



# 2024

**Office for Reparations - Sri Lanka**  
**Annual Report 2024**

**No.40, Buthgamuwa Road, Rajagiriya**

## Vision

"Strengthening National Reconciliation through Just and Transformative Reparations"

## Mission

"To design and implement comprehensive Reparations scheme to promote reconciliation for wellbeing and security of all Sri Lankans including future generations"

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## Message from the Chairperson

The Office for Reparations commenced the year 2024 with greater hopes for a revival of the economy, and confidence that it would be possible therefore to restore some of the activities that had been placed on hold. The Office continued its focus on a victim centric approach in designing all activities and the need therefore to engage with victims to understand their current and most urgent needs.

The OR was able to make considerable progress with the livelihood development projects. We stayed firm on our principle that handouts do not assist victims in the way that empowerment programmes do. Hence, in identifying projects, priority was given to those that would be meaningful to women heads of households. Empowering these women would also help them overcome social stigma that militate against a total integration and acceptance by a society as yet deeply rooted in tradition.

I must make special mention of the monetary grants made to victims. While the grant of monetary relief continued with its attendant challenges, the Office was able to uphold its principles to be fair, reasonable and just to victims while also ensuring that only genuine claims were settled. In particular, the protocol followed in identifying those who were eligible to receive money due to losses suffered as a result of the 2022 violence, included steps to ensure that (a) the loss complained of did in fact happen as a result of civil or political unrest, based on authentic evidence, (b) the valuation of the loss was obtained from the Government Valuation department and no other, and (c) the owner of the property damaged/lost was confirmed through authentic documents that established title. Awareness of this approach will make it clear that the OR was disciplined in handling the task. We opted not to engage in clarifying wild allegations to the contrary.

With regard to the Easter Bomb attack of 2019, while the Supreme Court had imposed a total of Rs. 311 million as fines on the 6 respondents in its January 2023 judgment, 88.7% of that money was received into the Fund only in 2024. In compliance with the direction of the Supreme Court, the OR had established a special Fund and formulated a scheme to make payments to victims. Throughout 2024 disbursements were made from the Fund to victims after identifying their most current concerns. The task was completed in early 2025. At all times the OR remained transparent about the schemes, the disbursement policy and the actual payments from the Fund and uploaded real time information on its website while respecting the privacy of the victims.

As I will conclude 6 years as the Chairperson of the Office for Reparations in June 2025, I wish to refer to one aspect that requires mention, based on my experience. The OR is a statutory body to which responsibilities are assigned by law. We, at the Office for Reparations have always been conscious that we must use justifiable criteria in decision making and that we are accountable for the decisions we take in discharging those responsibilities. Ad hoc decisions that do not contribute to a holistic and fair approach must be avoided and should not be foisted on the OR. The Institution must be left to function independently and to command the confidence of its stakeholders.

I take this opportunity to thank my four fellow Members of the OR who remained committed and contributed to challenging decision making with a focus on merit alone. It has been a privilege and a pleasure to work with them. On behalf of the Members and myself, I thank the staff of the OR led by its Director General & CEO Mrs. Rajes Krishnamoorthy, who have worked with dedication, and with cultivated skill to handle the emotions and anxiety of victims and also handle politicians who seek the best for their constituencies. It was this commitment and dedication that enabled the Office for Reparations to maintain a balance and carry out its work programmes in a professional manner.

**Dhara Wijayatilake,**

**Attorney at Law.**

## Note from Board for annual report

In 2024, the Office for Reparations continued its commitment to supporting victims through fair, transparent, and victim-centered approaches. We made notable progress in livelihood development projects, prioritizing initiatives that empower women-headed households and address urgent needs.

Our monetary relief programs were implemented with accountability, ensuring genuine claims were settled according to clear and justifiable criteria.

As we move forward, the Board remains dedicated to maintaining the independence and professionalism of the Office for Reparations, upholding the trust placed in us by victims and stakeholders alike.

The Board takes this opportunity to express its heartfelt gratitude to the Chairperson, Ms. Dhara Wijayatilake, for her outstanding leadership, dedication, and service over the past six years. Her commitment to fairness, accountability, and compassion has strengthened the mission of the Office and supported countless victims on their path to recovery. The Board is also thankful to the Director General and her staff for their hard work and efforts.

## Members

### Office for Reparations

## 1. INTRODUCTION

The Office for Reparation (OR) is a statutory body established under the Office for Reparations Act No. 34 of 2018, which came into effect on 22<sup>nd</sup> October 2018. The OR was operationalized with effect from 1<sup>st</sup> April, 2018 upon the appointment of the Members.

The main objectives of the OR as articulated in the statute, 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.

## 2. MEMBERS OF THE OFFICE FOR REPARATIONS

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

1. **Mrs. Dhara Wijayatilake Attorney-at-Law - Chairperson, (re- appointed June 12, 2022)**
2. **Dr. Azeez Mubarak - Member (Appointed July 6, 2022)**
3. **Mr. Rasika Dissanayake Attorney-at-Law - Member (Appointed July 6, 2022)**
4. **Mrs. Priya Sivagananathan Attorney-at-Law - Member (Appointed August 5, 2022)**
5. **Major General (Retd.) Palitha Fernando - Member (re-appointed August 12, 2024)**

In terms of section 6 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%.

### **3. POLICY AND GUIDELINES**

The Policies and Guidelines for the grant of reparations which were approved by the Cabinet of Ministers was 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 interventions to provide relief to aggrieved persons (victims) and ten (10) Guidelines to be complied with, in providing relief measures.

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

1. Livelihood Support
2. Compensation and Financial Support
3. Restitution of Land Rights
4. Provisions 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 are the following-

1. Victim Centrality – All decisions will be based on what’s best for the aggrieved persons.
2. The 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. The criteria of eligibility of aggrieved persons to financial compensation.
5. The 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. The criteria on which verified applications for reparations shall be prioritized.
8. The criteria for verification of authenticity.
9. The criteria for remembrance of the dead and memorials.
10. Addressing the special needs of specific groups of aggrieved persons.

### **4. ACTIVITIES CARRIED OUT DURING THE YEAR UNDER REVIEW**

Due to 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 Institutions were not pursued by the OR. The main focus during the year under review was on the following areas of support –

- 1.1 Livelihood support - through knowledge and technology transfer with resource support to enhance the revenue generation potential of aggrieved persons and to enable economic stability thereby. The focus was on empowering women.

- 1.2 Granting monetary relief.
- 1.3 Providing psychosocial support for the aggrieved persons to aid the recovery and support for their overall wellbeing.
- 1.4 Mapping Study on the collective Needs of Conflict Affected Communities in Northern Sri Lanka
- 1.5 The Easter Sunday Attack 2019 - Payments for the Victims of the Easter Sunday Attack 2019

#### 4.1. LIVELIHOOD SUPPORT PROGRAMME

The Office for Reparations (OR) conducted livelihood support programs to support the economic independence of women this initiative aims to empower aggrieved and marginalized communities in affected areas.

During 2024, OR implemented the following livelihood support projects. OR aims to implement one such project within each divisional secretariat area.

All these collective reparations were funded by the International Organization for Migration (IOM) and implemented by the OR. IOM has granted Rs. 8.67 million for the following programmes.

##### 01. Stitching Dreams Jaffna.

Target group and project - War affected young women in Jaffna through training on Ari Embroidery. The project was conducted in two phases (Phase I & Phase II)

- **Location:** Sandilipay Division, Jaffna
- **Beneficiaries:** Direct: 40 young women  
Indirect: Young interested women in Sandilipay
- **Cost (Rs Mn):** 1.36
- **Commencement Date:** 26. 02.2024
- **Support provided:** - Training materials and Ari Training for 02 months.  
- Provided sewing machines (6 nos) for the training Centre under the Divisional secretariat.

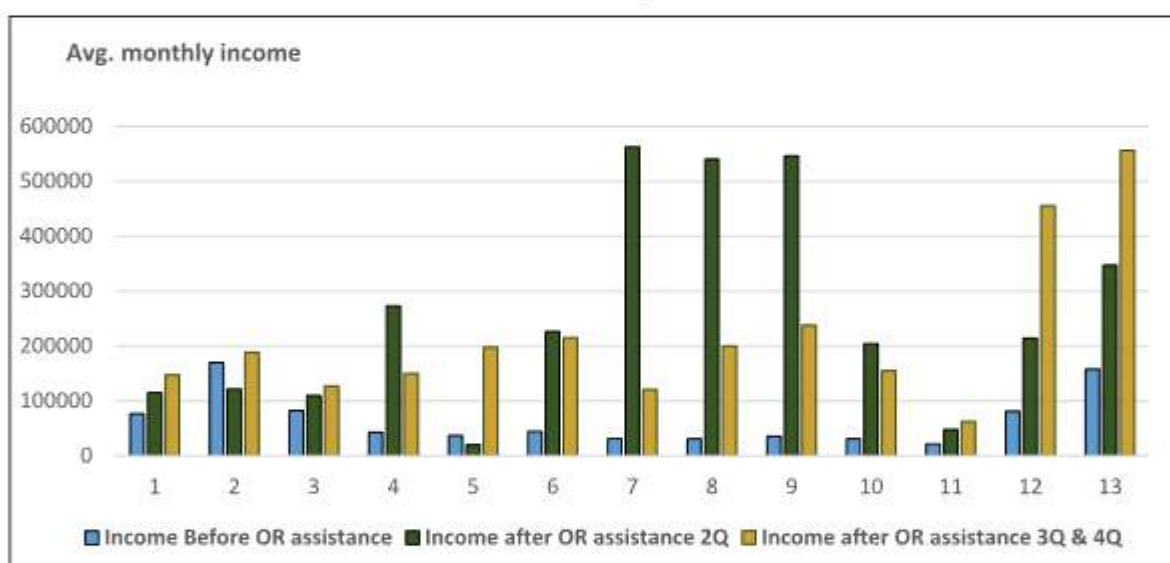


- An exhibition was held on 13th September, 2024 to showcase the hand crafts completed during their training period.
- Beneficiaries earned approximately Rs. 6,000 – 9,000 per month during this period.

## 02. Threads for Hope –Batticaloa

Target group and project – Women through training in handloom weaving.

- **Location:** Manmunai Pattu, Manmunai South Eruvilpattu Divisions, Batticaloa
- **Beneficiaries :** 13 groups including 89 individuals
- **Cost (Rs Mn) :** 2.42
- **Commencement Date :** 22.03.2024
- **Support provided:** - Yarn to restart the production.
  - Providing two warp role machines.
  - Financial Literacy Training.
  - Awareness on value addition and finishing.
  - Create marketing network to purchase raw material and to sell finished products



OR's intervention has significantly increased the monthly income of beneficiaries, enhancing the long-term viability of their businesses. Average monthly income generation of 13 groups of beneficiaries in 2024 is tabulated below,

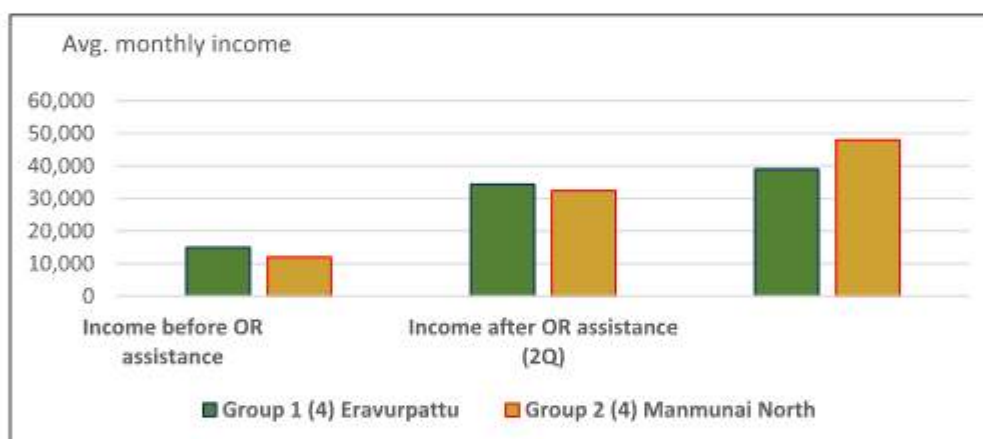


### 03. Light for Life – Batticaloa

Target group and project - Female heads of households through value-added candle making.

- **Location:** Manmunai North division, Batticaloa
- **Beneficiaries :** Direct: 8 families.(Two groups)
- **Cost (Rs Mn) :** 0.85
- **Commencement Date :** 23.03.2024
- **Support provided:** - Raw materials and candle moulds.
  - Hands on training of the candle making by a resource person
  - Financial Literacy Training.
  - Awareness on value addition and finishing.

OR intervention has significantly increased the average income generation of the beneficiaries. New markets have been explored by the beneficiaries through the insights gained by the training.

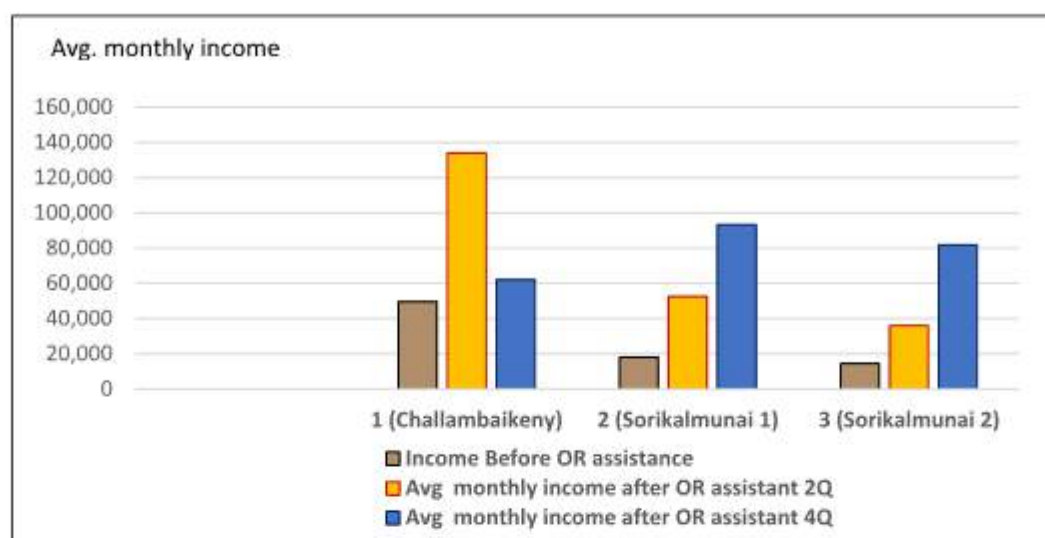


### 04. Threads for Hope –Ampara

Target group and project - Aggrieved persons in Ampara District through training in handloom weaving.

