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இழப்பீடுகளுக்கான அலுவலகம் - இலங்கை
Office for Reparations - Sri Lanka



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வருடாந்த அறிக்கை
ANNUAL REPORT

2023

OFFICE FOR REPARATIONS, SRI LANKA

ANNUAL REPORT 2023



Office for Reparations - Sri Lanka
No. 40, Buthgamuwa Road,
Rajagiriya.

VISION

“Creating reconciliation among nations and ensuring human rights through economic and social well-being.”

MISSION

“Promoting reconciliation for the well-being and security of all Sri Lankans through the implementation of reparation policies aimed at empowering aggrieved parties.”

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CHAIRPERSON’S MESSAGE

The activities conducted during year 2023 were identified so as to offer to aggrieved persons relief that was either not available through other government Ministries and departments or to supplement benefits already provided where there was a need. This approach is in compliance with the “needs based” policy that the Office adopts in pursuing interventions. Accordingly, of the eight (08) thematic areas for support set out in the Reparations Policy, this Office decided to focus on Psycho social support, monetary relief and livelihood development as priority areas. In particular the new livelihood development programmes are monitored to evaluate whether the outcomes are beneficial to the aggrieved persons. Empowering women who head households through programmes to enhance economic independence, has been a priority.

The Members were also engaged in introducing disciplined and efficient processes to deal with relief applications. The requests for monetary relief from the North and East had piled up over the years and were a formidable issue. This matter received priority attention. We were also engaged in providing monetary relief to the victims of the 2022 violence in terms of the schemes formulated in the previous year. Since the required financial provision was received in stages, the OR ensured that all victim categories were given equal treatment, granting priority to those who were most affected.

The Supreme Court, in a decision relating to Fundamental Rights applications filed seeking relief after the Easter Bomb attack of April 2019, by its decision of January 12, 2023, tasked this Office with several responsibilities. The details of action taken by this Office is set out in this Report and were uploaded on our website in real time. We were gratified that such onerous responsibilities would have been assigned to this Office only upon an acceptance of its credibility by their Lordships of the Supreme Court.

The Members and the staff have been challenged to make the existence of the Office meaningful, working within the general restrictions relating to staff recruitments and we did so, on an acceptance of the need for such restrictions.

As Chairperson, it is with pleasure that I place on record the contribution of the other four members of the Office through their proactive engagement in the activities and for their support in decision making. It has been my privilege to work with them. We look forward to an even more productive 2024!

Dhara Wijayatilake - Attorney at Law
CHAIRPERSON

01. INTRODUCTION

In its fifth year, the Office for Reparations (OR) continued its activities to respond the needs of the aggrieved community in compliance with the objectives articulated in the Office for Reparations Act, No. 34 of 2018 (“the Act”) and the policies formulated thereunder. The objective of the OR as set out in the Act are-

1. To formulate and recommend to the Cabinet of Ministers, Policies on Reparations to grant individual and collective reparations to aggrieved persons.
2. To facilitate and implement such Policies on reparations as approved by the Cabinet of Ministers by the Office for Reparations, including specialized policies on public education, memorialization and on children, youths, women and victims of sexual violence and persons with disabilities.
3. To establish links to ensure the compatibility of the Office for Reparations with other mechanisms aimed at reconciliation.
4. To monitor and evaluate the progress of delivery of reparations to eligible aggrieved persons.

The Policies and Guidelines for the grant of reparations which were approved by the Cabinet of Ministers were tabled in Parliament in February 2022 and published in Gazette Extraordinary No. 2269/54 dated March 3, 2022. The Policy identified eight (08) thematic areas of intervention to provide relief to aggrieved persons (victims) and ten (10) Guidelines to be complied with in providing relief measures.

02. MEMBERS OF THE OFFICE FOR REPARATIONS

The members of the OR who functioned during the year under review is as follows,

- | | |
|--|---|
| 1. Attorney-at-Law Mrs. Dhara Wijayatilake | - Chairperson (re- appointed June 12, 2022) |
| 2. Major General (Retd.) Palitha Fernando | - Member (Appointed May 24, 2021) |
| 3. Dr. Azeez Mubarak | - Member (Appointed July 6, 2022) |
| 4. Attorney-at-Law Mr. Rasika Dissanayake | - Member (Appointed July 6, 2022) |
| 5. Attorney-at-Law Mrs. Shanmugapriya Sivagananathan | - Member (Appointed August 5, 2022) |

In terms of section 06 of the Act, all members are appointed for a period of three (03) years.

The Members of the Board met twice each month on average, and held twenty (20) meetings. The meetings were well attended, and the overall attendance of members at the meetings was between 95% to 100%.

03. POLICY AND GUIDELINES

The thematic areas identified for interventions in terms of the Policy and the Guidelines to determine specific grants of relief, are the following –

Thematic areas identified in the Policy-

1. Livelihood Support
2. Compensation and Financial Support
3. Restitution of Land Rights
4. Provision of Housing
5. Development of Community Infrastructure

6. Administrative Relief
 7. Psychosocial Support
 8. Measures to advance Unity, Reconciliation, and Non-recurrence of violence
- The Guidelines-
 1. Victim Centrality – All decisions will be based on what is needed by the aggrieved persons.
 2. Criteria for eligibility for aggrieved persons to obtain reparations.
 3. The form, and where appropriate, the quantum of reparations that will be provided to eligible aggrieved persons.
 4. Criteria of eligibility of aggrieved persons to financial compensation.
 5. Criteria of eligibility of aggrieved persons to urgent reparations.
 6. Entities which may assist in the provision or delivery of different forms of reparations to aggrieved persons.
 7. Criteria on which verified applications for reparations shall be prioritized.
 8. Criteria for verification of authenticity.
 9. Criteria for remembrance of the dead and memorials.
 10. Addressing the special needs of specific groups of aggrieved persons.

04. ACTIVITIES CARRIED OUT DURING THE YEAR UNDER REVIEW

Due to serious staff shortages (see below under “The Secretariat”), this Office has had to prioritize its areas of work and focus on the most urgent interventions that are meaningful to support aggrieved persons. In doing so, areas that were already being implemented by other Government agencies, were not pursued by the OR. The focus during the year under review was on the following areas of support-

- a) Livelihood support via knowledge transfer and technology transfer programmes to enhance the revenue generating potential of aggrieved persons and to enable economic stability thereby.
- b) Granting monetary relief; and
- c) Providing Psychosocial support

4.1 Livelihood Support Programmes

In order to empower persons of the aggrieved community to engage in revenue generating activities, the OR developed livelihood support projects enabling new startups and entrepreneurs. The main focus was on the use of locally available resources when estimating the requirement of new programmes.

The following programmes were initiated during this year:

	Date of commencing the programme	Venue	Aggrieved Person category	No. of Participants	Field of Technology Transferred
01	2023.11.28	Safamaruwa A, Karamba, Palaviya, Puttalam	Women	10	Coconut fiber based Thawashi brush production
02	2023.12.04	Divisional Secretariat, Kopay, Jaffna	Female heads of households	25	Value added candle making and financial literacy (<i>Light for Life</i>)
03	2023.12.22	Divisional Secretariat, Mannar	Female heads of households	05	Palmyra Leaf Hand Crafts production (<i>Colouring Hands</i>)
04	2023.12.22	Divisional Secretariat, Mannar	Internally displaced families	05	Ekel Brooms manufacturing – <i>Colouring Hands</i>

01. Economic empowerment of Internally Displaced Aggrieved Women

Prioritizing the objective of creating a sustainable income generation and reducing poverty among displaced women in Puttalam this livelihood development project was carried out on 28th November 2023 at Safamaruwa A, Karamba, Palaviya targeting 10 aggrieved women as the pilot project. The stakeholders of the project were Muslim Women's Development Trust (MWDT), Alliance Five Private Limited (AFPL) which is a product manufacturing BOI Company with an export market and the International Organization for Migration (IOM). The beneficiaries were trained by the AFPL to produce coconut fiber based brushes and commenced the brush production. The OR, together with the MWDT is monitoring the project.





02. Light for Life – Value added candle making and financial literacy

With the objective of transferring knowledge and technology on value added candle processing for 25 women heads of households in Kopay, Jaffna this project was initiated on 04th December 2023 at the Kopay Divisional Secretariat. Five heads of families were given hands on experience on candle processing, raw materials and candle molds. Vidatha Resource Center, Nallur provided the resource persons. Beneficiaries sell their candles to the societies of Churches, shops and restaurants and paraffin wax of the used candles in the Churches are being given to the beneficiaries to produce Candles by recycling.





03. Coloring Hands - Palmyra Leaf Hand Crafts production

Improved the livelihoods of 05 women heads of households in Mannar District by providing equipment and coloring materials to produce more and quality Palmyrah products. They were provided awareness on sound financial management, packaging of products and marketing for long term sustainability of their income generating activities. This project was conducted on 22nd December 2023 at the Mannar Divisional Secretariat.



