



OFFICE ON MISSING PERSONS

ANNUAL REPORT

2023

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 Action and Enforced Disappearances
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
WGIED	Working Group on Involuntary Disappearances

Contents

Message from the Chairman	5
1. PREFACE	7
2. INTRODUCTION	8
3. OBJECTIVES OF THE OMP ACT, SECTION 2 OF THE No.14 2016	9
4. THE MANDATE	9
5. VISION AND INSTITUTIONAL PRIORITIES (WORKING PRINCIPLES)	11
6. OMP's PRESENCE	12
7. PROGRAMMATIC UPDATE	13
8. LEGAL, POLICY AND RESEARCH UNIT	13
8.1 Inquiry Process	14
8.2 Challenges	16
8.3 Progress	16
8.4 Challenges	18
8.5 Progress So Far	18
9. DATA MANAGEMENT UNIT	19
10. VICTIM & FAMILY SUPPORT UNIT	20
10.1 VFS and external collaborations	20
11. FINANCE AND PROCUREMENT UNIT	23
12. HUMAN RESOURCES AND ADMINISTRATION UNIT	23
12.1 Staff Recruitment	24
13. TRACING AND INVESTIGATION UNIT	27
14. PROTECTION UNIT	28
15. STRATEGIC PLAN, COMMUNICATION AND OUTREACH UNIT	29
15.1 Report on Assessment of Needs of the Office of Missing Persons of Sri Lanka	29
15.2 The OMP's presence at the Commission of Inquiry to Investigate and Inquire into the Findings and Recommendations of the Preceding Commissions and Committees	30
15.3. Engagement with the Media	30
15.4 Digital Presence	31
16. RIGHT TO INFORMATION	31

17. THE CHALLENGES IN 2023	32
18. APPRECIATION.....	32
19.INDEPENDENT AUDITOR's REPORT.....	33
20.FINANCIAL STATEMENT.....	41

Message from the Chairman

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, diplomat's 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.

Mahesh Katulanda

Chairman

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 Chairman, Saliya Peiris PC, second chairman Hon. Upali Aberathna retired Supreme Court Judge and thereafter led by Chairman 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 cases of missing persons 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 fulfill 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 2016¹ 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 Persons² 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.³

Furthermore, the OMP is charged with a range of functions and duties with regards to addressing 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 fulfill their needs and ensure access to economic, psychosocial, legal and administrative support.⁴

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.⁵ 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

¹ Hereafter referred to as the OMP Act

² Hereafter referred to as OMP

³ OMP Act, Section 10

⁴ OMP Act, Section 13

⁵ OMP Act, Section 11

making recommendations for the development of national laws and regulations related to missing persons.⁶

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 summoning anyone to appear before the OMP or producing any 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.⁷

3. OBJECTIVES OF THE OMP ACT, SECTION 2 OF THE No.14 2016

To ensure that all necessary measures are taken:

- a) To provide appropriate mechanisms for searching and tracing missing persons and to clarify the circumstances in which such persons went missing and their fate;
- b) To make recommendations to the relevant authorities towards reducing the incidents of 'missing persons' within the meaning of the Act;
- c) To protect the rights and interests of missing persons and their relatives as provided for in the Act;
- d) 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;

- a) Search for, and trace missing persons and identify appropriate mechanisms for the same, and clarify the circumstances in which such persons went missing;
- b) Make recommendations to the relevant authorities towards addressing the incidence of missing persons;

⁶ OMP Act, Section 13(1) (k)

⁷ OMP Act, Section 12

- c) Protect the rights and interests of missing persons and their relatives as provided for in the Act;
- d) 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;
- e) Collate data related to missing persons obtained by processes presently being carried out or which were previously carried out by other institutions, organizations, Government Departments and Commissions of Inquiry and Special Presidential Commission of Inquiry and centralize all available data within the Database established under the OMP Act;
- f) 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 a person became missing.

5. VISION AND INSTITUTIONAL PRIORITIES (WORKING PRINCIPLES)

Based on the roadmap finalized by OMP 2023-2025 identified the working principles as mentioned below.

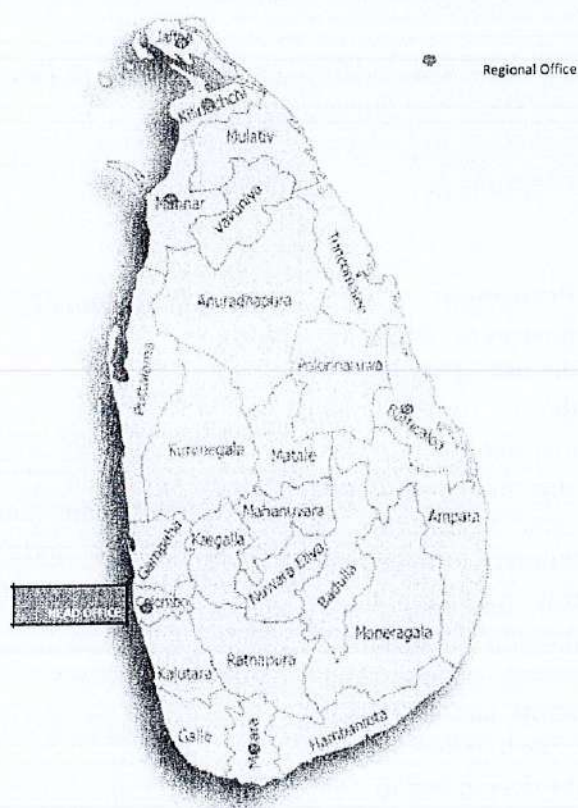
Vision and Mission

Our Vision	<i>A country where everyone enjoys justice, and the reconciliation process is enriched.</i>
-------------------	---

Our Mission	<i>To protect the rights of the missing and disappeared, as well as their families as a part of the national reconciliation mechanism.</i>		
Core Outcomes	Outcome 1: (Objective)	Outcome 2:	Outcome 3:
Non-recurrence of People going missing and disappearing in the future and ensuring the rights of people who have gone missing and disappeared	Prevention measures 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.	Protection measures 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.	Provision of remedial options 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.

6. OMP's 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 OFFICES

Jaffna- No. 124, Adiyapatham
Road, Kalviyankadu, Jaffna.
Telephone No: 021-221 9400

Kilinochchi- A9 Road, Near
the Court, Kilinochchi.
Telephone No: 021-228 6030

Mannar- No. 5, Station Road,
Mannar.
Telephone No: 023-222 2083

Batticaloa- No. 124, Central Road,
Batticaloa.
Telephone No: 065-222 4532

Matara – No. 54, Dharmarama
Road, Matara.
Telephone No: 041- 222 4046

7. PROGRAMMATIC UPDATE

The OMP under the guidance of Chairman and the Board, 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 by the OMP, as well as the agreements reached with several Non-Governmental Organizations based in and outside of Sri Lanka, demonstrate the OMP's above-mentioned commitment to the cause throughout 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, psychosocial, legal and administrative support.⁸ 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.⁹

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; the exercise of Magisterial powers in inquiring into human remains; family relief for families of the missing and disappeared and respond to requests for legal and administrative assistance to individuals.

The Legal, Policy and Research Unit mostly handled the Inquiries in the year 2022. The Unit used a phase-based categorization of the complaints received¹⁰ until February 2022 to make the process of handling inquiries easier and effective. The phase breakdown is as follows:

⁸Section 2(b), 10(c), 13(e), (f) OMP Act

⁹Section 13 (k)(i), (iii), (viii) OMP Act

¹⁰Section 12, OMP Act

1. All complaints post-2000 (Phase 1)
2. All complaints before 1999 (Phase 2)
3. All complaints before 1989 (Phase 2)

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 Phase 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. OMP 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.

The standard operating procedure on excavation and execution was drafted in collaboration with judicial medical officers, ministry officials and the Attorney General office. Together the OMP was able to enhance the partnership with state actors and civil organizations.

Additionally, the OMP has achieved a process in court hearings which includes forensic examination 13 grave sites which includes Kokkuthoduvai, Mullativu and Mannar as the leading sites. Moreover, OMP has been able to establish a good rapport with the parliamentary selective committee which includes the key independent state institutions such as United Nations and ICRC. Another assist to the OMP is the significant increase in the inquiry participation of people due to the establishment of the trust created between OMP and the affected people. It was revealed that more than 92% of the invited people have participated in the inquiry process.

In a case before the Vavuniya High Court, the OMP supported, in principle, the rights of the families of the missing and disappeared to participate and be represented by Attorneys-at-Law in magisterial inquiries into human remains. Further, the OMP is referred as one of the defendant along with the AG's Department, the OMP has emphasized on the importance of the participation of families in inquiries into human remains which are essential for the effective administration of justice, as families can provide crucial information necessary for the conducting of investigations; and; by referring the above, and the Global standards on the subject matter concerned, and for all the reasons mentioned above, the OMP's request considered wisely by the Provincial High Court of Vavuniya.

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 includes basic reports of the complaint and other relevant documents from the portfolio. The file will be based on the complainant's relevant district. Prior to the commencement of an inquiry, the Data Management Unit provides the files which will be addressed at the panel hearings. Once a file is processed as above, the respective complainant shall receive an invitation letter notifying them the date and place of the inquiry followed by a reminder through a telephone call.