- **Location:** Navithanveli Division, Ampara
- **Beneficiaries :** 3 groups including 38 individuals)
- **Cost (Rs Mn) :** 0.66
- **Commencement Date :** 15.03.2024
- **Support provided:** - Raw materials to re start the production
  - Financial Literacy Training.
  - Awareness on value addition, Packing and finishing.
  - Create marketing network to purchase raw materials and to sell finished products

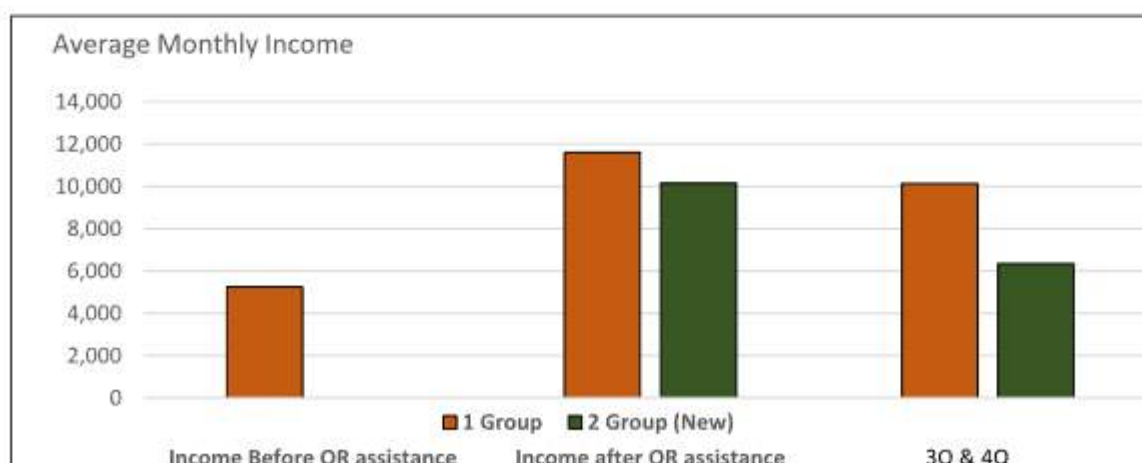
Average monthly income of three groups has increased considerably after OR assistance.



## 05. Light for Life – Ampara

Target group and project - Female heads of households through value-added candle making.

- A new group, comprised of six female heads of households, was established to provide livelihood assistance in addition to the existing beneficiary group. Both groups exceeded income expectations during the review period.
  - **Location:** Navithanveli Division, Ampara
  - **Beneficiaries :** 15 women heads of households (Two Groups)
  - **Cost (Rs Mn) :** 0.32
  - **Commencement Date:** 16.03.2024
  - **Support provided:** - Raw materials and candle moulds to start the Production.
    - Hands on training by a resource person
    - Financial Literacy Training.
    - Awareness on value addition and finishing.



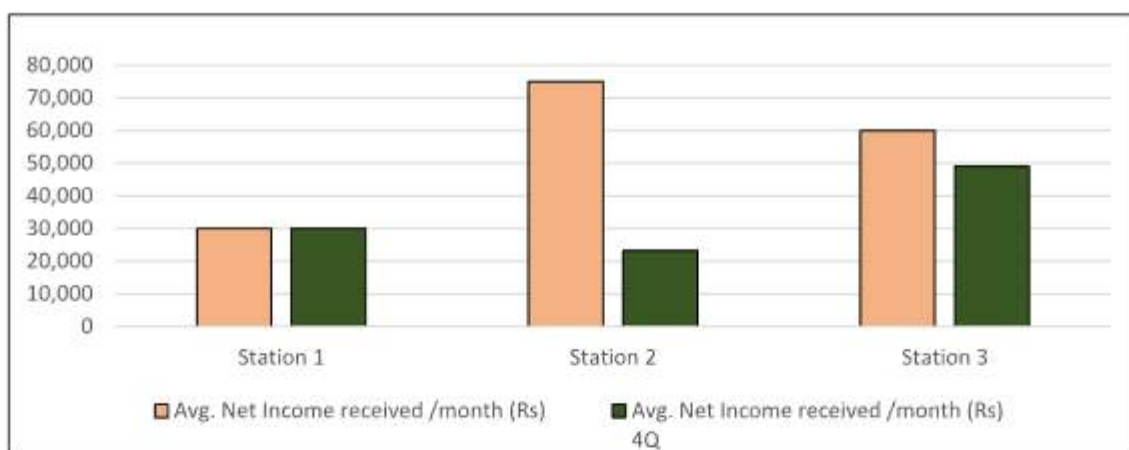


## 06. Traditional Food Centre – Kurikkaduwan, Velanai

Target group and project - Female heads of households to establish Traditional Food Preparation Centre in Velanai division, Jaffna. OR took the initiative to refurbish the building in Kurikkaduwan belonging to the Divisional Secretariat of Velanai. The financial assistance was provided by the IOM.

- **Location:** Kurikkaduwan, Velanai Division, Jaffna
- **Beneficiaries:** Direct: 10 (Currently 3 are working) aggrieved families  
Indirect: Visitors, Pilgrims
- **Cost (Rs Mn):** 2.4
- **Commencement Date:** 28.02.2024
- **Support provided:** - Renovation of the Building. Financial Literacy training to the beneficiaries.

Three food preparation stations are currently operational within the center. This food center serves pilgrims and visitors, providing them with a crucial source of affordable and clean meals, as it remains the only one establishment offering such options in the place. Beneficiaries are able to earn Rs. 5,000 – 10,000 per day during the pilgrim season.



## 07. Stitching Dreams – Kayts, Jaffna

Target group and project - War affected young women in Jaffna through training on Ari Embroidery The programme was conducted in two phases (Phase I & II)

The expected project Outcome is Increase the monthly income of the target beneficiaries (27).

- **Location:** Kayts Division, Jaffna
- **Beneficiaries:** Direct: 10 (27 young women  
Indirect: Families of the beneficiaries
- **Cost (Rs Mn):** 0.61
- **Commencement Date:** 13.09.2024
- **Support provided:** - Ari Embroidery training for 20 days by a resource person
  - Training material and tools for the training.
  - Providing Sewing machines (5 nos) for the training center under the Divisional secretariat for (phase II)



## 08. Coloring Hands – Jaffna

Target group and project - War affected females in Jaffna through training Palmyra hand craft Production to improve the current livelihood.

Outcome: Increase the monthly income of the target beneficiaries (37)

- **Location:** Thenmarachchi- division, Jaffna
- **Beneficiaries:** Direct: 37 females
- **Cost (Rs Mn):** 0.46
- **Commencement Date:** 14.09.2024
- **Support provided:** - Coloring material, Tools and equipment, Wooden cupboards (2) to store Palmyra products
  - Three (03) days training on making Wincrowing fans, Hand Fan and round trays.
  - Awareness on value addition, finishing and durability of products.
  - Awareness regarding the incorporation process of small-scale business enterprises



## 09. Stitching Dreams – Kiran, Batticaloa

Target group and project - War affected young women in of Kiran Division in Batticaloa through training on Ari Embroidery. The programme was conducted in two phases (Phase I & II). Project outcome is increased average monthly income of the beneficiaries.

- **Location:** Kiran Division, Batticaloa
- **Beneficiaries:** Direct: 20 young women  
Indirect: Young interested females of the division
- **Cost (Rs Mn):** 0.85
- **Commencement Date:** 19.10.2024

- **Support provided:** - Ari Embroidery training for 20 days by resources person.
  - Training material and tools for the training.
  - Provision of sewing machines (3 nos) for the training center under the Divisional secretariat (1<sup>st</sup> Phase)
  - Providing 06 nos sewing machines to the Training center under the divisional secretariat. (Phase II)

### 10. Stitching Dreams – Valaichchenai, Batticaloa

Target group and project - War affected young women in Valaichchenai Division in Batticaloa through training on Ari Embroidery. The programme was conducted in two phases (Phase I & II). Project outcome is increased average monthly income of the beneficiaries.

- **Location:** Valaichchenai Division, Batticaloa
- **Beneficiaries:** Direct: 20 young women
- **Cost (Rs Mn):** 0.89
- **Commencement Date:** 19.09.2024
- **Support provided:** - Ari Embroidery training for 20 days by resources person.
  - Training material and tools for the training.
  - Provision of sewing machines (3 nos) for the training center under the Divisional secretariat (Phase I)
  - Providing 06 nos sewing machines to the Training center under the divisional secretariat. (II Phase)



## 11. Skills Development Training on Solar PV installation and Maintenance

Target group and project - conflict-affected young individuals with basic electrical knowledge through two-day skills training program, in collaboration with the Sri Lanka Sustainable Energy Authority (SLSEA), the Public Utilities Commission of Sri Lanka (PUCSL), Experts from the University of Jaffna and SLSEA-registered solar power service providing companies.

The program provided theoretical and practical training in solar PV panel installation, small-scale solar power plant management, and maintenance. After the training, beneficiaries were recruited part-time or full-time by solar power service providing companies, based on their manpower needs. Also the trained beneficiaries are directed to solar power service providing companies in other districts as per the needs by SLSEA. Further, beneficiaries can obtain National Vocational Qualification Level 3 after completion of the training and using the practical experience working with companies. This programme was conducted in Mannar, Vavunia, Batticaloa and Trincomalee



Location	Beneficiaries	Cost (Rs.)	Date	Support provided
Mannar	16	327,155	6 <sup>th</sup> -7 <sup>th</sup> October 2024	<ul style="list-style-type: none"> <li>• Conduction of Training Programme by providing resource person</li> <li>• Facilitate practical sessions and field visit for power plants</li> <li>• Coordinate SLSEA and beneficiaries to find employment opportunities.</li> <li>• Coordinate with PUCSL to assist beneficiaries to obtain NVQ 3 certificates</li> </ul>
Vavuniya	21	310,734	16 <sup>th</sup> -17 <sup>th</sup> October 2024	
Batticaloa	21	293,022	18 <sup>th</sup> -19 <sup>th</sup> October 2024	
Trincomalee	52	593,756	23 <sup>rd</sup> - 24 <sup>th</sup> October 2024	

## 12. “Woven Wonders” Market Event

OR has organized and conducted two days’ market event of “Woven Wonders” to facilitate and improve the marketing network for beneficiaries of “Threads for hope”- Livelihood project in Batticaloa district. Banana fiber crafts producers from Neerveli, Jaffna has also participated with their hand crafts. The event held on 25<sup>th</sup> and 26<sup>th</sup> July 2024 in the premises of Ceylon Electricity board and the Ministry of Justice.

Beneficiaries were able to earn more than Rs. 300,000 incomes on this event and beneficiaries commented that most valuable thing that they have gained is the knowledge about the customers’ preference on western province.



## 4.2 MONETARY SUPPORT (COMPENSATION AND FINANCIAL SUPPORT)

During 2024, 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
- c. Civil disturbances and political violence that took place in 2022
- d. Political Victimizations in 2005-2015

### a. The North East Conflict

Monetary Relief has been granted in 2024 for the persons aggrieved due to the death of a family member, injury and damage to property caused by the North East conflict. In 2024, 7,506 persons were granted relief amounting Rs. 933.44 Million.

## Payment to families of Missing Persons

Grants to families of Missing Persons is made on the recommendation of the Office for Missing Persons (OMP) which provides a recommendation after conducting an inquiry and confirming to the OR that it is satisfied on evidence placed before it, that the person is in fact missing. Between 2022 and 2024, 3,771 families were granted payments on account of persons who were confirmed to be missing. A The policy of the OR was to make payments to families that produced the death certificate of a family member. This was changed with effect from 2022 to also make payments to families of missing persons after the OMP commenced conducting inquiries to confirm the complaints of families of missing persons.

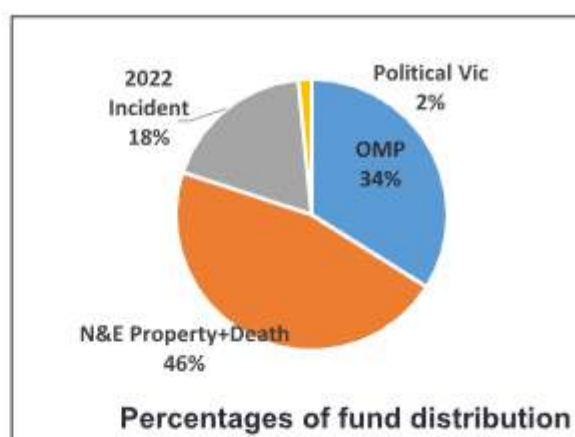
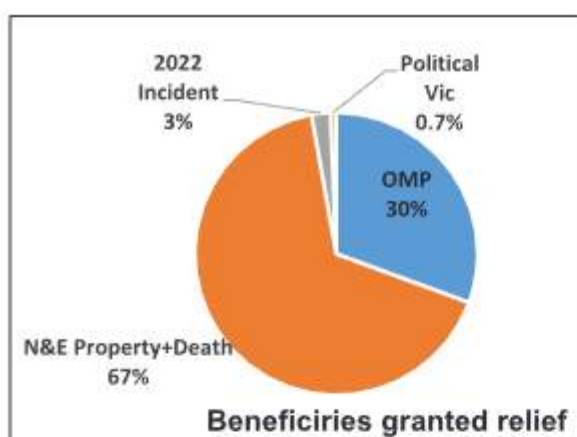
### b. Civil disturbances and political violence that took place in 2022

In compliance with the Policy principles, urgent reparations were granted to those whose homes were damaged due to the arson and destruction caused during the violence on 9<sup>th</sup> May 2022, to enable them to commence restoration work. The amount granted to each was strictly based on the valuation of the Government Valuation Department. Priority was given to the most vulnerable and hence victims of loss or damage to immovable property received payments on a priority basis. In order that monies released by the Treasury could be distributed to as large a group of victims as possible, only partial payment was 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, as for e.g. title to the property, proof of ownership, 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 victims of the 2022 violence.

