# OFFICE ON MISSING PERSONS

# ANNUAL REPORT

# 2022

*No. 40, Level 03, Buthgamuwa Road, Rajagiriya,*

**Abbreviations**

| | |
|---|---|
| CoA | Certificate of Absence |
| CoD | Certificate of Death |
| CoI | Commission of Inquiry |
| CTF | Consultation Task Force |
| DNA | Department of National Achieves |
| EU | European Union |
| GSP | Generalized Scheme of Preference |
| ICRC | International Committee of Red Cross |
| INGOs | International Non-governmental Organization |
| MIA | Missing in Actionand Enforced Disappearences |
| MoFA | Ministry of Foreign Affairs |
| MoJ | Ministry of Justice |
| MoU | Memorandum of Understanding |
| MSD | Management Services Department |
| NGOs | Non-Governmental Organizations |
| OMP | Office of Missing Persons |
| PC | President Counsel |
| RTI | Right to Information |
| SLIDA | Sri Lanka Institute of Development Administration |
| UN | United Nations |
| UNWG | United Nations Working Group |
| UNWGIED | United Nations Working Group on Involuntary Disappearances |
| WGIED | Working Group on Involuntary Disappearances |

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## Message from the Chairperson

The formation of the Office on Missing Persons (OMP) under the Act No 14 of 2016 in 2018, in Sri Lanka was considered as an important step to establish the truth about the fate of the missing and disappeared. The OMP has been given the powers through legislative procedures with an explicit mandate to establish the fate of missing persons. The OMP constitute with 07 members nominated by the parliamentary council and current members have been appointed based on their expertise and experience on the transitional justice, Quasi-judicial procedures and public grievance handling process. As a result of hard works, the OMP was able to release the list of missing persons and commenced the inquires.

During this year, the OMP made progress in a number of areas, particularly in the operationalization of the office and outreach to families of the missing and disappeared. In addition, the OMP made a number of key legal and policy interventions and advanced individual investigations and inquiries. The OMP received and prepared analysis of information relating to a number of emblematic cases. Since June 2018, the OMP acted as an observer in the excavation of the 11-mass grave and assisted the investigation by proposing measures to ensure public confidence in the process and providing financial assistance. In order to process the complaints, the OMP opened a regional office in Kilinochchi during this reporting period which will also facilitate referral services and future investigations. With the new addition OMP has 5 regional offices by now. As part of its efforts to commemorate the missing and the disappeared, the OMP held the virtual commemoration of the International Day of the Disappeared in Sri Lanka with the participation of ministers, representatives of the civil society organizations, members of families of the missing and disappeared.

Further, the OMP has established its working relationship with the Controller General of Immigration and Emigration, Department of Immigration and Emigration, Department of the Registrar General (births and death), Office on Reparations, Ministries and work in collaboration to eradicate the issues related to double entries and multiple complaints. The five-member European Union (EU) delegation has had the discussion with the OMP, and officials to assess the progress of Sri Lanka's pledges to comply with 27 international conventions in return for the Generalized Scheme of Preference Plus (GSP+) trade concession. The delegation has expressed appreciation for the immense contributions to the success and progress of the process. Meeting the ICRC team, diplomats community, donor agencies, embassies were significant development of OMP activities during the last year.

The Commission is empowered to examine the findings of the previous Commissions to ascertain whether there have been violations of international human rights law and international humanitarian law as found by those Commissions. If there have been such findings, the Commission is further mandated to find out whether the recommendations of the previous Commissions on accountability have been implemented and what needs to be the measures that should be adopted in the future to further the objectives of accountability.

Further, the OMP has taken steps to create an environment conducive to the work of the OMP and in order to ensure nonrecurrence by following up all incoming or new complaints reported to the OMP. Accordingly, records of past 12 months revealed that there are no reported complaints over any enforced disappearances.

Despite constraints imposed by the COVID-19 pandemic, the OMP believes that in order to achieve reconciliation in Sri Lanka, the rights of the families of the missing and disappeared persons to truth and justice must be realized. For this, the OMP, Board members, staff, civil society organizations, families of the missing persons, and the partners have laid a greater foundation in which the future commission and the officials could fully operationalize its mandate and will endeavor to carry out its functions and duties with the full cooperation of relevant state agencies and departments.

Chairperson

Office on Missing Persons

## 1. PREFACE

The establishment of the Office on Missing Persons (OMP) in Sri Lanka represents a significant milestone in the government's commitment to address the complex and deeply emotional issue of missing and disappeared persons. The Office on Missing Persons (Establishment, Administration and Discharge of Functions) Act, No. 14 of 2016 (OMP Act) was passed in the Parliament in 2016, highlighting the nation's dedication to confronting this long-standing problem.

Recognizing the need for effective collaboration, an amendment to the OMP Act was introduced in 2017, enabling contracts with Non-Governmental Organizations (NGOs). This amendment aimed to enhance the OMP's capabilities and broaden its reach by harnessing the expertise and resources of reputable NGOs.

In 2018, the OMP was officially established as the first institution in Sri Lanka solely dedicated to handling all types of missing persons cases. This institutionalization demonstrates a fundamental shift in the government's approach, moving away from limited ad-hoc mechanisms and commissions of inquiry to a permanent and independent state institution.

Previous mechanisms, though they made valuable recommendations, were unable to provide the answers sought by the countless families tirelessly searching for their loved ones. The OMP aims to address this profound and widespread anguish by clarifying the fate and whereabouts of individuals who went missing or disappeared in connection with the conflict, political unrest, civil disturbances, or enforced disappearances.

Under the guidance of its first Chairperson, Saliya Peiris PC, and now led by Chairperson Mr. Mahesh Katulanda, the OMP has evolved through different iterations to ensure its efficacy and responsiveness. This third iteration of the OMP Board continues the mission of seeking truth, justice, and reconciliation for the families affected by missing persons cases in Sri Lanka.

The OMP remains steadfast in its commitment to uncover the truth and provide solace to the families of the missing and disappeared. This annual report sheds light on the significant progress made, the challenges faced, and the unwavering determination of the OMP to fulfil its mandate and bring closure to those who have suffered immeasurable loss.

The Office on Missing Persons took the most of year 2022 for the inquiry process of the 6000+ complaints it had received in the window of 2021. They halted the acceptance of complaints from both the Head Office and the Regional Offices to focus on conducting effective inquiries for the complaints that it has already received.

After halting the acceptance of complaints in February and bringing forward the process of inquiries that was started in the end of 2021, the OMP engaged in an active year hosting over 2000 inquiry panels around the country in 2022.

## 2. INTRODUCTION

The Office of Missing Persons (Establishment, Administration and Discharge of Functions) Act No. 14 of 2016[24] was enacted in August 2016 to outline the procedures and guidelines applicable to the powers and functions assigned, to set up a database of missing persons, to provide assistance to relatives of missing persons, to provide for the search and tracing of missing persons, and to provide for all matters related to or incidental to the implementation of the provisions in the OMP Act. The Office on Missing Persons[25] remains committed and coordinated to this relief work. On 28 February 2018, the OMP was made operational with the appointment of seven commissioners based on the recommendations of the Constitutional Council.

The OMP's mandate is to clarify the circumstances surrounding missing persons; make recommendations to relevant authorities to ensure non-recurrence; protect the rights and interests of missing and disappeared persons and their relatives; identify avenues of redress for missing and disappeared persons; and centralize all available information in a database.[26]

Furthermore, the OMP is charged with a range of functions and duties with regards to aggressing the complaints lodged by the victim parties which expand into issuing letters to relatives of missing and disappeared persons to enable the Department of the Registrar General to issue Certificates of Absence (COA); provide or facilitate the provision of administrative assistance and welfare services including but not limited to psycho-social support to the relatives of the missing and disappeared or their relatives; making recommendations to relevant authorities to grant reparations to the missing or disappeared person or their relatives; developing and enforcing a system for victim and witness protection; creating, managing and maintaining a database which will include all the particulars concerning the complaints lodged regarding missing and disappeared persons; creating public awareness of the causes, incidents and effects of missing and disappeared persons and facilitating support among the general public to fulfil their needs and ensure access to economic, psycho-social, legal and administrative support. [27]

The OMP has broad authority to develop gender-sensitive norms and guidelines, appoint and remove staff, and construct units as needed for its effective functioning.[28] Furthermore, the OMP has the authority to make recommendations to other state authorities on a wide range of issues, including averting future disappearances; the means and methods of commemoration and acknowledgement of disappearances; the handling of unidentifiable and identifiable remains; the publication of information on missing persons issues for public knowledge; and making recommendations for the development of national laws and regulations related to missing persons.[29]

The Act also has given OMP the authority to receive complaints, initiate inquiries, and investigate the location of a missing or disappeared individual to perform its investigations. Take all required actions to examine matters, including summons anyone to appear before the OMP or producing any

[24] Hereafter referred to as the OMP Act
[25] Hereafter referred to as OMP
[26] OMP Act, Section 10
[27] OMP Act, Section 13
[28] OMP Act, Section 11
[29] OMP Act, Section 13(1) (k)

document or other item; create a procedure for accepting sensitive information or information in camera, as well as accepting information under the condition of confidentiality. apply to a Magistrate's Court for permission to conduct an excavation or exhumation while acting as an observer; request any required assistance from any state actor; search any site of detention without a warrant; and report offences that have been committed to a relevant law enforcement or prosecuting authority after due consideration.[30]

## 3. OBJECTIVES OF THE OMP ACT NUMBER 14 of 2016:

To ensure that all necessary measures are taken:

e) To provide appropriate mechanisms for searching and tracing missing persons and to clarify the circumstances in which such persons went missing and their fate;

f) To make recommendations to the relevant authorities towards reducing the incidents of 'missing persons' within the meaning of the Act;

g) To protect the rights and interests of missing persons and their relatives as provided for in the Act;

h) To identify proper avenues of redress to which such missing persons or their relatives may have recourse.

## 4. THE MANDATE

The OMP has a mandate to;

g) Search for, and trace missing persons and identify appropriate mechanisms for the same, and clarify the circumstances in which such persons went missing;

h) Make recommendations to the relevant authorities towards addressing the incidence of missing persons;

i) Protect the rights and interests of missing persons and their relatives as provided for in the Act;

j) Identify avenues of redress to which missing persons and relatives of missing persons are entitled and inform the missing person (if found alive) or relative of such missing person of the same;

k) Collate data related to missing persons obtained by processes presently being carried out or which were previously carried out by other institutions, organizations, Government

[30] OMP Act, Section 12

Departments and Commissions of Inquiry and Special Presidential Commission of Inquiry and centralize all available data within the Database established under the OMP Act;

l) Do all other necessary things that may become necessary to achieve the objectives under the Act.

Further, the mandate of the OMP shall extend to missing persons notwithstanding the time period in which such person became a missing person.