Inquiry Panels usually consist of 03 professionals and among them one inquirer heading the Panel with a qualified lawyer or Senior Administrative Service officials or officers belongs to All Island Services (retired or serving). The Head of Panels are distinguished individuals in the fields of Law/ Investigation the Panels attempt to conduct inquiries in bulks due to the economic crisis in Sri Lanka. Due to Sri Lanka's economic situation, the Panels endeavor to conduct investigations in large numbers.

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

Moreover, the inquiry panels request an additional witness to be present alongside the complainant at the inquiry and the witnesses are inquired individually after the submission from the complainant. After the inquiry, the panel forwards the recommendations for the complainant. The provisional support which includes but not limited to provision of legal instruments such as COAs (Certificate of Absence), Revival Payments, land or housing and other psycho-social assistance.

Accordingly, in times of this inquiry process the following three types of disappearances are taken into by the OMP which are under the purview of the mandate of itself.

1. In the cause of, consequent to or in connection with the conflict which took place in the Northern and Eastern Provinces or its aftermath, or is a member of the armed forces or Police who is identified as "missing in action"; or
2. In connection with political unrest or civil disturbances; or
3. As an enforced disappearance as define in the "International Convention on Protection of All Persons from Enforced Disappearances"¹¹

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. The legal unit mainly looking after the entire inquiry process including coordination with Applicants, Witnesses, Panel members, Regional offices and District Secretariat in relation with logistic arrangements, scheduling inquiries, dispatching the invitation letters, and follow up by the reminders. Moreover, in terms of encouraging the inquiry process, applicants and witnesses are facilitated for their participation. Then, VFSO and Tracing Units handle the missing files.

¹¹ Section 27 of the OMP Act No.14 of 2016

8.2 Challenges

One of the main challenges that OMP noticed is the limited participation of the applicants for the scheduled inquiries due to a series of protests that were conducted in front of the certain locations by unknown individuals and groups who vehemently attempted to bar the participation of invited complainants. Reasons for such unreasonable protests being, misconstrued ideologies with regarding compensation or reparations and demands for international presence. The inquiry processes were somehow conducted amidst these protests after peaceful negotiations. However, building the trust among the general public was the most prominent challenge for ongoing process in certain locations.

Additionally, the OMP noticed that few complainants failed to meet the requirements in terms of documentation resulting that there are no sufficient supportive documents to strengthen the complaint. As a result of lack of documentation, it effects on the implementation of the expected procedures.

8.3 Progress

Phase 1 of the Complaints Categorization had 6,025 complaints under its classification. As of 31st of December 2023, the OMP had done a total of 5,791 inquiries off which 2,832 were done within the year of 2023. Detailed of recommendations made by the panel of inquiries as follows,

Panel recommendations	Number of families
Family Revival payment.	2,252
Support for the legal instruments	1,565
Tracing/Searching and Further Investigation.	587
Family Support.	257

718 complainant files produced after these inquiries had been sent to the Registrar General with recommendations and 2,101 has been sent to the reparation's office with recommendations. This leaves 1,221 more inquiries to be done under Phase 1 (including 1,111 of absentee files), for it to be completely cleared off for the upcoming year.

The Legal Unit handles all activities from the initiation of investigations to implementation of recommendations after their completion. The Legal, Policy and Research Unit mostly handled the Inquiries in the year 2023. Accordingly, OMP legal and policy recommendations and is doing its work. The legal unit fulfills the aspirations of the people through inquiries. Preparation of the files for inquiries initiate inquiries by reviewing its document contents and preparing them for inquiry and distributing them to appropriate regional offices. Making physical arrangements by contacting the Divisional Offices where the investigations take place. Ensuring participation of the Divisional Registrars by involving them in the investigations.

In order to make necessary arrangements in consultation with the relevant departments for all matters related to accommodation, food and transportation of the officials participating in the investigations. Facilitate the smooth conduct of investigations by considering all matters related to files after initiation and completion of investigations and obtaining necessary legal assistance.

The files are divided into 02 phases for the purpose of managing complaints effectively, and investigations are carried out 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 2: All complaints before 1980

Files belonging to phase 1 are inquired first. A total of 2,832 files have been inquired in 06 provinces (Northern, Eastern, Western, Central, Northwestern and Sabaragamuwa) during the year 2023.

The files at the Head Office and the files at the Regional Offices are prepared for hearings by checking their documentary content and legal status of the complainant. Invitation letters for inquiries are sent to the complainants through the regional offices and invitation letters for inquiries are sent through the respective Divisional Secretariats through the Grama Niladharies. Complainants shall be invited to appear for inquiries with relevant documents through letters of invitation for inquiries.

Inquiry Panels usually consist of 03 members who have been selected by adopting the selection criteria ¹². 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.

The inquiry Panel 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 in which incident was reported to be disappeared and last seen. The investigation are carried out based on the information provided by the relatives of the missing person and the complainant. During the investigation, the complainant should produce a witness who can confirm the incident. The legal validity of the complaint and other procedural matters are observed during the inquiries.

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.

¹²This was developed by the board of the OMP and approved as the policy document.

Recommendations for files will be made based on the requests submitted by the complainants to the hearing committee during the hearings. 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 panel members to express their lack of confidence, this is a rare occurrence in practice.

After investigation files are handed over to legal unit and after review of their recommendation's files are handed over to VFSO unit for further action. 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.

8.4 Challenges

After the investigations and review their contents and implement their recommendations it takes some time, a point to be noted here is that our office is understaffed. It is a big challenge to overcome people when they are expecting immediate relief and they expect nimble response from the outcome of the work.

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 certain locations of the inquiry by unknown individuals and groups who vehemently attempted to bar the complainants from participating in the inquiry. Reasons for such 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.

8.5 Progress So Far

Phase 1 of the Complaints Categorization had 6,025 complaints under its classification. As of 31st of December 2023, the OMP had done a total of 5,791 inquiries off which 2,832 were done within the year of 2023. 481 complainant files produced after these inquiries had been sent to the registrar general with recommendations of CoA – 377 and CoD 104 and 1883 has been sent to the reparation's office with recommendations. This leaves 1,150 more inquiries to be done under Phase 1, for it to be completely cleared off for the upcoming year.

9. DATA MANAGEMENT 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 OMP has the authority to receive complaints, collate data and establish a database containing information regarding missing and disappeared persons. Accordingly, the OMP continued to process, verify and enter the information obtained from multiple sources into its Database. Simultaneously the OMP communicated with families and acknowledged that it had received information regarding their missing or disappeared loved ones.

OMP has developed a proposal related to the digitalization process of all the complaints, and the progress made by the OMP and other agencies concerned. This proposal consists of two main activities

- I. System development for the databased related to the missing and disappeared persons reported to OMP.
- II. Archival system for the physical records reported to OMP.

In light of this concern, a technical committee was appointed by the Presidential Secretary to evaluate the feasibility of implementing the database of ICRC and currently discussions are being carried out with ICRC and OMP. Further, the OMP publicly shared information it has collated regarding the incidence of missing and disappeared persons by publishing a List of Complaints and Information and this list has further improved based on the new complaints and the outcome of inquiry 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. The OMP has an explicit mandate to collate data related to missing and disappeared persons obtained by processes previously carried out by other state institutions, organizations, Government Departments, Commissions of Inquiries and Special Presidential Commission of Inquiry and to centralize all available data within a database in terms of Section 10(1)(e), OMP Act. Since its establishment, the OMP has collated information from the tri-forces and the Police, other state institutions, non-state organizations and the United Nations Working Group on Involuntary and Enforced Disappearances (UNWGIED).

As of December 2023, the database reflects the significant volume of complaints received directly by the OMP, reaching a total of 21,374 physical complaints. The Database Management System was further enhanced 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 unexpected 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. However, since its establishment until 31st December 2023, the OMP has received 14,988 active records relating to missing and disappeared persons after depletion of the above 6,386 complaints from the database.

10. VICTIM & FAMILY SUPPORT UNIT

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

The initial stage of the complaint procedure is handled by competent VFS officials, which provides a more effective mechanism for handling missing or disappeared cases. Following authorization of the complaint, the VFS unit dispatch the acknowledgement to the complainants.

One of the main challenges facing the VFS is the lack of permanent staff. This understaffing has led to difficulties in handling these new cases and the VFS has had to work alongside verification of cases to ensure the process. The new complaints can be classified based on districts mentioned as at 31st of December 2023.