Monetary relief granted to aggrieved persons in 2024 is set out below.

Main Category/incident	Sub category	Beneficiaries	Amount Paid (Rs)
North East Conflict	OMP (Missing Persons)	3,448	689,600,000
	Property & Death	7,506	933,444,606
	<b>Sub Total (North-East)</b>	<b>10,954</b>	<b>1,623,044,606</b>
Civil Unrest (Immovable properties)	2022 May	168	308,070,717
Civil Unrest (Movable properties)	2022 May	76	64,992,411
Political Victimization*		71	32,130,791
Easter Sunday attack (Injury)		1	50,000
<b>Total</b>		<b>11,270</b>	<b>2,028,288,525</b>

- The OR was only engaged in making payments as determined by special Committees appointed by the Cabinet of Ministers. The OR was not required to evaluate and determine eligibility to claims.



Summary of Monetary Relief granted in 2024		
	Item	Quantum
1	Total Budget allocation for “Recurrent Expenditure”	Rs. 2,593 Mn
2	Total sum internally allocated out of the “Recurrent Expenditure” budget, for providing monetary relief	Rs. 2,483 Mn
3	Internal allocation as a percentage of the total Recurrent Budget	96%
4	Applications pending at the OR as at January 1 <sup>st</sup> 2024	12,220
5	Number of applications granted monetary relief in 2024	11,272
6	Total sum paid to applicants	2,028
7	Applications approved for payment and pending settlement as at December 31, 2024	87
8	Sum required as at year end, to settle the pending payments	Rs. 17 Mn

### 4.3 PSYCHOSOCIAL SUPPORT

The Psychosocial Support Unit (PSS unit) of the Office for Reparations was officially established during 2022 in order to assist the aggrieved persons to improve their wellbeing and restore their lives.

- Accordingly, OR has trained government officers as Case Managers to identify the Psychosocial needs of aggrieved persons and assisting them to reach their needs.
- OR has initiated community support programme to grant collective reparations in 2023 and continued in 2024 in several districts of North and East with the financial support of IOM as follows,

Collective reparations under Psychosocial Support

	<b>Programme/Project</b>	<b>Location</b>	<b>No. of Beneficiaries</b>	<b>Cost – Rs. Mn</b>
1	Refurbishment dining area of the Vocational Training Center for Disability Females in Kilinochchi belongs to Vocational Training Authority – Phase I , Phase II	Karachchi, Kilinochchi	60 disabled females	5
2	Construction of five (05) block of washrooms for girl students in the Kalaimahal School, Ampara	Kalaimahal School, Ampara	345 Students	2
3	01 Providing sanitary napkins (1,000 units), Dustbis and storing box to improve the sanitation in the female students of Kalaimahal School	Kalaimahal School, Ampara	345	1.3
	02 providing necessary sports item and educational items for students in Kalaimahal School (Photocopy Machine 01, High jump mattress 01, Cupboards 05)		628	
4	Provision of three wheeler to the Vocational Training Center for the person with disabilities, in Valaichchenai to mitigate the sexual harassment happening to the beneficiaries while traveling to the training center	Valaichchenai, Batticaloa	Currently 24 residential students.	1

Case Managers of OR have handled and assisted 152 aggrieved persons in 18 Districts in 2024. Their needs were addressed through a referral system.

S/No.	District	Gender	
		M	F
1.	Kurunegala	9	11
2.	Hambantota	3	2
3.	Matale	0	5
4.	Monaragala	1	4
5.	Polonnaruwa	1	3
6.	Trincomalee	1	8
7.	Gampaha	3	1
8.	Anuradhapura	1	4
9.	Badulla	2	3
10.	Kegalle	3	1
11.	Matara	8	10
12.	Galle	2	3
13.	Ampara	3	17
14.	Batticaloa	3	12
15.	Jaffna	6	9
16.	Vavunia	1	4
17.	NuwaraEliya	0	3
18.	Mannar	4	1
	<b>Total</b>	<b>51</b>	<b>101</b>

#### 4.4 MAPPING STUDY ON THE COLLECTIVE NEEDS OF CONFLICT AFFECTED COMMUNITIES IN NORTHERN SRI LANKA

Office for Reparations has undertaken the mapping study in 2024 with financial and technical assistance of IOM to identify the collective needs of conflict affected communities in Kilinochchi, Mullathivu and Mannar districts. This study was restricted to all the divisions of above three districts due to the financial constraints. The study aims to identify the collective challenges and needs faced by the communities as direct and indirect consequences of the conflict and identify appropriate inclusive collective

reparation measures that address their needs beyond individual compensation. Further, this study strengthens the trust in reparations mechanism and ensure the meaningful participation of affected communities.

Over 1,135 individuals from 15 divisions across three districts were extensively consulted in this study, representing diverse groups, including persons with disabilities, internally displaced persons, women-headed households, former combatants from non-state armed groups, victims of enforced disappearance and survivors of conflict-related sexual violence.

Five key areas of needs have been identified through this study in three districts which are, Livelihood Assistance, Health and Psychosocial support, the development of infrastructure, Education support and support for sport and cultural activities. Based on these collective needs, challenges and Key findings identified through this study a list of approximately 250 project initiatives has been developed. And it is expected to conduct a stakeholder validation programme and complete the final report by the end of October 2025.

#### **4.5 THE EASTER SUNDAY ATTACK 2019**

The Office for Reparations established the Easter Attack April 2019 – Victim Fund to comply with the Orders made by the Supreme Court in its judgment dated 12<sup>th</sup> January 2023 in the Fundamental Rights applications filed. There were 06 respondents who, in compliance with the Order of the Supreme Court, collectively credited a total Rs. 311 million to the Victim Fund.

Although, as ordered by the Supreme Court, Notices were published in newspapers calling upon benefactors to contribute to the Victim Fund, no such remittances were received. Hence the total available in the Fund for disbursements to victims was the sum paid by the Respondents.

- ***Payments done from Easter Attach Victim Fund to Next of Kin on Account of Death of a Family Member***

- a) Initially, as the funds in the Victim Fund were limited as at that time, a sum of Rs. 175,000/= was paid to the families of those who were 18 years of age or over at the time of death, and subsequently, on receipt of further funds a sum of Rs. 75,000/= was paid to the families of those who were under 18 years of age at the time of death. These sums were divided among the next of kin.
  - b) Subsequently, on receiving more funds into the Victim Fund, an additional sum of Rs. 250,000/= was paid to each family of a deceased person. This sum was divided among the next of kin subject to the minimum sum paid being Rs. 125,000/=.
- The divided portion due to the next of kin who are students and hence included in the Secondary Education Support Scheme (SESS) was added to their SESS grant.

- ***Payment done for Medical Support for Injuries***

The OR called on injured persons who had received payments previously, to submit requests for monetary relief if there were continuing conditions that required ongoing treatment.

Applications received with new and current medical certificates were referred to a Panel of Medical professionals for recommendations. The panel was appointed by the Director General of Health Services on a request made by the OR.

Relief that could be granted without further professional recommendations, (eg. requests for spectacles and hearing aids) were granted.

Payments for injuries will be made commencing February 2025, based on the recommendations of the Panel of Medical professionals.

- ***Grants to Students under The Secondary School Education Scheme***

1. Fifty (50) students were identified for support. All were either children of persons who had died or who were permanently totally disabled or directly impacted due to injuries suffered,
2. The parent and guardian was identified after field visits and OR met with parents and Guardians and discussed the proposed schemes.
3. Based on the feedback and needs assessment, the scheme for each student was finalized.
4. It was decided to give each student a sum of Rs. 250,000/= multiplied by the number of years through which they need to be supported to complete secondary school. Special circumstances relevant to some students were considered to finalize their grant.
5. The OR obtained the rates of interest from several Banks and advised the parents/guardians on the most economically advantageous offer and invited them to decide on the Bank of choice. All selected the scheme proposed by the Hatton National Bank (HNB).
6. 3 categories of investment schemes were identified, based on the quantum of the grant and the duration of the schooling years -
  - a. scheme for students from preschool to Grade 7
  - b. scheme for students in Grade 8
  - c. scheme for students in Grades 9- A/L
7. The parent or identified elder (guardian) was placed in charge of managing the Accounts.

8. The schemes ensured a monthly remittance for use for the benefit of the students.
9. If any parent intimated that monthly remittances were not required, the grant sum was placed in a long term investment (ie. until 18 years).
10. The OR worked with the HNB and the parents/guardians and facilitated the opening of the minor savings accounts for each minor child and Fixed Deposits in the name of the student, for periods ranging from 1 to 3 years on monthly interest basis and also interest at maturity basis.

All decisions were taken using the principle of the best interests of the child and the parent/guardian was also made to pledge to observe this principle.

- ***Support for Tertiary Education***

Monetary support was granted on an evaluation of the applications.

During the period of review, OR has granted relief to the victims and families from the Victim Fund as per the Disbursement Policy prepared by OR on 23.01.2023 and 14.10.2024 (Above mentioned) as follows,

Total sum received to the Victim Fund: Rs. 311 Million

Sum of Payments done from the Fund: Rs. 242.2 Million

	<b>Disbursement Schemes</b>	<b>No. of Beneficiaries</b>	<b>Total Amount paid (Rs. Mn)</b>	<b>Year</b>
1	Grants on account of death of a family member	412	79.23	2023-2024
2	Medical Support-on account of injury	121	41.49	2023-2024
3	Secondary School Education Support	50	107.91	2024
4	Tertiary Education Support	4	3.01	2024
5	Elderly Parent Support	No applications have been received and evaluated as at 31st January, 2025		
6	Entrepreneurship Support			

## **5. IMPROVING OPERATIONAL EFFICIENCY**

### **5.1 Information Management System (IMS)**

IMS was upgraded in 2024 by incorporating new features to assist the entering of required field of data. And steps have been taken to make the IMS more user friendly and generate reports as required.

### **5.2 Staff Capacity Building**

Training needs of the staff were identified early in 2024 and trainings were conducted collaboration with the stakeholders (Office for Missing Persons, Non Judicial Training Institute). Three days residential workshop was held in 27<sup>th</sup> to 29<sup>th</sup> June 2024 for all the staff of OR on Strategic Planning with financial and technical assistance of Social Cohesion and Reconciliation (SCORE) project of USAID.

## **6. AUDIT AND MANAGEMENT COMMITTEE**

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

## **7. GENERAL AUDIT**

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

## **8. THE SECRETARIAT**

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

Mrs. R.P.S. Saman kumari, Additional Secretary (National Integration) of the Ministry of Justice, Prison Affairs and Constitutional Reforms was appointed to act in the post and she held the position from 3rd October 2023 to 6th February 2024.

Mrs. Jebarajes Krishnamoorthy was appointed as the Director General of OR on February 07, 2024.

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. However, following officials were newly recruited according to the approvals received from the Government.

Assistant Director – 01

Reparations Officers - 03

Translator – 01

Internal Audit Assistant – 01

Management Assistant – 03

Two Consultants were made available by IOM for full time work to OR covering the areas of Psychosocial Support and Data Administration from January to October 2024.

Current cadre position in the Secretariat was as follows,

Category	Approved Cadre	Currently working	No. of Vacancies
Director General	1	1	-
Director	1	1	-
Deputy Director	2	2	-
Assistant Director	2	1	1
Administrative Officer	1	1	-
Internal Auditor	1	-	1
ICT Officer	1	-	1
Reparations Officer	22	11	11
Translator	1	-	1
Internal Audit Assistant	1	1	-
Management Assistant	27	17	10
Driver	7	4	3
Office Aid	7	6	1
Security Officer	1	1	-
<b>Total</b>	<b>75</b>	<b>46</b>	<b>29</b>

## 9. SUMMARY OF FINANCIAL PROGRESS

The OR received a sum of Rs. 2,128,770,000 as the imprest for the year 2024

Item	Allocation (Rs. Mn)	Imprest received (Rs. Mn)	Expenditure (Rs. Mn)	Expenditure as a % of imprest received
Salaries and personal emoluments	52.95	52.95	52.78	99.6 %
Other recurrent	40.00	40.00	42.57	100 %
Monetary Relief	2,500.00	2,032.82	2,028.29	100%
Other Policy interventions			4.54	
Subtotal	2,588.00	2,125.77	2,128.18	100 %
Capital	3.00	3.00	3.00	100%
Grand Total	2,595.95	2,128.77	2,131.17	100%

## 10.ACKNOWLEDGEMENTS

The OR wishes to place on record its appreciation to the United Nations system that facilitated the International Organization for Migration (IOM) and USAID's Social Cohesion and Reconciliation (SCORE) project to support many of the key programmes of the Office for Reparations.

