00	287,500.00	-	-	-	293,040.00

Salary & Wages

Expenditure for the Year 2022 after Payable and prepayment	10,856,623.54
(-) Salary Surcharge	(52,958.40)
Expenditure for the Year 2022 after Payable and prepayment	10,803,665.14

Sub Imprest Account

Opening balance	
(+) Sub imprest to the public officers	<u>1,447,225.00</u>
	1,447,225.00
(-) Sub imprest settlement	<u>(1,447,222.00)</u>
Closing balance	<u><u>3.00</u></u>

Consumable Account

2842 - Consumables	25,400.00
2840 - Supplies	-
Expenditure for the Year 2022 by cash	<u><u>25,400.00</u></u>

Provision for Audit Fees

Balance Brought Forward	136,014.00
(+) Addition During the Year 2022	<u>250,000.00</u>
	386,014.00
(-) Audit Fee Payments in Year 2022	<u>213,600.00</u>
Balance As At 31.12.2022	<u><u>172,414.00</u></u>

Deposits

Opening balance as at 01.01.2022	85,373.16
2660 - Deposits payable received during the year	<u>177,365.06</u>
	262,738.22
(-) Deposits paid during the year	<u>(12,275.00)</u>
Balance of deposits payable as at 31.12.2022	<u><u>250,463.22</u></u>

Depreciation

<u>Computers</u>	Cost	Depreciation 25%
Opening Balance as at 2022.01.01	2,598,750.00	
Fully depreciated amount which are purchased before 2018 -Disposal	<u>(98,150.00)</u>	
Balance of depreciable cost	2,500,600.00	625,150.00
Total	<u>2,500,600.00</u>	<u>625,150.00</u>

The value of Rs. 98,150.00 in Computers has fully depreciated and they have been disposed at the amount of Rs. 2,300.00

<u>Motor Vehicles</u>	Cost	Depreciation 25%
Opening Balance as at 2022.01.01	6,365,000.00	
Fully depreciated amount	<u>(6,365,000.00)</u>	
Balance of depreciable cost	-	
<u>Revaluation</u>		
Van - NB 3467	7,500,000.00	1,875,000.00
Total	<u>7,500,000.00</u>	<u>1,875,000.00</u>

The value of motor vehicle (Van - NB 3467) has fully depreciated during the year 2021 and it revalued Rs.7,500,000.00

WP CAR 1997 Moter car is under Secretary Ministry of National Co-existence Dialogue and Official Languages' ownership.

WP TF 9679 Moter Bick is not in running condition.

<u>Office Furniture</u>	Cost	Depreciation 10%
Opening Balance as at 2022.01.01	6,214,106.80	
Fully depreciated and Disposal	(5,052.75)	
Fully depreciated and Revalue	<u>(70,000.00)</u>	
Balance of depreciable cost	6,139,054.05	613,905.41
J/E Court Hanger	14,950.00	1,495.00
Revalued during the	80,000.00	8,000.00
Total	<u>6,234,004.05</u>	<u>623,400.41</u>

The value of Rs. 70,000.00 in Office Furniture has fully depreciated and they have been revalued at the value of Rs. 80,000.00

The value of Rs. 5,052.75 in Office Furniture has fully depreciated and they have been disposed at the amount of Rs. 1,500.00

<u>Office Equipments</u>	Cost	Depreciation 10%
Opening Balance as at 2022.01.01	761,725.00	
Fully depreciated amount	(12,200.00)	
Revaluation amount of assets which are fully depreciated	<u>(8,850.00)</u>	
	740,675.00	74,067.50
<u>Purchases during the year 2022</u>		
Fan-31,980.48*10%*6/12	31,980.48	1,599.02
J/E	103,500.00	10,350.00
Revaluation office furniture	6,500.00	650.00
Total	<u>882,655.48</u>	<u>86,666.52</u>
<u>Plant & Machinery</u>	Cost	Depreciation 20%
Opening Balance as at 2022.01.01	108,500.00	21,700.00
Total	<u>108,500.00</u>	<u>21,700.00</u>
<u>Building</u>	Cost	Depreciation 10%
<u>Buildings and structure</u>		
Opening Balance as at 2022.01.01	2,428,510.89	242,851.09
<u>Additions during the year 2022</u>		
Office Partitioning	567,785.36	14,194.63
Total	<u>2,996,296.25</u>	<u>257,045.72</u>
<u>Buildings - Washroom</u>	Cost	Depreciation 5%
Additions during the year 2022	993,596.00	4,139.98
Total	<u>993,596.00</u>	<u>4,139.98</u>
As The Official Languages Commission is expecting to use this office premises for a long term on rent basis, the effective life time of this partitioning has been estimated as 10 years.		
<u>Intangible Asset - Website</u>	Cost	Depreciation 10%
J/E No.65	614,800.00	61,480.00
Total	<u>614,800.00</u>	<u>61,480.00</u>