10.1 VFS and external collaborations

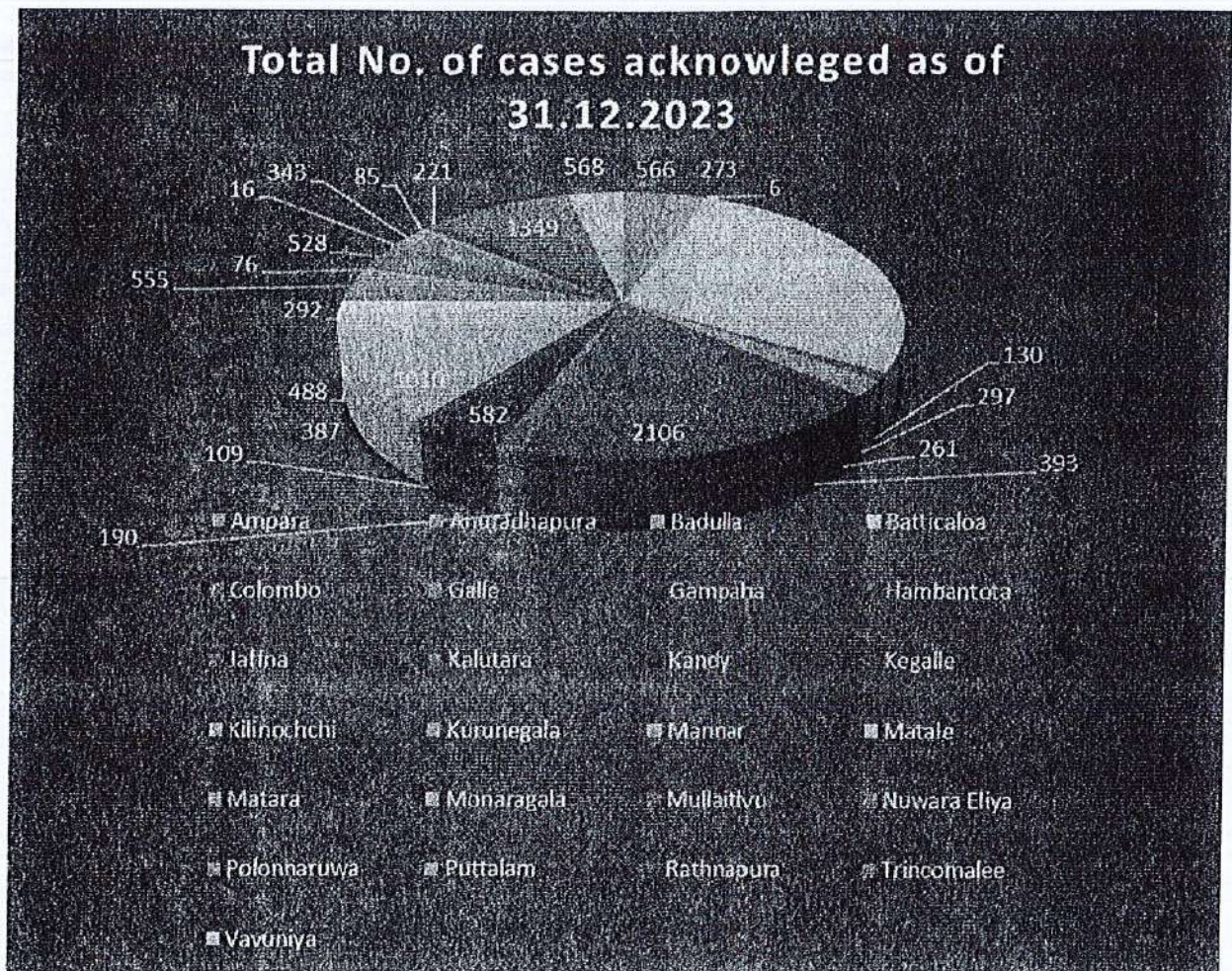
In addition to its role in victim and family support, the Office on Missing Persons (OMP) also collaborates with various entities to gather additional information relevant to missing persons cases. The OMP actively engages with Divisional Secretariats, Grama Niladharis, District Secretariats, and local 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.

The VFS has dispatched 14,988 letters of acknowledgment to complainants who have submitted their complaints pertaining to missing and disappeared persons from 2021 onwards until the complaint deadline in 2022, thus completing the examination of all complaints received within that timeframe.



Moreover, after the Inquiry is completed, the recommendations of the individual panel are reviewed and compiled by a member of the OMP. The VFS unit assists to compile the major findings and recommendations of the Inquiry Panel. The compilation report prepared by the unit to facilitate as a tool for decision making and also used as a supplementary document for taking further action in line with the recommendations of the Inquiry Panel. In addition, the Unit compiled 4,223 cases as of 31.12.2023 and obtained the Board approval to implement the recommendations of the inquiry panel.

In addition, the VFS unit actively forges collaborations with diverse entities to acquire supplementary information pertinent to missing persons cases. The OMP proactively liaises with Divisional Secretariats, Grama Niladharies and District Secretariats, fostering cooperative relationships to glean valuable insights and data that enrich the comprehensive understanding of each case.

Furthermore, the VFS unit submits the recommendation of the inquiry panels to relevant authorities including Office for Reparations to grant family revival payment, Registrar General to issue Certificates of Absence (COA), Certificate of Death (COD) and referred to District Secretariats for family support. The following table depicts the progress as of 31.12.2023 of the VFS Unit.

The Victims & Family Support Unit (VFS) upholds its steadfast commitment to delivering quality service to complainants through the establishment of a supportive and empathetic framework. In addition, the unit guarantees that the voices of the families are not only heard but comprehensively understood in terms of their needs.

11. FINANCE AND PROCUREMENT UNIT

During the year 2023, according to the procumbent plan Rs.25.15 million, OMP completed 9.06 million for acquisition of fixed assets. Although the organization had a minimal workforce, its recurrent funding was fully utilized. The financial report for the year 2023 is attached herewith. (Annexure I)

SUMMARY OF FINANCIAL PROGRESS

The OMP received a sum of **Rs.115 million** as the budget allocation for the year 2023.

Item	Allocation (Rs. Mn)	Imprest received (Rs.Mn)	Expenditure (Rs.Mn)	Expenditure as a % of imprest received	Remarks
Recurrent					
Salaries and personnel emoluments	33	31.02	31.02	100%	
Other recurrent	32.85	24.68	24.68	100%	
Payment of operation cost	24	22.063	22.063	100%	
Sub total	89.85	77.763	77.763	100%	
Capital					
Capital	25.15	9.057	9.057	37%	The low Utilization was due to the limited time period unable data base system.
Grand total	115	86.82	86.82	84.86	

12. HUMAN RESOURCES AND ADMINISTRATION UNIT

The OMP strengthen its work force by adding substantial numbers and maximized the efficiency in the head office in Colombo as well as its regional offices in Killinochchi, Mannar, Matara, Jaffna, and Batticaloa in order to give a maximum service to the members of the missing person families and the other stake holders. With the establishment of the Regional Offices, OMP has now been able to reach the families in affected districts easily. The OMP is dedicated to ensure that the affected families are treated with sensitivity, dignity, and respect in all times.

Human Resources and Administration Unit is mainly looking after key activities related to monitoring and evaluating the general operation of the OMP including facilitating logistics, events management and all other administrative functions. In addition, Human Resource and Administration Unit frequently engage with the members of the Board, regional offices, State and private sector entities, resulted the OMP was able to revise the scheme of recruitment, staff cadre list, recruiting staff on secondment basis, coaching staff Efficiency Bar Exam (EB) and Official languages. In 2023, 12 officials attached to the OMP have successfully completed the EB exam and altogether 23 officials of OMP have successfully passed the second language course.

Further, a partnership was established with National Peace Council (NPC) for Capacity Building initiatives for OMP. Three-day residential workshop was conducted by National Peace Council (NPC) in Colombo to build the capacities of OMP team. Similarly, the NPC and the OMP team have conducted such training programme to the government officials at district level. This project was funded by Canadian Embassy.

The Chairman and the OMP Board members have played a crucial role in decision making, overall administrative functions in engaging multiple levels to carry out essential tasks. The strategic roadmap, workforce reorganization, the inquiry process, and capacity building were just a few of the many subjects that the OMP Board members discussed during their sessions.

The Board members have made an effort to consult operations of OMP and collaborate with staff to perform administrative functions, despite the absence of a unit head for Human Resource Management and Administration. Furthermore, the Board members have handled administrative functions such as recruitment, decision-making of event management, and other essential administrative activities.

12.1 Staff Recruitment

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. However, we recruited group of people based on essential.

Since its inception, OMP has invested substantial time, effort, and resources in recruiting skilled individuals with the necessary experience to fill positions. During the year 2023, it was discovered that, despite having a workforce of 255 officers in the approved cadre, there are only 41 officers in the permanent cadre and one officer on contract. Accordingly, in the year 2023 the following, 23 officers were recruited.

Serial Number	Designations	Number of Employees
1.	Head of HR & Administration	01
2.	Head of Protection	01
3.	Internal Auditor	01
4.	Senior Psychosocial Officer	01
5.	Senior Protection Officer	02
6.	Senior Data Analyst	01
7.	Research Officer	01
8.	Victim and Family Support Officer	04
9.	Legal Officer	04
10.	Investigation Officer	04
11.	Senior Investigation Officer	02
12.	Personal Assistant to Chairman/ED	01
Total		23

By the end of 2023, the organization's entire workforce had increased to 41 owing to the recruitment of new officers.