## Office for Reparations

### STATEMENT OF FINANCIAL POSITION AS AT 31<sup>st</sup> DECEMBER -2024

	Note	2024 Rs.	2023 Rs. Restated
<b>ASSETS</b>			
<b>Current Assets</b>			
Inventories	1	1,420,025	1,636,170
Staff Loan - Short Term	2	1,802,316	1,705,559
Short Term - Investment	3	67,500,000	88,500,000
Employee Gratuity Investment	4	30,402,209	27,637,787
Advance, Prepayments & Receivables	5	3,187,675	9,978,545
Cash & Cash Equivalents	6	94,170,308	11,327,291
		<b>198,482,533</b>	<b>140,785,351</b>
<b>Non - Current Assets</b>			
Staff Loan	7	6,628,896	7,197,688
Property, Plant & Equipment	8	24,832,817	32,636,665
Long Term Investment	9	54,932,713	79,932,713
Intangible Assets	10	9,992,521	1,408,500
		<b>96,386,947</b>	<b>121,175,566</b>
<b>TOTAL ASSETS</b>		<b>294,869,480</b>	<b>261,960,917</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Other Payable	11	1,862,535	3,445,992
Retirement Benefit Obligation	12	1,335,982	862,820
Easter Attack April 2019 Victim Fund	13	79,241,355	2,894,839
		<b>82,439,872</b>	<b>7,203,651</b>
<b>Non- Current Liabilities</b>			
Provisions and Other Liabilities	14	122,432,713	22,566,380
Retirement Benefit Obligation	15	19,420,001	14,471,097
		<b>141,852,714</b>	<b>37,037,477</b>
<b>TOTAL LIABILITIES</b>		<b>224,292,586</b>	<b>44,241,128</b>
<b>NET ASSETS</b>		<b>70,576,894</b>	<b>217,719,789</b>
<b>NET ASSETS / EQUITY</b>			
Surplus / (Deficit) for the Period		69,851,498	216,994,393
Revaluation Reserves		725,396	725,396
<b>ACCUMULATED SURPLUS</b>		<b>70,576,894</b>	<b>217,719,789</b>

#### Certification

We certify that the above Financial Statements give a true and fair view of the affairs as at December 31, 2024 and its Surplus / ( Deficit ) for the year ended December 31, 2024

.....  
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 31<sup>st</sup> DECEMBER 2024**

		2024 Rs.	2023 Rs. Restated
<b>REVENUE</b>	<b>Note</b>		
<i>Revenue from Non exchange transactions</i>			
Recurrent grant	16	2,125,598,995	1,405,737,000
		<b>2,125,598,995</b>	<b>1,405,737,000</b>
<b>Capital grant</b>		13,819,625	2,732,634
<i>Revenue from exchange transactions</i>		<b>4,442,080</b>	<b>8,798,334</b>
Interest	17	4,437,773	8,796,934
Other Revenue	18	4,307	1,400
<b>Total Revenue</b>		<b>2,143,860,700</b>	<b>1,417,267,968</b>
<b>Operation Results</b>			
<b>Recurrent Revenue</b>			
Non exchange		2,125,598,995	1,405,737,000
Exchange		4,442,080	8,798,334
<b>Total</b>		<b>2,130,041,075</b>	<b>1,414,535,334</b>
<b>Less - Recurrent Expendture</b>			
Wages, Salaries & Employee Benefit	19	(61,795,506)	(49,353,550)
Implementation of Policy Objectives	20	(2,032,823,612)	(1,337,276,795)
Other Expenditure for Compensation	21	(702,762)	(328,096)
Supplies & Consumables Used	22	(4,416,915)	(3,970,807)
Maintenance of Fixed Assets	23	(6,529,866)	(5,716,466)
Other Expenditure	24	(25,846,095)	(24,813,760)
Profit / Deficit for Sales of Disposal Assets	25	(139,945)	(116,083)
Depreciation expenses	26	(10,646,957)	(9,641,762)
Amortization expenses	27	(2,235,604)	(418,500)
<b>Total Expense</b>		<b>(2,145,137,262)</b>	<b>(1,431,635,819)</b>
<b>Current Surplus / (Deficit) for the Period</b>		<b>(15,096,188)</b>	<b>(17,100,485)</b>
Comprehensive Income - Revaluation		-	725,396
Surplus for the Year 2024		-	-
Non exchange revenue		-	-
Capital Grant		13,819,625	2,732,634
Impairment of property, plant and equipment		-	-
<b>Surplus / ( deficit) for the period after accounting for capital Grant</b>		<b>(1,276,563)</b>	<b>(13,642,455)</b>

**NOTES TO THE FINANCIAL POSITION  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

2023 (Rs.)	Note	2024 (Rs.)
<b>ASSETS</b>		
<b>1,636,170.25</b>	<b>1 Inventories</b>	<b>1,420,024.64</b>
1,592,620.25	Stock ( Stationery ) - Schedule iii	1,357,076.64
43,550.00	Stock ( Welfare ) - Schedule iii	62,948.00
<b>1,705,558.80</b>	<b>2 Staff Loan - Short Term</b>	<b>1,802,315.96</b>
164,922.48	Property Loan - Schedule i	124,317.12
1,498,136.32	Distress Loan - Schedule i	1,635,498.84
-	Special Advance - Schedule i	-
42,500.00	Festival Advance - Schedule i	42,500.00
<b>88,500,000.00</b>	<b>3 Short Term - Investment</b>	<b>67,500,000.00</b>
	Funds Advanced to Lending Institution for Unified Assistance Scheme ( See note no. 13-1 for details )	
88,500,000.00		67,500,000.00
<b>27,637,786.69</b>	<b>4 Employee Gratuity Investment</b>	<b>30,402,208.99</b>
27,637,786.69	Employee Gratuity Investment	30,402,208.99
<b>9,978,544.65</b>	<b>5 Advance, Prepayments &amp; Receivables</b>	<b>3,187,675.47</b>
-	Bank Service Charges due from Lending Institutions	1,334,882.04
-	Interest due from Gratuity Investment	-
9,458,357.46	Receivables - Schedule vii	1,388,620.47
495,287.19	Prepayments - Schedule iv	258,672.96
19,400.00	Accrued Receipts - Schedule ix	-
5,500.00	Refundable Deposit - Schedule v	205,500.00
<b>11,327,290.78</b>	<b>6 Cash &amp; Cash Equivalents</b>	<b>94,170,308.24</b>
	Schedule vi	
	Bank of Ceylon - Taprobane Branch	
8,432,451.91	A / C No. 2026495	14,928,953.64
	Bank of Ceylon - Rajagiriya Branch	
2,894,838.87	A / C No. 90167960	79,241,354.60
<b>7,197,688.15</b>	<b>7 Staff Loan</b>	<b>6,628,895.79</b>
1,085,689.89	Property Loan - Schedule i	861,060.50
6,094,648.26	Distress Loan - Schedule i	5,755,035.29
3,600.00	Special Advance - Schedule i	2,800.00
13,750.00	Festival Advance - Schedule i	10,000.00
<b>32,636,664.77</b>	<b>8 Property, Plant &amp; Equipment</b>	<b>24,832,817.38</b>
	<b>COST</b>	
48,535,605.57	As at the Beginning of the Year	47,915,578.06
3,185,914.56	Additions during the Year	3,000,444.86

	<b>J"urnal Entry No. 02</b>	
858,600.00	Cost of Adjustment of Partitioning of Office Building - No.40, Rajagiriya	-
	<b>J"urnal Entry No. 19</b>	
2,438,637.50	<b>Add:</b> Cost of Ministry Donation - 21 number of AC Machine	-
	<b>J"urnal Entry No. 22</b>	
293,996.62	<b>Add:</b> Cost of Ministry Donation - 18 items of Furniture Office Equipment	-
	<b>J"urnal Entry No. 25</b>	
(400,000.00)	<b>Less:</b> Cost of AC Machine of Disposal Assets	-
	<b>J"urnal Entry No. 26</b>	
(2,286,656.80)	<b>Less:</b> Cost of Partitioning of Office Building No. 408 of Disposal Assets	-
	<b>J"urnal Entry No. 34</b>	
(5,836,989.39)	<b>Less:</b> Cost / Revaluation amount of Revaluated Assets	-
	<b>J"urnal Entry No. 35</b>	
3,694,500.00	<b>Add :</b> Amount of Revaluated Assets	-
	<b>J"urnal Entry No. 16</b>	
(992,816.00)	<b>Less:</b> Revaluation amount / Cost for Disposal for 2023	(227,408.00)
	<b>J"urnal Entry No. 40</b>	
(1,575,214.00)	<b>Less:</b> Cost / Revaluated amount for Disposal Unidentified Computer Assets	-
<b>47,915,578.06</b>		<b>50,688,614.92</b>
<b>DEPRECIATION</b>		
12,995,290.53	As at the Beginning of the Year	15,278,913.29
9,002,702.71	<b>Add:</b> Charges for the year	10,646,956.87
	<b>J"urnal Entry No. 21</b>	
609,659.38	<b>Add:</b> Depreciation for Ministry Donation - 22 number of AC Machine	-
	<b>J"urnal Entry No. 24</b>	
29,399.66	<b>Add:</b> Depreciation for Ministry Donation - 18 items of Furniture Office Equipment	-
	<b>J"urnal Entry No. 31</b>	
(100,000.00)	<b>Less:</b> Depreciation for AC Machine of Disposal Assets	-
	<b>J"urnal Entry No. 32</b>	
(1,750,216.98)	<b>Less:</b> Depreciation for Partitioning of Office Building No. 408 of Disposal Assets	-
	<b>J"urnal Entry No. 37</b>	
(2,867,884.89)	<b>Less:</b> Provision for Depreciation of Reevaluated Assets	-
	<b>J"urnal Entry No. 17</b>	
(931,380.92)	<b>Less:</b> Provision for Depreciation Disposal Assets	(70,072.62)
	<b>J"urnal Entry No. 41</b>	
(1,708,656.20)	<b>Less:</b> Provision for Depreciation Disposal Unidentified Computer Assets	-

15,278,913.29	As at the End of the Year	25,855,797.54
32,636,664.77	As at the End of the Year ( See note no. 12-1 for details )	24,832,817.38
79,932,712.63	<b>9 Long Term Investment</b>	54,932,712.63
	Funds Advanced to Lending Institution	
79,932,712.63	for Unified Assistance Scheme ( See note no. 13-1 for details )	54,932,712.63
1,408,500.00	<b>10 Intangible Assets</b>	9,992,520.86
	<b>COST</b>	
1,827,000.00	As at the Beginning of the Year	1,408,500.00
-	Additions during the Year	10,819,625.00
	<b>AMORTIZATION</b>	
	As at the Beginning of the Year	-
418,500.00	Add-Charges for the year	2,235,604.14
418,500.00	As at the End of the Year	2,235,604.14
	<b>CARRYING VALUE</b>	
1,408,500.00	As at the End of the Year ( See note no. 12-1 for details )	9,992,520.86
<b>261,960,916.72</b>	<b>TOTAL ASSETS</b>	<b>294,869,479.96</b>

2023 (Rs.)	Note	2024 (Rs.)
	<b>LIABILITIES</b>	
3,445,992.13	<b>11 Other Payables</b>	1,862,535.46
1,869,769.29	Accrued Expenditure - Schedule viii	1,147,535.46
261,222.84	Deposit Accounts	-
1,315,000.00	Provision for Audit Fees	715,000.00
862,820.00	<b>12 Retirement Benefit Obligation</b>	1,335,982.50
862,820.00	Retirement Benefit Obligation - Schedule xi	1,335,982.50
2,894,838.87	<b>13 Easter Attack April 2019 Victim Fund</b>	79,241,354.60
2,894,838.87	Easter Attack April 2019 Victim Fund	79,241,354.60
22,566,380.00	<b>14 Provisions Other Liabilities</b>	122,432,712.63
	Fund provided by the Treasury to Grant Loan	
22,566,380.00	under Unified Assistance Scheme	122,432,712.63
14,471,097.00	<b>15 Retirement Benefit Obligation</b>	19,420,001.50
14,471,097.00	Retirement Benefit Obligation - Schedule xi	19,420,001.50
<b>44,241,128.00</b>	<b>TOTAL LIABILITIES</b>	<b>224,292,586.69</b>
<b>217,719,788.72</b>	<b>NET ASSETS</b>	<b>70,576,893.27</b>

**NOTES TO THE FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

2023 (Rs.)	Note		2024 (Rs.)
<b>REVENUE</b>			
<b>1,405,737,000.00</b>	<b>16</b>	<b>Transfers from Other Government Entities</b>	<b>2,125,598,994.64</b>
1,335,500,000.00		Treasury Imprest - Compensation	2,032,820,000.00
40,820,000.00		Treasury Imprest - Salary	52,778,994.64
29,417,000.00		Treasury Imprest - Other Recurrent	40,000,000.00
<b>8,796,933.55</b>	<b>17</b>	<b>Interest</b>	<b>4,437,772.89</b>
		<i>Bank Service Charges - Lending Institutions</i>	
166,438.36		Bank of Ceylon	-
30,410.95		People's Bank	-
42,739.73		SMIB Investment	-
1,829,040.14		BOC New Loan Scheme - SE	567,177.13
886,993.23		BOC New Loan Scheme - HO	767,704.91
5,458,577.48		Gratuity Investment - HDFC Bank	2,764,422.30
		<i>Interest from Staff Loan</i>	
49,243.95		Property Loan	34,337.13
329,085.71		Distress Loan	301,019.26
4,404.00		Special Advance	3,112.16
<b>1,400.00</b>	<b>18</b>	<b>Other Revenue</b>	<b>4,307.00</b>
1,400.00		Other Revenue	4,307.00
<b>1,414,535,333.55</b>		<b>TOTAL REVENUE</b>	<b>2,130,041,074.53</b>
<b>EXPENDITURE</b>			
<b>49,353,550.07</b>	<b>19</b>	<b>Wages, Salaries &amp; Employee Benefit</b>	<b>61,795,505.71</b>
23,963,988.82		Staff Salaries	22,336,035.00
25,514.88		Secondment Basis Officer Loan Interest	59,258.77
3,470,459.09		EPF Contributions	3,613,675.01
867,614.79		ETF Contributions	903,418.76
932,118.08		Overtime & Holiday Pay	2,505,855.44
1,520,560.46		Other Allowance	1,377,580.83
4,744,756.81		Cost of Living Allowance	9,126,546.45
181,860.84		Language Allowance	152,892.46
9,583.33		Interim Allowance	30,000.00
18,000.00		Incentive Allowance	16,500.00
327,591.39		Professional Allowance	595,735.25