Distress Loan Schedul

no.	Employee Name	Balance B/F 01.01.2022	Loan Granted during the Year	Capital Recoveries During the Year	Balance as at 31.12.2022
1	G.A.D. Ganepola	247,500.00	27,500.00	31,840.00	243,160.00
2	W.D.P.Pushpakumara	186,480.37	50,000.00	30,000.00	206,480.37
3	L.G.S.Gamini	247,500.00	-	30,000.00	217,500.00
4	M.A.L.M.Rameesh	63,359.58	-	27,258.00	36,101.58
5	H.P.A.Premalal	161,926.02	-	29,016.00	132,910.02
6	P.A.R.Nilantha	194,998.32	82,501.68	30,000.00	247,500.00
7	A.N.Ipalawaththa	161,139.70	-	30,000.00	131,139.70
8	S.P.Karunasena	247,500.80	-	30,000.00	217,500.80
9	P.G.S.Kumari	217,495.83	57,504.17	30,000.00	245,000.00
10	D.K.Arachchi	222,500.32	52,500.00	30,531.00	244,469.32
11	W.K.Priyantha	193,026.00	-	30,000.00	163,026.00
12	A.D.D.N. Nandasena	217,500.00	-	25,038.75	192,461.25
13	S. Madiwanan	135,000.00	-	30,000.00	105,000.00
14	A.M.G.U. Abeykoon	172,500.00	-	30,000.00	142,500.00
15	J.P.S.Kumar	247,500.00	-	30,000.00	217,500.00
16	H.P.S. Sangeeth	207,900.00	60,000.00	29,775.00	238,125.00
17	P.Yashmini	222,500.00	52,500.00	31,411.50	243,588.50
18	N.K.N. Amali	222,500.00	-	30,000.00	192,500.00
19	J.M. Nirooja	225,000.00	47,500.00	30,381.00	242,119.00
20	Usha D. Rajengran	225,000.00	50,000.00	31,411.50	243,588.50
		4,018,826.94	480,005.85	596,662.75	3,902,170.04

Government Grant Received for Capital Expenditure

Balance as at 2022.01.01	(464,963.24)
Government Grant Received for Capital Expenditure in the Year 2022	<u>2,300,000.00</u>
	1,835,036.76
Capital Expenditure in the Year 2022	<u>2,034,822.48</u>
Balance as at 2022.12.31	<u><u>(199,785.72)</u></u>

Government Grant Received for Recurrent Expenditure

Balance as at 2022.01.01	5,877,971.80
Government Grant Received for Recurrent Expenditure in the Year 2022	<u>28,309,000.00</u>
	34,186,971.80
Recurrent Expenditure in the Year 2022	35,170,291.06
Loan & Advances gives to Employees	<u>640,005.85</u>
Balance as at 2022.12.31	<u><u>(1,623,325.11)</u></u>
Others receiving by cash	2,898,592.23
Cash Balance as at 2022.12.31	<u><u>1,275,267.12</u></u>