04. Coloring Hands - Ekel Brooms manufacturing

Providing automatic Broom stick finishing machine from the Industrial Development Board to five (05) internally displaced people who are engaging in small business of making ekel brooms in order to improve their business was done through this project. They were given an awareness on sound financial management, packaging of products and marketing for long term sustainability of their income generating activities. This project was conducted on 22nd December 2023 at the Mannar Divisional Secretariat.



4.2 Compensation & Financial Support

The OR continued to provide monetary relief to aggrieved persons adopting a transparent process and in compliance with its Policy and Guidelines. The OR continued providing relief to aggrieved persons in relation to the following incidents-

- a) the North East conflict;
- b) the Easter Attack of 2019; and
- c) civil disturbances and political violence that took place in 2022.

a) **North East conflict** – Many of the pending files with applications are in respect of applications that have been submitted without the required documents. A decision was taken to issue a final letter requesting that documents be submitted within a fixed date, and to close the file thereafter. After receiving the required documents, the payment was processed and made to the eligible applicant. It must be emphasized that with regard to the aggrieved persons of the North East conflict, the emphasis is on programmes that seek to improve their prospects for economic empowerment in particular of the women who are heads of households, on the basis that such interventions will be lasting and meaningful in the long term, than a handout.

b) **Easter bomb attack, 2019** – All payments had been completed and there were no outstanding claims to be settled in 2023, subject to a single victim who succumbed to injuries sustained in the attack, in 2023 who was granted monetary relief in compliance with policy. The OR continues to engage with the totally disabled persons to ascertain their continuing needs and to respond in a meaningful manner.

Special directions by the Supreme Court - The OR was directed by the Supreme Court to take the following action as per its decision of January 12, 2023 in the Fundamental Rights applications¹ filed by twelve (12) Petitioners alleging a breach of rights as a result of the actions of the named respondents. The Orders to the OR were as follows-

1. Establish a Victim Fund at the Office for Reparations, into which the sums ordered to be paid by the Respondents as compensation, shall be paid.

The amounts ordered as compensation were as follows-

- Former President, Maithripala Sirisena - Rs 100 million
- Former Inspector General of Police (IGP) Pujith Jayasundera - Rs 75 million .
- Former Director, State Intelligence Service (SIS) Nilantha Jayawardena – Rs. 75 million

¹ Supreme Court Case SC FR Application Nos: SC/FR/163/19, SC/FR/165/19, SC /FR/166/19, SC/FR/184/19, SC/FR/188/19, SC/FR/191/19, SC/FR/193/19, SC/FR/195/19, SC/FR/196/19, SC/FR/197/19, SC/FR/198/19, SC/FR/293/19.

- Former Secretary, Defence Hemasiri Fernando - Rs 50 million
 - Former Chief of National Intelligence (CNI) Sisira Mendis - Rs 10 million.
 - The State - Rs 1 million..
2. Formulate a scheme to award the sums ordered as compensation in a fair and equitable manner to the victims and families.
 3. Investigate alleged underpayment and nonpayment in compliance with the cabinet decision taken to compensate the victims.(It was alleged by Counsel for the Archbishop of Colombo that payments were not made in compliance with the Cabinet decision but made in an ad hoc manner by the OR).
 4. Invite generous benefactors and donors to contribute towards the Victim Fund, by way of notifications in the media.
 5. Submit to the Supreme Court a progress report on the scheme of payment and the details about payments made by the above respondents and any benefactors within 6 months from today.

Action taken by the OR was as follows-

1. **Establish the Victim Fund :** The Victim Fund was established with effect from January 19, 2023 at the Bank of Ceylon, Rajagiriya Branch. (Current Account No. 0090167960).
 2. **Scheme to award compensation:** The scheme was formulated by January 24. 2023 and uploaded on the OR website – www.reparations.gov.lk
 3. **Investigate alleged non payment and underpayment of compensation to victims:** The allegations were investigated by the Members and a comprehensive report dated March 13, 2023 was submitted to the Hon. Attorney General for submission to the Supreme Court. The Report was subsequently submitted to the Supreme Court by the Hon. Attorney General. The findings of the investigation included the following-
 - a) There were no underpayments on account of any of the victims.
 - b) No payments had been made on an ad hoc basis by the Office for Reparations.
 - c) All payments were made as per the Cabinet decisions and the applicable circulars.
 - d) The families of the victims referred to in the submissions of Counsel for the Archbishop of Colombo had in fact been granted Rs. 1 million in compliance with the Cabinet decision.

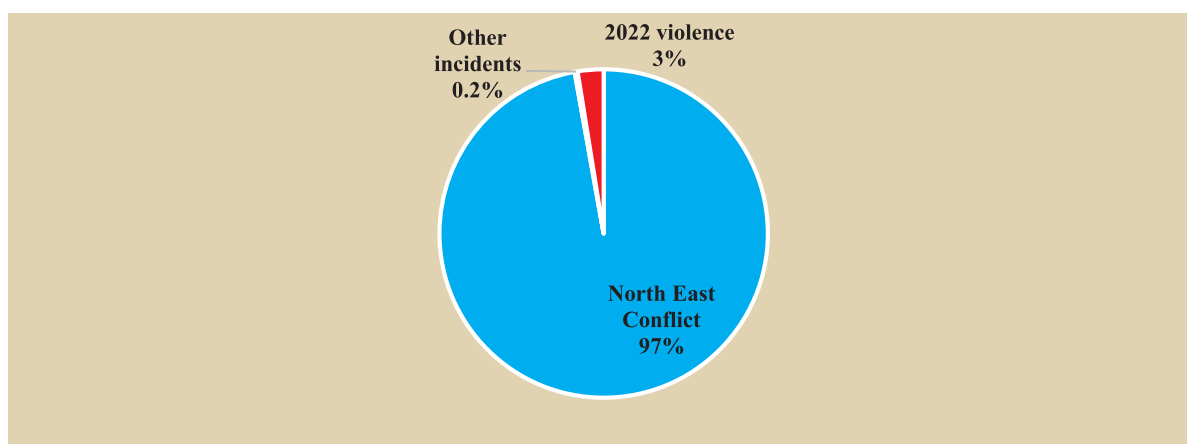
The Report may be accessed on the OR website ²
 4. **Call to benefactors to contribute to the Fund:** Notices were published in all three languages on January 29, 2023 in the following newspapers – Silumina, Virakesari, Sunday Observer, Lankadeepa, Thinakaran, The Sunday Times. The Notice was also posted on the OR website.
 5. **Progress reports on** the scheme of payment and the monies received to the Victims Fund were advised to the Hon. Attorney General for submission to the Supreme Court.
In addition, payments made from the Fund are updated on the OR website, ensuring the retention of anonymity of the recipients who are from among the victims of the Easter Bomb attack.
- c) **Civil disturbances and political violence, 2022** – This incident resulted in the OR receiving a significant number of claims from victims, including from those who had suffered loss as a result of damage to their residential properties. Based on the premise that OR will not receive all the financial provision required to settle all the claims, the Members decided to prioritize payments to those who suffered loss to residential premises and to those who were totally deprived of livelihood as a result of loss to movable properties, e.g. Busses given on hire.
In compliance with the policy principles, urgent reparations was granted to those whose homes were damaged to enable them to commence restoration work. The amounts granted were strictly based

²http://www.reparations.gov.lk/web/images/Easterattack/Easter_Attack_investigation_report_with_annexes_final.pdf

on the valuation of the Government Valuation Department. Priority was given to those whose homes were destroyed or damaged and in order to distribute the financial resources made available from time to time to as large a group of victims as possible, only partial payments were made where the loss was estimated at a sum greater than Rs. 1 million. In this manner, some relief was able to be granted to all victims where the applications were compliant with the matters that needed to be established, as for e.g. title to the property, proof of owner, whether a payment from insurance was received etc. The OR however strove to maintain a balance between the payments to the North & East victims and to the 2022 violence.

During 2023 it was possible to grant relief only to victims who suffered loss to immovable property.

SUMMARY OF MONETARY RELIEF GRANTED - IN 2023		
Item		Quantum
01	Total Budget allocation for “Recurrent Expenditure”	Rs. 1,555 million
02	Total sum internally allocated out of the “Recurrent Expenditure” budget, for providing monetary relief	Rs. 1,472 million
03	Internal allocation as a percentage of the total Recurrent Budget	94.67%
04	Applications pending at the Office for Reparations as at January 1 st , 2023	8,430
05	Applicants granted monetary relief in 2023-	3,508
	Granted full payment	1,305
	Granted partial payments	2,203
06	Total sum paid to Applicants	Rs. 1,335 million
07	Applications approved for payment and pending settlement as at December 31, 2023	6,076
08	Sum required as at year end, to settle the pending payments	Rs. 1,215 million



Cases settled in 2023

4.3 Administrative Support

The OR continues to support the aggrieved persons to obtain lost documents, especially the victims of the North and East conflict through special mobile services for stakeholders at district level. Two mobile services were held on 16th and 17th December 2023 at Nuwaraeliya and Matale Districts.