355,806.44		Vehicle Hire Charges	250,000.00
1,837,401.31		Fuel Allowance	1,997,560.00
1,620,000.00		Allowance to Chairperson	1,620,000.00
4,320,000.00		Allowance to Members	4,108,064.51
1,200,000.00		Travelling Allowance	1,141,129.03
378,000.00		Telephone Allowance	363,870.97
81,670.00		Widow's and Orphan's Pension Contributions	245,010.00
2,996,372.33		Additional Allowance	2,711,196.23
72,000.00		Audit Committee Meeting Allowance	66,000.00
430,251.50		Gratuity Expenditure	8,575,177.00
<b>1,337,276,795.44</b>	<b>20</b>	<b>Implementation of Policy Objectives</b>	<b>2,032,823,612.25</b>
		<i>Compensation for Deaths / Injuries</i>	
450,000.00		Public Officers	
18,865,000.00		General Public	9,260,000.00
3,500,000.00		Easter Attacks Incident 21 <sup>st</sup> April 2019	50,000.00
1,000,000.00		Easter Attacks Incident 21 <sup>st</sup> April 2019 - ESCROW Accounts Victims Funds	-
41,200,000.00		Missing Person - OMP	689,600,000.00
		<b>Implementation of Policy Objectives</b>	
		<i>Compensation for Damage to Property</i>	
14,900,000.00		Public Officers	10,763,000.00
496,809,702.00		General Public	913,421,606.00
5,815,128.00		Kandy Incident 2018 - 16/2018	-
752,739,120.00		2022 Incident	373,063,128.00
127,515.00		After Easter Attacks Incident 2019	-
97,690.00		Easter Attacks Incident 21 <sup>st</sup> April 2019	-
-		PV - Property	32,130,791.00
		<b>Implementation of Policy Objectives</b>	
-		Psychosocial Supporting	-
1,772,640.44		Live hood Support Programme	4,535,087.25
<b>328,096.00</b>	<b>21</b>	<b>Other Expenditure for Compensation</b>	<b>702,762.00</b>
291,981.00		Self Employment Beneficiaries Training Programmes	561,432.00
36,115.00		Compensation Activities & Mobile Programmes	141,330.00
<b>3,970,806.69</b>	<b>22</b>	<b>Supplies &amp; Consumable Used</b>	<b>4,416,915.16</b>
1,976,358.69		Stationery and Office Requisites	2,519,353.26
1,937,548.00		Fuel and Lubricants	1,849,561.90
56,900.00		Uniforms	48,000.00
<b>5,716,465.78</b>	<b>23</b>	<b>Maintenance of Fixed Assets</b>	<b>6,529,866.07</b>

1,198,681.44		Repair and Maintenance of Fixed Assets	1,423,610.98
1,606,220.15		Repair and Maintenance of Vehicle	2,293,931.82
2,911,564.19		Building Maintenance Expenditure	2,812,323.27
<b>24,813,760.12</b>	<b>24</b>	<b>Other Expenditure</b>	<b>25,846,094.77</b>
16,000.00		Travelling Expenditure - Domestic	132,155.00
525,929.08		Telephone Charges	623,284.87
551,550.00		Postal Charges	628,985.00
3,016,974.06		Electricity and Other Utility Services	3,285,783.54
11,563,218.42		Building Rent	10,923,417.96
		<b>Other Expenditure</b>	
700,000.00		Audit Fees	777,060.00
919,615.00		Printing & Publicity	438,783.00
20,000.00		Legal Charges - MC No. 5961	-
1,770,050.88		Medical Insurance for Employees	2,082,519.40
83,548.32		Seminars Workshops & Recruitment	912,310.00
1,722,739.00		Welfare Expenditure	1,939,166.00
1,135,385.36		Misc. Expenditure	916,630.00
2,788,750.00		Vehicle Lease Rental	3,186,000.00
<b>116,082.70</b>	<b>25</b>	<b>Disposal Assets Income</b>	<b>139,945.38</b>
116,082.70		Profit / Deficit for Sales of Disposal Assets	139,945.38
<b>9,641,761.75</b>	<b>26</b>	<b>Depreciation</b>	<b>10,646,956.87</b>
857,589.28		Depreciation for Furniture, Office Equipment & Fixtures	858,692.50
281,464.36		Depreciation for Plant & Machinery	302,833.10
6,772,500.00		Depreciation for Motor Vehicle	6,772,500.00
61,310.20		Depreciation for Telephone	56,984.30
320,452.02		Depreciation for Partitioning of Office Building	504,208.53
738,786.51		Depreciation for Computers	1,353,665.94
609,659.38		Depreciation for Air Conditioners	798,072.50
<b>418,500.00</b>	<b>27</b>	<b>Amortization</b>	<b>2,235,604.14</b>
418,500.00		Computer Database	2,235,604.14
<b>1,431,635,818.55</b>		<b>TOTAL RECURRENT EXPENDITURE</b>	<b>2,145,137,262.35</b>
<b>(17,100,485.00)</b>		<b>Current Surplus / ( Deficit) for the period</b>	<b>(15,096,187.82)</b>
<b>725,395.50</b>		Comprehensive Income - Revaluation	-
		Surplus for the Year	
<b>2,732,634.00</b>		Capital Grant	<b>13,819,625.00</b>
<b>(13,642,455.50)</b>		<b>Surplus / ( Deficit) for the period after accounting for Capital Grant</b>	<b>(1,276,562.82)</b>

## Office for Reparations

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024

Description	Notes	2024 ( Rs.)	2023 ( Rs.) Restated
<b>Cash Flows from Operating Activities</b>			
Imprest received from the Treasury		2,125,598,995	1,405,737,000
Easter Attack April 2019 Victim Fund - Receipts		274,174,411	36,825,589
Easter Attack April 2019 Victim Fund - Payments		(197,827,895)	(33,930,750)
Misc. Income & Other Receipts		4,200	1,400
Disposal Assets Income		36,790	628,950
Support for Housing and Community & Infrastructure Development - IOM		33,781,438	-
Other Recurrent Expenditure	A	(2,153,273,864)	(1,428,578,876)
<b>Net Cash Flow from Operating Activities</b>		<b>82,494,074</b>	<b>(19,316,687)</b>
<b>Cash Flow From Investment Activities</b>			
Interest	B	338,469	7,500,588
Recoveries , Loan & Others	C	49,158,638	72,310,203
Acquisition of Fixed Assets	D	(3,000,445)	(4,044,515)
Withdrawal of Matured Investment	E	46,000,000	221,489,000
Investment & Others	F	(95,147,718)	(314,723,816)
<b>Net Cash Flow from Investment Activities</b>		<b>(2,651,057)</b>	<b>(17,468,539)</b>
<b>Cash Flows from Financing Activities</b>			
Capital Grant - from Treasury		3,000,000	-
<b>Net Decrease in Cash and Cash Equivalents</b>		<b>82,843,017</b>	<b>(39,680,064)</b>
<b>Cash and Cash equivalents at Beginning of Period</b>	G	<b>11,327,291</b>	<b>48,112,516</b>
<b>Cash and Cash equivalents at End of Period</b>	H	<b>94,170,308</b>	<b>11,327,291</b>

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

#### NOTE TO THE CASH FLOW STATEMENT

	2024 ( Rs )	2023 ( Rs )
<b>A Other Recurrent Expenditure</b>	<b>(2,153,273,864.06)</b>	<b>(1,428,578,875.59)</b>
Personal Emolument	(56,968,335.81)	(49,055,109.24)
Travelling	(132,955.00)	(15,200.00)
Supplies	(4,181,371.55)	(4,520,438.29)
Maintenance	(6,186,027.59)	(6,099,182.53)
Contractual Services	(20,728,234.35)	(18,460,675.73)
Other Recurrent Expenditure	(5,924,578.41)	(4,693,525.36)
Grant of Other Reparations	(30,187,803.35)	(9,901,362.44)

	2024 ( Rs )	2023 ( Rs )
Monetary Relief for Deaths / Injuries	(698,910,000.00)	(65,015,000.00)
Monetary Relief for Damaged Properties	(1,329,378,525.00)	(1,270,489,155.00)
Other Expenditure for Monetary Relief	(676,033.00)	(329,227.00)
<b>B Interest</b>	<b>338,468.55</b>	<b>7,500,588.49</b>
Bank Service Charges from Lending Institutions for 2022	-	4,162,232.42
Bank Service Charges from Lending Institutions for 2023	-	2,955,622.41
<b>Interest from Loan Schemes:</b>		
Interest for Staff Loan	301,019.26	329,085.71
Interest for Property Loan	34,337.13	49,243.95
Interest for Special Advance	3,112.16	4,404.00
<b>C Recoveries , Loan &amp; Others</b>	<b>49,158,637.50</b>	<b>72,310,203.12</b>
Festival Advance	303,750.00	357,500.00
Distress Loan	2,828,205.31	2,663,222.18
Property Loan	265,234.75	164,922.48
Special Advance	89,200.00	127,200.00
Unclaimed Compensation Account	-	8,711,233.00
Deposit Account	2,245,988.44	1,153,828.46
Misc. Advance	3,740,065.00	2,765,013.00
Uncashed Cheques	39,686,194.00	56,367,284.00
<b>D Acquisition of Fixed Assets</b>	<b>(3,000,444.86)</b>	<b>(4,044,514.56)</b>
Furniture Office Equipment & Fixtures	(339,281.26)	(83,315.00)
Telephone	-	-
Partitioning of Office Building	-	(1,008,417.06)
Plant & Machinery	(893,377.00)	-
Air Conditions	-	(753,652.50)
Computers	(1,767,786.60)	(2,199,130.00)
<b>E Withdrawal of Matured Investment</b>	<b>46,000,000.00</b>	<b>221,489,000.00</b>
<b>National Housing Development Authority</b>	<b>13,000,000.00</b>	<b>11,000,000.00</b>
03 <sup>rd</sup> January 2024	1,000,000.00	-
21 <sup>st</sup> February 2024	1,000,000.00	-
24 <sup>th</sup> February 2023	-	1,000,000.00
14 <sup>th</sup> March 2024	1,000,000.00	-
23 <sup>rd</sup> March 2023	-	1,000,000.00
19 <sup>th</sup> April 2024	1,000,000.00	-
19 <sup>th</sup> May 2023	-	2,000,000.00
31 <sup>st</sup> May 2024	1,000,000.00	-
13 <sup>th</sup> June 2023	-	1,000,000.00
20 <sup>th</sup> June 2024	1,000,000.00	-
04 <sup>th</sup> July 2023	-	1,000,000.00

	2024 ( Rs )	2023 ( Rs )
26 <sup>th</sup> July 2024	1,000,000.00	
14 <sup>th</sup> August 2023		1,000,000.00
01 <sup>st</sup> September 2023		1,000,000.00
18 <sup>th</sup> September 2024	2,000,000.00	
09 <sup>th</sup> October 2023		1,000,000.00
05 <sup>th</sup> November 2024	1,000,000.00	
12 <sup>th</sup> December 2024	2,000,000.00	
20 <sup>th</sup> December 2023		2,000,000.00
30 <sup>th</sup> December 2024	1,000,000.00	
<b>E Withdrawal of Matured Investment</b>	<b>33,000,000.00</b>	<b>210,489,000.00</b>
<b>Bank of Ceylon</b>		
20 <sup>th</sup> February 2023 - BOC - Housing Loan 1 %		6,908,000.00
20 <sup>th</sup> February 2023 - BOC - Self Employment Loan 1 %		33,000,000.00
06 <sup>th</sup> July 2023 - BOC - Housing Loan 1 %		5,581,000.00
06 <sup>th</sup> September 2023 - BOC - Industrial Loan 2.5 %		10,000,000.00
26 <sup>th</sup> September 2024 - BOC - Housing Loan 1 %	28,000,000.00	-
03 <sup>rd</sup> November 2023 BOC - Self Employment Loan 1 %		35,000,000.00
07 <sup>th</sup> December 2023 - BOC - Self Employment Loan 1 %		100,000,000.00
18 <sup>th</sup> December 2024 - BOC - Housing Loan 1 %	5,000,000.00	
<b>People's Bank</b>		
21 <sup>st</sup> March 2023 - PB - Housing Loan 1.5 %		10,000,000.00
<b>State Mortgage Investment Bank</b>		
01 <sup>st</sup> June 2023 - SMIB - Housing Loan 2 %		9,453,888.24
22 <sup>nd</sup> June 2023 - SMIB - Housing Loan 2 %		546,111.76
<b>F Investment &amp; Others</b>	<b>(95,147,718.14)</b>	<b>(314,723,815.92)</b>
Matured Investment transfer to the Treasury	<b>(46,000,000.00)</b>	<b>(242,410,000.00)</b>
02 <sup>nd</sup> February 2024 - NHDA	1,000,000.00	
22 <sup>nd</sup> March 2023 - BOC		39,908,000.00
26 <sup>th</sup> March 2024 - NHDA	2,000,000.00	
27 <sup>th</sup> March 2023 - NHDA		1,000,000.00
27 <sup>th</sup> March 2023 - PB		10,000,000.00
12 <sup>th</sup> April 2023 - BOC		921,000.00
05 <sup>th</sup> May 2024 - NHDA	1,000,000.00	

	2024 ( Rs )	2023 ( Rs )
29 <sup>th</sup> May 2023 - NHDA		2,000,000.00
14 <sup>th</sup> June 2024 - NHDA	1,000,000.00	
<b>F Investment &amp; Others</b>		
Matured Investment transfer to the Treasury		
15 <sup>th</sup> June 2023 - NHDA		2,000,000.00
28 <sup>th</sup> June 2023 - SMIB		10,000,000.00
06 <sup>th</sup> July 2023 - NHDA		1,000,000.00
17 <sup>th</sup> July 2023 - BOC		5,581,000.00
09 <sup>th</sup> August 2024 - NHDA	2,000,000.00	
17 <sup>th</sup> August 2023 - NHDA		1,000,000.00
14 <sup>th</sup> September 2023 - NHDA		1,000,000.00
14 <sup>th</sup> September 2023 - BOC		10,000,000.00
09 <sup>th</sup> October 2023 - BOC		20,000,000.00
09 <sup>th</sup> October 2023 - NHDA		1,000,000.00
30 <sup>th</sup> October 2024 - NHDA	2,000,000.00	
07 <sup>th</sup> November 2023 - BOC		35,000,000.00
07 <sup>th</sup> November 2024 - NHDA	1,000,000.00	
22 <sup>nd</sup> November 2024 - BOC	28,000,000.00	
22 <sup>nd</sup> December 2023 - BOC		100,000,000.00
29 <sup>th</sup> December 2023 - NHDA		2,000,000.00
30 <sup>th</sup> December 2024 - BOC	5,000,000.00	
30 <sup>th</sup> December 2024 - NHDA	3,000,000.00	
<b>F Investment &amp; Others</b>	<b>(49,147,718.14)</b>	<b>(72,313,815.92)</b>
Festival Advance	(300,000.00)	(350,000.00)
Distress Loan	(2,625,954.86)	(1,683,232.00)
Special Advance	(88,400.00)	(128,000.00)
Unclaimed Account	-	(8,711,233.00)
Misc. Deposit	(2,507,211.28)	(1,153,828.46)
Misc. Advance	(3,740,065.00)	(2,883,271.98)
Differed grant from Treasury - Capital	-	(1,036,966.48)
Refundable Deposits	(200,000.00)	-
Uncashed Cheques	(39,686,087.00)	(56,367,284.00)
<b>G Cash and Cash equivalents at Beginning of Period</b>	<b>11,327,290.78</b>	<b>48,112,516.37</b>
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
Bank of Ceylon - ESCROW A/c No. 90167960	2,894,838.87	
<b>H Cash and Cash equivalents at End of Period</b>	<b>94,170,308.24</b>	<b>11,327,290.78</b>
Bank of Ceylon - Current A/c No. 02026495	14,928,953.64	8,432,451.91
Bank of Ceylon - ESCROW A/c No. 02026496	79,241,354.60	2,894,838.87