Serial Number	Designation	Total Quantity
1.	Executive Director	01
2.	Head of Human Resources & Administration	01
3.	Head of Data Management	01
4.	Head of Tracing Unit	01

5.	Senior Psychosocial Officer	01
6.	Senior Data Analyst	01
7.	Senior Investigation Officer	02
8.	Senior Protection Officer	02
9.	Internal Auditor	01
10.	Regional Coordinator (Main)	03
11.	Research Officer	01
12.	Legal Officer	04
13.	Victim and Family Support Officer	09
14.	Investigation Officer	04
15.	Personal Assistant	01
16.	Management Assistant	08
Total		41

In the year 2023 the Board members serves as follows:

#	Full Name	Designation
1	Mr. Mahesh Katulanda (AAL)	Chairman
2	Mr. W. Bandara Ganegala	Member of the Board
3	Mrs. S.D. ArfaThassim	Member of the Board
4	Mr. Thambiaiah 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. Tracing & Investigation Unit

The Office on Missing Persons has a formal order establishing a Tracing and Investigation Unit. Accordingly, the Tracing and Investigation Unit established is a fundamental Unit of the Office on Missing Persons and operates in accordance with the investigation powers conferred. The Tracing and Investigation Unit take on secondary action on files recommended for further investigation after preliminary inquiries of missing persons.

Its extents several main streams, First, the identity of the missing person and the applicant are investigated. For that, assistance is sought from the Department of Registration of Persons, Controller General Department of Immigration and Emigration, Department of Motor Vehicles, Election Commission of Sri Lanka and District / Divisional Secretariats and other government and non-government agencies.

In the second stage, further missing individual facts, incident, time period, other facts related to the incident will be investigated and for that, information will be obtained from the Sri Lanka Police Department and its line agencies as well as security and intelligence services including the tri forces. Apart from this, according to the information provided by the applicant or the witness, the assistance of the Prison Department as well as the assistance of Ministries, Departments and other non-governmental organizations are also taken for relevant investigations. As at 31st of December 2023, 931 complaints recommended for further investigation, action has been taken on 338 cases. Out of those 338 cases, although further investigations were conducted under the above-mentioned stages, the prepared reports of 50 missing persons have been forwarded to the Criminal Investigation Department for further investigation.

In further investigations carried out so far by the Tracing and Investigation Unit with the assistance of the police department, information has been revealed about the fate of 12 persons who are said to be missing, and in addition, there are 04 files that have been withheld due to the ongoing proceedings in the Court. The details regarding this are as follows.

Description	Alive in Sri Lanka	Abroad Legally	Abroad Illegally	No Longer Missing	Court Case
Number of Cases	06	04	01	01	04

Apart from this, a code of guidelines was drafted as per the instructions of the Ministry of Justice, Prison Affairs and Constitutional Reforms for further effectiveness of Tracing and investigation activities. After the session held with the International Red Cross on 13th of December 2023, the guidelines were updated in a compilation and forwarded to the Ministry of Justice.

14. PROTECTION UNIT

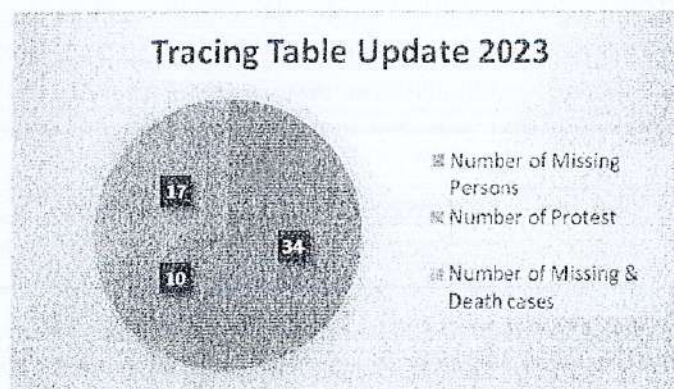
The Protection Unit is the one of main components of the OMP and this includes to develop and enforce a system for victim and witness protection, protecting individuals and enabling their active participation in the process of OMP.

The Protection Unit will be concerned with protecting the physical integrity of individuals, broader protection issues, psychosocial well-being will be addressed in liaison with other Units.

In order for the unit to be effective it will have to take variety of actions including documentation, preparatory planning and establishing safeguards, designing. Also, it urges to implement the standard operating procedures and regulations, risk evaluation, follow up with affected persons of incidents (supporting the protection of persons) and advocacy.

One of the main challenges faced by the Protection unit was the lack of permanent staff. Therefore, it functioned under the Legal unit with one management service officer. This understaffing has led to difficulties in the related activities, and the Unit has had to work alongside with receive the new complaints, conduct the no mandate inquiries, regularly update the tracking table, and the attending awareness programme for government officials.

The Protection Unit was able to update the tracking table regularly brought forward from the year 2020 to up to now. In the year 2023, 63 cases already updated at the Tracking table which categorized as the conduct of protest in relation to missing persons, number of disappearances and missing or death incident as follows:



The unit has received new complaints and successfully conducted 15 numbers of no-mandate inquiries in the year 2023. Protection Unit engaged with organizing the "Disappearance Day" celebrations in collaboration with VFS unit on 30th August 2023.

The Protection Unit is mainly looked after the entire protection process of conducted inquiries for 5,791 families of missing persons, members of the inquiry panels, inquiry premises and related documents as well as security related to the entire operational process of the OMP in collaboration with Sri Lanka Police and military officials.

Further, the Protection Unit was involved in seeking further information and verification process conducting the meeting with CSOs/State sectors and Sri Lanka Police for follow-up cases and drafted documents and other related information saved by/shared with the Protection Unit. Overall, the Protection Unit plays a vital role in the OMP's mission to bring protection to the families of missing persons, staff of the OMP, related officials, data or any other premises related to the OMP. In the year of 2023, the OMP has conducted six media briefings, three media releases, and four interviews in which the progress of the OMP were updated to the general public and the misconception related to the preliminary inquiry process were clarified.

15. STRATEGIC PLAN, 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 mobilize 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.

15.1 Report on Assessment of Needs of the Office of Missing Persons of Sri Lanka

The OMP with the support of IOM, Office of the Resident Coordinator, and Civil society Organizations conducted an assessment of the needs in 2023. The report provides an assessment of the institutional capacities and technical tools at the disposal of the institution charged with establishing the fate and whereabouts of persons disappeared or missing in relation with the conflicts experienced in Sri Lanka. This assessment has been carried out between April and July 2023; and the findings were presented to the board and the staff in October 2023. The final report is shared with the OMP in November 2023.

The process was guided by good practices learned in the field of transitional justice including contextual specificity, the centrality of victims, the value of consultation, objectivity, comprehensiveness and confidentiality. The methodology combined analytical and interactive activities. The analytical approach included the desk review of the legal mandate of the OMP, its annual reports, managerial information, academic articles and review of press. The review included documentation created at the time of the OMP establishment, such as the report of the Consultation Task Force and planning documents of the Secretariat for the Coordination of Reconciliation Mechanisms and international reports on human rights in Sri Lanka.

The interactive approach interrogates the perspectives on the OMP from the standpoint of key stakeholders in the institution, in civil society, including victim organizations and government, using structured interviews. The interviews sought to identify the understandings of the OMP mandate, awareness of challenges, levels of trust and identification of the conditions that would be most conducive to a productive tenure by the OMP.

The consultancy team interviewed various stakeholders in conducting this study. This included current and former and current officials of the Office on Missing Persons (OMP), Secretariat for Coordinating Reconciliation Mechanisms (SCRM), Consultations Task Force (CTF), Office for Reparations, United Nations, Sri Lanka as well as- representatives Victims, families/relatives of the missing and Civil Society.

15.2 The OMP's presence at the Commission of Inquiry¹³ to Investigate and Inquire into the Findings and Recommendations of the Preceding Commissions and Committees

On accountability, both the interim Report and the final report of the Commission of Inquiry to Investigate and Inquire into the Findings and Recommendations of the Preceding Commissions and Committees appointed to investigate into serious human rights violations of the international humanitarian law and other such serious offences, headed by Justice Nawaz was presented to H.E. the President on 21 July 2021, and the OMP has presented its progress to the Committee and while appreciate all the efforts taken up by the OMP especially the development of strategic framework¹⁴, the key accomplishments were highlighted in its reports along with the findings and recommendations.

The findings and the recommendations of those two important documents will be taken into account by the OMP in early 2024, and will be translated into action/projects with the support of the donor agencies. And those recommendations will guide the strategical framework of the OMP¹⁵.

15.3. Engagement with the Media

A media conference was held on the 30th of August in commemoration of the International Day of the Victims of Enforced Disappearances.

15.4 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 2023, the OMP had 2,088 followers on Twitter and around 5,000 followers on Facebook

¹⁴ https://www.moi.gov.lk/images/OMP_Docs/Strategic_Road_Map.pdf

¹⁵ The OMP is in the process of revising its Strategic Road Map in the mid of 2024

16. RIGHT TO INFORMATION

In compliance with the Right to Information Act No. 12 of 2016, Office on Missing Persons is committed to ensuring transparency and accountability in its operations. Throughout the year 2023, the organization diligently responded to information requests in accordance with the provisions outlined in the Act. The following highlights our performance in this regard:

No	Subject	Count
1.	Number of Information requests in 2023	27
2.	Number of requests for which information has been provided fully	18
3.	Number of requests for which information has been Provided N/A partially	N/A
4.	Number of Information requests refused or detained in terms N/A of Sec 5 of the Act	N/A
5.	Number of Information requests denied, other than for reason) contained in Section 5 of the Act (e.g., non, availability of information)	01
6.	What is the average time (Number of working days) taken to respond to an information request?	N/A
7.	How many information requests were received by post?	17
8.	How many information requests were received by e-mail?	N/A
9.	How many information requests were received by any other means other than by post or e-mail?	N/A

OMP remains committed to upholding the principles of transparency and accountability enshrined in the Right to Information Act No. 12 of 2016. OMP recognize the importance of facilitating access to information for the public and will continue to improve our processes and practices in this regard.

