

Head 236- Department of Official Languages - 2025

1. Financial Statements

1.1 Opinion

Head 236 - The audit of the financial statements of the Department of Official Languages for the year ended 31 December 2025 comprising the statement of financial position as at 31 December 2025 and the statement of financial performance, and cash flow statement for the year then ended and the notes to the financial statements including material accounting policy information was carried out under my direction in pursuance of provisions in Article 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. The Summary Report containing my comments and observations on the financial statements of the Department of Official Languages was issued to the Accounting Officer on 22 May 2026 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report pertaining to the Department was issued to the Accounting Officer on 19 June 2026 in terms of Section 11 (2) of the Audit Act (as amended). This report is presented to Parliament in terms of Section 10 of the National Audit Act No. 19 of 2018 which is read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion, the financial statements prepared give a fair view in all the material aspects of the financial position of the Department of Official Languages as at 31 December 2025 and its financial performance and cash flow in accordance with the basis of preparation of the financial statements set out in Note 1 to the financial statements.

1.2 Basis for Opinion

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 opinion.

1.3 Emphasis of Matter - Basis of Preparation of Financial Statements

I draw attention to Note 1 of the financial statements, which describes the basis of preparation of these financial statements. The financial statements had been prepared for the requirement of the Department of Official Languages, the Treasury and the Parliament in accordance with Financial Regulations 150 and 151 of the Government and State Accounts Guideline No. 02/2025 dated 17 December 2025. Therefore, these financial statements may not be suitable for other purposes. My report is intended only for the use of the Department of Official Languages, the Treasury and the Parliament of Sri Lanka. My opinion in this regard is not modified.

1.4 Responsibilities of the Chief Accounting Officer and Accounting Officer on Financial Statements

The Accounting Officer is responsible to prepare financial statements that give a true and fair view in all material aspects and to determine such internal control as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error in accordance with Government Finance Regulations 150 and 151 and State Accounts Guideline No. 02/2025 dated 17 December 2025.

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

The Accounting Officer shall ensure that an effective internal control system is maintained for the financial control of the Department in terms of Sub-section 38 (1) (c) of the National Audit Act and it should be periodically reviewed the effectiveness of the system and make any necessary changes to keep the system running efficiently.

1.5 Auditor's Responsibility on Audit of Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercised professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of its internal control.
- Evaluate that the underlying transactions and events are appropriately and fairly included in the financial statements for the structure and content of the financial statements that include disclosures.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The Accounting Officer is made aware of important audit findings, key internal control deficiencies and other matters identified in my audit.

2. Report on Other Legal Requirements

I express the following matters in terms of Section 6 (1) (d) of the National Audit Act, No. 19 of 2018.

- (a) The financial statements are consistent with the preceding year,
- (b) The recommendations made by me on the financial statements of the preceding year had been implemented.

3. Financial Review

3.1 Expenditure management

Audit Observation	Comments of the Accounting Officer	Recommendation
Even though it is the responsibility of the Accounting Officer to prepare the estimates as completely and accurately as possible in accordance with Financial Regulation 50(II), the estimates had not been prepared correctly due to the fact that the provisions amounting to Rs. 44,322,133 pertaining to 19 recurrent expenditure items and Rs. 1,365,344 in respect of 02 capital expenditure items had been saved in a range of 21 percent to 100 percent.	Provisions have been saved due to the fact that software development was carried out internally, officers did not travel abroad, interim allowances and other allowances were added to the basic salary of officers, the performance of duties through e-mails as much as possible and the limitation of issuing stationery, the use of generators was minimized due to the reduction of power outages, the use of vehicles was minimized and proper maintenance of vehicles was carried out and machine repairs were limited During the year.	Actions should be taken to prepare estimates as completely and accurately as possible in accordance with Financial Regulation 50(ii) and the provisions made should be spent in a planned and purposeful manner to carry out the intended tasks.

3.2 Non-Compliance with Laws, Rules and Regulations

The instances of non-compliance with the provisions of laws, rules and regulations observed during sample audit checks are analyzed below.

	Reference to laws, rules and regulations	Recommendation to Non-compliance	Comments of the Accounting Officer	Recommendation on
(a)	Section 3.1 of Public Administration Circular No. 30/2016 dated 29 December 2016	Even though a fuel test should be conducted after a period of 12 months after each fuel check or after driving a distance of 25,000 kilometers or after a major engine repair, whichever comes first, this had not been done in the case of vehicles belonging to the department.	No fuel test has been conducted for the year 2025.	Fuel checks on vehicles should be carried out as per the Public Administration Circular.
(b)	Procurement Guidelines of the Democratic Socialist Republic of Sri Lanka dated 25 November 2024. Paragraph 4.1.2	Though all proposed procurements should have been included in the annual proposed procurement plan, procurements for security services and cleaning services had not been included in the 2025 procurement plan.	the procurement of security services and cleaning services has been included and prepared in the preparation of the main procurement plan for the year 2026.	An annual proposed procurement plan should be prepared, depicting all procurements to be made in the upcoming financial year as per the guidelines.