## 5. VISION AND INSTITUTIONAL PRIORITIES (WORKING PRINCIPLES)[31]

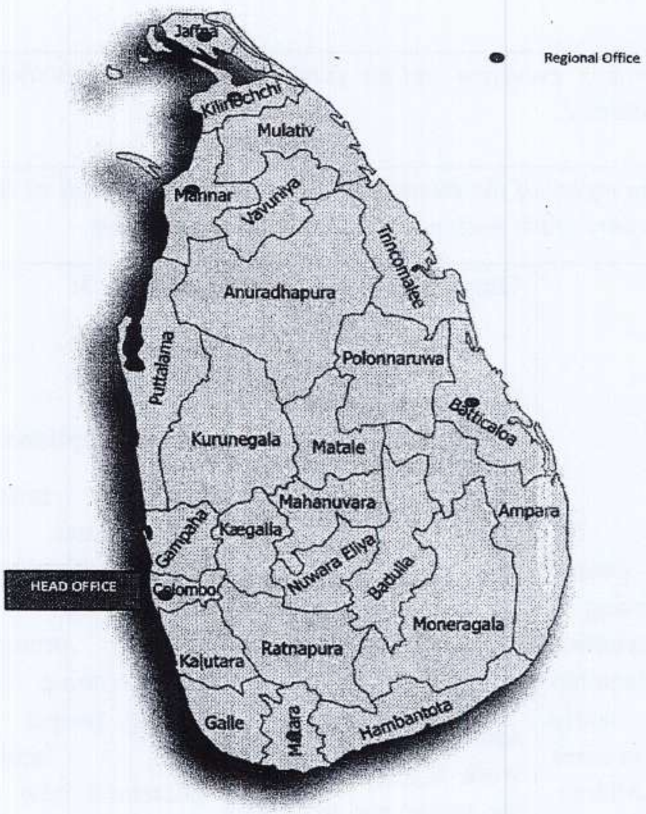
**Vision and Mission**

| | | | |
|---|---|---|---|
| **Our Vision** | *A country where everyone enjoys justice, and the reconciliation process is enriched.* | | |
| **Our Mission** | *To protect the rights of the missing and disappeared, as well as their families as a part of the national reconciliation mechanism.* | | |
| **Core Outcomes**<br><br>**Non-recurrence of**<br>**People going missing and disappearing in the future and ensuring the rights of people who have gone missing and disappeared** | **Outcome 1: (Objective)**<br><br>**Prevention measures**<br>Reducing the number of people who go missing – through preventive strategies, education work and early intervention in cases where children, young people and adults repeatedly go missing. | **Outcome 2:**<br><br>**Protection measures**<br>Reducing the risk of harm to those who go missing – by ensuring local agencies provide a tailored, risk-based response to cases of missing children, young people, and adults and that they work together to find the person and to close cases as quickly as possible at a local and national level. | **Outcome 3:**<br><br>**Provision of remedial options**<br>Providing missing people and their families with support and guidance – by referring promptly and ensuring that missing people and their families understand how and where to access help and support. |

[31] OMP Strategic Roadmap 2023-2025

## 6. REGIONAL PRESENCE

The OMP is working in the entire country whilst having its Head Office in Colombo and Regional and Sub-Regional Offices. The OMP is mandated to establish 12 Regional Offices and currently has five, including the one established during the reporting period in Killinochchi.




Regional Office – Batticaloa
No. 124, Central Road, Batticaloa
Tel: 065-222-4532/4534

Jaffna - Regional Office
No. 124, Adiyapatham Road, Kalviyankadu, Jaffna
Telephone No: 021-2219414/9400/9401

Regional Office- Mannar
No. 5, Station Road,
Mannar
Tel: 023- 2222083 / Fax: 023- 2223929

Regional Office, Matara
No. 54, Dharmarama Road,
Matara
Tel: 041- 2244684 / 041- 2224046

Regional Office - Killinochchi
A9 Road, Near the court,
Kilinochchi,
Tel: 021-2219400

## 7. PROGRAMMATIC UPDATE

The OMP under the vision of Chairperson Mr Mahesh Katulanda, after revisiting the strategic plan for the year 2022 developed the following to be the programmatic strategy of the OMP for the year 2022.

Prevention measures - lowering the number of missing individuals through raising awareness and intervening early in cases when children, young people, and adults go missing repeatedly.

Protection measures - entailing limiting the risk of harm to persons who go missing by ensuring that local agencies deliver targeted, risk-based actions to locate the missing person and complete cases as swiftly as possible at the local and national levels.

Provision or remedial measures - offering support and direction to missing persons and their families - by swiftly referring and ensuring that missing people and their families understand how and where to get aid and support.

The increased support received to the OMP and the agreements signed by it alongside multiple Non-Governmental Organizations based in and out of Sri Lanka goes to show the commitment to the cause followed by the OMP through the year.

## 8. LEGAL, POLICY AND RESEARCH UNIT

The OMP has a mandate to protect the rights of the missing and disappeared and those of their relatives and to facilitate access for families of the missing and disappeared to economic, psycho-social, legal and administrative support.[32] Further the OMP has the authority to make recommendations to state authorities to ensure the non-recurrence of disappearances, handling of human remains, and to improve the social and economic conditions of missing and disappeared persons and their relatives.[33]

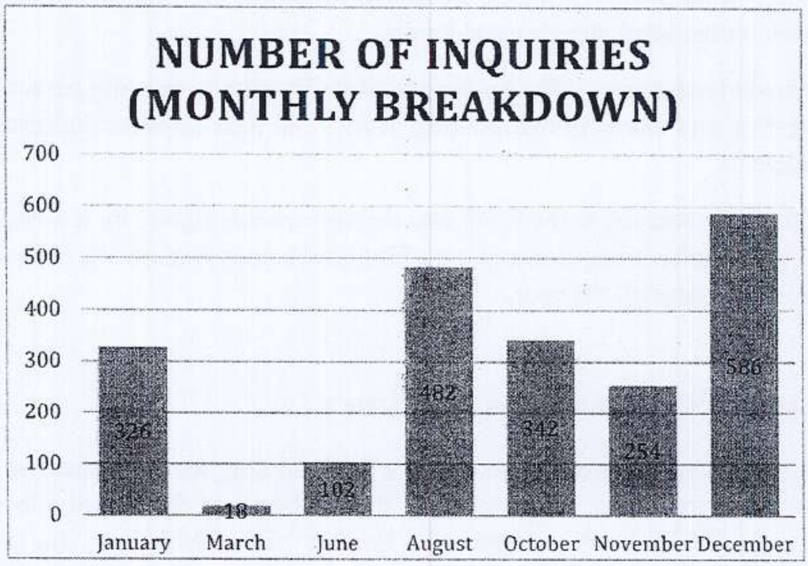
In discharging the above mandate, the OMP made legal and policy recommendations regarding CoAs; issuing of Interim Reports to families of the missing and disappeared to enable them to obtain CoAs; implementation of Interim Relief announced in the 2019 Budget; the exercise of Magisterial powers in inquiring into human remains; COVID relief for families of the missing and disappeared and respond to requests for legal and administrative assistance to individual.

[32] OMP Act, Section 2(b), 10(c), 13(e), (f)
[33] OMP Act, Section 13 (k)(i), (iii), (viii)

The Legal, Policy and Research Unit mostly handled the Inquiries in the year 2022. The Unit used a phase-based categorization of the complaints received[34] until February 2022 to make the process of handling inquiries easier and effective. The phase breakdown is as follows:

1. Phase 1: All complaints post-2000
2. Phase 2: All complaints between 1980-2000
3. Phase 3: All complaints before 1980

The highest number of the inquiries conducted in 2022 falls within the Phase 1 of the above categorization, since most of the complaints made in Phrase 1 are recent, documentation is mostly intact and traceable. The OMP successfully conducted over 2000 inquiries covering all the locations of our sub-regional presence and also the head office in 2022. OPM also intends to continue its effective efforts in the upcoming years.




With the country recovering from a pandemic, long term lockdown and quarantine while regaining normalcy, the opportunity for the OMP to conduct more inquiries in out stations has increased significantly.

### 8.1. Inquiry Process

The OMP Legal, Policy and Research Unit adopted a streamline process of handling pre-inquiry and post-inquiry to smoothen the flow of work and the flow of information.

Once a complaint is lodged on behalf of the victim by the support unit, a specific file shall be allocated for that complainant which will include a basic report of the complaint and other relevant documents from the portfolio. The file will be based on the complainant's district. Before the commencement of an inquiry, the Data Management Unit will provide the files which will be addressed at the panel hearings. These files will be checked and verified by the Legal Unit and such files will be couriered to the respective regional office, or the Divisional Secretariat office in the district where the inquiry

[34] Section 12, OMP Act

will be held.[35] Once a file is ~~h~~ processed as above, the respective Complainant shall receive a letter notifying them of the inquiry followed by a reminder by way of a telephone call.

Inquiry Panels usually consist of 3-4 persons. One inquirer heading the Panel and others assists. The Head of Panels are distinguished individuals in the fields of Law/ Investigation who will be appointed by board approvals on the recommendation of the Legal Unit. The Panels will attempt to conduct inquiries in bulks due to the economic crisis in Sri Lanka.

Complainants were reminded to bring as many of the following documents when coming for the inquiry:

1. OMP Data Form
2. NIC / Driving License of the Missing or Disappeared Person
3. Birth Certificate of the Missing or Disappeared Person
4. A Picture of the Missing or Disappeared Person
5. NIC of the Complainant
6. Birth Certificate of the Complainant
7. Affidavit
8. Letter produced by the Complainant
9. Marriage Certificate / Offspring's Birth Certificate of the Missing or Disappeared Person
10. Affidavit (About the relation to the Missing or Disappeared Person)
11. Documents with regards to permanent residence signed by Grama Niladhari
12. Documents with regards to permanent residence signed by Divisional Secretariat
13. Copy of the Police Complaint
14. ICRC/UNWG Papers
15. Papers / Documents by other Commissions
16. COD (Certificate of Death) of the Missing or Disappeared Person
17. Document on registering Marriage
18. COA (Certificate of Absence)
19. News Articles about the Missing or Disappeared Person
20. Other unit's requested documents
21. Other Documents

The inquiry Panel will then proceed to gather information about the missing or disappeared person and the incident surrounding such disappearance. This include information such as Personal Information about the missing or disappeared person, any information about the day / incident on which he/she was reported to be disappeared and last seen. The investigation will be carried out based on the information provided by the relatives of the missing person and the complainant.

The inquiry panels will also request an additional witness to be present alongside the complainant at the inquiry. The witnesses will be inquired separately after the submission from the complainant and the same questions will be asked to ensure that the information corroborate with each other.

[35] In the event couriering is impossible to a Divisional Secretariat office or an RO, the offices are given access to a database that contains all the details required.

Post inquiry the panel will decide what needs to be provided by the OMP for the complainant. The provisional support ranges from COAs (Certificate of Absence), COD (Certificate of Death), Reparations or Revival Payments and other psycho-social assistance.

The inquiry panel then files a confidential report. This report is made in unanimous agreement which will provide opportunity for the penal members to express their lack of confidence, this is a rare occurrence in practice.

The mandate of the OMP has manly three types of complaints which are under the legal jurisdiction of itself. These would be:

1. Missing or Disappeared Persons during and because of the Civil War
2. Missing or Disappeared Persons during and because of major political or social unrest
3. Enforced Disappearances due to Political Reasons

Once the reports of the inquiries are concluded categorizing them to either be under the OMP mandate and adding the recommendations suggested by them, the files are then sent back to the Legal Unit. Once the database updates are completed, the inquiry panel is compensated adequately for their time and effort.

The applicants and the witnesses are also compensated for their transport to the inquiry panel locations.

### 8.2. Challenges

One of the main challenges that OMP noticed during this time with regards to inquiries is a series of protests that were conducted in front of the location of the inquiry by unknown individuals and groups who vehemently attempted to bar the complainants from participating in the inquiry. Reasons for such unreasonable protests being, misconstrued ideologies with regarding compensation or reparations and demands for international justice. The inquiry processes were somehow conducted amidst these protests after peaceful negotiations.

Additionally, the OMP noticed that some complainants failed to meet the requirements in terms of documentation resulting that there are no sufficient supportive documents to strengthen the complaint. Lack of such documentation had effects on the smooth running of the procedure.

### 8.3. Progress So Far

Phase 1 of the Complaints Categorization had 6025 complaints under its classification. As of 31st of December 2022, the OMP had done a total of 2647 inquiries off which 2110 were done within the year of 2022. 269 complainant files produced after these inquiries had been sent to the registrar-general with recommendations and 218 has been sent to the reparation's office with recommendations. This leaves 3378 more inquiries to be done under Phase 1, for it to be completely cleared off for the upcoming year. It is a reliable claim that this number is feasible considering the post-covid effects and there is much freedom for the people to travel about in the districts.

## 9. DATA ENTRY UNIT

The Data Management Unit (DMU) of the Office of Missing Persons (OMP) plays a crucial role in the efficient and effective maintenance of a comprehensive database. The primary responsibility of the DMU is to ensure the accurate documentation and tracking of complaints and their progress throughout the investigative process.

The database managed by the DMU contains various types of complaints received by the OMP. These include complaints submitted directly to the OMP, those forwarded by the United Nations, as well as complaints filed with the Police. By consolidating these diverse sources of information, the DMU creates a unified platform that facilitates a holistic approach to addressing missing persons cases.

As of March 2022, the database reflects the significant volume of complaints received directly by the OMP, reaching a total of 21,374 cases. The acceptance of complaints procedure was halted at this time, mainly to maintain consistency within the database and to initiate the inquiry process to which all complaints will be subjected to, in order for the institution to provide justice to those affected by unfortunate situations occurring due to the missing and disappeared family members or relatives. Within this dataset, the DMU has diligently identified and categorized 6,386 cases as either Missing in Action (MIA) or duplicates/cases that do not fall within the OMP's mandate.