4.4 Psychosocial Support

The Psychosocial Support Unit (PSS unit) of the Office for Reparations was officially established during 2022. The establishment of a dedicated Unit was identified on an evaluation of the feedback from the initial Pilot phase of the Psycho-social support Case Manager programme of the OR. The Psychosocial Unit carried out the following programs in 2023.

- Case Manager Approach – Pilot Phase (Follow-up)
- Case Manager Approach – Phase I
- Community Support Initiative

Case Manager Approach - Pilot Phase (Follow-up)

A follow-up to the pilot initiative was carried out, in which the beneficiaries of the pilot phase who have new needs are appropriately directed to the necessary services. The psychosocial unit of the OR is also engaged in creating a referral database which will aid the case managers to address the needs of the beneficiaries.

Case Manager Approach – Phase I

The first phase of the case manager program (following the pilot phase) commenced in April 2023, and is currently on-going. Twenty-six managers representing 23 districts in Sri Lanka are assigned approximately 05 cases of aggrieved individuals and families whose needs will be addressed through a comprehensive referral mechanism.

Community Support Initiative

The IOM provided technical assistance to capacitate identified government officers (National Integration Officers, Development Officers) to form small groups comprised of 15-20 individuals who may be affected by conflict/violence related trauma (i.e. women heading households etc.) in Welikanda, Puttalam, Poonakary and Kilinochchi. The officers were responsible for empowering

and building capacities of the small-groups and guiding them to conduct a project that benefits themselves and their families. The officers were supervised by the OR's officers attached to the PSS unit. The programme commenced as a pilot from May to December 2023 in the aforementioned selected districts in Sri Lanka.

SN	District	Activity	Budget Amount (Rs.)	No. of beneficiaries
01	Welikanda	Refurbishment of a health clinic and a livelihood centre	2,353,922.00	50
02	Puttalam	Provision of desks and tables to a school in Puttalam where the children of internally displaced people study	727,000.00	55
03	Poonakary	Improving the small scale businesses through training and provision of equipment to 15 women under livelihood support	1,615,000.00	15
04	Kilinochchi	Renovation of the dining area of a vocational training institute of disabled women – Building belongs to Ministry of Women and Child Affairs	5,240,000.00	50

05. IMPROVING OPERATIONAL EFFICIENCY

5.1 Information Management System (IMS)

In 2023, the IMS underwent a comprehensive update, addressing critical aspects that needed attention. The identified need for further system upgrades and necessary fixes was effectively communicated to our service providers, setting the stage for the upcoming Phase Two.

Data migration from the old database to the Information Management System (IMS), and system upgrading exist as ongoing processes, and it is expected to establish a new psychosocial database and amalgamate it to the IMS. In addition, debugging process in the system is ongoing, and steps are being taken to make it user-friendly.

5.2 Staff Capacity Building

A five day capacity building programme on the following areas funded by the IOM was organized for the OR staff.

- Effective Communication and Gender (17th – 18th November 2023)
- Project Cycle Management (01st December 2023)
- Effective Organizational Skills and Leadership (08th – 09th December 2023)

06. AUDIT AND MANAGEMENT COMMITTEE

The Audit and Management Committee was chaired Dr. Azeez M. Mubarak, Member. The Committee held quarterly meetings.

07. GENERAL AUDIT

The General Audit was carried out by the Auditor Generals Department (AG).

08. THE SECRETARIAT

The Secretariat is headed by the Director General/CEO. During the period under review the following functioned in this position –

Mr. M. Hazeem – until 02nd October, 2023

Mrs. R. P. S. Samankumari Additional Secretary (National Integration) of the Ministry of Justice, Prison Affairs and Constitutional Reforms was appointed to act in the post with effect from October 3, 2023 pending the filling of the vacancy.

The cadre position in the Secretariat was as follows-

Cadre Position	Approved Cadre	Vacancies
Director General	01	-
Director	01	-
Deputy Director/Assistant Dir.	04	02
Administrative Officer	01	-
Internal Auditor	01	-
Reparations Officer	22	09
Translator	01	01
Audit Assistant	01	01
Management Assistant	30	10
Driver	07	02
Office Aid	07	-
Security	01	-
Total	77	25

There is a significant number of vacancies in the positions of the Reparations Officers and Management Assistants and this is an obvious impediment to the efficient discharge of the functions and responsibilities of this Office. In December 2023 the Department of Management Services has granted approval to fill the vacancies of Assistant Director – 01, Reparations Officers – 03 and Management Assistants – 03. The services of three (03) full time Consultants were made available to the OR by the International Organization for Migration (IOM), for the following areas of work.

- Consultant – Social Cohesion and Reconciliation
- Consultant – Psychosocial Support
- Consultant – Data Administration and Outreach

09. SUMMARY OF FINANCIAL PROGRESS

The OR received a sum of Rs.1405737.00 as the imprest for the year 2023.

Item	Allocation (Rs. Mn)	Imprest received (Rs. Mn)	Expenditure (Rs. Mn)	Expenditure as a % of imprest received
Salaries and personal emoluments	49	40.82	49.05	120%
Other recurrent	34	29.41	34.11	116%
Payment of compensation	1,461	1,334.50	1,334.50	100%
Policy Implementation	11		* 9.90	
Additional allocations Easter Attack 2019 Victim Fund (State Contribution)	01	01	01	100%
Subtotal	1,556	1,405.74	1,428.67	102%
Capital	1.5		**4.04	
Grand Total	1,557.50	1,405.74	1432.71	102%

*** Fund received from IOM 8.13Mn and 1.77Mn. used from opening balance**

**** Fund used from opening balance**

10. ACKNOWLEDGEMENTS

The OR wishes to place on record its appreciation to the United Nations system that facilitated the International Organization for Migration (IOM) to support many of the key programmes of the Office for Reparations.

Office for Reparations

STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER -2023

		2023	2022
		Rs.	Rs.
ASSETS	Note		Restated
Current Assets			
Inventories	1	1,636,170	1,195,939
Loan Receivables	2	-	4,375,312
Staff Loan - Short Term	3	1,705,559	2,076,614
Short Term - Investment	4	82,500,000	222,489,000
Employee Gratuity Investment	5	27,637,787	22,163,422
Advance, Prepayments & Receivables	6	9,978,545	6,660,992
Cash & Cash Equivalents	7	8,432,452	48,112,516
		131,890,512	307,073,794
Non - Current Assets			
Staff Loan	8	7,197,688	7,978,246
Property, Plant & Equipment	9	32,636,665	35,540,315
Long Term Investment	10	85,932,713	167,432,713
Intangible Assets	11	1,408,500	1,827,000
		127,175,566	212,778,274
TOTAL ASSETS		259,066,078	519,852,068
LIABILITIES			
Current Liabilities			
Other Payable	12	3,445,992	2,018,215
Retirement Benefit Obligation	13	862,820	
		4,308,812	2,018,215
Non- Current Liabilities			
Provisions and Other Liabilities	14	22,566,380	269,351,692
Retirement Benefit Obligation	15	14,471,097	15,421,068
		37,037,477	284,772,760
TOTAL LIABILITIES		41,346,289	286,790,976
NET ASSETS		217,719,789	233,061,092
NET ASSETS / EQUITY			
Surplus / (Deficit) for the Period		216,994,393	202,665,092
Revaluation Reserves		725,396	30,396,000
ACCUMULATED SURPLUS		217,719,789	233,061,092

Certification

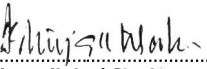
We certify that the above Financial Statements give a true and fair view of the affairs as at December 31, 2023 and its Surplus / (Deficit) for the year ended December 31, 2023


S. N. C. W. M. Dharmakeerthi Deputy Director (Finance)


J. Krishnamoorthy (Director General)

The Members of the Office for Reparations is responsible for the preparation and presentation of these Financial Statements.

These Financial Statement were approved by the Members of the Office for Reparations, and signed on their behalf.