4. Operational Review

4.1 Planning

Audit Observation	Comments of the Accounting Officer	Recommendation
When examining the progress of 31 activities under the 7 objectives of the Department according to the Annual Action Plan for the year 2025, 5 activities had achieved 50 percent or less of the expected physical progress.	The trilingual glossary on epigraphy, which was scheduled to be prepared in the year 2025, has achieved eighty percent progress. Due to the busyness of institutions due to the severe Ditvah weather conditions affecting the island, the Commissioner General of Official Languages has approved the completion of the glossaries that were given to institutions for editing and their release on the “Termino Hub” website by 31 December 2026.	Efforts should be made to maximize the activities identified to achieve the objectives of the institution.

4.2 Other Observations

Audit Observation	Comments of the Accounting Officer	Recommendation
The Departmental Procurement Committee held on 21 October 2025 had selected a service company for the renovation of the pantry cupboard and the front part of the Commissioner General's office at a cost of Rs. 1,080,940 (excluding VAT) and the contract agreement with the selected company had been signed 6 days earlier, i.e. on 15 October 2026.	The contract date was recorded due to an oversight when entering into an agreement with the institution selected by the Bid Evaluation Committee and the Procurement Committee regarding the renovation of the pantry cupboard and the front part of the Commissioner General's office. Actions will be taken to ensure that such oversight does not occur in the future and that procurement tasks are carried out properly.	Contract work should be carried out transparently and in accordance with guidelines.

4.3 Asset Management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) A studio had been constructed in 2017 at a cost of Rs. 2,426,125 for recording audio recordings required for the Department's examinations. This studio was underutilized in 2025 as it had been used only for the preparation of audio recordings required for 2 National Language Qualification Assessment Tests.	Since the official language proficiency oral tests are scheduled to be conducted again in accordance with the provisions of Public Administration Circulars No. 18/2020 (ii) and 01/2026, a large number of audio recordings will have to be prepared again in the near future for the listening skills test of that test.	Actions should be taken to do the planning to maximize the utilization of assets.
(b) There were 30 monitors with a server in the language laboratory, 11 computers in the language assessment center and another 30 monitors with a server in a lecture hall. Only 01 certificate course was conducted by the department in these lecture halls and language laboratory in the year 2025 and any other courses were not conducted. Accordingly, these lecture halls remained underutilized in the year 2025 as well.	With the issuance of Public Administration Circular 18/2020, the number of language courses conducted decreased due to the island-wide conduct of Sinhala and Tamil language courses teaching through online methods and the decrease in the number of students participating in language courses conducted in the language laboratory.	Assets such as language laboratories, assessment centers, lecture halls, computers and equipment should be planned and implemented to maximize utilization.

4.4 Management Weaknesses

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Even though it was stated that the Sinhala-Tamil and Tamil-Sinhala language translation software developed by the University of Moratuwa, which cost Rs. 10,810,000, was being used by nearly 225 users, anyone had not used it when the information was	The language translation software is hosted on a server owned by the Ministry of Public Administration and is available to approximately 225 users, so the university has been provided with a	Actions should be taken to develop the existing software in line with the changes taking place over time and use actively for the desired purposes and

requested via email.

software that is worth the functions.
money paid. Since more
accurate and more efficient
language translation
software is currently
available in the market than
the software developed,
users are encouraged to use
that software.

- (b) 14,984 text books worth Rs. 2,236,978, printed for language proficiency courses in the years 2018-2019, 19 toners worth Rs. 263,658 of various types and 04 types of toners of unknown value also remained unused in the year 2025.
- These books will be issued free of charge to government institutions and school libraries and distributed as per requests. Ronio Paper 22 and CD Writing Pen 37 will be used by the department in the future. Since the machines using fax roll 8 have been removed from this department, they will be issued after inquiring the needs of other government institutions. Further actions will be taken based on the report and recommendations of the Ministry's Technical Officer regarding the toner available in the warehouse.
- Requirements should be identified and purchases should be made and officers responsible for unnecessary purchases should be identified and action taken against them. Areas where future requirements arise regarding existing excess stock items should be identified and actions should be taken to utilize them.

5. Human Resource Management

Audit Observation

Comments of the Recommendation Accounting Officer

Out of the approved staff of 194 in the Department, there were 69 vacancies, including 5 senior level vacancies, 38 tertiary level vacancies, 24 secondary level vacancies and 2 primary level vacancies as at 31 December 2025 and staff requirements had not been reviewed in a timely manner and action had not been taken regarding the vacancies.

Arrangements are being made to conduct the examination for the recruitment of 02 Commissioner/Deputy Commissioner posts and the procedures for the recruitment of Language Translators and Language Superintendents have been submitted for the approval of the Public Service Commission.

Actions should be taken to review the needs of the staff periodically and maintain an optimal staff.