The activities of the DMU are primarily administrative in nature, focusing on the meticulous organization, categorization, and maintenance of the database. This involves ensuring the accuracy and completeness of each entry, as well as updating the status and progress of individual complaints as they move through the investigative process.

Through its dedicated efforts, the DMU ensures that the database remains a reliable and comprehensive source of information for the OMP. This valuable resource enables the OMP to generate meaningful insights, identify patterns, and make informed decisions regarding missing persons cases. The meticulous administrative work carried out by the DMU forms the foundation for the OMP's data-driven approach, facilitating a more effective and efficient pursuit of truth, justice, and reconciliation for the families of missing persons in Sri Lanka.

## 10. VICTIM & FAMILY SUPPORT UNIT

The Victims & Family Support Unit (VFS) is an integral part of the OMP, serving as the first point of contact for complainants seeking justice for their loved ones. With five regions and two gender-based units in each, the VFS employs various psychosocial methods to ensure that complainants feel safe and comfortable while providing their statements.

While the VFS Officers handles the initial stage of the complaints process, the OMP provides a better mechanism for addressing complaints. Upon qualification, the VFS compiles and recommends courses of action and reparations for complainants based on their statements regarding the circumstances of disappearance (COA) and cause of disappearance (COD).

One of the main challenges facing the VFS is the lack of permanent staff, with approximately 200 contract workers in the cadre. This understaffing has led to difficulties in data entry and working outside their purview, and the VFS has had to work alongside data entry personnel to ensure the smooth processing of complaints.

Despite these challenges, the VFS remains committed to providing quality service to complainants. After the acknowledgement of the complaint, the VSF requests the necessary documents to check the mandate based on the information provided by the applicant. The acknowledgement serves two goals: providing a complaint number and clearing the list of documents needed to proceed with the complaint.

The VFS was able to complete all the remaining complaint acknowledgements brought forward from the year 2021 and the new complaints received in 2022. The finalization of processing these complaints has given space for the Data Management Unit and the Legal Unit to begin their inquiry processes swiftly. The VFS has sent 14,988 letters of acknowledgement to the complainants that have lodged their complaints regarding missing and disappeared persons in from 2021 onwards till the complaint deadline in 2022, thus completing the perusal of all the complaints receive by them within that window.

Overall, the VFS plays a crucial role in the OMP's mission to bring justice to the families of missing persons. With their dedication and commitment to ensuring that all complaints are processed efficiently and fairly, the VFS had continued to provide a vital service to the Sri Lankan community throughout the calendar year.

The following table includes the details of all the letters of acknowledgment that has been sent during the year:

| District | Number of complaints received | No. of complaints acknowledged | No. of complaints to be acknowledged (Head Office) |
|---|---|---|---|
| Ampara | 566 | 566 | 00 |
| Anuradhapura | 273 | 273 | 00 |
| Badulla | 6 | 6 | 00 |
| Batticaloa | 4157 | 4157 | 00 |
| Colombo | 130 | 130 | 00 |
| Galle | 297 | 297 | 00 |
| Gampaha | 261 | 261 | 00 |
| Hambantota | 393 | 393 | 00 |
| Jaffna | 2106 | 2106 | 00 |
| Kalutara | 190 | 190 | 00 |
| Kandy | 582 | 582 | 00 |

| | | | |
|---|---|---|---|
| Kegalle | 109 | 109 | 00 |
| Kilinochchi | 1010 | 1010 | 00 |
| Kurunegala | 387 | 387 | 00 |
| Mannar | 488 | 488 | 00 |
| Matale | 292 | 292 | 00 |
| Matara | 555 | 555 | 00 |
| Monaragala | 76 | 76 | 00 |
| Mullaitivu | 528 | 528 | 00 |
| Nuwara Eliya | 16 | 16 | 00 |
| Polonnaruwa | 343 | 343 | 00 |
| Puttalam | 85 | 85 | 00 |
| Rathnapura | 221 | 221 | 00 |
| Trincomalee | 1349 | 1349 | 00 |
| Vavuniya | 568 | 568 | 00 |
| **Total** | **14,988** | **14,988** | **00** |

The complaint was taken in the number of visits by families to the OMP Head Office, is presented below:

| **Month (2022)** | **Number of Families visited Head Office** |
|---|---|
| January | 04 |
| February | 02 |
| March | 08 |
| April | 03 |
| June | 01 |
| July | 03 |
| August | 02 |
| September | - |
| October | 04 |
| November | - |
| December | 01 |
| **Total** | **28** |

## 10.1 Missing Persons Data Form

The Missing Persons Data Form used by the OMP for gathering information on the missing and disappeared has undergone several phases. Where it was piloted in 2018, and based on the feedback in 2019, an updated missing person's data form was finalized and approved by the Board of OMP in 2022, which is in use currently. This form is available in Sinhala, English and Tamil. It was developed based on internationally accepted standards on the minimum required information to record a missing person's report and the unique context and needs of Sri Lanka. As a result, the simplified Missing Person Data Form was approved by the OMP Board and made available in Sinhala, Tamil and English languages.

## 10.2 VFS and external collaborations

In addition to its role in victim and family support, the Office of Missing Persons (OMP) also collaborates with various entities to gather additional information relevant to missing persons cases. The OMP actively engages with Divisional Secretariats, Grama Niladharis, District Secretariats, and local police to obtain valuable insights and data that contribute to the comprehensive understanding of each case.

Recognizing the importance of involving the families of missing persons, the OMP maintains close communication with them. By establishing a supportive and empathetic environment, the OMP ensures that the families' voices are heard, and their needs are understood. This collaborative approach enables the OMP to gather critical information from the families, which further strengthens the investigative process and enhances the overall quality of the data.

To facilitate efficient data management, the OMP's Victim and Family Supporting Unit works in conjunction with the Legal Unit. The Legal Unit plays a vital role in developing essential tools and guidelines for the panel members involved in the investigative process. These include the formulation of a comprehensive code of conduct, procedural guides, checklists, and case management techniques. These resources ensure that the investigative procedures are conducted in a transparent, systematic, and accountable manner, while adhering to legal and ethical standards.

Through the combined efforts of the Victim and Family Supporting Unit, the Legal Unit, and collaborative partnerships with relevant authorities, the OMP strives to build a robust and reliable data management system. This system allows for accurate documentation, efficient analysis, and informed decision-making, ultimately advancing the OMP's mission of truth-seeking, justice, and reconciliation for the families of missing persons in Sri Lanka.

# 11. FINANCE AND PROCUREMENT UNIT

The audited financial report for the year 2022 is attached herewith. Unfortunately, due to various restrictions on staff recruitment and the pandemic related restrictions, the OMP was not able to meet its financial targets in both programming and administrative tasks as planned. Therefore, a particular focus on Finance and procurement was initiated by the Chairman towards the end of the year to ensure the smooth functioning of the office (see anexture I) for the audited accounts)

## 12. HUMAN RESOURCES AND ADMINISTRATION UNIT

The OMP devoted significant energy and resources to fully operationalize its Head Office in Colombo, and its Regional Offices in Killinochchi, Mannar, Matara, Jaffna and Batticaloa. The establishment of the Regional Offices has enabled OMP to reach families in affected districts with ease. The OMP is committed to work towards ensuring that the affected families are treated with sensitivity, dignity and respect at all times.

The OMP faced significant challenges in retaining and recruiting staff for critical positions due to various rules and regulations that limited its ability to utilize the funds allocated under the Budget fully. In addition, the OMP noticed that significant number of recruitments were halted due to the economic crisis that the country was plunged into mid 2022. The inability to procure individual experts in areas crippled the functionality of OMP for a significant time period of the year.

The first Chairman, Mr Saliya Peiris (PC) and OMP Board Members have played a crucial role in establishing and developing the OMP, engaging multiple levels to carry out essential tasks. The Board met regularly to discuss strategic developments of the OMP and held 21 meetings during the year 2022 despite the challenges of the fuel crisis and economic depression of the country. The board meetings saw the OMP board members discussing on a wide range of topics like the stategic roadmap, restructuring of the workfoce, inquiry process and capacity building. The OMP Board Members have continued to oversee operations of the OMP and work with staff to carry out functions where unit heads have not been appointed, or units have not been established. Furthermore, the Commissioners have participated in conducting inquiries and site visits and engaged with families, civil society, and other state officials concerning the improvements of services of the OMP.

### 12.1 Staff Recruitment

Since the establishment of OMP, it has spent significant time, energy and resources to recruit qualified staff with the required experience to fill its positions. A main factor that was noted during the year was that while there is a workforce of 255 individuals in the approved cadre, there are only 24 members who belong to the permanent cadre and 3 other members who are on contract basis. The most significant contract basis recruitment of 2022 would be the addition of Mr Jeganathan Thatparan as the executive director. The OMP additionally hired a driver and a management assistant on a one year contract basis as well.

During the reporting period, no new job titles were created and the OMP did not introduce new legal and policy reforms to the the system.

Mr Mahesh Katulanda retained his chairmanship through the year and the Board Members saw the resignation of Mr Shiraz Noordeen on April 28th 2022. The Board also saw Mr J Wickramasinghe step down form the Board to pursue other career opporutnities. Thus the new board established for the year 2022 is as follows:

| # | Full Name | Designation |
|---|---|---|
| 1 | Mr Mahesh Katulanda, AAL | Chairman |
| 2 | Mr Wijekoon Bandara Ganegala | Member of the Board |
| 3 | Ms Sithy Dane ArfaThassim | Member of the Board |
| 4 | Mr Thambaiaiah Yogarajah | Member of the Board |
| 5 | Mr. P M W Sampath Perera | Member of the Board |
| 6 | Mr. Madhava Jayawardhana | Member of the Board |
| 7 | Mr. Jayantha Wickramasinghe | Member of the Board |

## 13. COMMUNICATION AND OUTREACH UNIT

The OMP's mandate is to raise public awareness of the reasons behind missing and disappeared people, as well as their incidence and impact, and to mobilise support for helping their families. Since its founding in 2018, the OMP has developed a communications and outreach strategy to increase knowledge of the OMP's mission and activities, generate awareness of the effects of disappearances, highlight the need for society and the government to protect the rights of those who are missing or vanished and their families, and dispel myths about the OMP. To do this, the OMP has made sure that through outreach materials in both physical and digital media, the families of the missing and disappeared, important stakeholders, and the general public can learn about the OMP's activities.

All activities were carried out and supervised by the appropriate units in accordance with the allocations given to individual units in the Annual Action Plan because the Communication and Outreach Unit has not yet been established. The Board members managed the press conferences, media appearances, and written and verbal communications.

### 13.1.Engagement with the Media

A media conference was held on the 30th of August in commemaration of the International Day of the Victims of Enforced Disappearances. The atmosphere in the country prevented the OMP from holding more public events.

### 13.2 Digital Presence

The OMP managed Social media accounts on Twitter and Facebook to enable engagement with the public via digital platforms. As of 31 December 2022, the OMP had 2088 followers on Twitter and 5000 followers on Facebook

## 14. RIGHT TO INFORMATION

Under the Right to Information Act No. 12 of 2016, the OMP must ensure access to information held by the OMP. The table below summarizes how the OMP processed right to information requests in 2022:

| No | Subject | Count |
|---|---|---|
| 1 | Number of information requests in 2022 | 08 |
| 2 | Number of requests for which information has been provided fully | 06 |
| 3 | Number of requests for which information has been provided partially | 00 |
| 4 | Number of information requests refused or detained in terms of Sec 5 of the Act | 02 |
| 5 | Number of information requests denied, other than for reason contained in Section 5 of the Act (e.g.non, availability of information) | 00 |
| 6 | What is the average time (number of working days) taken to respond to an information request? | 14 Days |
| 7 | How many information requests were received by post? | 08 |
| 8 | How many information requests were received by e-mail? | 00 |
| 9 | How many information requests were received by any other means other than by post or e-mail. | 00 |

## 15. THE CHALLENGES IN 2022

There were inherent challenges regarding the policies, especially as the OMP Act, Section 11 (a) of Act No. 14 of 2016, was repealed in the amendment of 2017 (No 09 of 2017). According to this amendment, the OMP faces difficulties in serving as an independent institution as the clause focus on entering into agreements, as necessary to achieve the mandate of the OMP, with any person or organization.