17. THE CHALLENGES IN 2023

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.

Further, the OMP faces several challenges where one is the synchronization process of the previous commission reports and testimonial records which consume more working hours. For an instance, a trained social worker for a day in average can only manage 15 files maximum. Even though OMP has succeeded in recruiting and hiring middle management cadres, it still faces difficulties in hiring higher management levels cadres as well as junior management level.

18. APPRECIATION

The OMP has been very significant in terms of reaching the progress in terms of overall work plan and the strengthening of the organization. OMP has been able to finalize the strategic plan in this year 2023 where more than 92% of the alleged complaints relating to Phase 1 has been testified according to the testimonials from the applicants and witnesses. Further the Tracing and Investigation unit and Family support unit has been established with a workforce.

However, in order to strengthen the contractual obligations between the people and the OMP, more concrete steps need to be taken so that the OMP would be able to heal the affected community.

Finally, this foundation which has been laid down by the board members, staff and the partner organizations will certainly create new pathways for greater achievements and better realization of the OMP mandate.

19.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 2023 in terms of Section 12 of the National Audit Act, No.19 of 2018.

1 Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Office on Missing Persons for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 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.

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 2023, and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

- (a) In the comparing of the ledger and the financial statement as at 31 December 2023, it has been shown that the value of six ledger accounts as Rs.36,850,761, and the value of the same six accounts has been shown as Rs.38,141,109 in the financial statements. Accordingly, a difference of Rs.1,290,348 was observed.
- (b) A sum of Rs.6,615,760 incurred by the Ministry of Justice relevant to the annual lease rent, security expenses, water and electricity expenses of the new building at Rajagiriya during the year under review, had not been included into the Revenue and Expenditure account.
- (c) Even though the lease rent of Rs.300,000 had been paid relevant to the first quarter of the year under review in the Batticaloa branch, it has been shown the total expenditure on lease rent as Rs.1,500,000 instead of Rs.1,200,000. Therefore, the deficiency has been over stated by Rs.300,000 and current liability over stated by Rs.300,000 as a result of shown the accrued rent as Rs.1,200,000 instead of showing as Rs.900,000

under current liability in the statement of financial position. The lease rent of Rs.240,000 payable relevant to the last quarters in Mannar branch has not been brought to accounts. Therefore, the deficiency and current liability of the current year had been under stated by the same value. Further, due to the lease rent amounted to Rs.423,146 paid for the year 2020 had been stated to the lease rent account of the current year, the deficiency had been over stated by the same value.

- (d) A sum totalling of Rs.484,479 of sum of Rs.141,450 paid for an annual service agreement, a sum of Rs.159,390 paid for the purchasing of 03 toners and aluminium fixing valued at Rs.183,639 which has been removed from the building which the office has functioned, has been shown under fixed assets in the year under review. As such the value of fixed assets has been over stated by the same value. Further, a sum totalling Rs.300,840 paid for the service agreement mentioned above and purchasing of toners has not been brought to the statement of revenue and expenditure of the year. Therefore, the deficiency had been under stated by the same value.
- (e) A sum of Rs.2,955,159 had been stated as the fuel expenditure in the year and the fuel expenditure of the vehicle of the institution and the fuel expenditure obtained from the Ministry as well as the fuel allowances paid for the officers had been included in it. However, the relevant information had not been 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 2023 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 2023 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 2023 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 un corrected 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 scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, 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	
(i) Paragraph 9.1 (b)	Ad-hoc imprests totaling of Rs.331,000 had been given in 7 instances by the office to the three officers who are not in staff grade .
(ii) 9.1 (b) of the above circular and FR 371 (5)	Even though after issuance of a sub -imprest , it should be re-settled within 10 days from the completion of the relevant task, it had been delayed a time period ranged between 13 days to 65 days to settle the sub-imprests obtained by 12 in 37 instances .
(iii) 9.1 (c) of the above circular and FR 371(4)	Even though it has been mentioned that no Sub-Imprest should be used for purposes for which it would have been improper for the Accounting Officer himself to have used it, a sum of Rs.526,800 which has been obtained by four offices as sub-imprests had been returned by without spending.
(b) Financial Regulations	
(i) 756 (6)	Even though the final reports of the Board of Survey should be presented to the Auditor General before 15 th day of June ,the Board of Survey reports of the office for the years 2022 and 2023 had not been presented to the Audit even as at 30 June 2024.
(ii) 1646	Even though daily running charts and monthly summary reports for pooled vehicles should be prepared and forwarded to the Auditor General before 15 of the following month, running charts and monthly summary reports for the vehicle belonging to the office had not been presented accordingly.
(c) Public Administration Circular No.30/2016 dated 29 December 2016 -Paragraph 3	Even though, the fuel tests for the vehicles should be done after the end of each 12 months period, or completion of the 25000 kilometers running. It had not been so done.

- Public Administration Circular No.12/2003 iv amended by No.12/2003 iii and dated 22 August 2016 and 03 (b) (d) of Circular dated 27 February 2017.	The fees paid for the interpretation for the first hour concurrence to public meetings, discussions and other lectures to the interpreters amounting to Rs.500 , should be paid for each additional hour. However, a sum of Rs.243,000 had been paid by the office for 35 interpreters who were participated for 5 investigation programmes by Rs.4,500 per day without based on the hours worked.
(d) Public Enterprises Circular No. PED 05/2022 dated 22 August 2022. (i) Paragraph 03	Even though foreign no- pay leave can be granted for the government employees for employing in a foreign country within his service period subject to a period of maximum 5 years, 5 year no –pay leave had been granted for an officer in the office for the study of her postgraduate degree in terms of the same circular.
(ii) Paragraph 3.9 and 3.13	Action had not been taken to remit the foreign exchange as per the circular, by an officer up to 30 April 2024 who has been proceeded abroad on 02 October 2023. Even though , a report on the details of the non-residential foreign currency account which is expected to be used and the progress thereon to the board of directors and the secretary to the Ministry should be report monthly, such report had not been prepared by the office for the officer who had proceeded abroad.
(e) Section 2 of annexure 1 of the Guideline on the institutional administration for the public enterprises No.01/2021 and dated 16 November 2021 issued by the Ministry of Finance.	It should be published the strategies, specific activities and a series of activities to be completed to achieve an action plan. However targets, objectives and strategies for the activities or functions had not been stated in the action plan which has been prepared at the beginning of the year.
(f) Handbook on State owned Enterprises No.01/2021 and dated 16th November 2021 issued by Ministry of Finance – Paragraph 6.6	Even though the financial statements and draft of the annual report should be forwarded to the audit within 60 days after the end of the year of accounts, the financial statements of the year were submitted on 16 May 2024 and the annual report related to the year 2022 and the copies of the report relevant to the year 2023 were not submitted even as at 30th June 2024.

(g) Paragraph 02 of State owned Enterprises circular No.02/2022 and dated 18 January 2022 issued by Ministry of Finance regarding the provision of communication facilities for Corporations, Boards and State owned companies.	Contrary to the circular, the office had overpaid three officers for phone bills of Rs.46,000 from January to April
(h) 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.
(i) Section 10(1) of part II of the Office on Missing Persons (Establishment, Administration and Discharge of Functions) Act No 14 of 2016	Even though two of the office's main divisions, the Search and Investigations and the Communication and Social Co-ordination divisions are directly involved in fulfilling the roles indicated in the Section, the tasks expected to be performed by those divisions were not included in the Action Plan prepared for the year 2023.
	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.

2.3 Other matters

- a. As on December 31 of the year under review, the number of staff approved by the Department of Management Services was 255, but the actual staff on that date was 43. Accordingly 23 positions out of 41 positions that contribute directly to the administrative activities of the authority were vacant.
- b. Even though the lease agreement entered into for the Regional Office- Mannar ended on 31st December 2022, an amount of Rs.480,000 was paid as rent for the first six months of the year under review without entering into a new agreement.
- c. Even though 5891 files were estimated to be investigated during the year under review, 2,832 files were actually investigated at a cost of Rs.21, 825,578. It was at a level of 48 percent compared to the estimate.
- d. As at 31st December of the year under review, 1883 files in which the investigation was completed by the office were sent to the Office for Reparation for payment of rehabilitation allowances, but the said office had paid rehabilitation allowances in respect of 206 files as at 31st December. Accordingly, the progress of payment of allowances by the office for Reparation was as low as 10 percent, and the Office on Missing Persons did not do an adequate amount of follow-up regarding the reason for taking such a low percentage.