OFFICIAL LANGUAGE COMMISSION
TRIAL BALANCE AS AT 31ST DECEMBER 2022

2022

2600	Income	-	33,302.85
2610	Government Grant-Capital	-	2,300,000.00
2620	Government Grant-Recurrent	-	28,309,000.00
2675	Loan Installment (Festival)	-	141,246.00
	Loan Installment (Distress)	-	596,662.75
	Loan Installment (Special Advance)	-	22,000.00
2680	Loan Interest	-	157,226.05
2334	Special Advance Interest	-	5,431.60
2700	Sub Imprest Settlement	-	1,447,222.00
	Deposits payable	12,275.00	177,365.06
	Salary Surcharges	-	52,958.40
	Property Plant and Equipments As At 01.01.2022		
2200	Plant and Machinery	108,500.00	-
2201	Buildings and structure	2,428,510.89	-
	WIP	868,837.50	-
2203	Office Furniture	6,214,106.80	-
2202	Office Equipment	761,725.00	-
2204	Computers	2,598,750.00	-
2206	Motor Vehicle	6,365,000.00	-
2203	Aircondition	-	-
	Other Assets	-	-
	Deposits	-	85,373.16
	Provision for Depreciation As At 01.01.2022		
	Plant and Machinery	-	21,700.00
	Office Furniture	-	3,125,764.63
	Buildings and structure	-	101,187.95
	Office Equipment	-	155,252.92
	Motor Vehicle	-	6,365,000.00
	Computers	-	1,588,882.92
	Air Condition	-	-
	Dipriciation for the year 2022	-	-
2207	Inventory Items	103,500.00	-
2208	Other assets	14,950.00	-
2310	Inventories	292,900.00	-
2310	Inventories	5,000.00	-
2312	Stationeries	7,075.00	-
	Sub Imprest Settlement as at 01.01.2022	-	-
	Stationery Stock as at 01.01.2022	474,019.74	-
	Loan Gives to Employees as at 01.01.2022	4,028,226.94	-
2331	Distress Loan	480,005.85	-
2334	Special Advance	20,000.00	-
2332	Festival Advance	140,000.00	-
2342	Advance	1,447,225.00	-
2400	Accumulated Fund as at 01.01.2022	-	10,567,639.16
	Provision for Gratuity as at 01.01.2022	-	3,952,612.77
	Provision for Audit Fees as at 01.01.2022	-	136,014.00
2201	Buildings and structure	1,984,342.00	-
2202	Office equipment	31,980.48	-
2811	Salaries & wages	10,873,697.09	-
2812	EPF	1,552,695.88	-
2813	ETF	385,820.61	-
2815	Over Time	262,960.57	-

2816	Holiday Payment	24,597.64	-
2817	Allowance	3,336,532.11	-
2831	Travelling Local	67,734.00	-
2840	Supplies	-	-
2841	Stationary	1,095,689.65	-
2842	Consumable	25,400.00	-
2843	Uniforms	34,150.00	-
2844	Newspapers & Periodicals	395,486.19	-
2849	Others	353,186.30	-
2851	Fuel & Lubricant	831,035.00	-
2852	Insurance & License	197,798.79	-
2853	Vehicle Hiring Charges	2,500.00	-
2859	Other - Transport	-	-
2861	Building	5,285.00	-
2862	Office Equipment Maintenances	467,280.60	-
2864	Computer Maintenances	600,066.19	-
2865	Air Conditioner Maintenance	-	-
2866	Motor Vehicles Maintenances	448,304.68	-
2882	Rent	7,284,000.00	-
2883	Telephone & Internet	434,485.50	-
2886	Janitorial Services	858,053.46	-
2887	Security service	1,268,219.96	-
2888	Postal Charges	67,925.00	-
3033	Field Visit	14,750.00	-
3040	Printing of Books	5,540.00	-
3041	Audit Committee Expenses	34,250.00	-
3042	Printing	288,100.00	-
3050	Workshop & Seminars	839,675.01	-
3070	Others	22,278.50	-
3302	Recruitment and examination	824,470.33	-
3305	Board Meeting Expenses	601,648.00	-
2899	Audit Fees	213,600.00	-
	Cash & Bank Balance	1,275,267.12	-
	Payables As At 01.01.2022		
	Stationery (2841)	-	24,728.30
	Salaries & wages	-	17,073.55
	TP & Int (2883)	-	21,524.21
	Deposit	-	-
	Prepayments office equipment maintenance (2862)	22,698.00	-
	Payable Telephone Bills	-	-
	Janitorial Service	-	90,030.06
	Security service	-	100,440.00
	Rent	-	1,821,000.00
	Other Payable - 2849	-	-
	Printing (3042)	-	-
	Travelling (2831)	-	1,050.00
	Recruitment and examination (3302)	-	347,383.39
	Building (2201)	-	1,291,798.13
	Payable Overtime	-	22,604.45
	Payable Board Meeting Exp	-	86,400.00
	Payable Building Maintenance	-	236,237.07
	Payable Computer Maintenance	-	-
	Distress loan receivables	-	-
	Total	63,402,111.38	63,402,111.38

Chairman,
Official Languages Commission.