Further, the OMP faces serious challenges due to limited human resources. As an independent institution, the OMP was faced with many challenges owing to change of leadership constantly due to stepping down of OMP members. The major challenge was to recruit the approved carder. In the last quarter of the year, with the leadership of the new Chairman, the OMP held constructive dialogues with MOJ and other ministries, authorities, and stakeholders to overcome this challenge.

## 16. APPRECIATION

The OMP would like to extend our sincere thanks to all our partners who have given their utmost cooperation in the year 2022 for us to achieve our goals. The OMP is grateful for the support provided by the Government, the Minister, Registrar General's Office, Attorney General's Office, all District Secretariats and the Grama Niladharis for their unwavering support extended. The Diplomatic Community and the Development Partners, including the UN, EU and ICRC have provided their fullest support towards the operation of the OMP mandate, and the Office wishes to note their support with gratitude. The OMP also wishes to thank the Association of the Families and the Religious Leaders for their cooperation in 2022. Without their involvement, the OMP could not have gone this far. The encouragement given by Media, Journalists and Academia was commendable, and the Office on Missing Person wishes to thank them. Finally, the OMP appreciate the untiring efforts made by the staff of MoJ, the team of the OMP, volunteers, and the OMP Board Members to make the year 2022 a year of achievements.

## 17. FINANCIAL STATEMENT

# OFFICE ON MISSING PERSONS

# Annual Financial Report 2022

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காணாமல் போன ஆட்கள் பற்றிய அலுவலகம்

OFFICE ON MISSING PERSONS

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இல.40, 03ம் மாடி,
புத்கமுவ வீதி,
ராஜகிரிய, இலங்கை.

No. 40, Level 03,
Buthgamuwa Road,
Rajagiriya, Sri Lanka.


මගේ අංකය / எனது இல / ஆல ழே } OMP/F&P/22/2023

ඔබේ අංකය / உமது இல / Your No }

දිනය / திகதி / Date } 2023.02.

To the Audit General

**Management Representation on the Financial Statement**

We are providing this letter in connection with the audit of the financial statements for the year ended *31st December 2022* of Office On Missing Persons (OMP) for the period from 01.01.2022 to 31.12.2022 for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position and results of operations. Office on Missing Persons (OMP) in conformity with *Sri Lanka Public Sector Accounting Standards*. We confirm that we are responsible for the fair presentation in the financial statements of financial position, results of operations, in conformity with *Sri Lanka Public Sector Accounting standards.*

Certain representations in this letter are limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgement of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of 31.12.2022 the following representations made to you during the audit.

1. The financial statements referred to above are fairly presented in conformity with *Sri Lanka Public Sector Accounting Standards* and prepared in consistent with the preceding year.
2. We have made available to the Audit General all:
   a. Financial record and other information requested by the Audit General
   b. Minutes of the 54th Board Meeting of the Board of Directors which approved the financial statement for the one year period ending 31st December 2022
3. There have been no communications from regulatory agencies concerning non-compliance with or deficiencies in financial or other reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underline the financial statements.

5. There has been no:
   a. Fraud involving management or employees who have significant roles in internal control.
   b. Fraud involving others that could have a material effect on the financial statements.

6. There are no:

   a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements as a contingency.
   b. Other abilities or gain or loss contingencies that are required to be accrued or disclosed.

To the best of our knowledge and belief, no events have occurred subsequent to the balance-sheet data and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

..............................................
B.K. Susil Perera
Director (Finance & Procurement)

**On behalf of the Board Of the Office On Missing Persons**

..............................................
Mahesh Katulanda
Chairperson

..............................................
J. Yogaraja
Board Member (Commissioner)

..............................................
P.M.W.S. Perera
Board Member (Commissioner)

Date:

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காணாமல் போன ஆட்கள் பற்றிய அலுவலகம்
OFFICE ON MISSING PERSONS

අංක. 40, 03 වන මහල
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රාජගිරිය, ශ්‍රී ලංකාව

இல.40, 03ம் மாடி,
புத்கமுவ வீதி,
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මගේ අංකය / எனது இல / My No — OMP/F&P/22/2023

ඔබේ අංකය / உமது இல / Your No —

දිනය / திகதி / Date — 2023.02.08

Auditor General,
National Audit Office,
No.306/72,
Polduwa Road,
Battaramulla.

**Annual Financial Report**

I enclose herewith copy of the Board paper No: 03/2023 dated 8th February 2023, approved by the Board on its 89th Board Meeting on 8th February 2023 along with appropriate supportive documents mentioned in the Board Paper.

........................ 8/2/2023

J.Thatparan
Executive Director
**Office On Missing Persons**

**Board Paper 03/2023**

**To all Board Members**

**Management Representation on the Financial Statements – To Auditor General**

Financial Statement for audit for the year ending 31st December 2022 of the Office on Missing Persons for the period of 1st January to 31st December 2022 is attached with the following documents:

a. A covering letter to the auditor general
b. Financial Position as at 31st December 2022
c. Income and Expenditure Statement for the year ended 31st December 2022
d. Statement of Changes in Equity for the year ended 31st December 2022
e. Cash Flow Statement as at 31st December 2022
f. Trial Balance as at 31st December 2022
g. Notes to the Financial Statement as at 31st December 2022
h. Summary of Accounting Policies for the year ending 31st December 2022

Seek the Board approval for the above documents to be forwarded to the Auditor General, duly signed on behalf of the Board by Chairman and two of the Commissioners along with the signature of D/F&P.

Executive Director
Office on Missing Persons

Chairman
Office on Missing Persons

Date: 8/2/2023

## OFFICE ON MISSING PERSONS
## FINANCIAL POSITION
## AS AT 31ST DECEMBER 2022

| ASSETS | NOTE | 2022 (RS) | 2021 (RS) |
|---|---|---|---|
| **Non-Current Assets** | | | |
| Property, Plant & Equipment | 1 | 16,458,583.65 | 22,284,177.16 |
| **Current Assets** | | | |
| Prepaid Expenses | | - | 110,693.32 |
| Receivable | 2 | 113,337.67 | 663,015.35 |
| **Total Assets** | | **16,571,921.32** | **23,057,885.83** |
| **LIABILITIES** | | | |
| **Non-Current Liability** | | | |
| Gratuity Provision | | 1,860,502.50 | 1,354,447.50 |
| **Current Liabilities** | | | |
| Accrued Expenses | 3 | 2,491,388.58 | 3,843,088.34 |
| Creditors | | - | 27,830.00 |
| Salary Payable | | - | 24,603.13 |
| **Total Liabilities** | | **4,351,891.08** | **5,249,968.97** |
| **NET ASSETS / EQUITY** | | | |
| Net Assets | 4 | 12,220,030.24 | 17,807,916.86 |
| **Total Equity & Liability** | | **16,571,921.32** | **23,057,885.83** |

**Certification**

We certify that above Financial Statements are given a true and fair view of affairs as at 31st December 2022.

**B.K. Susil Perera**
Director (Finance & Procurement)

**J. Thatparan**
Executive Director

The Board of Director is responsible for the preparation and presentation of Financial Statements. These Financials were approved by the Board of Director and signed on their behalf.

**Mr. Mahesh Katulanda**
Chairperson (OMP)

**Mr. T.Yogaraja**
Board Member
(Commissioner)

**Mr. P.M.W.S.Perera**
Board Member
(Commissioner)

**OFFICE ON MISSING PERSONS**
**INCOME & EXPENDITURE STATEMENT**
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

| | NOTE | 2022 (RS) | 2021 (RS) |
|---|---|---|---|
| **Revenue** | | | |
| Income – Recurrent Grant | | 85,540,311.56 | 76,804,556.45 |
| **Total Revenue** | | **85,540,311.56** | **76,804,556.45** |
| **Expenses** | | | |
| Personnel Expenses | 5 | 31,796,941.30 | 33,011,432.94 |
| Travelling Expenses | 6 | 2,222,121.02 | 1,784,134.03 |
| Supplies/Consumable Use | 7 | 3,914,753.86 | 3,000,278.95 |
| Maintenance Expenses | 8 | 460,734.56 | 445,336.78 |
| Depreciation | | 5,843,568.51 | 5,845,568.51 |
| Services | 9 | 46,765,440.23 | 38,183,866.49 |
| **Total Expenses** | | **91,003,559.48** | **82,270,617.70** |
| **Surplus/ Deficit for the period** | | **(5,463,247.92)** | **(5,466,061.25)** |

## OFFICE ON MISSING PERSONS
## STATEMENT OF CHANGES IN EQUITY
## FOR THE YEAR ENDED 31ST DECEMBER 2022

| | Capital Grant by the Treasury (Rs.) | Accumulated Fund (Rs.) | Surplus/ (Deficit) (Rs.) | Total (Rs.) |
|---|---|---|---|---|
| Opening Balance as at 01.01.2021 | - | 23,395,351.50 | - | 23,395,351.50 |
| Previous Year Adjustment | - | (166,623.39) | - | (166,623.39) |
| Surplus (Deficit) Adjustment | - | 6,000.00 | - | 6,000.00 |
| Capital Grant from Treasury | 39,250.00 | - | - | 39,250.00 |
| Surplus (Deficit) for the Year 2021 | - | - | (5,466,061.25) | (5,466,061.25) |
| **Balance as at 31/12/2021** | **39,250.00** | **23,234,728.11** | **(5,466,061.25)** | **17,807,916.86** |
| Opening Balance as at 01.01.2022 | - | 17,807,916.86 | - | 17,807,916.86 |
| Previous Year Adjustment | - | - | 518,376.65 * | 518,376.65 |
| Previous Year Adjustment | - | - | (663,015.35) | (663,015.35)* |
| Capital Grant by MOJ | 20,000.00 | - | - | 20,000.00 |
| Surplus (Deficit) for the Year 2022 | - | - | (5,463,247.92) | (5,463,247.92) |
| **Balance as at 31/12/2022** | **20,000.00** | **17,807,916.86** | **(5,607,886.62)** | **12,220,030.24** |

Note to the previous year adjustment

| | | | |
|---|---|---|---|
| Over depreciation for vehicle 2021 | 2,185.00 | Reverse adjustment of Receivable security charges From OR for 2021 | 663,015.35* |
| Unclaimed creditors – Arpico 2020 | 27,830.00 | | |
| Unclaimed salary - 2020 | 24,603.13 | | |
| Remaining balance of accrued 2021 | 463,758.52 | | |
| | 518,376.65 * | | |

## OFFICE ON MISSING PERSONS
## CASH FLOW STATEMENT AS AT 31ST DECEMBER 2022

| | NOTE | 2022 (Rs) | 2021 (Rs) |
|---|---|---|---|
| **Operating Activities** | | | |
| **Cash Receipts** | | | |
| Funds - Recurrent | | 85,540,311.56 | 76,804,556.45 |
| **Cash Payments** | | | |
| Salaries & Wages | | (20,929,729.96) | (20,442,481.40) |
| Holiday Payment & Over Time | | (105,631.88) | (64,563.95) |
| Other Allowances | | (11,256,933.78) | (9,672,848.53) |
| Travel & Subsistence - Local | | (2,270,763.02) | (388,455.00) |
| Stationery Office Requisites | | (705,875.00) | (1,129,914.14) |
| Fuel Expenses | | (3,018,994.81) | (1,641,355.00) |
| Diets & Uniform | | (212,074.86) | (239,876.29) |
| Vehicles Maintenance | | (273,854.12) | (297,659.96) |
| Plant and Machinery Maintenance | | (52,528.00) | (155,647.14) |
| Buildings & Structures | | (9,985.00) | (66,540.00) |
| Transport | | (2,644,527.15) | (2,961,978.86) |
| Postal & Communication | | (1,736,075.99) | (837,744.57) |
| Advertisement and Newspaper Expenses | | (241,579.00) | (508,323.40) |
| Electricity Bills & Water Bills | | (1,789,371.66) | (2,308,132.20) |
| Rent & Local Taxes | | (28,629,510.00) | (25,833,539.11) |
| Other Services Charges | | (82,631.50) | (208,798.29) |
| International day Commemoration | | (34,310.00) | - |
| Cleaning Service | | (2,091,518.50) | (1,905,036.54) |
| Security Services | | (5,923,707.83) | (5,385,729.57) |
| Interim Report Inquiry | | (218,035.00) | (162,450.00) |
| Audit Fees | | (235,200.00) | (751,283.00) |
| Printing & Translation | | (3,081,684.50) | (1,842,199.50) |
| ***Net Cash Flow from Operating Activities*** | **10** | **(4,210.00)** | **0** |
| **Investing Activities** | | | |
| Purchasing Office Equipment | | (15,790.00) | (39,250.00) |
| Funds - Capital | | 20,000.00 | 39,250.00 |
| ***Net Cash Flow from Investing Activities*** | | **4,210.00** | **0** |
| *Net Decrease / (Increase) in Cash and Cash Equivalents* | | 0.00 | 0.00 |
| *Cash and Cash Equivalents at Beginning of Period* | | 0.00 | 0.00 |
| *Cash and Cash Equivalents at End of Period* | | **0.00** | **0.00** |