Dhara Wijayatilake (Chairperson)


Dr. A.M. Mubarak Member

Office for Reparations

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31st DECEMBER 2023

		2023	2022
		Rs.	Rs.
			Restated
REVENUE	Note		
<u>Revenue from Non exchange transactions</u>			
Recurrent grant	16	1,405,737,000	480,530,000
		1,405,737,000	480,530,000
Capital grant		2,732,634	350,600
<u>Revenue from exchange transactio</u>		8,798,334	6,138,882
Interest	17	8,796,934	6,135,732
Other Revenue	18	1,400	3,150
Total Revenue		1,417,267,968	487,019,482
Operation Results			
Recurrent Revenue			
Non exchange		1,405,737,000	480,530,000
Exchange		8,798,334	6,138,882
Total		1,414,535,334	486,668,882

Less - Recurrent Expenditure

Wages, Salaries & Employee Benefit	19	(49,353,550)	(49,134,061)
Implementation of Policy Objectives	20	(1,337,276,795)	(406,000,062)
Other Expenditure for Compensation	21	(328,096)	(693,026)
Supplies & Consumables Used	22	(3,970,807)	(2,860,864)
Maintenance of Fixed Assets	23	(5,716,466)	(4,482,218)
Other Expenditure	24	(24,813,760)	(33,056,870)
Profit / Deficit for Sales of Disposal Assets	25	(116,083)	(4,412)
Depreciation expenses	26	(9,641,762)	(1,497,029)
Amortization expenses	27	(418,500)	(418,500)
Total Expense		(1,431,635,819)	(498,147,041)
Current Surplus / (Deficit) for the Period		(17,100,485)	(11,478,159)
Comprehensive Income - Revaluation Surplus for the Year 2023		725,396	30,396,000
Non exchange revenue			
Capital Grant		2,732,634	350,600
Impairment of property, plant and equipment		-	-
Surplus / (deficit) for the period after accounting for capital Grant		(13,642,455)	19,268,441

**NOTES TO THE FINANCIAL POSITION
FOR THE YEAR ENDED 31st DECEMBER 2023**

2022 (Rs.)	Note		2023 (Rs.)
		ASSETS	
1,195,938.65	1	Inventories	1,636,170.25
1,155,888.65		Stock (Stationery) - Schedule iii	1,592,620.25
40,050.00		Stock (Welfare) - Schedule iii	43,550.00
4,375,312.36	2	Loan Receivables	-
4,375,312.36		BOC Rs. 2000,000 /- Commercial Loan	-
		Less - Provision	
(4,375,312.36)		Bad Debts BOC Rs. 2000,000 /- Commercial Loan	-
-		Balance As at 31.12.2021	-
2,076,613.80	3	Staff Loan - Short Term	1,705,558.80
164,922.48		Property Loan - Schedule i	164,922.48
1,857,941.32		Distress Loan - Schedule i	1,498,136.32
-		Special Advance - Schedule i	-
53,750.00		Festival Advance - Schedule i	42,500.00
222,489,000.00	4	Short Term - Investment	82,500,000.00
		Funds Advanced to Lending Institution for Unified Assistance Scheme (See note no. 13-1 for details)	82,500,000.00
22,163,421.57	5	Employee Gratuity Investment	27,637,786.69
22,163,421.57		Employee Gratuity Investment	27,637,786.69
6,660,991.73	6	Advance, Prepayments & Receivables	9,978,544.65
4,162,232.42		Bank Service Charges due from Lending Institutions	-
15,787.64		Interest due from Gratuity Investment	-
686,109.36		Receivables - Schedule vii	9,458,357.46

211,708.41	Prepayments - Schedule iv	495,287.19
737,485.32	Accrued Receipts - Schedule ix	19,400.00
847,668.58	Refundable Deposit - Schedule v	5,500.00
48,112,516.37	7 Cash & Cash Equivalents	8,432,451.91
	Schedule vi	
	Bank of Ceylon - Taprobane Branch	
47,797,232.33	A / C No. 2026495	8,432,451.91
	Bank of Ceylon - Taprobane Branch	
315,284.04	A / C No. 2026496	-
7,978,245.81	8 Staff Loan	7,197,688.15
1,250,612.37	Property Loan - Schedule i	1,085,689.89
6,714,833.44	Distress Loan - Schedule i	6,094,648.26
2,800.00	Special Advance - Schedule i	3,600.00
10,000.00	Festival Advance - Schedule i	13,750.00
35,540,315.04	9 Property, Plant & Equipment	32,636,664.77
	COST	
48,291,687.28	As at the Beginning of the Year	48,535,605.57
44,496.00	Additions during the Year	3,185,914.56
	J"urnal Entry No. 02	
-	Cost of Adjustment of Partitioning of Office Building - No.40, Rajagiriya	858,600.00
	J"urnal Entry No. 19	
350,600.00	Add: Cost of Ministry Donation - 21 number of AC Machine	2,438,637.50
	J"urnal Entry No. 22	
-	Add: Cost of Ministry Donation - 18 items of Furniture Office Equipment	293,996.62
	J"urnal Entry No. 25	
-	Less: Cost of AC Machine of Disposal Assets	(400,000.00)
	J"urnal Entry No. 26	
-	Less: Cost of Partitioning of Office Building No. 408 of Disposal Assets	(2,286,656.80)
	J"urnal Entry No. 34	

(30,092,750.21)	Less: Cost / Revaluation amount of Revaluated Assets	(5,836,989.39)
	J"urnal Entry No. 35	
30,396,000.00	Add : Amount of Revaluated Assets	3,694,500.00
	J"urnal Entry No. 38	
(420,267.50)	Less: Revaluation amount / Cost for Disposal for 2021 & 2022	(992,816.00)
	J"urnal Entry No. 40	
(34,160.00)	Less: Cost / Revaluated amount for Disposal Unidentified Computer Assets	(1,575,214.00)
48,535,605.57		47,915,578.06
DEPRECIATION		
42,027,397.97	As at the Beginning of the Year	12,995,290.53
1,461,968.77	Add: Charges for the year	9,002,702.71
	J"urnal Entry No. 21	
-	Add: Depreciation for Ministry Donation - 22 number of AC Machine	609,659.38
	J"urnal Entry No. 24	
35,060.00	Add: Depreciation for Ministry Donation - 18 items of Furniture Office Equipment	29,399.66
	J"urnal Entry No. 31	
-	Less: Depreciation for AC Machine of Disposal Assets	(100,000.00)
	J"urnal Entry No. 32	
-	Less: Depreciation for Partitioning of Office Building No. 408 of Disposal Assets	(1,750,216.98)
	J"urnal Entry No. 37	
(30,092,750.21)	Less: Provision for Depreciation of Revaluated Assets	(2,867,884.89)
	J"urnal Entry No. 39	
(409,058.00)	Less: Provision for Depreciation Disposal Assets	(931,380.92)

Journal Entry No. 41

(27,328.00)	Less: Provision for Depreciation Disposal Unidentified Computer Assets	(1,708,656.20)
12,995,290.53	As at the End of the Year	15,278,913.29
35,540,315.04	As at the End of the Year	32,636,664.77
<i>(See note no. 12-1 for details)</i>		
389,921,712.63	10 Long Term Investment	85,932,712.63
	Funds Advanced to Lending Institution	
389,921,712.63	for Unified Assistance Scheme	85,932,712.63
<i>(See note no. 13-1 for details)</i>		
1,827,000.00	11 Intangible Assets	1,408,500.00
COST		
2,245,500.00	As at the Beginning of the Year	1,827,000.00
-	Additions during the Year	-
AMORTIZATION		
	As at the Beginning of the Year	-
418,500.00	Add-Charges for the year	418,500.00
418,500.00	As at the End of the Year	418,500.00
CARRYING VALUE		
1,827,000.00	As at the End of the Year	1,408,500.00
<i>(See note no. 12-1 for details)</i>		
519,852,067.96	TOTAL ASSETS	259,066,077.85

2022 (Rs.)	Note		2023 (Rs.)
LIABILITIES			
2,018,215.33	12	Other Payables	3,445,992.13
1,141,992.49		Accrued Expenditure - Schedule viii	1,869,769.29
261,222.84		Deposit Accounts	261,222.84
615,000.00		Provision for Audit Fees	1,315,000.00
-	13	Retirement Benefit Obligation	862,820.00
-		Retirement Benefit Obligation - Schedule xi	862,820.00
269,351,692.36	14	Provisions Other Liabilities	22,566,380.00
		Fund provided by the Treasury to Grant Loan	
264,976,380.00		under Unified Assistance Scheme	22,566,380.00
4,375,312.36		Provisions for Bad Debts BOC Rs. 200,000, Commercial Loan	-
15,421,068.00	15	Retirement Benefit Obligation	14,471,097.00
15,421,068.00		Retirement Benefit Obligation - Schedule xi	14,471,097.00
286,790,975.69		TOTAL LIABILITIES	41,346,289.13
233,061,092.27		NET ASSETS	217,719,788.72

**NOTES TO THE FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31st DECEMBER 2023**

2022 (Rs.)	Note		2023 (Rs.)
REVENUE			
480,530,000.00	16	Transfers from Other Government Entities	1,405,737,000.00
406,000,000.00		Treasury Imprest - Compensation	1,335,500,000.00
37,020,000.00		Treasury Imprest - Salary	40,820,000.00
37,510,000.00		Treasury Imprest - Other Recurrent	29,417,000.00
6,135,732.14	17	Interest	8,796,933.55
		<i>Bank Service Charges - Lending Institutions</i>	
310,000.00		Bank of Ceylon	166,438.36
150,000.00		People's Bank	30,410.95
200,000.00		SMIB Investment	42,739.73
2,516,526.86		BOC New Loan Scheme - SE	1,829,040.14
985,705.56		BOC New Loan Scheme - HO	886,993.23
1,523,178.61		Gratuity Investment - HDFC Bank	5,458,577.48
		<i>Interest from Staff Loan</i>	
85,698.51		Property Loan	49,243.95
361,554.48		Distress Loan	329,085.71
3,068.12		Special Advance	4,404.00
3,150.00	18	Other Revenue	1,400.00
3,150.00		Other Revenue	1,400.00
486,668,882.14		TOTAL REVENUE	1,414,535,333.55