Report of the Auditor General on the affairs of Official Languages Commission including the Financial Statements and other Regulatory Requirements for the year ended by 31 December 2022 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 Finance, Economic Stabilization and National Policies
2. Secretary – Public Administration, Home Affairs, Provincial Councils and
Local Government

Chairman,
Official Languages Commission

Report of the Auditor General on the affairs of 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 2022 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. 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 2022 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 49 of Sri Lanka Public Sector Accounting Standard No. 07, although entire class of asset must be revaluated when revaluating plant, property and equipment, only furniture and office equipment which were fully depreciated had been revaluated.
- (b) Gratuity had been reserved in deficit of Rs. 880,682 due to computing only on the basic salary.
- (c) Provisions for the surcharge of Rs. 78,478/- payable due to delay payment of the contributions for Employees' Trust Fund had not been allocated in the financial statement.

- (d) Although a motor vehicle given by the Ministry of National Co-existence, Dialog and Official Languages which was purchased on 02 June 2016 under lease had been revaluated on 22 March 2022 for a consideration of Rs. 4,500,000, steps had not been taken to acquire said vehicle to the Commission and disclose in the financial statements. Further, steps had also not been taken to disclose the value of the motor bike donated to the Commission by National Languages Project on 24 June 2015, in the financial statements.
- (e) Value amounting to Rs. 993,596 of the wash room constructed in the office premises rented from Sri Jayawardanepura Kotte Municipal Council had been capitalized without accounting it as a recoverable value.

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

1.3 Other information contained in the Annual Report 2022 of the Commission

The information expect to provide me after the date of this audit report that had been included to the Annual Report 2022 of the Commission but doesn't contain in the financial statements and my audit report relating to that means 'other information'. The management is responsible for these 'other information'.

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

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

Based on the information I obtained before the date of this audit report and the tasks carried out by me, if I determine that these other information had been quantitatively stated incorrectly, the said matter needed to be reported by me. I have nothing to report in this regard.

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

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

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

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

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

1.4 Auditor's responsibility for the audit of financial statements

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

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

- The base for my opinion is to obtain sufficient and appropriate audit evidences to avoid the risks occurred due to the frauds or errors in identifying the risks of quantified wrongful statements that could be occurred in the financial statements due to the frauds and errors and, planning the appropriate audit procedures suitably to the situation when valuating. The effect of a fraud is more powerful than the effect of quantified wrongful statements and, fraud could be occurred due to collusion, forgery, avoiding deliberately or avoiding the internal controls.
- Although not in the intent of declaring an opinion about the productivity of the internal control, a knowledge about the internal control to plan appropriate audit procedures was obtained.
- The advisability of the accounting policies used, fairness of the accounting estimates and, related disclosures made by the management were evaluated.
- The relevancy of using the basis about the continuance existence of the institution for the accounting, based on the audit evidences obtained in relation to whether a quantified uncertainty about the continuance existence of the Commission due to the incidents or circumstances, was determined. In case I determine that there is a sufficient uncertainty, my audit report's attention should be drawn towards the disclosures made in the financial statements with regard to that and, in case said disclosures are insufficient, my

opinion should be audited. However, the continuance existence could be ended based on the future incidents or circumstances.

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

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

2. Report on other legal & regulatory requirements

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

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

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

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

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

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

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

Reference to the rules and directives

Description

- | | | |
|-----|--|---|
| (a) | Treasury Circular No. 842 dated 19 December 1978 | The fixed asset register had not been updated enabling to confirm the cost of each item of Property, Plant and equipment to the total cost of Rs. 19,345,430. |
|-----|--|---|

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

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

2.3 Other Matters

- (a) Office premises at an annual rent of Rs. 7,284,000 had been purchased by Commission on rent basis contrary to the provisions contained in the National Budget Circular No. 3/2022 dated 26 April 2022 issued to control the government expenses.
- (b) Three thousand nine hundred ninety eight (3998) glossaries to the cost of Rs. 292,855 printed before year 2012 to distribute for awareness creation programmes and workshops had not been distributed even as at December 31 in the year under review.

W.P.C. Wickramarathna
Auditor General