| OFFICE ON MISSING PERSONS | | | |
|---|---|---|---|
| TRIAL BALANCE AS AT 31.12.2023 - December | | | |
| Acct: Cord | | DR | CR |
| | Capital | | 12,220,030.24 |
| 1001 | Salaries & Wages | 15,050,942.12 | |
| 1002 | Overtime & Holiday Payments | 73,328.44 | |
| 1003 | COL Allowances | 2,491,650.71 | |
| 1003/1 | Professional Allowance | 284,864.52 | |
| 1003/2 | Chairman & Commissioner Allowance | 8,100,000.00 | |
| 1003/3 | Special Allowance | 1,581,239.70 | |
| 1004 | EPF 12% | 1,914,823.85 | |
| 1005 | ETF 03% | 516,651.52 | |
| 1006 | Trainee Allowance | 998,501.29 | |
| 1101 | travelling | 63,907.20 | |
| 1101/1 | Transport Allowance – Chair.&Commi. | 2,400,000.00 | |
| 1201 | stationary and office Requisites | 552,532.72 | |
| 1202 | Fuel | 2,955,109.11 | |
| 1203 | diets and uniform | 191,455.54 | |
| 1301 | vehicle maintain | 260,185.72 | |
| 1302 | machinery maintain | 1,025,140.00 | |
| 1303 | Building maintain | 190,960.00 | |
| 1401 | Vehicle Allowance | 2,338,709.71 | |
| 1401/1 | transport other | 46,300.14 | |
| 1402 | postal charges | 288,773.85 | |
| 1402/1 | advertisement and newspapers expenses | 54,855.00 | |
| 1402/2 | telephone charges | 957,774.38 | |
| 1402/3 | Telephone Allowance | 702,296.76 | |
| 1402/4 | Printing and Translations | 346,314.00 | |
| 1403 | electricity | 1,411,210.00 | |
| 1403/1 | water | 374,366.01 | |
| 1404 | tax lease and rent | 6,094,529.48 | |
| 1405 | Staff training and Development programme | 192,266.34 | |
| 1409 | Other expenses | 977,375.00 | |
| 1409/1 | Cleaning | 1,875,208.40 | |
| 1409/2 | Security | 5,820,501.77 | |
| 1409/5 | Translations Fees | 31,705.00 | |
| 1409/6 | International Day | 36,117.00 | |
| 1409/7 | Audit Fee | 589,800.00 | |
| 1409/8 | Inquiry Payment | 11,079,063.40 | |
| 1409/9 | Panel Payment | 10,984,756.86 | |
| 2201 | 2023 Accrued | | 7,767,755.20 |

| | | | |
|---|---|---|---|
| 2200/2 | Stock - stationery | 161,213.80 | |
| 3003/7 | Gratuity Provision | | 2,460,502.50 |
| 1409/5 | Gratuity | 600,000.00 | |
| 3003/1 | provision for Depreciation for Building Struc. | | 159,727.76 |
| 3003/2 | Provision for Depreciation for Furniture/ Fitt. | | 5,375,501.92 |
| 3003/3 | provision for Depreciation for Computers | | 13,565,105.76 |
| 3003/4 | provision Depreciation for Office Equipment | | 1,854,926.08 |
| 3003/5 | Provision Depreciation for Commu. Equip. | | 158,051.36 |
| 3003/6 | Provision Depreciation for Photo copy & sca. | | 3,407,790.00 |
| 3006/1 | Depreciation for Building Structures | 39,931.94 | |
| 3006/2 | Depreciation for Furniture/ Fittings | 1,050,649.67 | |
| 3006/3 | Depreciation for Computers | 3,101,641.44 | |
| 3006/4 | Depreciation for Office Equipment | 480,758.12 | |
| 3006/5 | Depreciation for Communication Equipment | 45,665.34 | |
| 3006/6 | Depreciation for Photo copy & scanner | 1,135,930.00 | |
| 3002/2 | Building Structures | 2,320,640.80 | |
| 3002/4 | Furniture/ Fittings | 10,506,496.74 | |
| 3002/1 | Computers | 20,754,907.18 | |
| 3002/3 | Office Equipment | 3,328,390.62 | |
| 3002/5 | Communication Equipment | 228,326.68 | |
| 3001 | Photo copy & scanner | 7,043,492.50 | |
| 3002 | Capital Fund of MOJ | | 9,057,144.50 |
| 3000 | Recurrent Fund of MOJ | | 77,762,416.90 |
| 2200/1 | Receivable | 137691.80 | |
| | | | |
| | Trial Balance | **133,788,952.22** | **133,788,952.22** |

**OFFICE ON MISSING PERSONS**
**NOTES TO THE FINANCIAL STATEMENTS**
**AS AT 31ST DECEMBER 2022**

**NOTE CODES** **(RS)**

1 ***Property Plant Equipment***

| | Type | Balances as at 01.01.2022 | Addition | Disposal | Adjustment | Balances as at 31.12.2022 |
|---|---|---|---|---|---|---|
| 2001 | Building & Structures | 798,638.80 | - | - | | 798,638.80 |
| 2102 | Furniture and Fittings | 10,506,496.74 | | - | | 10,506,496.74 |
| 2103 | Computers | 15,508,207.18 | - | - | | 15,508,207.18 |
| 2104 | Office Equipment | 2,388,000.62 | 15,790.00 | - | | 2,403,790.62 |
| 2105 | Communication Equipment | 228,326.68 | | - | | 228,326.68 |
| 2016 | Photo copy and Scanner | 5,679,650.00 | | | | 5,679,650.00 |
| | | **35,109,320.02** | **15,790.00** | - | - | **35,125,110.02** |
| 2201/3 | | | **Accumulated Depreciation** | | | |
| | Building & Structures | 79,863.88 | 39,931.94 | - | - | 119,795.82 |
| | Furniture and Fittings | 3,274,202.58 | 1,050,649.67 | - | - | 4,324,852.25 |
| | Computers | 7,361,822.88 | 3,101,641.44 | - | - | 10,463,464.32 |
| | Office Equipment | 904,417.84 | 469,750.12 | - | - | 1,374,167.96 |
| | Communication Equipment | 66,720.68 | 45,665.34 | - | - | 112,386.02 |
| | Photo copy and Scanner | 1,135,930.00 | 1,135,930.00 | - | - | 2,271,860.00 |
| | | **12,822,957.86** | **5,843,568.51** | - | - | **18,666,526.37** |
| | **Written Down Value** | | | | | **16,458,583.65** |

2 ***Receivable***

**2200/1** Reimbursement of security bill December 2022 from OR **113,337.67**

| | | | | |
|---|---|---|---|---|
| 3 | 2201 | **Accrued Expenses** | | |
| | | Salaries and wages | 387,254.05 | |
| | | Travelling | 10,963.00 | |
| | | Machinery Maintenance | 95,500.00 | |
| | | Electricity | 481,406.14 | |
| | | Newspaper | 8,030.00 | |
| | | Telephone Charges | 38,366.83 | |
| | | Water | 58,410.50 | |
| | | Cleaning Service | 45,291.00 | |
| | | Security Service | 1,366,167.06 | **2,491,388.58** |

4 **Net Assets**

| | | |
|---|---|---|
| Capital Funds 01/01/2022 | | 17,807,916.86 |
| Add: Over depreciation of Motor Vehicle for 2021 | 2,185.00 | |
| Unclaimed Creditors | 27,830.00 | |
| Unclaimed Salary | 24,603.13 | |
| Remaining balance of Accrued Expenses 2021 | 463,758.52 | 518,376.65 |
| | | 18,326,293.51 |
| Less: Receivable Security Expenses from OR for 2021 | | (663,015.35) |
| | | 17,663,278.16 |
| Add: Capital Grant from MOJ for 2022 | | 20,000.00 |
| | | 17,683,278.16 |
| Less: Deficit for the Year 2022 | | (5,463,247.92) |
| **Net Assets as at 31/12/2022** | | **12,220,030.24** |

| | | | | |
|---|---|---|---|---|
| 5 | | ***Personal Expenses*** | | **(RS)** |
| | 1001 | Salaries & Wages | | 16,029,708.66 |
| | 1002 | Over Time and Holiday Payment | | 101,300.89 |
| | | **Other Allowances** | | |
| | 1003 | Cost of Living | 2,474,824.33 | |
| | 1003/1 | Professional Allowance | 233,016.13 | |
| | 1003/2 | Chairperson & Commissioner Allowance | 7,030,162.71 | |
| | 1003/3 | Special Allowance (Rs. 5000.00) | 1,491,459.25 | |
| | 1004 | EPF 12% | 2,219,491.13 | |
| | 1005 | ETF 3% | 545,648.05 | |
| | 1006 | Training Allowance | 1,671,330.15 | 15,665,931.75 |
| | | | | **31,796,941.30** |

| | | | | |
|---|---|---|---|---|
| 6 | | ***Travelling Expenses*** | | |
| | | **Travel and subsistence (Local)** | | |
| | 1101 | Staff Travelling | | 166,475.60 |
| | 1101/1 | Chairperson and Commissioners Travelling Payment | | 2,055,645.42 |
| | | | | **2,222,121.02** |
| 7 | | ***Supplies and Consumable Used*** | | |
| | 1201 | **Stationary and Office Requisites (H. Office)** | 561,575.00 | |
| | | Petty Cash Expenses for Stationaries (R. Offices) | 144,375.00 | **705,950.00** |
| | 1202 | **Fuel** | | |
| | | Chairperson Allowances | 617,410.00 | |
| | | Staff (Executive) Allowances | 2,021,980.00 | |
| | | Fuel Imprest Reimbursement | 357,339.00 | **2,996,729.00** |
| | 1203 | **Diets and Uniform** | | |
| | | Diets and Uniforms Expenses for H. Office | 57,882.85 | |
| | | Diets and Uniforms Expenses for R. Office | 154,192.01 | **212,074.86** |
| | | | | **3,914,753.86** |
| 8 | | ***Maintenance Expenses*** | | |
| | 1301 | Vehicle Maintenance | 302,721.56 | |
| | 1302 | Machinery Maintenance | 148,028.00 | |
| | 1303 | Building Maintenance | 9,985.00 | |
| | | | | **460,734.56** |
| 9 | | ***Services*** | | |
| | | **Transport** | | |
| | 1401 | Staff (Executive) Vehicle Allowance | 2,433,633.33 | |
| | 1401/1 | Office Transport Expenses | 152,829.30 | **2,586,462.63** |
| | 1402 | Postal Charges | 260,729.55 | |
| | 1402/1 | Advertisement and Newspaper | 240,339.00 | |
| | 1402/2 | Telephone Charges | 590,211.28 | |
| | 1402/3 | Telephone Allowance | 819,678.90 | |
| | 1402/4 | Printing and Translation | 3,082,879.50 | |
| | 1403 | Electricity | 2,004,900.81 | |
| | 1403/1 | Water | 311,097.13 | |
| | 1404 | Tax and Rent | *27,139,498.32 | |
| | 1408 | Gratuity | 506,055.00 | |
| | 1409 | Other Expenses | 82,631.50 | |
| | 1409/1 | Cleaning Service | 1,993,880.64 | |
| | 1409/2 | Security Service | 6,659,530.97 | |
| | 1409/3 | Special Investigation | 214,035.00 | |
| | 1409/5 | Legal Service | 4,000.00 | |
| | 1409/6 | International Day | 34,310.00 | |
| | 1409/7 | Audit Fee | 235,200.00 | 44,178,977.60 |
| | | | | **46,765,440.23** |

| | | |
|---|---|---|
| *Rent and rates | | |
| Head Office | Rs.1,864,801.87*12 | 22,377,622.44 |
| Regional Office | | |
| Jaffna | Rs.60,000.00*12 | 720,000.00 |
| Mannar | Rs.80,000.00*12 | 960,000.00 |
| Batticalo | Rs.100,000.00*12 | 1,200,000.00 |
| Matara | Rs.150,000.00*12 | 1,800,000.00 |
| | | 27,057,622.44 |
| Rates paid during 2021 for 2022 | | 81,875.88 |
| | | **27,139,498.32** |