STATEMENT OF CHANGES IN EQUITY & RESERVES OF OFFICE FOR REPARATIONS FOR THE YEAR ENDED 31 ST DECEMBER - 2023 & 2024								
	Surplus / (Deficit) for the Period		Revaluation Reserves		Government Capital Grant		Accumulated Fund	
	2024	2023	2024	2023	2024	2023	2024	2023
Balance as at 01st January for the Year	216,994,393	232,024,126	725,396	-		1,036,966	217,719,789	233,061,092
Adjustment during the Year - J/E No. 03		(112,900)						(112,900)
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	(145,866,333)	(248,982)					(145,866,333)	(248,982)
Comprehensive Income - Government Capital Grant	13,819,625	2,732,634					13,819,625	2,732,634
Surplus / (Deficit) for the Period	(15,096,188)	(17,100,485)	-	725,396	-	-	(15,096,188)	(16,375,089)
Balance as at 31 st December for the Year	69,851,498	216,994,393	725,396	725,396	-	-	70,576,894	217,719,789

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
<u>Cost</u>									
Balance as at 01.01.2024	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	1,408,500.00	47,915,578.06
Additions during the year		339,281.26	893,377.00			1,767,786.60		10,819,625.00	3,000,444.86
Jurnal Entry 16		(2,000.00)		(1,750.00)		(223,658.00)			(227,408.00)
Balance as at 31.12.2024	27,090,000.00	9,642,321.50	1,715,377.00	1,424,450.76	1,008,417.06	6,615,758.60	3,192,290.00	12,228,125.00	50,688,614.92
<u>Depreciation</u>									
Balance as at 01.01.2024	6,772,500.00	6,514,490.46	10,697.26	1,012,622.18	320,452.02	38,491.99	609,659.38		15,278,913.29
Charges for the year	6,772,500.00	858,692.50	302,833.10	56,984.30	504,208.53	1,353,665.94	798,072.50	2,235,604.14	10,646,956.87
Jurnal Entry 17		(1,983.06)		(1,750.00)		(66,339.56)			(70,072.62)
Balance as at 31.12.2024	13,545,000.00	7,371,199.90	313,530.36	1,067,856.48	824,660.55	1,325,818.37	1,407,731.88	2,235,604.14	25,855,797.54
Carrying Value as at 31.12.2024	13,545,000.00	2,271,121.60	1,401,846.64	356,594.28	183,756.51	5,289,940.23	1,784,558.12	9,992,520.86	24,832,817.38

FUND TO LENDING INSTITUTION FOR UNIFIED ASSISTANCE SCHEME AS AT 31.12.2024									
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	29 & 31	-	-	24,217,712.63	32,500,000.00	29,000,000.00	23,000,000.00	108,717,712.63	
NHDA	33	1,715,000.00	12,000,000.00	-	-	-	-	13,715,000.00	
<b>Total</b>		<b>1,715,000.00</b>	<b>12,000,000.00</b>	<b>24,217,712.63</b>	<b>32,500,000.00</b>	<b>29,000,000.00</b>	<b>23,000,000.00</b>	<b>122,432,712.63</b>	

Note No.13 -2 for Financial Position

#### BANK SERVICE CHARGES DUE FROM LENDING INSTITUTIONS AS AT 31.12.2024

Institution	Ledger Page	Amount Rs.
Bank of Ceylon - Housing	23	767,704.91
Bank of Ceylon - SE	25	567,177.13
<b>Total</b>		<b>1,334,882.04</b>

### Performance & Financial Position Highlights for Past 06 Years

For the Year ended 31st December	2018	2019	2020	2021	2022	2023
	Rs. Mn	Rs. Mn	Rs. Mn	Rs. Mn	Rs. Mn	Rs. Mn
<b>Operating Results</b>						
Revenue	1,540.70	983.19	397.06	459.33	480.53	1,405.74
Total Revenue	1,566.30	1,002.57	413.97	470.38	487.02	1,417.27
Total Expense	1,553.17	1,001.89	397.37	487.02	498.15	1,434.64
<b>Current Surplus / (Deficit) for the Period</b>	13.13	0.68	16.59	(17.11)	(11.48)	(17.10)
Capital Grant	-	-	-	-	0.35	2.73
<b>Surplus / ( Deficit) for the period after accounting for Capital Grant</b>	-	-	-	-	19.27	(13.64)
<b>Assets</b>						
Current Assets	107.60	126.99	89.22	81.18	307.07	131.89
Non - Current Assets	894.61	881.94	763.50	522.82	212.78	127.18
Total Assets	1,002.21	1,008.93	852.71	604.00	519.85	259.07
<b>Liabilities</b>						
Current Liabilities	2.92	7.93	6.15	12.54	2.02	4.31
Non - Current Liabilities	755.80	756.19	620.12	377.48	284.77	37.04
Total Liabilities	758.72	764.12	626.26	390.02	286.79	41.35
Net Assets	243.49	244.81	226.45	213.98	233.06	217.72
<b>Net Assets / Equity</b>						
<b>Net Assets / Equity or Accumulated Surplus</b>	243.49	244.81	226.45	213.98	233.06	217.72

The Chairperson,  
Office for Reparations

**Auditor General's Report in terms of Section 12 of National Audit Act, No. 19 of 2018 with regard to the financial statements and other legal and regulatory requirements for the financial year of the Office for Reparations, ending from 31 December 2024.**

**1. Financial Statements**

**1.1 Qualified Opinion**

The audit of the statement of financial position as at 31<sup>st</sup> December 2024, the statement of financial performance for the year ended on the above date, the statement of changes in net assets, the cash flow statement for the year ended on the above date, and the financial statements for the year ended on 31<sup>st</sup> December 2024, consisting of the notes relevant to the financial statements including the information related to the accounting policies, was carried out under my direction in terms of Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka, read in conjunction with the provisions of the National Audit Act, No. 19 of 2018, and the Finance Act, No. 38 of 1971. My report will be tabled in Parliament in due course, in terms of Article 154(6) of the Constitution.

It is my opinion that, through the financial statements of the office, the financial position as at 31<sup>st</sup> December 2024 and the financial performance and the cash flow for the year ended on the above date give a true and fair view in accordance with the Sri Lanka Public Sector Accounting Standards.

**1.2 Basis for Qualified Opinion**

(a) Although current and non-current liabilities must be presented as a separate classification in the statement of financial position by the institution, in accordance with paragraph 70 of Sri Lanka Public Sector Accounting Standards No. 01, the total amount of Rs. 122,432,713—which is to be remitted back to the Treasury after maturity, having been invested in financial institutions under the Consolidated Loan Subsidy Scheme—has been classified under non-current liabilities. Due to the failure to identify investments of Rs. 67,500,000, which mature within the year to come, as current liabilities, current liabilities have been understated and non-current liabilities have been overstated compared to their actual amounts.

(b) In terms of paragraph 65 of the Sri Lanka Public Sector Accounting Standards No. 7, the residual value and the useful life of an asset must be reviewed on the last date of each annual reporting period. If the expected characteristics differ from the estimations, such differences must be accounted for as changes in accounting estimates, in accordance with the differences and errors in accounting policies and accounting estimates set out in Sri Lanka Public Sector Accounting Standards No. 3. However, the Office for Reparations has not complied with this requirement in relation to furniture and office equipment expenditure at Rs. 823,515, which continued to be used and fully depreciated as of 01<sup>st</sup> January 2024.

(c) The computer Data System amounting Rs. 10,819, 625 implemented from 28<sup>th</sup> April 2023 has not been identified as an asset in the financial statements. Due to the identification of amortization of Rs. 735,141 for the year 2023 as an expenditure, the deficiency during the current year has been overstated compared to their actual amounts.

(d) An amount of Rs. 20,916,444 granted by the International Organization for Migration (IOM) in 2024 for the initiation of community based micro projects was not identified as a recurrent grant of the Office and it was credited to the account of the fund of the IOM.

(e) The expenditure of Rs. 12,787,722 relevant to the community based micro projects in the year 2024 has not been identified as an expenditure in the financial performance statement.

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

### **1.3 Other information included in the Annual Report of the Office for the year 2024**

Other information refers to the information included in the 2024 Annual Report of the office, received by me prior to the date of this Audit Report, excluding the financial statements and the details addressed in my audit report. The responsibility for the other information rests with the management.

This other information is not subject to my audit opinion regarding the financial statements, and I do not express any form of assurance or opinion on it.

My responsibility relevant to my audit on financial statements is to read the other information identified above when received and consider whether this mismatches materially in accordance with my knowledge received in the audit or by any other mean in doing so.

Based on the information received by me prior to the date of this report, and the procedures I have performed, if I conclude that this information is materially misstated, I am required to report that fact. As outlined below, I hereby state that the other information contains the following deficiencies.

- (a) In terms of paragraph 3.1 of the Code of Guidelines related to Public Enterprises Circular No. 01/2021 dated 16<sup>th</sup> November 2021, as per Attachment 03, the Chairperson's view, the Board's report, and the details of the institution's financial position for the most recent 10 years, which should at least be disclosed in the draft annual report submitted along with the financial statements, were not included.

#### **1.4 Responsibility of the parties managing and governing the financial statements**

It is the responsibility of the management to prepare these financial statements in accordance with the Sri Lanka Public Sector Accounting Standards, to present them fairly, and to determine the internal controls necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

When preparing the financial statements, it is the responsibility of the management to assess the office's ability to continue its operations. Unless the management intends to discontinue the operations of the office, or there is no alternative but to do so, it is also the management's responsibility to maintain accounts and disclose relevant information based on the assumption of continued operation.

The governing parties bear the responsibility of overseeing the financial reporting process of the office.

In terms of subsection 16(1) of the Sri Lanka Audit Act, No. 19 of 2018, it is required that records and reports on income, expenditure, assets, and liabilities be properly maintained in order to facilitate the preparation of accurate and timely annual financial statements of the office.

#### **1.5 Responsibility of the Auditor with regard to the audit of financial statements**

It is my objective to issue the Audit Report, including my opinion, and to provide reasonable assurance that the financial statements, as a whole, are free from material misstatements

arising from fraud or errors. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect material misstatements. Material misstatements may arise from fraud or error, either individually or collectively, and their significance depends on the impact they may have on the economic decisions made by users based on these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism 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 hereby inform the administering parties of significant audit findings, key internal administrative weaknesses, and other matters identified during the course of my audit.

## 2. Report on other legal and regulatory requirements.

2.1 Special provisions are inserted in the National Audit Act, No. 19 of 2018 with regard to the below requirements.

2.1.1 Except for the effects of the matters described in the Basis for Qualified Opinion section of my report, I obtained all the information and explanations required for the audit in accordance with the provisions of Section 12(a) of the National Audit Act, No. 19 of 2018. Based on my examination, the Office has duly maintained its financial reports.

2.1.2 In accordance with the requirements of section 6(1)(d)(iv) of the National Audit Act, No. 19 of 2018, the financial statements of the Office are corresponding to those of the last year.

2.1.3 In accordance with the requirements of section 6(1)(d)(iv) of the National Audit Act, No. 19 of 2018, the recommendations I made during the previous year have been included in the financial statements presented.

2.2 Based on the procedures performed and the evidence obtained, limited to qualitative matters, nothing has come to my attention that would require me to make the following statements.

2.2.1 According to the requirement set out in Section 12(d) of the National Audit Act, No. 19 of 2018, any member of the Governing Body is directly or indirectly has an interest in any contract outside the normal business condition with regard to the Office.

2.2.2 According to the requirement set out Section 12(e) of the National Audit Act, No. 19 of 2018, it has been acted non-compliantly with any relevant written law or other general or special directions issued by the Governing Body of the Office, except for the following observations:

Reference to Laws, Rules/Direction	Non-Compliance
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(a) paragraph Regulations Democratic Socialist Republic of Sri Lanka	(1) Financial 272 of the safe place, sorted by their serial numbers, until action is taken, and the officers in charge of the documents shall keep them safe from unauthorized persons. However, the vouchers for expenses incurred by the Office for Reparations using funds received from
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the International Organization for Migration had not been prepared in this manner.

(b) Public Finance Circular No. 01/2020 dated 28<sup>th</sup> August 2020

(i) Paragraph 9 (b)

Several staff officers of the Office had obtained advance payments of Rs. 2,377,480 on 08 interim imprest occasions more than Rs. 100,000.

(ii) Section 11.1 and Financial Regulations 756 (6)

Although the goods survey tasks should have been completed before 31<sup>st</sup> day of March 2025 and the reports submitted to the Auditor General, such action had not been taken.

(c) paragraph 3 of Schedule 01 of paragraph 2.3 of the Guidelines Code of Public Enterprises Circular No. 01/2021 dated 16<sup>th</sup> November 2021

The forecasted income statement, forecasted financial position statement and forecasted cash flow statement, which should have been included in the main budget document, had not been included in the budget document for the year 2024.

(d) Paragraph 4.2.1 of the Code of Procurement Guidelines

Although a major procurement plan should have been prepared, including the expected procurement activities for a period of 03 years, such a plan had not been prepared.

(e) Public Administration Circular No. 05/2008 and 05/2008 (i) dated 06<sup>th</sup> February 2008 and 24<sup>th</sup> February 2018

Although every government institution should have introduced the Citizens'/Clients' Charter to make the activities of the public sector more efficient and to improve mutual

understanding and trust among the parties involved, the Office had not introduced the Citizens'/Clients' Charter.