- e. Moreover, after completing the investigations and obtaining the compliance report of the Management Board in that regard, although the Office on Missing Persons forwarded about 424 files to the Registrar General's Department for issuance of Certificate of Death and Certificate of Absence, the department had issued about 60 certificates within the year, and the progress was less than 14 percent. There was not an adequate amount of follow-up by the Office on Missing Persons regarding the reason for such a low percentage.
- f. No activity was done during the year in relation to 25 works whose value was Rs.5, 415,000 planned to be implemented during the year under review, and even though about Rs.9, 330,000 was estimated for 18 works, only the physical progress was mentioned without mentioning the financial progress of the work.
- g. During the year under review, the Law, Policy and Research Unit had planned to spend Rs.7, 750,000 and prepare 7750 files for preliminary investigations under phase one and two, but by the end of this year, 2832 files had been investigated at a cost of 21,825,578 and thus the actual amount had increased 282 percent over the estimated amount. Also, even though it was planned to spend Rs.7, 500,000 and translate 7500 files and provide them for approval of the Board of Directors, Rs.135, 590 has been spent and only 279 files were translated, which was only about 4 percent out of the planned work during the year.
- h. Even though Victim and Family Support unit planned to hold 8 meetings, to facilitate conversation with civil society group regarding the issues of missing persons by spending Rs.200,000 ,only 3 meetings were held by spending Rs.175,000.

+

W.P.C.Wickramarathna
Auditor General



OFFICE ON MISSING PERSONS

Annual Financial Report 2023

OFFICE ON MISSING PERSONS

TABLE OF CONTENT

01. To the Audit General	1
02. Annual Financial Report	3
03. Board Paper 03/2023	4
04. Financial Position	5
05. Income & Expenditure Statement	6
06. Statement of Changes in Equity	7
07. Cash Flow Statement	8
08. Trial Balance	9
09. Notes to the Financial Statements	11
a) Property Plant Equipment	11
b) Receivable	12
c) Accrued Expenses	12
d) Not Assets	12
e) Personal Expenses	13
f) Travelling Expenses	13
g) Supplies and Consumable Used	13
h) Maintenance Expenses	13
i) Services	13
j) Notes to the Cash Flow Statement	14
10. Summary of accounting Policies	15
11. Accrued Account List	18
 APPENDIX	
Government Grant Details	22
Bank Balance Confirmation	23



අතුරුදහන් වූ තැනැත්තන් පිළිබඳ කාර්යාලය
සාකාන්තමල්පොලයේ පිහිටි පුරාණ අලුත්වැඩ
OFFICE ON MISSING PERSONS

නො. 40,
පුරාණමල්පොල,
පුරාණමල්පොල,
කොට්ටේ.

இல. 40,
புத்தகமல வீதி,
புத்தகமல வீதி,
புத்தகமல வீதி.

No. 40,
Buthgamuwa Road,
Sri Jayawardenapura
Kotte

මගේ අංකය
எனது இல
My No

OMP/F&P/28/2024

මගේ අංකය
உமது இல
Your No

දිනය
திகதி
Date

2024.04.29

To the Auditor General

Management Representation on the Financial Statements

We are providing this letter in connection with the audit of the financial statements for the year ended 31 December 2023 of Office on Missing Persons (OMP) for the period from 01 January 2023 to 31 December 2023 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 31.12.2023 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 Auditor General all:
 - a. Financial records and other information requested by the Auditor General
 - b. Minutes of the 116th Board meeting of the Board of Directors which approved the financial statement for the one year period ending 31st December 2023.
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 underlying the financial statements.

The Office on Missing Persons (OMP) is a permanent institution established under the Office on Missing Persons (Establishment, Administration and Discharge of Functions) Act, No. 14 of 2016.

General Telephone Number: 0112861425

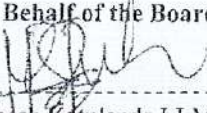
E-mail: ompsrilanka@gmail.com

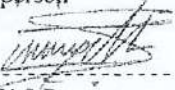
5. There has been no:
 - a. Fraud involving management or employees who have significant roles in internal control.
 - b. Fraud involving others that could have a material effect on the financial statements.
6. All the contracts entered into between the entity and any member of the Board of Directors not having direct or indirect interest are given.
7. The following have been properly recorded or disclosed in the financial statements:
 - a. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, guarantees and amounts receivable from or payable to related parties.
8. 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 liabilities or gain or loss contingencies that are required to be accrued or disclosed.
9. The entity has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

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


S.N.C.W.M Dharmakeerthi
Director (Finance & Procurement)

On Behalf of the Board of the Office on Missing Personss


Mahesh Katulanda LL.M, Attorney-at-Law
Chairperson


P.M.W.S Perera
Board Member


T. Yogaraja
Board Member

Date : 28.04.2024.

The Office on Missing Persons (OMP) is a permanent institution established under the Office on Missing Persons
(Establishment, Administration and Discharge of Functions) Act, No. 14 of 2016

General Telephone Number: 0112861425

E-mail: ompsrilanka@gmail.com



අනුරූඪහත් වූ තැනැත්තන් පිළිබඳ කාර්යාලය
காணாமல்போனவர்களுள்பற்றிய
OFFICE ON MISSING PERSONS

නො. 40, බෑග්ගාමුව පොළ
බෑග්ගාමුව පොළ
රාජගිරිය, ශ්‍රී ලංකා

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

මගේ අංකය என் இல் My Ref.No.	} OMP/F&P/28/2024	ඔබේ අංකය உங்களில் Your Ref.No.	}	දිනය தேதி Date	} 29-04-2024

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

Submission of Annual Financial Statements - 2023

I enclose herewith copy of the Board paper No 116/2023 dated 17th April 2024, approved by the board on its 116th Board meeting on 17th April 2024 along with appropriate supportive documents mentioned in the Board Paper.

A.N Nuwan
Executive Director (Acting)
Office on Missing Persons

Board Paper 116/2023

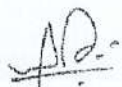
To all Board Members

Management Representation on the Financial Statements – To Auditor General

Financial Statement for audit for the year ending 31st December 2023 of the Office on Missing Persons for the period of 1st January to 31st December 2023 is attached with the following documents:

- a. A covering letter to the auditor general
- b. Financial Position as at 31st December 2023
- c. Income and Expenditure Statement for the year ended 31st December 2023
- d. Statement of Changes in Equity for the year ended 31st December 2023
- e. Cash Flow Statement as at 31st December 2023
- f. Trial Balance as at 31st December 2023
- g. Notes to the Financial Statement as at 31st December 2023
- h. Summary of Accounting Policies for the year ending 31st December 2023

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.



Director F&P (Act)

Office On Missing Persons



Executive Director (Act)

Office On Missing Persons



Chairman

Office On Missing Persons

Date:

OFFICE ON MISSING PERSONS
FINANCIAL POSITION
AS AT 31ST DECEMBER 2023

ASSETS	NOTE	2023 (RS)	2022 (RS)
Non-Current Assets			
Property, Plant & Equipment	1	19,661,151.64	16,458,583.65
Receivable	2	137,691.80	113,337.67
Current Assets			
Inventories		161,213.80	
Total Assets		19,960,057.24	16,571,921.32
LIABILITIES			
Non-Current Liability			
Gratuity Provision		2,460,502.50	1,860,502.50
Current Liabilities			
Accrued Expenses	3	7,767,755.20	2,491,388.58
Creditors		-	-
Total Liabilities		10,228,257.70	4,351,891.08
NET ASSETS / EQUITY			
Net Assets	4	9,731,799.51	12,220,030.24
Total Equity & Liability		19,960,057.21	16,571,921.32

Certification

We certify that above Financial Statements are given a true and fair view of affairs as at 31st December 2023.

.....
S.N.C.W.M Dharmakeerthi
Director (Finance & Procurement) Act.

.....
A.N.Nuwan
Executive Director (Acting)

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

.....
Mr. P.M.W.S.Perera
Board Member

**OFFICE ON MISSING PERSONS
INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	NOTE	2023 (RS)	2022 (RS)
Revenue			
Income – Recurrent Grant		77,762,416.90	85,540,311.56
Total Revenue		77,762,416.90	85,540,311.56
Expenses			
Personnel Expenses	5	31,012,002.20	31,796,941.30
Travelling Expenses	6	2,463,907.20	2,222,121.02
Supplies/Consumable Use	7	3,699,097.37	3,914,753.86
Maintenance Expenses	8	1,476,285.72	460,734.56
Depreciation		5,854,576.51	5,843,568.51
Services	9	44,801,923.13	47,118,445.56
Total Expenses		89,307,792.13	91,356,564.81
Surplus/ Deficit for the period		(11,545,375.23)	(5,816,253.25)

**OFFICE ON MISSING PERSONS
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Capital Grant by the Treasury (Rs.)	Accumulated Fund (Rs.)	Surplus/ (Deficit) (Rs.)	Total (Rs.)
Opening Balance as at 01.01.2022	-	17,807,916.86	-	17,807,916.86
Previous Year Adjustment	-	-	(144,638.70)	(144,638.70)
Surplus (Deficit) Adjustment	-	-	-	-
Capital Grant from Treasury	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
Opening Balance as at 01.01.2023	-	12,220,030.24	-	12,220,030.24
Previous Year Adjustment	-	-	-	-
Previous Year Adjustment	-	-	-	-
Capital Grant by MOJ	9,057,144.50	-	-	9,057,144.50
Surplus (Deficit) for the Year 2023	-	-	(11,545,375.23)	(11,545,375.23)
Balance as at 31/12/2023	9,057,144.50	12,220,030.24	(11,545,375.23)	9,731,799.51