**10 Notes to the Cash Flow Statement**

Direct Method Cash Flow Statement

Reconciliation of Net Cash Flows from Operating Activities to Surplus/ (Deficit)

| | |
|---|---|
| Surplus/ (Deficit) from Ordinary Activities | (5,463,247.92) |
| **Non- Current Movement** | |
| Depreciation for the Year – 2022 | 5,843,568.51 |
| Gratuity Provision | 506,055.00 |
| **Cash Flow after Non- Current Movement** | **886,375.59** |
| **Working Capital Changes** | |
| Decrease in Prepaid Expenses | 110,693.32 |
| Increase in Receivable | (113,337.67) |
| Decrease in Accrued Expenses | *(887,941.24) |
| | **(890,585.59)** |
| **Net Cash Flow from Operating Activities** | **(4,210.00)** |

***Decrease in Accrued Expenses**

| | |
|---|---|
| 2022/01/01 Balance | 3,843,088.34 |
| Transfer to Capital Account | (463,758.52) |
| | 3,379,329.82 |
| 2022/12/31 Balance | (2,491,388.58) |
| Decrease in Accrued | **887,941.24** |

## Summary of Accounting Policies
## For the Year Ended 31st December 2022

### 1. Measurement

The Financial Statements are prepared on a historical cost basis, except where appropriate disclosures are made with regard to fair value under relevant notes. Assets and liabilities are grouped in an order that reflects their relative liquidity position. Financial statements have been prepared for 12 months period from 1st January 2022 to 31st December 2022.

Office on Missing Persons is established under the Parliament Act No 14 of 2016 and amendment under the Act No 09 of 2017.

### 2. Property & Equipment

***Recognition and Measurement***

Property and equipment are stated at cost or fair value less accumulated depreciation. All items of property and equipment are initially recorded at cost.

***Depreciation***

Provision for depreciation is calculated by using the straight – line method in order to write off such amounts over the estimated useful economic lives of such assets. The estimated useful lives of assets are as follows.

| **Asset** | **Depreciation Rate** |
|---|---|
| Building and Structures | 05% |
| Motor Vehicles | 20% |
| Furniture & Fittings | 10% |
| Computers | 20% |
| Office Equipment | 20% |
| Communication Equipment | 20% |
| Photo copy and Scanner | 20% |

Provision for depreciations shall not be made in the year of purchase and full depreciation shall be made from the 2nd year onwards. Full depreciation shall be made in the year of disposal irrespective of month of disposal.

## 3. Employees Benefits

### *Provision for Gratuity*

Provision for gratuity has been allocated for employees of the Office on Missing Persons who have completed one-year service period based on the Gratuity Act No. 12 of 1983.

### *Defined Contribution Plans*

The Institute contributes 12 % of the salary for Employees' Provident Fund (EPF) and 3% of the salary of each employee to the Employees' Trust Fund (ETF) under a defined contribution plan.

Each employee of the OMP contribute 8% of the salary for Employees' Provident Fund (EPF).

## 4. Accounting for Grants

Grants released by the Ministry of Justice from January to December 2022 for capital and recurrent grant have been shown under income in the financial Statements.

## 5. Income and Expenditure

The Financial statements referred to above are fairly presented in conformity with general acceptable accounting principles. Ministry Treasury grants have been recognized on cash basis and other revenue has been recognized on accrual basis.

All expenditure related to current accounting year have been recognized on accrual basis.

## 6. Cash Flow Statement

Cash flow statement has been prepared using the direct method and reconciliation of net cash flows from operating activities to net Surplus/(Deficit) from ordinary activities have been shown under Notes section.

## 7. Presentation Currency

The financial statements are presented in Sri Lankan Rupees.

## ACCRUED EXPENDITURE - 2022

| V/No | To Whom to Paid | Description | Expense Code | Amount (Rs) |
|---|---|---|---|---|
| provision | Nilantha Peries | Overtime Payment | 1002 | 5,805.62 |
| provision | The Superintendent Employees Provident Fund | EPF Permanent - 8% - December | 1004 | 95,107.97 |
| provision | The Superintendent Employees Provident Fund | EPF Permanent 12% - December | 1004 | 142,661.96 |
| provision | The Superintendent Employees Provident Fund | EPF Contract - 8% - December | 1004 | 25,559.20 |
| provision | The Superintendent Employees Provident Fund | EPF Contract - 12% - December | 1004 | 38,338.80 |
| provision | Employee Trust Fund | ETF - Contract- December | 1005 | 9,870.08 |
| provision | M.Thavapriya | Trainee Allowance | 1006 | 3,753.12 |
| provision | I.G.J.Indrajapa | Trainee Allowance | 1006 | 9,308.33 |
| provision | R.A.Dilushi Navodya | Trainee Allowance | 1006 | 10,000.00 |
| provision | Heshani Kaushalya | Trainee Allowance | 1006 | 7,500.00 |
| provision | Anjalika Rashmi | Trainee Allowance | 1006 | 8,580.20 |
| provision | Achini Madumali | Trainee Allowance | 1006 | 6,500.00 |
| provision | H.Minoli Sharon | Trainee Allowance | 1006 | 6,469.80 |
| provision | J.Abivarshani | Trainee Allowance | 1006 | 5,779.16 |
| provision | K.Vijaya Darshi | Trainee Allowance | 1006 | 4,416.69 |
| provision | G.Madeeddni | Trainee Allowance | 1006 | 5,272.91 |
| provision | S.Sujatha | Trainee Allowance | 1006 | 2,330.21 |
| provision | S.Kirishaliny | Transport | 1101 | 741.00 |
| provision | S.Kirishaliny | Transport | 1101 | 1,100.00 |
| provision | S.Kirishaliny | Transport | 1101 | 660.00 |
| provision | N.Ronson Thuram | Transport | 1101 | 5,193.00 |
| provision | Rasna Mubarak | Transport | 1101 | 2,100.00 |
| provision | T.Selvakumar | Transport | 1101 | 1,169.00 |
| provision | Nalin Information Technologies PVT LTD | Payment for Printer Service & Spare Parts | 1302 | 95,500.00 |
| provision | Ceylon Electricity board | Payment for Electricity bill - Manner-December | 1403 | 11,015.39 |
| provision | Ceylon Electricity board | Payment for Electricity bill - Batti-November | 1403 | 3,212.39 |
| provision | Ceylon Electricity board | Payment for Electricity bill - Kilinochchi- December | 1403 | 4,815.38 |
| provision | Ceylon Electricity board | Payment for Electricity bill - Jaffna-December | 1403 | 2,674.88 |
| provision | R.M.T.Samarasinghe | news Paper -December | 1402/1 | 8,030.00 |
| provision | Sri Lanka Telecom | Payment for Telephone bill-Head Office - December | 1402/2 | 995.01 |
| provision | Sri Lanka Telecom | Payment for Telephone bill-Head Office - December | 1402/2 | 2,333.44 |

| | | | | |
|---|---|---|---|---|
| provision | Sri Lanka Telecom | Payment for Telephone bill-Head Office - December | 1402/2 | 967.89 |
| provision | Sri Lanka Telecom | Payment for Telephone bill-Head Office - December | 1402/2 | 4,555.35 |
| provision | Sri Lanka Telecom | Payment for Telephone bill-Head Office - December | 1402/2 | 829.07 |
| provision | Sri Lanka Telecom | Payment for Telephone bill-Head Office - December | 1402/2 | 927.46 |
| provision | Sri Lanka Telecom | Payment for Telephone bill-Head Office - December | 1402/2 | 1,099.52 |
| provision | Sri Lanka Telecom | Payment for Telephone bill-Head Office - December | 1402/2 | 865.87 |
| provision | Sri Lanka Telecom | Payment for Telephone bill-Head Office - December | 1402/2 | 1,152.66 |
| provision | Sri Lanka Telecom | Payment for Telephone bill-Head Office - December | 1402/2 | 4,977.50 |
| provision | Sri Lanka Telecom | Payment for Telephone bill-Head Office - December | 1402/2 | 917.49 |
| provision | Sri Lanka Telecom | Payment for Telephone bill - Manner - December | 1402/2 | 829.07 |
| provision | Sri Lanka Telecom | Payment for Telephone bill Mathara - December | 1402/2 | 3,718.82 |
| provision | Sri Lanka Telecom | Payment for Telephone bill Mathara - December | 1402/2 | 3,362.05 |
| provision | Sri Lanka Telecom | Payment for Telephone bill -Jaffna - December | 1402/2 | 2,545.17 |
| provision | Sri Lanka Telecom | Payment for Telephone bill -Jaffna - December | 1402/2 | 1,928.99 |
| provision | Sri Lanka Telecom | Payment for Telephone bill Batticola-December | 1402/2 | 4,625.17 |
| provision | Sri Lanka Telecom | Payment for Telephone bill Batticola-December | 1402/2 | 847.88 |
| provision | Sri Lanka Telecom | Payment for Telephone bill Batticola-December | 1402/2 | 888.42 |
| provision | office for Reparation | water bill reimbursement | 1403 /1 | 44,177.85 |
| provision | office for Reparation | Electricity bill reimbursement | 1403 | 459,688.10 |
| provision | National Water Board | Payment for water bill-Batti-December | 1403/1 | 1,338.70 |
| provision | National Water Board | Payment for water bill-Manner-December | 1403/1 | 1,872.90 |
| provision | National Water Board | Payment for water bill-Matara-December | 1403/1 | 491.05 |
| provision | Zuis Water systems | Payment for Zuis Water December | 1403/1 | 10,530.00 |
| provision | Golden Eagle KT(PVT)Ltd | Payment for cleaning Services-Kilinochchi-November | 1409/1 | 19,761.00 |
| provision | M.Mathura | Payment for cleaning Services-Jaffna-December | 1409/1 | 8,510.00 |
| provision | S.rajinikanthy | Payment for cleaning Services- Batti-December | 1409/1 | 8,510.00 |
| provision | M.Mathura | Payment for cleaning Services-Jaffna-December | 1409/1 | 8,510.00 |
| provision | Crown Royal Security Services(PVT) | Payment for Security Services- Jaffna -November | 1409/2 | 115,529.29 |
| provision | LRDC Services (PVT)Ltd | Payment for Security Services- Head office-October | 1409/2 | 191,995.95 |
| provision | LRDC Services (PVT)Ltd | Payment for Security Services- Head office- November | 1409/2 | 206,068.50 |

| | | | | |
|---|---|---|---|---|
| provision | LRDC Services (PVT)Ltd | Payment for Security Services- Head office- December | 1409/2 | 226,675.35 |
| provision | Golden Eagle KT(PVT)Ltd | Payment for Security Services- Kilinochchi- October | 1409/2 | 79,862.82 |
| provision | Golden Eagle KT(PVT)Ltd | Payment for Security Services- Kilinochchi- November | 1409/2 | 77,286.60 |
| provision | Crown Royal Security Services(PVT) | Payment for Security Services- Jaffna -October | 1409/2 | 119,808.15 |
| provision | Crown Royal Security Services(PVT) | Payment for Security Services- Batticola- December | 1409/2 | 88,429.83 |
| provision | Crown Royal Security Services(PVT) | Payment for Security Services- Mathara-November | 1409/2 | 89,113.50 |
| provision | K.Indrani | Payment for Security Services | 1409/2 | 5,957.00 |
| provision | Crown Royal Security Services(PVT) | Payment for Security Services- Mannar-November | 1409/2 | 85,577.25 |
| provision | Golden Eagle KT(PVT)Ltd | Payment for Security Services- Kilinochchi- December | 1409/2 | 79,862.82 |
| | | TOTAL | | 2,491,388.58 |

Report date : 04/01/2023

BANK RECONCILATION STATEMENT FOR 31/12/2022 - BoC-82830172-Narahenpia

| | | | |
|---|---|---|---|
| Balance as at Cash book | : | | 0.00 |
| Adjustments to cash book | | | |
| Add - Unrealized Payments | : | 7,502,142.34 | |
| Less - Unrealized Receipts | : | 0.00 | |
| Adjustments to bank statement | | | |
| Less - Unidentified Payments | : | 510.00 | |
| Add - Unidentified Receipts | : | 2,003.45 | |
| Balance as at Bank Statement | : | | 7,503,635.79 |

Prepared by : ------------------

Checked by : ------------------

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CFO/Director(Finance)/CA/Acct.