EXPENDITURE

49,134,060.79	19 Wages, Salaries & Employee Benefit	49,353,550.07
24,045,536.86	Staff Salaries	23,963,988.82
-	Secondment Basis Officer Loan Interest	25,514.88
3,449,442.48	EPF Contributions	3,470,459.09
863,154.62	ETF Contributions	867,614.79
703,801.36	Overtime & Holiday Pay	932,118.08
1,148,537.90	Other Allowance	1,520,560.46
4,884,842.25	Cost of Living Allowance	4,744,756.81
218,530.74	Language Allowance	181,860.84
22,500.00	Interim Allowance	9,583.33
18,000.00	Incentive Allowance	18,000.00
335,032.26	Professional Allowance	327,591.39
1,146,774.19	Vehicle Hire Charges	355,806.44
1,824,159.52	Fuel Allowance	1,837,401.31
1,215,000.00	Allowance to Chairperson	1,620,000.00
3,378,000.00	Allowance to Members	4,320,000.00
638,333.33	Travelling Allowance	1,200,000.00
296,950.00	Telephone Allowance	378,000.00
220,182.58	Widow's and Orphan's Pension Contributions	81,670.00
3,121,631.70	Additional Allowance	2,996,372.33
84,000.00	Audit Committee Meeting Allowance	72,000.00
1,519,651.00	Gratuity Expenditure	430,251.50
406,000,061.69	20 Implementation of Policy Objectives	1,337,276,795.44
	<i>Compensation for Deaths / Injuries</i>	
130,000.00	Public Officers	450,000.00
31,057,500.00	General Public	18,865,000.00
1,925,000.00	Easter Attacks Incident 21 st April 2019	3,500,000.00
-	Easter Attacks Incident 21 st April 2019 - ESCROW Accounts Victims Funds	1,000,000.00
325,000.00	After Easter Boomb Attacks in 21st April 2019	-
23,400,000.00	Missing Person - OMP	41,200,000.00

Implementation of Policy Objectives

Compensation for Damage to Property

19,092,000.00	Public Officers	14,900,000.00
286,978,338.00	General Public	496,809,702.00
26,170,520.00	Religious Places	-
15,531,944.00	Kandy Incident 2018 - 16/2018	5,815,128.00
-	2022 Incident	752,739,120.00
17,000.00	After Easter Attacks Incident 2019	127,515.00
665,810.00	Easter Attacks Incident 21 st April 2019	97,690.00

Implementation of Policy Objectives

226,543.69	Psychosocial Supporting	-
480,406.00	Live hood Support Programme	1,772,640.44
693,026.46	21 Other Expenditure for Compensation	328,096.00
252,499.00	Self Employment Beneficiaries Training Programmes	291,981.00
440,527.46	Compensation Activities & Mobile Programmes	36,115.00
2,860,863.65	22 Supplies & Consumable Used	3,970,806.69
1,384,953.87	Stationery and Office Requisites	1,976,358.69
1,380,499.78	Fuel and Lubricants	1,937,548.00
57,000.00	Uniforms	56,900.00
38,410.00	Newspapers and Magazines	-
4,482,218.11	23 Maintenance of Fixed Assets	5,716,465.78
867,282.85	Repair and Maintenance of Fixed Assets	1,198,681.44
1,470,891.24	Repair and Maintenance of Vehicle	1,606,220.15
2,144,044.02	Building Maintenance Expenditure	2,911,564.19
33,056,870.02	24 Other Expenditure	24,813,760.12
51,400.00	Travelling Expenditure - Domestic	16,000.00
464,064.29	Telephone Charges	525,929.08
309,000.00	Postal Charges	551,550.00
2,389,689.48	Electricity and Other Utility Services	3,016,974.06

	24 Other Expenditure	
22,377,622.38	Building Rent	11,563,218.42
614,700.00	Audit Fees	700,000.00
654,400.00	Printing & Publicity	919,615.00
15,000.00	Legal Charges - MC No. 5961	20,000.00
1,860,381.37	Medical Insurance for Employees	1,770,050.88
214,420.82	Seminars Workshops & Recruitment	83,548.32
935,189.68	Welfare Expenditure	1,722,739.00
499,002.00	Misc. Expenditure	1,135,385.36
2,672,000.00	Vehicle Lease Rental	2,788,750.00
4,411.50	25 Disposal Assets Income	116,082.70
4,411.50	Profit / Deficit for Sales of Disposal Assets	116,082.70
1,497,028.77	26 Depreciation	9,641,761.75
832,678.43	Depreciation for Furniture, Office Equipment & Fixtures	857,589.28
129,591.00	Depreciation for Plant & Machinery	281,464.36
-	Depreciation for Motor Vehicle	6,772,500.00
61,310.20	Depreciation for Telephone	61,310.20
275,216.98	Depreciation for Partitioning of Office Building	320,452.02
98,232.16	Depreciation for Computers	738,786.51
100,000.00	Depreciation for Air Conditioners	609,659.38
418,500.00	27 Amortization	418,500.00
418,500.00	Computer Database	418,500.00
498,147,040.99	TOTAL RECURRENT EXPENDITURE	1,431,635,818.55
(11,478,158.85)	Current Surplus / (Deficit) for the period	(17,100,485.00)
30,396,000.00	Comprehensive Income - Revaluation Surplus for the Year	725,395.50
350,600.00	Capital Grant	2,732,634.00
19,268,441.15	Surplus / (Deficit) for the period after accounting for Capital Grant	(13,642,455.50)

Office for Reparations

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st DECEMBER 2023

Description	Notes	2023 (Rs.)	2022 (Rs.)
Cash Flows from Operating Activities			
Imprest received from the Treasury		1,405,737,000	480,530,000
Misc. Income & Other Receipts		1,400	3,150
Disposal Assets Income		628,950	14,230
Other Recurrent Expenditure	A	(1,428,578,876)	(477,337,158)
Net Cash Flow from Operating Activities		(22,211,526)	3,210,222
Cash Flow From Investment Activities			
Interest	B	7,500,588	6,779,360
Recoveries , Loan & Others	C	72,310,203	16,221,096
Acquisition of Fixed Assets	D	(4,044,515)	(44,496)
Withdrawal of Matured Investment	E	221,489,000	114,989,000
Investment & Others	F	(314,723,816)	(115,450,968)
Net Cash Flow from Investment Activities		(17,468,539)	22,493,992
Cash Flows from Financing Activities			
		-	-
Capital Grant - from Treasury		-	-
Net Decrease in Cash and Cash Equivalents		(39,680,064)	25,704,215
Cash and Cash equivalents at Beginning of Period	G	48,112,516	22,408,301
Cash and Cash equivalents at End of Period	H	8,432,452	48,112,516

** Accounting Policies and Notes form an integral part of these Financial Statements.*

NOTE TO THE CASH FLOW STATEMENT

	2023 (Rs)	2022 (Rs)
A Other Recurrent Expenditure	(1,428,578,875.59)	(477,337,157.58)
Personal Emolument	(49,055,109.24)	(47,871,573.84)
Travelling	(15,200.00)	(105,411.00)
Supplies	(4,520,438.29)	(3,320,637.90)
Maintenance	(6,099,182.53)	(4,980,054.66)
Contractual Services	(18,460,675.73)	(10,786,615.77)
Other Recurrent Expenditure	(4,693,525.36)	(3,563,194.26)
Grant of Other Reparations	(9,901,362.44)	(706,949.69)
Compensation for Deaths / Injuries	(65,015,000.00)	(56,837,500.00)
Compensation for Damaged Properties	(1,270,489,155.00)	(348,455,612.00)
Other Expenditure for Compensation	(329,227.00)	(709,608.46)
B Interest	7,500,588.49	6,779,360.42
Bank Service Charges from Lending Institutions for 2021	-	6,329,039.31
Bank Service Charges from Lending Institutions for 2022	4,162,232.42	-
Bank Service Charges from Lending Institutions for 2023	2,955,622.41	-
Interest from Loan Schemes:		
Interest for Staff Loan	329,085.71	361,554.48
Interest for Property Loan	49,243.95	85,698.51
Interest for Special Advance	4,404.00	3,068.12
C Recoveries , Loan & Others	72,310,203.12	16,221,095.91
Festival Advance	357,500.00	326,250.00
Distress Loan	2,663,222.18	2,039,800.31
Property Loan	164,922.48	1,069,625.70
Special Advance	127,200.00	84,000.00
Unclaimed Compensation Account	8,711,233.00	11,511,883.00
Deposit Account	1,153,828.46	1,189,536.90
Misc. Advance	2,765,013.00	-
Uncashed Cheques	56,367,284.00	-
D Acquisition of Fixed Assets	(4,044,514.56)	(44,496.00)
Furniture Office Equipment & Fixtures	(83,315.00)	(44,496.00)
Partitioning of Office Building	(1,008,417.06)	-
Air Conditions	(753,652.50)	-
Computers	(2,199,130.00)	-