- (f) Paragraph 06 of National Budget Circular No. 01/2016 dated 17<sup>th</sup> March 2016 and paragraphs 05 (c) ii(f) of National Budget Circular No. 03/2018 dated 16<sup>th</sup> July 2018

The vehicle, which was acquired under the operating lease, was used from 05<sup>th</sup> day of October 2023 to 31<sup>st</sup> day of December 2024, without any written agreement being signed between the institution that provided the vehicle and the Office for Reparations.
- (g) National Budget Circular No. 07/2022 dated 21<sup>st</sup> October 2022

If the Lessors do not agree to extend the contracted price of the vehicles already used under the operating lease basis, the Lessors should be selected through competitive bidding following the public procurement process, but instead of complying with it, arrangements were made to obtain the vehicle at a monthly rent of Rs. 225,000 (excluding VAT) from 01<sup>st</sup> October 2024 to 31<sup>st</sup> October 2025 and Rs.265,000 (excluding VAT) from 01<sup>st</sup> November 2024 to 31<sup>st</sup> October 2025 with an increase of Rs. 25,000 over the previous monthly rent paid with the relevant private company. Further, the key procurement documents of the procurement process related to the extension of the period from 02<sup>nd</sup> October 2023 to 01<sup>st</sup> October 2024, namely the Technical Evaluation Committee Reports,

Bid Opening Committee Reports, and the original bid documents relating to the submitted bids, were not submitted for audit, and bids were received electronically (by email) in this procurement, being non-compliant to paragraph 9.8(d) of the Code of Procurement Guidelines.

- 2.2.3 That the Office has acted in a manner inconsistent with the powers, functions and duties of the Office as required by Section 12(g) of the National Audit Act, No. 19 of 2018.
- 2.2.4 That the resources of the Office have not been procured and utilized economically, efficiently and effectively within the time limits in accordance with the relevant laws and rules, as required by Section 12(h) of the National Audit Act, No. 19 of 2018.

### **2.3 Other matters**

- (a) As of 31<sup>st</sup> December 2024, compensation amounting to Rs. 698,860,000 had been paid in respect of 3,495 files relating to deaths and injuries. As of 31<sup>st</sup> December of the year under review, compensation amounting to Rs. 6,185,000 was to be paid for 33 files under the General Public Compensation procedures. As per the time analysis related to this compensation amount, there were 23 files between 1 and 5 years and 10 files between 5 and 10 years, hence there was a significant delay in the payment of compensation.
- (b) As of 31<sup>st</sup> December 2024, property compensation of Rs. 924,184,606 had been paid for 7,459 files under the property compensation scheme, and there were 3,060 files for general public property to be paid for under the same compensation scheme. All of these files were more than 10 years old.
- (c) The following points were observed during the inspection of compensation for property damaged in the 2022 *Aragalaya*.
- (i) The Chief Valuer of the government was directed to conduct new valuations based on guidelines recommended by a committee of six expert professionals as per the Cabinet Decision No. CP/22/1939/601-008-1 dated 06<sup>th</sup> December 2022. Accordingly, it has been submitted to the Valuation Department to conduct re-valuations of properties related to the first valuations, and the

initial valuation and the second or third valuation values had varied in 39 occasions within a range from 10 percent to 6,549 percent.

- (ii) In the compensation process for the *Aragalaya*, as approved by the Board of Directors on 09<sup>th</sup> May 2022, the evaluation criteria for the payment of compensation for business premises were small scale businesses and unregistered small-scale businesses. The Office for Reparations had paid compensation of Rs. 12,416,190 for 14 business premises in the year 2024, ranging from Rs. 77,215 to Rs. 5,134,350, without using a definition of small-scale businesses or quantitative identification measures. Of this, Rs. 2,239,450 was made in respect of 02 private companies, Rs. 2,729,665 to 05 individual businesses, and Rs. 5,134,350 was made to one hotel premises under construction.
- (iii) During the examination of the list of payments made to the parties whose properties were damaged during the *Aragalaya*, it was observed that 03 cases were where payments were made for both the valuation values mentioned in the first valuation report and the second valuation report, the value of which was Rs. 15,990,120, and Rs. 75,717,935 had been paid to 09 individuals under several files in the name of the damaged parties. Furthermore, the first and second valuations made in respect of 19 cases of damaged properties had increased by a range of 25 percent and 6,545 percent, and this second valuation value had been paid under the approvals of the Cabinet. The total of the first valuation values of these properties was Rs. 256,664,300 and the total of the second valuation values was Rs. 381,931,000, and therefore Rs. 125,266,700 more was paid in the second valuation than in the first valuation.
- (iv) A third valuation had also been carried out for the damaged property, and 02 instances were observed where the third valuation was carried out at a value 25 percent higher than the second valuation and payment was made under the approval of the Cabinet. In relation to those 02 instances, the total of the second valuation values was Rs. 3,720,300 and the total of the third valuation values was Rs. 9,406,500, of which Rs. 5,686,200 was paid more than the second and third valuation values.
- (v) 30,000,000 remained to be paid as of 31<sup>st</sup> December 2024 for 6 compensation files for those who died and were injured in the *Aragalaya* that took place in the year 2022. Furthermore, under the compensation method for property

damaged in that incident, an evaluation had not been made regarding the compensation amount to be paid due to incomplete files and lack of valuation reports for 128 immovable properties and 453 movable properties.

- (d) Although cheques were issued for compensation payments during the year under review, the process had not been completed properly due to the fact that the compensation payment activities were carried out based on information that was not updated at the time of issuing the cheques to the beneficiaries. As of 31<sup>st</sup> December 2024, the bank had cancelled 292 cheques worth Rs. 38,922,823 out of the cheques issued to the beneficiaries due to incorrect information. Of the compensation amounts relating to these cancelled cheques, Rs. 35,164,860 had been returned to the same beneficiaries, and out of this, Rs. 7,312,963 had been given to the remaining 36 beneficiaries on the waiting list. Accordingly, the efficiency of the compensation payment process was at a minimum due to the fact that the compensation payment process was not carried out based on updated information.
- (e) During the sample inspection of the compensation payment method, an additional Rs. 600,000 was paid to three individuals, with the first compensation payment being made to the same individual for deaths or injuries and the second compensation payment being made for missing.
- (f) A total of Rs. 17 million was allocated from the 2024 budget of the Office for Reparations for 4 programs planned under other reparations grants, and when examining their progress, 73 percent of the allocated funds had not been utilized.
- (g) According to the budget prepared by the Office for Reparations for the year 2024, provisions of Rs. 2,483 million had been allocated for the compensation payment process, and in this regard, the following points were observed during the physical progress inspection as of December 31<sup>st</sup> of the year under review.
  - (i) In 2024, Rs. 4.26 million, or 85 percent, was spent over the estimated cost for deaths, injuries, and missing.
  - (ii) Of the Rs. 1,000 million allocated in 2024 to pay compensation for missing persons, Rs. 310 million had not been utilized as of December 31<sup>st</sup> of the year under review, which is 31 percent of the allocated amount.
  - (iii) Of the Rs. 600 million allocated in 2024 for compensation for the 2022 incident, Rs. 227 million had not been utilized as of December 31<sup>st</sup> of the year under review, which is 38 percent of the allocated amount.

- (iv) Rs. 10,763,000 had been paid as of December 31<sup>st</sup> of the year under review through the compensation scheme for government officials under property damage, and no provision had been identified for it in the budget prepared by the Office for Reparations.
- (h) Although the estimated expenditure of the institution was Rs. 2,588 million, the actual expenditure was Rs. 2,145.14 million. Due to the difference between the budget expenditure and the actual expenditure of 29 subjects out of 52 expenditure subjects by an amount ranging from 20 percent to 757 percent, the budget estimates had not been adjusted realistically and used as a control. In particular, there was a difference of between 758 percent and 543 percent between the budget expenditure and the actual expenditure of gratuity allowance and building rental expenses.
- (i) As of 31<sup>st</sup> December 2024, no compensation scheme other than the Missing Persons Compensation Scheme had been included in the second computer system implemented on 28<sup>th</sup> April 2023, and no data migration (data migration) of the first system related to compensation procedures had been done to the second computer system since the second computer system was established.
- (j) The computer database system worth Rs. 10,819,625, which was implemented from 28<sup>th</sup> April 2023, was received as a grant from the International Organization for Migration (IOM), and formal documents to verify the value of the asset were not submitted to the audit. Furthermore, since an agreement entered into upon by both parties between the institution that provided this computer database system and the Office for Reparations was not submitted to the audit, the actions taken by the Office for Reparations regarding the maintenance, modifications, and breakdowns of the new data system were not verified by the audit.
- (k) Although the first computer system of the Office for Reparations was implemented on 16<sup>th</sup> September 2016, since then, there was no post of Information Technology Officer, which is an essential post of the Office, in the approved staff. Although the Office for Reparations had approved 01 post of Information Technology Officer through the Department of Management Services on 12<sup>th</sup> July of the year under review, the relevant recruitment procedure had not been approved by the end of the year under review.
- (l) Although the approved staff of the Office for Reparations as at 31<sup>st</sup> December 2024 was 76, there was a shortage of 28 officers in 08 posts as at the said date.

- (m) In terms of Section 40 (1) of the National Audit Act, No. 19 of 2018, the Office was required to have its own Internal Auditor appointed by the Board of Directors to conduct internal audit activities, but no internal auditor had been appointed to the staff of the Office since 29<sup>th</sup> August 2024.

Sgd. illegibly

G.H.D. Dharmapala

Auditor General (Acting)

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

**Report of the Auditor General in terms of Section 12 of the National Audit Act, No. 19 of 2018 on the financial statements and other legal and regulatory requirements of the Office for Reparations for the year ended on 31<sup>st</sup> December 2024**

I hereby submit, for your kind attention, the responses to the audit inquiries requested in your letter No. JLO/C/B/REP/FA/2024, dated 30<sup>th</sup> May 2025.

J. Krishnamoorthy  
Director General

## **1. Financial Statements**

### **1.1 Qualified Opinion**

#### **1.2 Basis for Qualified Opinion**

- (a) Observations are accurate. I will take necessary steps to rectify this error that occurred in the presentation of the statement of financial position included in the financial statements for the year 2024 when preparing the financial statements for the year 2025.
- (b) Observations are accurate. I will revalue the furniture and office equipment owned by the institution, calculate depreciation based on that expenditure, and accurately disclose it in the financial statements for the year 2025.
- (c) Observations are accurate. I will take appropriate measures to ensure that the accounting errors that occurred will not recur.
- (d) Observations are accurate. I will take appropriate measures to ensure that the accounting errors that occurred will not recur.
- (e) Observations are accurate. I have noted the expenditure already identified for 2024, which will be corrected by restating the statement of financial performance in the final accounts for the year 2024. I will also take appropriate action, as indicated in your observations, when accounting for such grants in the future.

## **2. Report on other legal and regulatory requirements.**

**2.2.2 In accordance with the requirement of Section 12(f) of the National Audit Act, No. 19 of 2018, and except for the following observations, there has been a failure to comply with certain relevant written laws or other general or special directions issued by the Governing Body of the Office.**

**(a) Paragraph 272 (1) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka.**

Observations are accurate. I will take steps in the future to prepare all relevant vouchers for payments in a systematic manner and maintain them securely in accordance with Financial Regulation 272 (1).

**(b) Public Finance Circular No. 01/2020 dated 28<sup>th</sup> August 2020**

**(i) Paragraph 9 (b)**

The Office for Reparations has been vested with powers under the Office for Reparations Act, No. 34 of 2018, to provide reparations to affected parties. Reparations are to be implemented

through 8 policies. The Office is required to provide financial relief, support for livelihood development under collective reparations, and psychosocial support. All these programs are intended as reparations for marginalized social groups affected in the Northern and Eastern regions, outside of Colombo.

The expenses incurred for facilities provided to beneficiaries—such as stationery, training equipment, resource persons, and food and accommodation for staff—in the implementation of collective reparation programs have been met through the interim imprest. In certain instances, the cost of implementing these collective reparations programs has exceeded Rs. 100,000.00. Given the current economic crisis, it is not feasible to carry out such programs within a budget of Rs. 100,000.00. Considering the high cost of fuel, it is also impractical to obtain repeated advances of Rs. 100,000.00 and travel to the Northern and Eastern regions to implement individual programs.

Furthermore, I wish to inform you that the amount of Rs. 2,377,480.00 mentioned in the inquiry represents the total of advance funds obtained on 08 separate occasions for 06 livelihood projects carried out in Jaffna Sandilipay, Ampara, Batticaloa, Kayts, Chavakachcheri, Nandan, and Vavuniya, and two skill development projects conducted in Batticaloa and Trincomalee during the year 2024. Written requests have been submitted to the Treasury to increase the advance amount.

**(ii) Section 11.1 and Financial Regulation 756 (6)**

Observation is accurate. The Goods survey for the year 2024 has been completed, and the report has been submitted to the Secretary to the Ministry and the Auditor General.

**(c) Paragraph 3 of Schedule 1 of paragraph 2.3 of the Guidelines Code of Public Enterprises Circular No. 01/2021 dated 16<sup>th</sup> November 2021**

Observation is accurate. The Office for Reparations will take action as indicated by you, and I will ensure the submission of the forecasted income statement, statement of financial position, and cash flow statement along with the budget document for the year 2025.

**(d) Paragraph 4.2.1 of the Code of Procurement Guidelines**

Observation is accurate. Please be informed that steps will be taken to formulate a procurement plan covering the next 03 years.

**(e) Public Administration Circulars No. 05/2008 and 05/2008 (i) dated 06<sup>th</sup> February 2008 and 24<sup>th</sup> February 2018**

The Citizens’/Clients’ Charter has not yet been introduced for the institution. Steps will be taken to introduce the Citizens’/Clients’ Charter within this year.

**(f) Paragraph 06 of National Budget Circular No. 01/2016 dated 17<sup>th</sup> March 2016 and paragraphs 05 (c) ii(f) of National Budget Circular No. 03/2018 dated 16<sup>th</sup> July 2018**

Observation is accurate. We have failed to sign a written agreement with the operating lease company for the relevant period. We will take steps to ensure that this error does not occur again.