OFFICE ON MISSING PERSONS
CASH FLOW STATEMENT AS AT 31ST DECEMBER 2023

	NOTE	2023 (Rs)	2022 (Rs)
Operating Activities			
Cash Receipts			
Funds – Recurrent		86,819,561.40	85,540,311.56
Cash Payments			
Salaries & Wages		(19,003,409.97)	(20,929,729.96)
Holiday Payment & Over Time		(70,814.91)	(105,631.88)
Other Allowances		(12,366,341.59)	(11,256,933.78)
Travel & Subsistence – Local		(2,631,390.20)	(2,270,763.02)
Stationery Office Requisites		(729,931.52)	(705,875.00)
Fuel Expenses		(2,601,248.95)	(3,018,994.81)
Diets & Uniform		(186,766.34)	(212,074.86)
Vehicles Maintenance		(260,160.72)	(273,854.12)
Plant and Machinery Maintenance		(1,122,710.00)	(52,528.00)
Buildings & Structures		(59,790.00)	(9,985.00)
Transport		(1,878,558.14)	(2,644,527.15)
Postal & Communication		(1,833,719.23)	(1,736,075.99)
Advertisement and Newspaper Expenses		(46,300.14)	(241,579.00)
Electricity Bills & Water Bills		(996,100.68)	(1,789,371.66)
Rent & Local Taxes		(3,388,935.00)	(28,629,510.00)
Other Services Charges		(2,093,910.00)	(82,631.50)
International day Commemoration		(36,117.00)	(34,310.00)
Cleaning Service		(2,008,074.16)	(2,091,518.50)
Security Services		(6,748,896.04)	(5,923,707.83)
Interim Report Inquiry		(479,338.00)	(218,035.00)
Staff Training		(138,306.34)	(235,200.00)
Printing & Translation		(314,609.00)	(3,081,684.50)
Inquiry payment		(10,535,172.82)	
Panel Payment		(8,222,877.13)	
A P I T Advance		(8,939.02)	
Net Cash Flow from Operating Activities	10	9,057,144.50	(4,210.00)
Investing Activities			
Purchasing Office Equipment		(9,057,144.50)	(15,790.00)
Funds – Capital		0.00	20,000.00
Net Cash Flow from Investing Activities		(9,057,144.50)	4,210.00
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	Bridge Description	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 2023

NOTE CODES

(RS)

1

*Property Plant
Equipment*

Type	Balances as at 01.01.2023	Addition	Disposal	Adjustment	Balances as at 31.12.2023
2001 Building & Structures	798,638.80	1,522,002.00	-		2,320,640.80
2102 Furniture and Fittings	10,506,496.74		-		10,506,496.74
2103 Computers	15,508,207.18	5,246,700.00	-		20,754,907.18
2104 Office Equipment	2,403,790.62	924,600.00	-		3,328,390.62
2105 Communication Equipment	228,326.68		-		228,326.68
2016 Photo copy and Scanner	5,679,650.00	1,363,842.50			7,043,492.50
	<u>35,125,110.02</u>	<u>9,057,144.50</u>	-	-	<u>44,182,254.52</u>
2201/3	Accumulated Depreciation				
Building & Structures	119,795.82	39,931.94	-	-	159,727.76
Furniture and Fittings	4,324,852.25	1,050,649.67	-	-	5,375,501.92
Computers	10,463,464.32	3,101,641.44	-	-	13,565,105.76
Office Equipment	1,374,167.96	480,758.12	-	-	1,854,926.08
Communication Equipment	112,386.02	45,665.34	-	-	158,051.36
Photo copy and Scanner	2,271,860.00	1,135,930.00	-	-	3,407,790.00
	<u>18,666,526.37</u>	<u>5,854,576.51</u>	-	-	<u>24,521,102.88</u>
Written Down Value					<u>19,661,151.64</u>

2

Receivable

2200/1 Reimbursement of security bill December 2022 from OR	113,337.67
2200/2 A P I T Advance payment	8,939.02
Receivable tax portion	15,415.11
	<u>137,691.80</u>

3 2201 Accrued Expenses

1001	Salary Arrears	266,763.31
1006	Training Allowance	41,922.00
1002	Over Time and Holiday Payment	1,746.82
1004	E.P.F. 12%	7,491.99
1005	E.T.F. 3%	1,873.00
1402/2	Telephone Charges	48,322.50
1101	Travelling (Domestic)	36,480.00
1201	Stationeries & Office Requisites	35,360.00
1303	Building Maintenance	126,480.00
1403	Electricity 2022 OR	728,068.62
1403	Electricity	147,361.27
1403/1	Water	33,556.85
1403/1	Water 2022 OR	9,416.70
1404	Building Rent	2,282,323.48
1409/1	Cleaning Service	176,675.00
1409/2	Security	403,026.42
1402/4	Translation Fees	31,705.00
1405	Staff Training	53,960.00
1409/7	Audit Fee 2023	300,000.00
1409/7	Audit Fee 2022	289,800.00
1409/9	Inquiry Panel Payment	<u>2,865,371.53</u>

7,767,755.20

4 Net Assets

(RS)

Capital Funds 01/01/2023	12,220,030.24
Add: Capital Grant from MOJ for 2023	<u>9,057,144.50</u>
	21,277,174.74
Less: Deficit for the Year 2023	<u>(11,545,375.23)</u>
Net Assets as at 31/12/2023	<u>9,731,799.51</u>

		(RS)
5	<u>Personal Expenses</u>	
1001	Salaries & Wages	15,050,942.12
1002	Over time and holiday payment	73,328.44
	<u>Other Allowances</u>	
1003	Cost of Living	2,491,650.71
1003/1	Professional Allowance	284,864.52
1003/2	Chairperson & Commissioner Allowance	8,100,000.00
1003/3	Special Allowance (Rs. 5000.00)	1,581,239.70
1004	EPF 12%	1,914,823.85
1005	ETF 3%	516,651.57
1006	Training Allowance	998,501.29
		<u>15,887,731.64</u>
		<u>31,012,002.20</u>

6	<u>Travelling Expenses</u>	
	Travel and subsistence (Local)	
1101	Staff Travelling	63,907.20
1101/1	Chairperson and Commissioners Travelling Payment	2,400,000.00
		<u>2,463,907.20</u>

7	<u>Supplies and Consumable Used</u>	
1201	Stationary and Office Requisites	552,532.72
1202	Fuel	
	Fuel Expenses	2,955,109.11
1203	Diets and Uniforms	
	Diets and Uniforms Expenses	191,455.54
		<u>3,699,097.37</u>

8	<u>Maintenance Expenses</u>	
1301	Vehicle Maintenance	260,185.72
1302	Machinery Maintenance	1,025,140.00
1303	Building Maintenance	190,960.00
		<u>1,476,285.72</u>

9	<u>Services</u>	
	Transport	
1401	Staff (Executive) Vehicle Allowance	2,338,709.71
1401/1	Office Transport Expenses	46,300.14
		<u>2,385,009.85</u>
1402	Postal Charges	288,773.85
1402/1	Advertisement and Newspaper	54,855.00
1402/2	Telephone Charges	957,774.38
1402/3	Telephone Allowance	702,296.76
1402/4	Printing and Translation	346,314.00
1403	Electricity	1,411,210.00
1403/1	Water	374,366.01
1404	Tax and Rent	6,094,529.48

1405	Staff training	192,266.34	
1408	Gratuity	600,000.00	
1409	Other Expenses	977,375.00	
1409/1	Cleaning Service	1,875,208.40	
1409/2	Security Service	5,820,501.77	
1409/4	Translation fees	31,705.00	
1409/6	International Day	36,117.00	
1409/7	Audit Fee	<u>589,800.00</u>	<u>20,353,092.99</u>
			22,738,102.84

Operational Expenses

1409/8	Inquiry Payment	11,079,063.40	
1409/9	Panel Payment	<u>10,984,756.86</u>	<u>22,063,820.26</u>
			<u>44,801,923.31</u>

10 Notes to the Cash Flow Statement

Salaries & Wages		19,003,409.97
1001	Basic salary	13,869,346.55
1004	EPF 12%	2,110,178.02
1005	ETF 3%	591,808.16
	EPF 8%	1,488,061.22
1006	Trainee Allowance	944,016.02
1002	Over Time	70,814.91
Other Allowance		12,366,341.59
1003	COL Allowance	2,554,050.71
1003/1	Professional Allowance	281,864.52
1003/2	Chairperson & Commi Allowance	7,954,186.76
1003/3	Special Allowance 5000	1,576,239.60
Travelling & Subsistence		2,531,390.20
1101/1	Transport Allowance Chairperson & Commi	2,400,000.00
1101	Other transport charges	131,390.20
1201	Stationery	729,931.52
1202	Fuel Expenses	2,601,248.95

Summary of Accounting Policies and Disclosure

For the Year Ended 31st December 2023

Applicable Act:

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

1. GENERAL ACCOUNTING POLICIES.

1.1 Basis of Preparation.

1.1.1 The financial Statements comprises the statement of financial position , statement of financial performance and statement of change in net assets / equity, cash flow statement and note to the financial statement. These statement have been prepared in accordance with the Sri Lanka public sector Accounting standards (SLPSAS) Issued by the Institute of Chartered Accountants Of Sri Lanka.

1.1.2 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 2023 to 31st December 2023.