E Withdrawal of Matured Investment	221,489,000.00	114,989,000.00
National Housing Development Authority	11,000,000.00	12,000,000.00
24 th February 2023	1,000,000.00	-
23 rd March 2023	1,000,000.00	-
29 th March 2022	-	2,000,000.00
21 st April 2022	-	1,000,000.00
19 th May 2023	2,000,000.00	-
13 th June 2023	1,000,000.00	-
27 th June 2022	-	1,000,000.00
04 th July 2023	1,000,000.00	-
20 th July 2022	-	1,000,000.00
14 th August 2023	1,000,000.00	-
01 st September 2023	1,000,000.00	-
16 th September 2022	-	1,000,000.00
23 rd September 2022	-	1,000,000.00
09 th October 2023	1,000,000.00	-
12 th October 2022	-	1,000,000.00
25 th October 2022	-	1,000,000.00
25 th November 2022	-	1,000,000.00
19 th December 2022	-	2,000,000.00
20 th December 2023	2,000,000.00	-
	210,489,000.00	102,989,000.00
Bank of Ceylon		
04 th January 2022 - BOC - Self Employment Loan 1 %	-	50,000,000.00
20 th February 2023 - BOC - Housing Loan 1 %	6,908,000.00	-
20 th February 2023 - BOC - Self Employment Loan 1 %	33,000,000.00	-
07 th April 2022 - BOC - Self Employment Loan 1 %	-	20,487,000.00
06 th July 2023 - BOC - Housing Loan 1 %	5,581,000.00	-
27 th July 2022 - BOC - Self Employment Loan 1 %	-	5,000,000.00
27 th July 2022 - BOC - Industrial Loan 2.5 %	-	6,000,000.00
08 th August 2022 - BOC - Housing Loan 1 %	-	581,000.00

E Withdrawal of Matured Investment

06 th September 2023 - BOC - Industrial Loan 2.5 %	10,000,000.00	-
27 th October 2022 - BOC - Housing Loan 1 %	-	921,000.00
27 th October 2022 - BOC - Self Employment Loan 1 %	-	20,000,000.00
03 rd November 2023 BOC - Self Employment Loan 1 %	35,000,000.00	-
07 th December 2023 - BOC - Self Employment Loan 1 %	100,000,000.00	-

People's Bank

21 st March 2023 - PB - Housing Loan 1.5 %	10,000,000.00	-
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State Mortgage Investment Bank

01 st June 2023 - SMIB - Housing Loan 2 %	9,453,888.24	-
22 nd June 2023 - SMIB - Housing Loan 2 %	546,111.76	-

F Investment & Others (314,723,815.92) (115,450,967.86)

Matured Investment transfer to the Treasury	(242,410,000.00)	(94,068,000.00)
25 th January 2022 - BOC	-	50,000,000.00
22 nd March 2023 - BOC	39,908,000.00	-
27 th March 2023 - NHDA	1,000,000.00	-
27 th March 2023 - PB	10,000,000.00	-
12 th April 2023 - BOC	921,000.00	-
25 th April 2022 - BOC	-	20,487,000.00
29 th May 2023 - NHDA	2,000,000.00	-
31 st May 2022 - BOC	-	6,000,000.00
31 st May 2022 - NHDA	-	3,000,000.00
15 th June 2023 - NHDA	2,000,000.00	-
28 th June 2023 - SMIB	10,000,000.00	-
06 th July 2023 - NHDA	1,000,000.00	-
17 th July 2023 - BOC	5,581,000.00	-
26 th July 2022 - NHDA	-	2,000,000.00
29 th July 2022 - BOC	-	5,000,000.00
17 th August 2023 - NHDA	1,000,000.00	-
23 rd August 2022 - BOC	-	581,000.00
14 th September 2023 - NHDA	1,000,000.00	-

F Investment & Others

14 th September 2023 - BOC	10,000,000.00	-
28 th September 2022 - NHDA	-	2,000,000.00
09 th October 2023 - BOC	20,000,000.00	-
09 th October 2023 - NHDA	1,000,000.00	-
07 th November 2023 - BOC	35,000,000.00	
31 st November 2022 - NHDA	-	2,000,000.00
06 th December 2022 - NHDA	-	1,000,000.00
22 nd December 2023 - BOC	100,000,000.00	-
29 th December 2022 - NHDA	-	2,000,000.00
29 th December 2023 - NHDA	2,000,000.00	-

F Investment & Others	(72,313,815.92)	(21,382,967.86)
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Festival Advance	(350,000.00)	(350,000.00)
Distress Loan	(1,683,232.00)	(1,683,521.00)
Special Advance	(128,000.00)	(84,000.00)
Unclaimed Account	(8,711,233.00)	(18,075,909.96)
Misc. Deposit	(1,153,828.46)	(1,189,536.90)
Misc. Advance	(2,883,271.98)	-
Differed grant from Treasury - Capital	(1,036,966.48)	-
Uncashed Cheques	(56,367,284.00)	-

G Cash and Cash equivalents at Beginning of Period	48,112,516.37	22,408,301.48
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Bank of Ceylon - Current A/c No. 02026495	47,797,232.33	22,093,017.44
Bank of Ceylon - Current A/c No. 02026496	315,284.04	315,284.04
Bank of Ceylon - Savings A/c No. 74757297	-	-

H Cash and Cash equivalents at End of Period	8,432,451.91	48,112,516.37
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Bank of Ceylon - Current A/c No. 02026495	8,432,451.91	47,797,232.33
Bank of Ceylon - Current A/c No. 02026496	-	315,284.04

STATEMENT OF CHANGES IN EQUITY & RESERVES OF OFFICE FOR REPARATIONS FOR THE YEAR ENDED 31 ST DECEMBER - 2022 & 2023								
	Surplus / (Deficit) for the Period		Revaluation Reserves		Government Capital Grant		Accumulated Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
Balance as at 01st January for the Year	232,024,126	213,983,914	-	-	1,036,966	-	233,061,092	213,983,914
Adjustment during the Year - J/E No. 03	(112,900)	(122,775)					(112,900)	(122,775)
Adjustment during the Year - J/E No. 14	(300,000)						(300,000)	-
During the Year - Transfer to Treasury					(1,036,966)		(1,036,966)	-
Expenditure for the Year	(248,982)	(68,487)					(248,982)	(68,487)
Comprehensive Income - Government Capital Grant	2,732,634	350,600					2,732,634	350,600
Surplus / (Deficit) for the Period	(17,100,485)	(11,478,159)	725,396	30,396,000	-	-	(16,375,089)	18,917,841
Balance as at 31 st December for the Year	216,994,393	202,665,092	725,396	30,396,000	-	-	217,719,789	233,061,092

2023

NON - CURRENT ASSETS

Note No. 12-1 for Financial Position									
	Motor Vehicle	Furniture, Office Equipment & Fixtures	Plant & Machinery	Telephone	Partitioning	Computers	Air Conditioners	Computer Database Programme	Total
<i>Cost</i>									
Balance as at 01.01.2023	27,090,000.00	9,127,973.62	1,142,543.24	1,491,959.76	2,286,656.80	6,996,472.15	400,000.00	1,827,000.00	48,535,605.57
Additions during the year		83,315.00			149,817.06	2,199,130.00	753,652.50		3,185,914.56
J'urnal Entry No.02					858,600.00				858,600.00
J'urnal Entry No.19							2,438,637.50		2,438,637.50
J'urnal Entry No.22		293,996.62							293,996.62
J'urnal Entry No.25							(400,000.00)		(400,000.00)
J'urnal Entry No.26					(2,286,656.80)				(2,286,656.80)
J'urnal Entry No.34			(1,142,543.24)			(4,694,446.15)			(5,836,989.39)
J'urnal Entry No.35			822,000.00			2,872,500.00			3,694,500.00
J'urnal Entry No.38		(200,245.00)		(65,759.00)		(726,812.00)			(992,816.00)
J'urnal Entry No.40						(1,575,214.00)			(1,575,214.00)
Balance as at 31.12.2023	27,090,000.00	9,305,040.24	822,000.00	1,426,200.76	1,008,417.06	5,071,630.00	3,192,290.00	1,827,000.00	47,915,578.06