**(g) National Budget Circular No. 07/2022 dated 21<sup>st</sup> October 2022**

Although there was an exchange of documents regarding the price of the vehicle bearing WP-CAW-0173 between our institution and the operating leasing institution, Rajagiriya Tours, as stated in the inquiry, there was no change in the price during the relevant period and only the previous price of Rs. 225,000.00 (excluding VAT) was paid from 01 October 2024 to 31 December 2024.

Furthermore, by identifying and correcting the deficiencies that occurred, a new agreement has been entered into as per the procurement process from 01<sup>st</sup> January 2025.

**2.2.3 That the Office has acted in a manner inconsistent with the powers, functions and duties of the Office as required by Section 12(g) of the National Audit Act, No. 19 of 2018.**

I kindly inform you that no action has been taken that is inconsistent with the powers, functions, and duties of the Office.

**2.2.4 That the resources of the Office have not been procured and utilized economically, efficiently and effectively within the time limits in accordance with the relevant laws and rules, as required by Section 12(h) of the National Audit Act, No. 19 of 2018.**

I kindly inform you that the resources of the Office have been procured and utilized in a cost-effective, efficient, and effective manner, within the stipulated time frames and in accordance with the relevant laws and rules.

**2.3 Other matters**

**(a) Observation is accurate.**

Due to the incompleteness of the documents essential for payment, the institution had 33 files related to General Public Compensation—Deaths and Injuries—as of 31<sup>st</sup>

December 2024. As of now, with the required information having been completed, payments have been made for 20 of these files during the year, and only 13 files remain pending.

(b) Observation is accurate.

Out of those 3,060 files, 2,425 were General Public Compensation files for property, 553 were for places of worship, and 82 were for government employees' compensation files for property as of 31<sup>st</sup> December 2024.

As of now, due to the completion of the information, payments have been made for 1,041 files out of the General Public Compensation files during this year, and since it is not possible to ascertain the exact value of the damage due to the incompleteness of the documents in the files for places of worship, the files have been closed as it is not possible to assess the compensation to be paid for those files.

Due to the incompleteness of the necessary documents under Public Administration Circular No. 49/89 relating to the payment of public employees' property compensation files, 82 files are with the institution. Information has been called for those files on several occasions, but no response has been received.

(c) (i) I agree with the observation, but kindly inform you that the fluctuations in the value of these valuation reports are beyond the control of the Office for Reparations. Furthermore, our institution has provided compensation for the properties damaged in the 2022 incident only based on the valuation reports provided by the Government Valuer. I would also like to inform you that the valuation reports submitted by the Government Valuation Department after the first, second or third valuation of the damaged properties have been provided to our Office by the District Secretary.

(ii) I agree with the observation.

According to the Office of Reparations Act, it is a statutory responsibility of this office to pay compensation for the property damaged in the relevant incident. Payments for business premises have been made after payments for houses. In accordance with the priority of needs, the damage caused to the house was considered as a property that needed to be compensated urgently and according to the documents in the files, payments have been made for the business premises that were maintained with the house (small retail shops, small garages) and small-scale concrete worksites and existing business premises that were not covered by insurance and have not yet started

business activities. In compensating for property damages, it was not classified as small-scale, medium-scale, large-scale, individual businesses, but payments were made for the business premises mentioned above based on the priority basis decided by the Board of Members in accordance with the above-mentioned policies and guidelines.

However, in order to resolve the problematic situations that arose in making payments to large-scale business premises, the business premises were discussed at the Board of Members meeting held on 22.08.2024. Prior to that, in the months of June and July 2024, payments were made for the above-mentioned houses, which were maintained with (small retail shops, small garages) and small-scale concrete worksites, and a business premises under construction, which was not covered by insurance and which had not commenced business activities.

(iii) If the documentation requirements in the file are complete and only the first valuation is available at the time of payment of compensation, payment is made for that valuation value in accordance with the decisions of the Cabinet of Ministers and the decisions of the Board of Members, and if both the first and second valuation reports are available at the time of completion of the documentation requirements, payment is made based on the second valuation. Also, if payment is made based on the first valuation report and a second valuation report is provided, the remaining payment is made for the difference in the values stated in those valuation reports.

I would like to mention that there are cases where payments have been made to the same person under several files and such payments have been made for properties located in several places in the name of the same person.

To provide a detailed report for this, the files need to be examined, but since all those files have now been given to the Corruption Investigation Division of the Presidential Secretariat, I would like to inform you that we will be able to provide a detailed answer to this as soon as they provide us with the files.

(iv) I agree with the observation, but after the first valuation, a second or third valuation was carried out by the Government Valuation Department based on the needs of the victims. It is not a requirement of the Office for Reparations, and we made payments based on these second or third valuation reports with the approval of the Cabinet.

The Cabinet has approved the re-valuation to the Valuation Department based on the criteria of the expert committee appointed pursuant to the Cabinet decision No. CP/22/1939/601/008-1 dated 28/11/2-22 and approval has been given to make payments to the Office for Reparations based on the valuation reports issued thereon.

Considering the above, I kindly inform that it is not possible to inquire from the relevant institutions regarding the reasons for the variation in the valuation reports.

- (v) I agree with the observation. 06 applications for compensation have been received for 06 persons who died due to *Aragalaya*, out of which 06 applications for compensation have been made for 2 persons by the Parliamentary Affairs Division of the Ministry of Public Administration and the Police Department. Since the cases are pending in the Honorable Court, payments have not been made for the remaining 04 persons due to non-fulfillment of the documentary requirements.

The basis for determining the amount of compensation to be paid for the damaged movable and immovable properties is the valuation report issued by the Government Valuation Department. Although there are valuation reports in a very small number of files, I would like to kindly inform you that due to the lack of valuation reports in the majority of files, it is not possible to assess the amount of compensation to be paid.

- (d) (i) I do not agree with the observation.

Out of the three proposals submitted by the Cabinet Memorandum PS/CM/PCA/61/2022 dated 22 September 2022, "Directing the Director General of the Office for Reparations to pay the advance/total amount based on the new valuations prepared by the Valuation Department" has been submitted as the third proposal, and the approval for the said proposal including the other proposals has been informed by the Cabinet Decision No. 22/1939/601/008-1 dated 28 November 2022.

Here, the responsibility for the valuation and issuance of valuation reports has been assigned to the Government Valuation Department and the responsibility for making payments based on those valuation reports has been assigned to the Office for Reparations.

**Therefore, I inform you that the valuation of damaged properties is a task beyond the control of the Office for Reparations.**

I also kindly inform you that the range of variation of the initial valuation value and the second or third valuation values should not be from 10% to 6,549% but from 4% to 72%. I further inform you that the initial valuation value and the second or third valuation values have changed in 39 cases within the range of 10% to 72% and in 46 cases within the range of 4% to 72%.

(ii) I agree with the observation.

According to the Office for Reparations Act, it is a statutory responsibility of this Office to pay compensation for the property damaged in the relevant incident. As per the decisions of the Meeting of the Members held on 22 August 2024, it was decided that due to the limited amount of funds received for compensation payments, it was decided that it is appropriate to make payments for residential premises, movable property in residential areas and business premises (movable and immovable property) respectively. These decisions have been reached after considering the report of the Presidential Commission of Inquiry headed by Justice Buwaneka Aluwihare PC.

Here, small-scale businesses, which are considered micro-businesses and are often unregistered, have been interpreted as business premises.

I also inform you that all the above payments mentioned in the inquiry were made before the business premises were discussed at the said Meeting of the Members.

(iii) I do not agree with the observation.

In the payment of compensation for the property damaged in the 2022 incident, we have never made payments for any of the properties for which payments were made for both the values mentioned in the first valuation and the second valuation. Generally, when the relevant file is complete, if only the first valuation is available, payments are made based on that valuation report in accordance with the decisions of the Cabinet of Ministers and the decisions of the Board of Members, and if both the first and second valuation reports are available at the time the document requirements are completed, payments are made based on the second valuation. **Moreover, if the second valuation report is provided after the payment is made based on the first valuation report, only the difference between the values in the first valuation report and the second valuation report is paid back.** However, I would like to inform you that the total payments made for a damaged property are equal to the value stated in one valuation report only.

Further, I would like to kindly inform you that in cases where the same person has submitted two or more applications for properties located in two or more locations, there are only 08 cases, not 09, where that person has two or more files.

Further, I would like to inform you that the valuation of damaged property is a function beyond the control of the Office for Reparations and that the range of variation between the initial valuation value and the second or third valuation value should not be from 10% to 6,549% but from 4% to 72%. I would like to inform you that there are 19 instances where payments have been made for the second valuation issued by the Government Valuation Department for a damaged property with a value that is more than 25% of the first valuation value.

(iv) I do not agree with the observation.

I would like to inform you that in accordance with the valuation reports issued by the Government Valuation Department, there is only 01 instance where payments have been made for the third valuation reports with a value that is more than 25% of the second valuation value.

(v) I agree with the observation.

06 applications for compensation have been received for 06 persons who died due to the *Aragalaya*, out of which payments have been made for two persons by the Parliamentary Affairs Division of the Ministry of Public Administration and the Police Department.

Since the remaining 04 persons are in the process of being sued in the Honourable Court, payments have not been made due to the non-fulfilment of the documentary requirements.

The amount of compensation to be paid for the damaged property is determined based on the valuation reports issued by the Government Valuation Department. Although there are valuation reports in a very small number of files available for payment, I would like to inform you that it is not possible to assess the amount of compensation to be paid due to the lack of valuation reports in the majority of files.

(e) Observation is accurate.

The relevant audit inquiry revealed that two payments were made to the same person, but those two payments were made under two relief schemes based on policy decisions.

The first payment - was made under the Death and Injury Compensation Scheme implemented under the Rehabilitation Authority before the establishment of the Office for Reparations. Due to the fact that the scope of the matter is relevant, the next of kin of the deceased are entitled to compensation. In cases where compensation is applied for with the death certificate for the missing person, compensation payments have been made under the said compensation scheme.

The second payment - It is a statutory responsibility of the Office for Reparations to provide compensation for missing persons based on the recommendations made by the Office on Missing Persons. Accordingly, the Office on Missing Persons has conducted investigations and forwarded a recommendation to the Office for Reparations to pay a resuscitation allowance for the family benefit of the missing person, and the said allowance has been paid in accordance with the approval of the Cabinet and the compensation policies and guidelines of the Office for Reparations.

Therefore, it should be noted that although this payment is a double payment to one person, it is two payments made under 02 different policy objectives and methods. I also note that no policy decision has been taken to make payments by reducing the compensation paid in the payment of the resuscitation allowance.

However, I will take steps not to make such payments in the future.

- (f) In the 2024 budget, funds were planned and allocated for the implementation of other reparations, such as livelihood support development, psychosocial support, administrative support and peace and reconciliation promotion programs, and in that year, foreign aid grants were received for the livelihood and psychosocial support programs planned above. The relevant projects were implemented. However, the remaining funds were used to provide financial relief (compensation) to those whose property was damaged in the war.
- (g) After receiving the monthly imprest during the year, funds are allocated for compensation payments based on humanitarian and institutional needs based on the files submitted for payment. Accordingly, within the limits of the allocation provided for financial grants (compensation payments) during the year, funds are transferred to various compensation schemes based on the institutional need and the agreement of the top management.

- (h) The observations are accurate. The main reason for the difference between the budgeted gratuity allowance and the actual expenditure was the resignation of 08 officers of the institution in the year 2024. Of these, 07 officers left the service before reaching the age of 60 due to personal reasons. The payment of gratuity allowance for the departing officers was made as per the circular and we did not have the forecast of the officers who left the service to include it in the estimate due to the personal decisions of the 07 officers who left the service.

Since the building rental cost was prepared according to the expenditure limits provided by the Treasury in estimating the cost, the estimate shows a value that is quantitatively lower than the actual cost. Similarly, allocations should be made for other mandatory expenses to be incurred in managing the provisions related to the year for building rental. The budget should be prepared within the limited provisions available and since this monthly building rent is reimbursed by the line ministry, we also took steps to consider the monthly reimbursement at the time of preparing the budget.

- (i) Observations are accurate. The task of adding the data from the first system related to compensation procedures to the second computer system has been completed by 04<sup>th</sup> May 2025. The task of checking the data is currently underway. I would like to inform you that this work can also be completed within this month. I would also like to mention that the shortage of essential employees in the institution to carry out work on computer systems has caused delays.

- (j) Observations are accurate. Since this data system was a grant from the International Organization for Migration (IOM), the International Organization for Migration (IOM) and Iterminal Technologies have entered into a contract for the maintenance, upgrades and breakdowns of the data system. However, once the data from our first system is fully integrated into the second computer system, a contract will be entered into with Iterminal Technologies and the draft for this has now been received by us.

- (k) Observations are accurate. The post of Information Technology Officer was approved by the Department of Management Services on 12.07.2024. The recruitment procedures for the said post were prepared on 01.08.2024 and forwarded to the Department of Management Services by the Line Ministry. The recommendation was made by the Secretary to the Ministry of Justice on 18.02.2025 and forwarded to the Department of Management Services for approval.

On 26.03.2025, the Department of Management Services has instructed to revise the recruitment procedure again. Accordingly, the revised procedure has been forwarded to the Ministry of Justice on 23.04.2025. I inform you that recruitment will be carried out after the relevant recruitment procedure is approved.

- (l) observations are accurate. Requests were made to the Ministry, the Department of Management Services, and the Prime Minister's Review Committee on several occasions to seek approval to recruit 28 officers in 8 posts in the Office for Reparations as of 31<sup>st</sup> December 2024. Due to the circulars governing public expenditure management and the Presidential and General Elections held in the year 2024, it was not possible to obtain approval to fill the relevant vacancies. However, once approval is received, it is possible to fill the vacancies in the year 2025.
- (m) Observations are accurate. The Internal Auditor of the Office for Reparations resigned on 28.08.2024 and the Ministry of Justice, Prison Affairs and Constitutional Reforms has requested on 02.08.2024 to make necessary arrangements for recruitment for the vacant post. However, we have not received approval for that so far and I would like to inform you that we will take steps to recruit for the post of Internal Auditor after receiving the relevant approval.

J. Krishnamoorthy  
Director General