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 Treasury through the Ministry of Justice, prison affairs and Constitutional Reforms from January to December 2023 for capital and recurrent grant have been shown under income in the financial Statements.

5. Stock

The stock consist stationery items only. Office was using FIFO method to identify the each item cost and the goods issuing method. Consequently remaining items in inventory at the end of the period are those most recently purchased.

6. Income and Expenditure

6.1 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.

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

6.3 The amount of Rs 289,800 related to the year 2022 and Rs. 300,000 for the year 2023 provisions made for Audit fees.

6.4 The amount of Rs. 600,000 provision made for the gratuity as a around amount.

7. 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.

8. Presentation Currency

The financial statements are presented in Sri Lankan Rupees.

OFFICE ON MISSING PERSONS

ACCRUED EXPENDITURE - 2023

V/No	To Whom to Paid	Description	Expenses Code	Amount
Provision	J.A. Sumedha	Salary - December	1001	39,090.00
Provision	Permanent Salary	January - Increment Arreas- December	1001	77,802.28
Provision	Trainee Allowance	Mr. Nethum - December	1006	7,500.00
Provision	Trainee Allowance	Ms. Dilki Hansapani - December	1006	4,000.00
Provision	Trainee Allowance	Ms. Ishini Kavindya - December	1006	4,000.00
Provision	Trainee Allowance	Ms. P.Gayathri - December	1006	8,453.00
Provision	Trainee Allowance	Ms. M.N. Obathiya - December	1006	8,583.00
Provision	Trainee Allowance	Ms. S. Santhosh - December	1006	6,386.00
Provision	SLT	SLT - Head Office	1402/2	18,506.89
Provision	SLT	SLT - Regional	1402/2	11,577.75
Provision	SLT	SLT - Regional	1402/2	4,756.83
Provision	Electricity	District Secretariat - Kilinochchi	1403	8,245.12
Provision	Crown Royal Security Srvce	Regional Office Cleaning	1409/2	403,026.42
Provision	Crown Support Service	Cleaning- Regional Office	1409/1	86,925.00
Provision	National Water Supply	Batticaloa - Nov & Dec	1403/1	3,202.20
Provision	Ceylon Electricity Board	Batticaloa & Jaffna - Dec & January	1403	12,720.90
Provision	K.M.W.P Chandrarathne	translation	1402/4	17,220.00
Provision	M.R. Rifath Mohamed	translation	1402/4	14,485.00
Provision	Crown Support Service	Cleaning Service - Regional Office	1409/1	36,000.00
Provision	SLT Telecom	Mannar - November / December	1402/2	6,071.51
Provision	Ceylon Electricity Board	Matara - December	1403	1,306.67
Provision	N.T.B.M. Marasinghe	OT- December	1002	1,146.82
Provision	J.N.N. Kumari	OT- December	1002	600.00
Provision	National Water Supply	Matara - December	1403/1	796.58
Provision	T.Selvakumar	Subsistence	1101	5,976.00
Provision	S.Krishaliny	Subsistence	1101	6,076.00
Provision	M.M.F. Rasna	Subsistence	1101	15,988.00
Provision	A.M.Culas	Subsistence	1101	8,440.00
Provision	Kalindu Gimhana	Compilation Annual Report	1201	33,000.00
Provision	Director General - SLIDA	EB Exam	1405	53,960.00
Provision	Employee Trust Fund	Contract Staff Salary - 3%	1005	1,022.70

Provision	The Superintendent Employee Provident Fund	Contract Staff E.P.F - 12%	1004	4,090.80
Provision	Rifath Ahamed/M.F.M. Fawaz	Trainee Allowance- December	1006	3,000.00
Provision	P.Vivekanandaraja	Building Rent - Batticaloa	1404	1,200,000.00
Provision	Mobitel Pvt LTD	Head Office	1402/2	1,624.71
Provision	Panel Members	Inquiry Payment - December	1409/9	1,215,550.00
Provision	General Auditor	Audit Fees - 2022	1409/7	289,800.00
Provision	General Auditor	Audit Fees - 2023	1409/7	300,000.00
Provision	Zuls water	December	1403/1	15,390.00
Provision	Water & Drainage Board	Mannar - Water - Dec	1403/1	895.75
Provision	SLT Mobitel	Kilinochchi - SLT Mobitel - 0212286030	1402/2	3,898.17
Provision	SLT Mobitel	SLT Mobitel - Matara - 0412244684	1402/2	467.88
Provision	SLT Mobitel	SLT Mobitel - Mannar- 0232223929	1402/2	1,063.71
Provision	SLT Mobitel	SLT Mobitel - Mannar-0232222083- Dec	1402/2	355.05
Provision	Crown Support Service	Crown Support Service - Mannar - Dec	1409/1	26,875.00
Provision	Crown Support Service	Crown Support Service - Kilinochchi - Dec	1409/1	26,875.00
Provision	V. Nishantha	Petty Cash - V. Nishanthan- Mannar	1201	2,360.00
Provision	M. Subramaniam	Rental - Jaffna	1404/1	180,000.00
Provision	National Water Supply	Batticaloa - October	1403/1	9,420.03
Provision	S. Manoharan	Panel Payment Batticaloa - 2023.05.26-28 Slip return, - Receipt no. 721277	1409/9	37,975.00
Provision	Devmi Withanage	Salary - December	1001	29,921.74
Provision	Devmi Withanage	EPF 12%	1004	3,401.19
Provision	Devmi Withanage	ETF 3%	1005	850.30
Provision	Panel Member Payment	Kandy (Dec 12-18)	1409/9	71,925.00
Provision	Panel Member Payment	Mullativu (Dec 20-22)	1409/9	543,775.00
Provision	Panel Member Payment	Vavuniya (Dec 20-22)	1409/9	891,575.00
Provision	Office for Reparations	Electricity - September 2022	1403	87,927.96
		Electricity - October 2022	1403	219,271.80
		Electricity - November 2022	1403	215,980.77
		Electricity - December 2022	1403	204,888.09
		Water - December 2022	1403/1	9,416.70
Provision	Office for Reparations	Electricity - January 2023	1403	118,258.98
		Water	1403/1	3,852.29
		Electricity	1403	6,829.50
		Building Rent	1404	902,323.48

		Building Maintenance Charges	1303	126,480.00
Provision	Panel payment	Mr. yogarajah	1409/9	60,305.25
Provision	Panel payment	Mr.Nishanthan Jude	1409/9	5,406.00
Provision	Panel payment	Mr.Selvakumar	1409/9	14,932.58
Provision	Panel payment	Mr. Culas	1409/9	13,308.00
Provision	Panel payment	Ms.Rasna Mubarak	1409/9	10,619.70
Total				7,767,755.20

Office on Missing Persons
Cash Receipts and Expenditure for Inquiries – 2023

Cash Receipts from MOJ

Less – Operational Expenditure*	11,079,063.40
Panel Members payment	<u>10,984,756.86</u>
Total	<u>22,063,820.26</u>

*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.
- During the year accrued expenses also included

Number of inquiries held in 2023- 5222

Office on Missing Person
Fund Received from MOJ 2023

Month	Receipt No	Monthly Fund for Recurrent	Fund for Capital
January	721168	500,000.00	
	721170	900,000.00	
	721171	1,285,000.00	
	721172	1,434,000.00	
February	721174	3,988,500.00	
	721175	500,000.00	
	721183	3,000,000.00	
	721185	2,719,000.00	
March	721188	1,750,000.00	
	721192	2,682,437.00	
April	721197	2,683,180.00	
	721205	700,000.00	
May	721212	500,000.00	
	721213	1,574,181.00	
	721214	6,015,500.00	
	721215	1,214,561.00	
June	721224	1,500,000.00	
	721225	2,700,000.00	
July	721239	3,100,000.00	
August	721255	2,700,000.00	
September	721257	1,500,000.00	
	721263	3,432,612.36	
	721274	2,700,000.00	
October	721279	1,500,000.00	
	721280	3,500,000.00	
November	721284	7,950,000.00	
	721298	5,400,000.00	
December	721313	2,525,000.00	
	721314	5,000,000.00	
	721315	27,344,100.00	
TOTAL		102,298,071.36	
Refund to MOJ		(15,478,509.96)	
NET TOTAL		86,819,561.40	
TOTAL		77,762,416.90	9,057,144.50



NARAHENPITA BRANCH

29th February 2024

OFFICE ON MISSING PERSONS
SHRAWASTHI
NO 32 MARK FERNADO ROAD
COLOMBO 07

CONFIRMATION OF BALANCE

OFFICE ON MISSING PERSONS

At the request of the above-named, we write to confirm that the balance in their under-mentioned account as at 31st of December 2023.

Bank Account Number	Type of Account	Currency	Opening Date	Balance as At 31 st of December 2023 (Rs.)	Amount In Words (Rs.)
82830172	C/A	LKR	26-06-2018	30,402,496.33	Thirty Million Four Hundred Two Thousand Four Hundred Ninety Six and Cents Thirty Three Only.

The funds in the said accounts can be withdrawn without any restriction.

Yours faithfully,



Customer Service Manager

Mrs. M L S M Perera

Telephone No:- 0112-368514 Fax No:- 011-3685151 e-mail : boc762@boc.lk