2023									
NON - CURRENT ASSETS									
	Motor Vehicle	Furniture, Office Equipment & Fixtures	Plant & Machinery	Telephone	Partitioning	Computers	Air Conditioners	Computer Database Programme	Total
<i>Depreciation</i>									
Balance as at 01.01.2023	-	5,822,995.72	157,377.12	993,536.36	1,750,216.98	4,171,164.35	100,000.00		12,995,290.53
Charges for the year	6,772,500.00	828,189.62	281,464.36	61,310.20	320,452.02	738,786.51		418,500.00	9,002,702.71
J'urnal Entry No.21							609,659.38		609,659.38
J'urnal Entry No.24		29,399.66							29,399.66
J'urnal Entry No.31							(100,000.00)		(100,000.00)
J'urnal Entry No.32					(1,750,216.98)				(1,750,216.98)
J'urnal Entry No.37			(428,144.22)			(2,439,740.67)			(2,867,884.89)
J'urnal Entry No.39		(166,094.54)		(42,224.38)		(723,062.00)			(931,380.92)
J'urnal Entry No.41						(1,708,656.20)			(1,708,656.20)
Balance as at 31.12.2023	6,772,500.00	6,514,490.46	10,697.26	1,012,622.18	320,452.02	38,491.99	609,659.38	418,500.00	15,278,913.29
Carrying Value as at 31.12.2023	20,317,500.00	2,790,549.78	811,302.74	413,578.58	687,965.04	5,033,138.01	2,582,630.62	1,408,500.00	32,636,664.77

FUND TO LENDING INSTITUTION FOR UNIFIED ASSISTANCE SCHEME AS AT 31.12.2023								
Note No.13 -1 for Financial Position								
Institution	Ledger Page	Housing Loan		Self Employment Loan		New Housing Loan		Total
		Housing - L	Housing - S	SE - L	SE - S	Housing - L	Housing - S	
Bank of Ceylon	39 & 41	-	-	24,217,712.63	32,500,000.00	47,000,000.00	38,000,000.00	141,717,712.63
N H D A	45	14,715,000.00	12,000,000.00	-	-	-	-	26,715,000.00
Total		14,715,000.00	12,000,000.00	24,217,712.63	32,500,000.00	47,000,000.00	38,000,000.00	168,432,712.63

Note No.13 -2 for Financial Position

BANK SERVICE CHARGES DUE FROM LENDING INSTITUTIONS AS AT 31.12.2023

Institution	Ledger Page	Amount Rs.
Bank of Ceylon	21	-
People's Bank	23	-
SMIB	25	-
Bank of Ceylon	29	-
Bank of Ceylon	31	-
Total		-

11. AUDITOR GENERAL'S REPORT

JLO/C/D/REP/FA/2023

30 May 2024

Chairman
Office for Reparations

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Office for Reparations for the year ended 31st December 2023 in terms of Section 12 of the National Audit Act, No. 19 of 2018

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Office for Reparations for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including information related to quantitative accounting policies, 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 and Finance Act, No. 38 of 1971. This report of mine will be tabled in Parliament in due course in accordance with Article 154 (6) of the Constitution.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Office for Reparations as at 31 December 2023, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

- (a) In accordance with paragraph 70 of Sri Lanka Public Sector Accounting Standards No. 01, an institution must present current and non-current assets as separate classifications on the face of the statement of financial position. However, in the financial statements presented for the year under review, Rs. 6,000,000 of short-term investments maturing within 12 months after the reporting date of the financial statements are shown in long-term investments; hence, the value of long-term investments in non-current assets was overstated by Rs. 6,000,000 and the value of short-term investments in current assets was understated by Rs. 6,000,000.
- (b) In accordance with the Supreme Court order dated 12 January 2023, a fund was established to compensate the individuals whose fundamental rights were violated upon as a result of the Easter attack and the amount of one million rupees received as government contribution to this fund is accounted as Recurrent Grants under Income in the Statement of Financial Performance of the Office for Reparations and its transfer to the Victim Fund as Expenditure in the Statement of Financial Performance and as a result, respectively the Recurrent Grants and Expenditure were overstated in that value in the Statement of Financial Performance. Also, the one million rupees and the sum of Rs. 35,825,588 received from the responsible parties according to the court order were credited to the fund, and despite maintaining separate accounting records for these transactions, the aforementioned transactions were not disclosed in the financial statements that were submitted. In addition, as of 31 December 2023, the remaining amount of Rs. 2,894,838 in the fund was not reported in the statement of financial position in the victim funds and cash balance, so the claims and cash balance in the statement of financial position were understated in that value.
- (c) In the year 2019, the Board of Directors had decided to write off from the books the total loss of Rs. 300,000 overpaid to a beneficiary when compensations were awarded for the Easter attack victims, and Rs. 112,900 worth of missing stationery, and as this write-off was not reported as an expense in the statement of financial performance of the year under review and was deducted from the accumulated fund, the expense of the year was understated by Rs. 412,900 in the statement of financial performance.

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 this 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 included in the Office's 2023 Annual Report

The other information comprises the information included in the Office's 2023 Annual Report but does not include the financial statements and my auditor's report thereon, which obtained by me prior to the date of this audit report. The management is responsible for these other information.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance or conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise.

If, based on the other information obtained by me prior to the date of this audit report and work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

As per paragraph 3.1 of the Guidelines relating to Public Enterprises Circular No. 01/2021 dated 16 November 2021 as mentioned in its Annexure 03, the draft annual report to be submitted with the financial statements did not include the minimum disclosure components such as the vision and mission of the institute, the chairman's comments, the board of directors' report, the audit management report and the financial status of the institute for the last 10 years.

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 Office'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 intend to liquidate the Office or to cease operations, or has no realistic alternative but to do so.

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

As per Section 16 (1) of the National Audit Act, No.19 of 2018, the Office for Reparations 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 by the Office.

1.5 Auditor's Responsibility for the Audit of the 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 the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the office. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the office to cease to continue as a going concern.
- 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.

I communicate with those charged with governance regarding, among other matters, significant audit findings including any significant deficiencies in internal control that I identify during my audit.

2. Report on Other Legal and Regulatory Requirements

2.1 The National Audit Act, No. 19 of 2018 contains special provisions regarding the following requirements.

2.1.1 As per the requirements of Section 12 (a) of the National Audit Act, No. 19 of 2018, I obtained all the information and explanations required for the audit and, from my investigation, it appears that the Office had maintained proper financial records.

2.1.2 As per the requirement of Section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018, the financial statements presented by the Office is consistent with the preceding year.

- 2.1.3 As per the requirement of Section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018, the recommendations made by me in the previous year are included in the financial statements presented.
- 2.2 Based on the procedures followed and the evidence obtained, and within the limits of quantitative factors, nothing caught my attention enough to state the followings.
- 2.2.1 As per the requirement of Section 12 (d) of the National Audit Act, No. 19 of 2018, that any member of the governing body of the Office has any direct or indirect interest in any contract entered into by the Office outside the normal business environment.
- 2.2.2 As per the requirement of Section 12 (f) of the National Audit Act, No. 19 of 2018, the Office has not complied with any applicable written law or other general or special directions issued by the governing body of the Office.

Reference to laws rules / regulations	Non-compliance
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
(i) Section 264 of the Financial Regulations	In the year under review, the Office for Reparations paid an amount of Rs. 547,526,491 to 362 victims through cheques and an amount of Rs. 786,977,664 to 5,430 victims through direct remittances, but it was not confirmed that the respective amount was received by the beneficiary.
(ii) Section 395(c) of the Financial Regulations	Despite the requirement for bank reconciliation statements to be completed by the 15th day of the subsequent month concerning the transaction status at the each month end, the institution failed to adhere to this practice.

- (b) Section 2.3 of the Public Enterprises Circular No. 01/2021 dated 16 November 2021
- (i) Although the action plan should be prepared annually according to the format shown in the guidelines, the 2023 action plan of the Office for Reparations was not prepared in such way.
 - (ii) Although the annual strategic plan and action plan of the Office for Reparations should be prepared and submitted to the treasury by the secretary of the relevant ministry, the strategic plan and action plan related to the Office for Reparations for the year 2023 were not prepared and submitted in accordance with the circular provisions. But the 2023 action plan had been prepared and approved only by the board of directors. Also, as 07 activities were removed from its original plan, those activities were not identified at the initial stage.

2.2.3 As per the requirement of Section 12 (g) of the National Audit Act, No. 19 of 2018, the Office has not performed according to its powers, functions and duties.

2.2.4 As per the requirement of Section 12 (h) of the National Audit Act, No. 19 of 2018, the resources of the Office had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

2.3 Other matters

- (a) A document containing details of compensation claim files is requested to be submitted for audit to ascertain the correct number of files for compensation; however, the Office for Reparations failed to produce such a document. Although

the office has informed that there are 8,626 files for further compensation as on December 31, 2023, the institute failed to provide a time analysis of the period from which the relevant files consist of applicants who applied for compensation and out of these, an compensation amount of Rs.1,802,446,195 was to be paid in relation to 4,917 files, but the amount to be paid in relation to the remaining 3,709 files was not assessed.