Department : 157 Office on Missing Persons

Copy : 1. CFO/Director(Finance)/CA/Acct.
2. Chief Internal Auditor.
3. Director General of Treasury Operations.
4. Auditor General.

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REPORT DATE : 04/01/2023 BoC-82830172-Narahenpia PAGE No : 1

UNREALIZED PAYMENTS FOR THE MONTH OF December 2022

| DATE | VOUCHER NO. | CHEQUE NO. | PAID TO | AMOUNT |
|---|---|---|---|---|
| 30/05/2022 | 05/26-1 | 534330 | dialog Axitata | 283.11 |
| 03/08/2022 | 08/03 | 534315 | M. Thavapriya | 5486.47 |
| 02/09/2022 | 09/07 | | BOC Narahenpita Bran | 1830.00 |
| 15/11/2022 | 11/30 | 545126 | D.A.Dissanayake | 2500.00 |
| 25/11/2022 | 11/55 | 545150 | Tharsika Ahilan | 109182.50 |
| 25/11/2022 | 11/56 | 545151 | Anchor cleaning sevi | 51069.00 |
| 30/11/2022 | 11/71 | 545164 | National water suppl | 2934.09 |
| 30/11/2022 | 11/75 | 545168 | Crown Royal Security | 639189.00 |
| 06/12/2022 | 12/07 | 545174 | LRDC Service | 416467.43 |
| 06/12/2022 | 12/09 | 545063 | Anchor security serv | 124718.00 |
| 06/12/2022 | 12/11 | 545177 | Anchor security serv | 177404.50 |
| 06/12/2022 | 12/12 | 545178 | Crown royal security | 366531.50 |
| 14/12/2022 | 12/28 | 545192 | R.M.T.Samarasinghe | 6280.00 |
| 14/12/2022 | 12/29 | 545193 | M.Marzook | 322.50 |
| 15/12/2022 | 12/35 | 545198 | R.M.T.Samarasinghe | 8120.00 |
| 15/12/2022 | 12/36 | 545199 | Wijaya news papers | 21390.00 |
| 20/12/2022 | 12/45 | 545203 | Crown Royal Security | 387225.47 |
| 21/12/2022 | 12/48 | 545207 | Gamage Don Prashan | 1380.74 |
| 21/12/2022 | 12/49 | 545208 | Golden Eagle K.T.(Pv | 19420.00 |
| 21/12/2022 | 12/53 | 545212 | Crown Support Servic | 236225.00 |
| 21/12/2022 | 12/56-1 | 545215 | District Secretriat | 2000.00 |
| 21/12/2022 | 12/59 | 545217 | National water board | 2723.69 |
| 21/12/2022 | 12/60 | 545218 | Electricity board | 17114.91 |
| 22/12/2022 | 12/63 | 545220 | MOJ | 50000.00 |
| 22/12/2022 | 12/64 | 545221 | MOJ | 7000.00 |
| 23/12/2022 | 12/66 | 545222 | W.B.Ganegala | 24810.00 |
| 23/12/2022 | 12/70 | 545224 | M.M.Rasangi | 567.00 |
| 23/12/2022 | 12/71 | Slip/06 | Panel Payment | 743550.00 |
| 23/12/2022 | 12/67 | 545223 | Nishanthan Jude | 5252.00 |
| 23/12/2022 | 12/74 | 545225 | M.P.Bandaragodage | 5696.16 |
| 23/12/2022 | 12/75 | 545226 | employee provident f | 298568.25 |
| 23/12/2022 | 12/77 | 545228 | employee trust fund | 35665.49 |
| 23/12/2022 | 12/76 | 545227 | Employee trust fund | 9584.70 |
| 27/12/2022 | 12/105 | 545245 | commissioner inlandr | 2425.00 |
| 27/12/2022 | 12/106 | 545246 | W.B.Ganegala | 4000.00 |
| 27/12/2022 | 12/100 | 545241 | L.E.S.Gunarathnam | 13575.00 |
| 28/12/2022 | 12/78 | Slip/07 | Contract Staff | 503030.80 |
| 28/12/2022 | 12/79 | 545229 | S.Samarasinghe | 19620.00 |
| 28/12/2022 | 12/80 | 545230 | LRDC Services | 30014.32 |
| 28/12/2022 | 12/81 | 545231 | Crown Royal Security | 85577.25 |
| 28/12/2022 | 12/82 | 545232 | Ruhunu Stationary | 20480.00 |
| 28/12/2022 | 12/84 | 545233 | S.Krishaliny | 1401.00 |
| 28/12/2022 | 12/89 | 545234 | P.A.Nishantha | 13968.50 |
| 28/12/2022 | 12/90 | 545235 | Employee Trust Fund | 35200.53 |
| 28/12/2022 | 12/96 | 545237 | Mobitel (PVT) Ltd | 4318.37 |
| 28/12/2022 | 12/97 | 545238 | Sri Lanka Telecom PL | 49877.19 |
| 28/12/2022 | 12/102 | 545243 | CEB | 1403.08 |
| 28/12/2022 | 12/103 | 545244 | Sri Lanka Telecom PL | 7080.87 |
| 28/12/2022 | 12/104 | Slip/08 | Panel members | 1599325.00 |
| 29/12/2022 | 12/107 | 545247 | Secretary MOJ | 1275880.48 |
| 29/12/2022 | 12/107-1 | | Secratary MOJ | 54473.44 |
| | | | TOTAL : | 7502142.34 |

## Office on Missing Persons

## Cash Receipts and Expenditure for Inquiries – 2022

| | | |
|---|---|---|
| Cash Receipts from MOJ | | 20,470,900.00 |
| Less – Operational Expenditure* | 11,490,421.17 | |
| Panel Members payment | 7,555,025.00 | (19,045,446.17) |
| Payment of Balance to MOJ | | **1,425,453.83** |

*Operational Expenditure includes,

- Food and accommodation charges for panel members.
- Transport charges for panel members from Colombo to inquiry district.
- Food and refreshment for families of Missing persons.
- Travelling payment for families of Missing persons.
- Payment for Translators.
- Stationeries and miscellaneous.

Number of inquiries held in 2022 - 2110

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NARAHENPITA BRANCH

25th January 2023

The Director Finance
Shrawasthi
No 32 Mark Fernando Road
Colombo 07

Dear Sir/Madam,

**CONFIRMATION OF BALANCES - OFFICE ON MISSING PERSONS**

At the request of the above named account holder we write to confirm that the balance in the under mentioned accounts as at 31st December 2022 as follows.

| Account Type | Account No | Date of Account Opened | Amount in Figures |
|---|---|---|---|
| Current | 82830172 | 26/06/2018 | LKR 7,503,635.79 |

Thank You.

Yours faithfully,

BANK OF CEYLON Kachcheri EXT Office Narahenpita - 762

Manager

**Office on Missing Person**
**Fund Received from MOJ 2022**

| Month | Receipt No | Monthly Fund for Recurrent | Fund for Capital |
|---|---|---|---|
| **January** | 721061 | 3,000,000.00 | |
| | 721063 | 3,000,000.00 | |
| **February** | 721071 | 3,000,000.00 | |
| **March** | 721078 | 6,000,000.00 | |
| | 721079 | 3,000,000.00 | |
| **April** | 721081 | 3,000,000.00 | |
| **May** | 721083 | 1,500,000.00 | |
| | 721085/86 | 3,100,000.00 | |
| **June** | 721087 | 3,000,000.00 | 20,000.00 |
| | 721089 | 1,700,000.00 | |
| | 721090 | 3,050,000.00 | |
| **July** | 721093 | 150,000.00 | |
| | 721094 | 3,000,000.00 | |
| **August** | 721095 | 800,000.00 | |
| | 721097 | 300,000.00 | |
| | 721099 | 3,500,000.00 | |
| | 721102 | 2,000,000.00 | |
| **September** | 721107 | 1,000,000.00 | |
| | 721109 | 4,670,000.00 | |
| **October** | 721112 | 250,000.00 | |
| | 721113 | 3,000,000.00 | |
| | 721116 | 1,000,000.00 | |
| **November** | 721122 | 1,500,000.00 | |
| | 721124 | 3,443,085.00 | |
| **December** | 721134 | 1,000,000.00 | |
| | 721138 | 22,868,000.00 | |
| | 721157 | 3,088,700.00 | |
| | 721160 | 675,000.00 | |
| **TOTAL** | | **85,594,785.00** | **20,000.00** |
| **Refund to MOJ** | | (54,473.44) | |
| **NET TOTAL** | | **85,540,311.56** | **20,000.00** |
| **Total Payment** | | **85,544,521.56** | **15,790.00** |
| | | **(4,210.00)** | **4,210.00** |

## Workings for Operating Activities in Cash Flow Statement - 2022

| | | |
|---|---|---|
| **Salaries & Wages** | | **20,929,729.96** |
| 1001 | Basic Salary | 14,763,361.23 |
| 1004 | EPF 12% | 2,467,032.13 |
| 1005 | ETF 3% | 579,617.88 |
| | EPF 8% | 1,234,880.27 |
| 1006 | Trainee Allowance | 1,884,838.45 |
| **Other Allowances** | | **11,256,933.78** |
| 1003 | COL Allowance | 2,503,211.83 |
| 1003/1 | Professional Allowance | 233,499.99 |
| 1003/2 | Chairperson & Com. Allowance | 7,028,762.71 |
| 1003/3 | Special Allowance 5000 | 1,491,459.25 |
| **Travel & Subsistence - Local** | | **2,270,763.02** |
| 1101/1 | Transport Allow. Chairperson & Commissi | 2,055,645.42 |
| 1101 | | 215,117.60 |
| **Transport** | | **2,644,527.15** |
| 1401 | Vehicle Allowance | 2,491,697.85 |
| 1401/1 | Transport - Other | 152,829.30 |
| **Postal & Communication** | | **1,736,075.99** |
| | Stamp fees | 14,575.00 |
| 1402 | Postal charges | 260,729.55 |
| 1402/2 | Telephone charges | 619,814.97 |
| 1402/3 | Telephone Allowances | 840,956.47 |
| **Electricity & Water** | | **1,789,371.66** |
| 1403 | Electricity | 1,533,744.97 |
| 1403/1 | Water | 255,626.69 |
| **Rent & Local Taxes** | | **28,629,510.00** |
| 1404 | Tax/ Lease and Rent | 25,216,829.67 |
| 1404/1 | Rent & Rates | 3,412,680.33 |
| **Other Expenses** | | **2,091,518.50** |
| 1409/1 | Cleaning Service | 2,110,075.50 |
| | Surcharge (Matara Regional Office) | (18,557.00) |

# Financial Statements Checklist

Name of the Institution : Office on Missing Persons

Financial Year :

| | Document | Available | | | Comments |
|---|---|---|---|---|---|
| | | Yes | No | N/R | |
| 1 | **Financial Statements consisting of following** | | | | |
| 1.1 | Statement of Financial Position/Balance sheet | | | | |
| 1.2 | Statement of Comprehensive Income/statement of income/Statement of Financial Performance/Profit and Loss Statement | | | | |
| 1.3 | Statement of Changes in Equity / Statement of Changes in Net Assets | | | | |
| 1.4 | Cash Flow Statement | | | | |
| 1.5 | Accounting Policies | | | | |
| .6 | Notes to the financial statements | | | | |
| 2 | **Other documents in connection with the financial statements** | | | | |
| 1 | Trial Balance | | | | |
| 2 | Journal Entries | | | | |
| 3 | Government Grant Received for Capital Expenditure | | | | |
| 4 | Government Grant Received for Recurrent Expenditure | | | | |
| 5 | Schedule of Debtors | | | | |
| 6 | Schedule of Creditors | | | | |
| 7 | Age analysis of Debtors | | | | |
| 8 | Age analysis of Creditors | | | | |
| 9 | Schedule of Loans and advances | | | | |
| 10 | Schedule of Investments | | | | |
| 11 | Schedule of Interest/investment income | | | | |
| 12 | List of Payables | | | | |
| 13 | List of Prepayments | | | | |
| 14 | Confirmations of Bank Balances | | | | |
| | **Schedules of all the other line items in the financial statements** | | | | |
| | **Governing Board minute with regard to the approval of the financial statements** | | | | |
| | **Agree to provide Draft Annual Report to the for AG's review during the course of audit and before the signoff** | | | | |

## 18. INDEPENDENT AUDITOR'S REPORT

The Chairman,

Office on Missing Persons

**Report of the Auditor General on the Financial Statements and other legal and regulatory requirements of the Office on Missing Persons for the year ended 31 December 2022 in terms of Section 12 of the National Audit Act, No.19 of 2018.**

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### 1 Financial Statements

### 1.1 Qualified Opinion

The audit of the financial statements of the Office on Missing Persons for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of Revenue and expenditure , statement of changes in equity and the cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018 and the Finance Act, No 38 of 1971. My comments and observations which I consider should be presented in Parliament, appear in this report.