- (b) Out of the compensation amount of 1,335 million rupees paid in the year under review, 753 million rupees compensation was paid to the beneficiaries who applied in the year 2023, affected by the unrest, but only 582 million rupees was paid to the compensation beneficiaries who applied for other compensations from previous years. Accordingly, priority was relatively minimal in compensating beneficiaries who applied before the year 2023.
- (c) Although cheques were issued for compensation during the year under review, the process was not properly conducted due to the fact that compensation activities were carried out based on information that was not updated at the time of issuing cheques to the beneficiaries. As of December 31, 2023, the bank had dishonored 318 cheques worth Rs. 39,124,653 out of the cheques given to the beneficiaries due to incorrect information. Out of these compensations, Rs. 29,818,995 was remitted to the original compensation recipients through direct remittances, and another amount of Rs. 9,305,658 was given to 85 new compensation recipients.
- (d) An amount of Rs. 737,485 due from the Office on Missing Persons for electricity and water for the period from September to December 2022, which was shown in the financial statements as of December 31, 2022, was not recovered during the year under review.
- (e) In the year 2019, it was decided to write off Rs. 300,000 overpaid to a beneficiary when compensating for the Easter attack victims in 2019 and Rs. 112,900 worth of missing stationery without taking sufficient steps to recover the full loss from the responsible parties.

Sgd;

W.P.C. Wickramaratne

Auditor General

03.07.2024

Auditor General,
National Audit Office,
No. 306, Polduwa Road,
Battaramulla.

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Office for Reparations for the year ended 31st December 2023 in terms of Section 12 of the National Audit Act, No. 19 of 2018

I submit for your kind attention the answers to the audit queries requested by your letter No. JLO/C/D/REP/FA/2023 and dated 30th May 2024.

J. Krishnamoorthiy
Director General.

Basis for Qualified Opinion

- (a) The observations are correct. Although the relevant classification has been presented in the statement of financial position included in the financial statements of the year 2023, I accept that errors have occurred in the calculation of the values to be included in that classification.

I will rectify the error by entering the correct values into the accounts under the relevant classifications in the year 2024.

- (b) The cash books, expense ledgers, and vouchers of the victim fund were properly maintained. Additionally, periodic reports detailing the receipts and payments of this account are submitted to the Supreme Court. However, this fund shall be collected from the responsible parties designated by the Supreme Court, and in respect of funds collected on its behalf, and for the collection of funds on behalf of parties outside the institution, the power to raise funds on behalf of the government is vested in the Secretary of the Treasury under F.R. 876, therefore, this fund was established based on the verbal notification of the Director General of the Department of Public Accounts at that time that this account can be maintained in a banking institution only on the order of the Supreme Court. However, as the Treasury has halted the formation of the fund since the year 2008, I believe that the actions taken by our institution are adequate.

Also, relevant disclosures have been made in the final accounts in the year 2023 and according to the observations of the National Audit Office, I will also work to adjust this fund to the final accounts from the year 2024.

- (c) Preliminary investigation boards were appointed to recover from the responsible parties the total loss of Rs. 300,000 overpaid to a beneficiary when compensations were awarded for the Easter attack victims in the year 2019 and Rs. 112,900 worth of missing stationery, and based on the recommendations of the said boards, after confirming that these losses were not caused by the fault of the officials and afterward reporting the relevant matters to the board members, they have been written off from the accounts with the approval of the board members.

- 1.3 I have made a note to prepare the draft annual report by incorporating the information indicated by the National Audit Office into the draft annual report.

2.2.2 (a)

- i) As it is essential to obtain updated account information on each completed file currently received by us for financial grants, prior making the payments related to each file, a letter is sent to the beneficiary to verify the new bank details or the accuracy of the existing details. This ensures that payments are made based on up-to-date information only. As soon as this information is received, the file is updated and then the money will be credited to the beneficiaries.

After making the payment through bank transfers and cheques, a covering letter is prepared and sent to the beneficiaries by post for them to notify the institution that the compensations have been received. However, only some beneficiaries return such confirmation while some do not respond.

- ii) The observations are correct. However, according to the financial regulations, the accounts division will arrange to provide the current month's bank statements before the 15th of the subsequent month.

(b)

- i) I agree with the observation.

As stated in the audit query, the annual action plan has been prepared based on the Public Enterprises Circular No. 01/2021.

- ii) I agree with the observation.

As stated in the audit inquiry, I will make arrangements to prepare a strategic plan based on the Public Enterprises Circular No. 01/2021.

The approval of the board of directors has been received for the action plan of the Office for Reparations for the year 2023 and forwarded to the ministry. But our office had not arranged to forward it to the Treasury through the Ministry Secretary according to the Public Enterprises Circular No. 01/2021. Steps will be taken in the future to work based on the relevant circular.

- 2.2.3 The Office for Reparations has prepared the annual duty lists and the accounting officer has assigned the responsibilities and tasks to the relevant officers. However, at present, this situation has arisen in some cases due to a shortage of officers and constraints on filling available vacancies. However, the current limited number of officers is diligently working towards achieving the office's objectives. Nevertheless, I will ensure to fill the available vacancies in the future and fulfil responsibilities and tasks effectively.

2.2.4 I accept that although the related procurement activities were properly planned to make the purchases of the year, due to practical difficulties, the procurement activities could not be carried out within the intended time periods. However, on the approval of the Cabinet Paper No. 23/1305/604/133 dated 14.07.2023, which states that purchases up to 20 million rupees can be done based on one quotation from the Sri Lanka State Trading Corporation, the procurement activities were carried out legally.

2.3

- a) For your audit query No. JLO/C/D/REP/2023/11/11-4 and dated 21/02/2024 based your observations, it was informed by our letter No. Reparations/I.A./Audit Query/2024 and dated 26.02.2024 that the valuation for 1711 files for which compensation has been approved out of 8626 unpaid compensation files is Rs. 196,030,110.

Accordingly, although compensation has not been approved for the rest of the 6915 compensation files, I kindly inform you that the valuations can be submitted as mentioned below based on the prescribed compensation amounts according to the files assessed by subject officers as per circular limits and according to the decisions of the Cabinet of Ministers, the decisions of the Board of Directors.

Also, among the above unpaid files, I am presenting below the details of the files for which no compensation assessment can be submitted due to reasons such as not having completed the required documents, not having the right to compensation, files being closed etc.

S/ No.	Financial Relief programme	No. of files for which assessment value can be submitted	Assessment value (Rs)	No. of files for which assessment value cannot be submitted	Total
1	Providing financial relief for the victims related to North and East conflicts.	1545	195,505,804	929	2474
				*2201	2201
2	Payment of revitalization allowances to the families of missing persons.	1556	311,200,000		1556
3	Financial relief for immovable property damaged due to political unrest on May 09, 2022.				
	Deaths	6	30,000,000		6
	Immovable property	99	1,069,710,281	79	178
	Movable property			500	500
	Total	3206	1,606,416,085	3709	6915

* Note

The accurate estimate will be determined following the Director General's approval on a daily basis. These documents are portable and the assessed value can be provided after the approval.

- b) According to the Office for Reparations Act approved by the Cabinet, in accordance with the compensation policies and guidelines and rules prepared by the Board of Directors, decisions on the financial relief to be given can be made based on the priority of needs and the availability of resources.

Accordingly, the Board of Directors and the cabinet of ministers have approved to provide compensation for the damages caused to the homes of those affected due to the political unrest on May 09, 2022 based on the priority of needs.

Accordingly, as the Cabinet of Ministers has approved the financial relief based on the assessment report issued by the government valuer, and its amount is relatively higher than the amount paid under other financial relief systems, the financial difference mentioned in the observation has been caused.

Furthermore, as of 31.12.2023, there are no more financial relief applications for dead and injured persons, and I would also like to mention that the payment has been concluded for all the completed files for the missing persons and the property damage from the Easter attack.

- c) I agree with the observation.

A letter is sent to the concerned beneficiary to confirm the accuracy of the relevant new bank details or the existing bank details before making the payment to avoid dishonoring under slip system. This way, payments are made based on up-to-date information only.

- d) I will forward the relevant requests to the Office on Missing Persons continuously and arrange to reimburse this amount as soon as possible.

- e) Preliminary investigation boards were appointed to recover from the responsible parties the total loss of Rs. 300,000 overpaid to a beneficiary when compensations were awarded for the Easter attack victims in the year 2019 and Rs. 112,900 worth of missing stationery, and based on the recommendations of the said boards, after confirming that these losses were not caused by the fault of the officials and reporting the relevant matters to the board members, they have been written off from the accounts with the approval of the board members.

J. Krishnamoorthy
Director General