1.2 In my opinion, except for the effects of the matters described in the section **Basis for Qualified Opinion** of this report, the financial statements give a true and fair view of the financial position of the Institute as at 31 December 2022, and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

### 1.2.1 Basis for Qualified Opinion

(i) Even though the accounting standard followed should be disclosed in financial statements, the office had followed Sri Lanka Public Sector Accounting Standards .Therefore, it had not been disclosed in financial statements.

(ii) Even though the vehicle allowance for the year under review amounting to Rs.2,383,333, it has been brought to accounts as Rs.2,433,633. As such the vehicle allowance had been over stated by Rs.50,300 in the accounts.

(iii) Due to monthly allowance of Rs.169,840 to be payable to the chairman and other commissioners relevant to the month December 2021 , had been brought to accounts as the expenditure of the year under review, the monthly allowance expenditure of the year under review had been over stated by the same amount.

(iv) A sum of Rs.366,551 paid for 9 items of accounts relevant to the year 2021 had been brought to accounts as the expenditure of the year under review. As a result of that, the surplus of the year had been under stated by the same amount in the accounts.

(v) Depreciation of office equipment relevant to the year under review had been Rs.477,600, it had been brought to accounts as Rs.469,750. As such the depreciation of the year had been under stated by Rs.7,850 in the accounts.

(vi) Even though the value of vehicles had not been included in the accounts books in the office, a sum of Rs.302,722 had been incurred as the repairing expenses by the office for three vehicles.

(vii) According to the accrued expenditure register of Rs.3,843,088 existed at the beginning of the year under review, accrued expenditure amounted to Rs.67,183 has been added further more in the year and the information on other notes relevant to the same added values was not presented. Further, although the accrued expenditure of Rs.3,446,513 within the year has been settled and shown as Rs.463,758 as accrued expenditure at the end of the year, the same value had been added to the net assets instead of brought to accounts under current liabilities of the year under review.

(viii) Actions had not been taken to recover the amount of Rs.663,015 in the year under review which should be reimbursed from the Office for Reparations as at 31 December 2021 , and it was cut off from net assets and deducted. As a result of that, the net assets had been under stated by the same amount.Further, the approval obtained to cut off the relevant amount was not presented to the audit.

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

## 1.3 Other information included in the Annual Report 2022 of the Institution

The information which is expected to forward me after the date of this audit report, not included in the financial statements and my audit report but included in the Annual Report 2020 of the Institution is intended as other information. The management should be responsible for the other information.

The other information not disclosed in my opinion on the financial statement and I am not express any assure or opinion on that matter.

My responsibility on the financial statements in my audit is to read the above mentioned identified information when received and considering whether it is not adjusted as quantitatively with the financial statements or according to my knowledge obtained other way when it done.

When the Annual Report 2022 of the Institute reads, if I conclude there are quantitative errors shown in that document, those matters should communicate to the controlling parties for the corrections. If there are further more uncorrected errors shown, those will be included in the report tabled in parliament by me in due course in terms of 154(6) of the constitution.

## 1.4 Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Institute's ability to continue as a going concern, disclosing matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

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

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

### 1.5 Auditor's Responsibility for the Audit of Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation 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 Institute's 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 Institute's ability to continue as a going concern. 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 Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

## 2. Report on Other Legal and Regulatory Requirements

2.1 National Audit Act, No. 19 of 2018 include specific provisions for following requirements.

2.11 Except for the effect of the matters described in the Basis for Adverse Opinion, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the office as per the requirement of section 12 (a) of the National Audit Act, No. 19 of 2018.

2.1.2 The financial statements of the office comply with the requirement of section 6(1) (c) (iii) of the National Audit Act, No. 19 of 2018.

2.1.3 The financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

2.2 Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention

**2.2.1** To state that any member of the governing body of the office has any direct or indirect interest in any contract entered into by the office which are out of the normal cause of business as per the requirement of section 12 (d) of the National Audit Act, No. 19 of 2018.

2.2.2 to state that the Institute has not complied with any applicable written law, general and special directions issued by the governing body of the Institute as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018 except for the following observations.

| Reference to Laws, Rules, Regulations etc. | Observations |
|---|---|
| ---------------------- | -------------------- |
| (a) Public Finance Circular No.01/2020 dated 28 August 2020<br>(i) Paragraph 9.1 (b) | Ad-hoc imprests totaling of Rs.571,730 had been given in 8 instances by the office to the officers who are not in staff grade . |
| (ii) 9.1 (b) and FR 371 (5) | Even though after issuing of imprest, the same imprest should be settled within 10 days by completing relevant task, settling of the imprests obtained had been delayed from 21 days to 245 days period to settle the imprests obtained in 14 instances. by the officers of the Office on Missing Persons. |
| (iii) 9.1 (b) and FR 371(20 | Imprests totaling of Rs.11,892,081 had been granted for 11 officers in 22 instances contrary to the Financial Regulations. |
| (iv) Paragraph 9.1 (b) | Imprests amounting to Rs.11,892,081 had been granted in 22 instances by exceeding Rs.100,000 and action had not been taken to obtained the approval of the Treasury for that matter. |
| (v) 9.1 (c) and FR 371(40 | Even though it was mentioned that even by the accounting officer should not grant imprests for the specific and un necessary activities, the amount of Rs.25,000 obtained by an officer on 24 January |

| | |
|---|---|
| | 2022 had been settled in cash on 10 February 2022, without spending. |
| (b)Paragraph 3 of the Public Administration Circular No.30/2016 dated 29 December 2016. | Fuel test had not been conducted as per the circular , relevant to the vehicles used by the office. |
| ( c) Public Administration Circular No.13/2008 (iv) dated 09 February 2011 and amended circular No.13/2008(v) of Public Administration dated 31 May 2019 | (i) Fuel allowance of Rs.47,995 had been paid in excess for two officers by violating the conditions of the circular.<br>(ii) Due to calculating as Rs. 338 being a price of one letre of petrol is Rs.254, allowance of Rs.12,180 had been paid in excess to an officer in April. |
| (d)CircularNo.PE/COP/POLI/CIRCULARS issued by the Ministry of Finance and Paragraph 3.5 of the Public Enterprises Circular No.PED1/2015 dated 25 May 2015 | (i) Instructions of the circulars had not been followed by four officers in the office who are obtained the transport and fuel allowances, in using of pooled vehicles in the office.<br><br>(ii) Two motor cars had been rented out from a private institute by two officers in the office, who are entitled for the transport allowance, for the participation of a mobile service conducted in Northern Province from 25 January to February 01 in 2022 and a sum of Rs.141,860 had been paid by that purpose by the office. |
| (e) Government Financial Regulations<br>i. FR 1646 | Daily running charts and monthly summaries in relation to three vehicles owned by the Office on Missing Persons had not been forwarded to the Auditor General. |
| ii. FR 1645 (a) | Actions had not been taken to update and maintain the log books according to the Financial Regulations for the vehicles used by the office. |
| iii. FR 110 | Register of Losses had not been updated and maintained according to Financial Regulations. |
| iv. FR 315<br>FR 880<br>Chapter 9 of Public Finance Circular No.01/2020 dated 28th August 2020 | The officers of the office who should keep assurance had not taken actions to deposit assurance money. |

| | |
|---|---|
| v. FR 395 (b) | Prepared bank reconciliations had not been forwarded to Auditor General. |
| f) Guidelines on Corporate Governance for State owned Enterprises No.01/2021 and dated 16th November 2021 issued by Ministry of Finance<br><br>I. Chapter 04 | Actions had not been taken to perform Audit Committees according to Guidelines. |
| g) 16 (2) of National Audit Act No 19 of 2018 | Actions had not been taken to forward the Annual Financial Statements with Annual Performance Report according to the Act. |

Actions were taken non-compliance to the powers, duties and functions of the office except to the following observations as per the requirements mentioned in the Section (g) of the National Audit Act No 19 of 2018.

| Powers, Duties and Functions | Observations |
|---|---|
| a)To carry out the functions set out in Section 10(1) of part II of the Office on Missing Persons (Establishment, Administration and Performance of Functions) Act No 14 of 2016,the office shall have direct involvement of 3 main divisions namely Search and Investigation, Communication and Social Co-ordination and Finance and Procurement | The Action plan prepared for the year 2022 did not include the tasks expected to be performed by the same divisions. It was observed that the goals and objectives of the office have not been reached due to non-operation of these divisions which are essential to fulfill the primary objective of establishing the institute. |
| b) Among the main functions of the Act No. 14 of 2016 relevant for the establishment of the Office on Missing Persons is to submit recommendations to the relevant authority to take appropriate action on incidents related to missing persons and to protect the missing persons and their relatives' rights and bonds. | The total number of complaints received by the office till 31st December 2022 was 14,988 and the number of complaints resolved on that date was 2389. Accordingly, compared to the total number of complaints received, the number of investigated complaints was at a low level of 15 percent. |

2.2.4. As per the requirement mentioned in Section 12 (h) of the National Audit Act No.19 of 2018, apart from the following observations, the resources of the office have not been followed procurement and not used in accordance with the relevant rules within the time frames in efficient and effective manner.

a) Any activity in relation to 15 activities which were planned to be implemented in the year 2022, amounting to Rs.5, 425,000, had not been done during the year under review.

b) In checking the action plan and its progress, it was observed that 21 activities relevant to 5 divisions of the office were not properly estimated and the progress therein was less than 50 percent.

c) Although there was physical progress on many tasks in the Action Plan, no financial progress was mentioned.

d) In the year 2022 it was planned to conduct investigations with the support of the investigation department and to update 9000 files by spending Rs.9, 000,000, but by the end of this year only 2389 files had been updated at a cost of Rs. 20,580,368. Accordingly it was observed that the actual amount had increased by 226 percent over the estimated amount and accordingly no proper estimation of money had been done.

e) The human resource and administration Division of the office had paid a sum of Rs.148, 638 to the Sri Lanka institute of Development Administration to conduct efficiency bar examinations for the officers, yet no examination had been conducted within the year.

2.3 Other matters

The following observations are made.

a) For the buildings obtained on lease basis of a monthly rent of respectively Rs.100,00 and Rs.150,000 for Batticaloa and Matara regional offices, although the lease agreements ended in August 2022 and June 2022 respectively, the office had not taken steps to renew the same lease agreements or move to other buildings.

b) According to chapter 2 of the National Budget Circular No.03/2022 dated 26th April 2022 related to the control of public expenditure, the limitation of public expenditure should be strictly followed by the public institutions, but including expenditure to the contrary, for five regional offices in the year under review by the office Rs.20, 629,346 had been incurred and only 274 complaints had been recorded for these regional offices during the year.

c) In the year 2022 due to non-recruitment of a single Translator despite of having 7 Translators in the approved cadre, ten translators selected externally had been paid Rs.3, 082,880 as translation fees.

d) In the year 2022, the office had paid Rs.22, 377,622 to an external party and in addition to this, cleaning service fees, security services, cleaning works, water and electricity for this building during the year were Rs.4, 620,934. It was revealed that the said expenses were incurred on behalf of a small number of staff such as 15 officers.

e) Although a staff of 255 officers was approved at the beginning of the office, the affairs of this institute is currently being managed by a minimum number of 31 officers, so this matter was not considered in creating the relevant facilities.

W.P.C.Wickramarathna
Auditor General