



THE OFFICE ON MISSING PERSONS

ANNUAL REPORT

2024

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

Abbreviations

COA	Certificate of Absence
COD	Certificate of Death
COI	Commission of Inquiry
CTF	ConsultationTaskForce
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
UNWGIE	United Nations Working Group on Involuntary Working Group on Involuntary Disappearances

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Message from the Chairman

The Office on Missing Persons (Establishment, Administration and Discharge of Functions) Act No. 14 of 2016 (OMP Act) was enacted in August 2016. On the 28th of February 2018, His Excellency the President, Maithripala Sirisena, on the recommendations of the Constitutional Council. The OMP has mandate to clarify the circumstances in which persons went missing and their fate; 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.

The OMP has operationalized its mandate in a manner that recognizes the centrality of the rights and interests of the missing and disappeared and their families and the rule of law, while facilitating the implementation and enforcement of existing laws and policies. The OMP has also been guided by the views of the families of the missing and disappeared that were shared directly with the OMP, including during public meetings held by the OMP in 2018 and 2019 to elicit views of families on operationalizing the OMP, as well as the recommendations of the Consultation Task Force on Reconciliation Mechanisms (CTF).

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, CoIs and Special Presidential Commission of Inquiry and to centralize all available data within a database in terms of Section 10(1)(e), OMP Act. As we reflect on the past year, it brings me both a sense of pride and solemn responsibility to present the Annual Report for 2024 from the Office on Missing Persons (OMP). This report not only encapsulates our achievements and challenges but also serves as a testament to the resilience and hope of countless families who have been affected by the complex and painful issue of enforced disappearances in Sri Lanka.

The quest for truth, justice, and reconciliation remains at the core of our mission. In 2024, we have continued to prioritize the needs and rights of families of the missing ensuring that their voices are heard and their stories are acknowledged. Our various outreach programs, consultations, and community engagement initiatives have enabled us to strengthen our relationship with affected families and communities while fostering an atmosphere of trust and transparency.

This year, we have made significant strides in our investigative efforts, collaborating with National and International Organizations to enhance our capabilities in documenting cases of missing persons. Our commitment to a victim - centered approach has guided our work, ensuring that the dignity of those affected is maintained in every step we take. Moreover, we recognize the importance of legislative and policy frameworks in addressing this humanitarian issue. As such, we have actively engaged with policymakers, advocating for necessary legal reforms that would strengthen the protection of human rights and support the rights of families of the missing. Our collaborative approach with various stakeholders, including civil society, has been crucial in pushing for accountability and sustainable solutions.

As we move forward in 2024, our focus will remain steadfast on ensuring that the families of the missing receive answers and justice. We are aware that this journey is fraught with challenges, but our collective determination, compassion, and commitment cannot be underestimated. Together, we can transform grief into action and uncertainty into hope. I would like to extend my heartfelt gratitude to our dedicated team, partners, and supporters, whose unwavering commitment makes our work possible. To the families of the missing, we reaffirm our promise. We stand with you and will continue to advocate for your rights until every truth is unveiled and every story is honored. As you read this report, I invite you to consider not only the statistics and accomplishments but also the human stories behind them the mothers, fathers, brothers, and sisters who yearn for closure and peace.

Their strength inspires our work and drives our mission forward. In conclusion, let us remember that the path to healing and justice is a shared journey. Every effort counts and every voice matters. We encourage all stakeholders to continue engaging with us as we strive to forge a brighter, more inclusive future for all those affected by the tragedy of disappearances in Sri Lanka.

Mahesh Katulanda,
Chairman,
Office on Missing Persons

1. Preface

The Bill to establish the Office on Missing Persons (OMP) was presented in Parliament on 22 June 2016 and the Office on Missing Persons (Establishment, Administration, and Discharge of Functions) Act, No. 14 of 2016 (OMP Act) was passed in Parliament on 11 August 2016. On 28 February 2018, 7 members including the Chairperson were appointed based on the recommendations of the Constitutional Council.

The establishment of the OMP marks a significant milestone in the efforts of the Government of Sri Lanka to address the issues of the Missing and Disappeared. Successive governments set out measures to investigate disappearances, including through appointing commissions of inquiry or ad-hoc mechanisms with limited mandates. While making critical contributions in the way of recommendations, these previous mechanisms were unable to provide answers to the many thousands of families searching for their loved ones.

As a permanent and independent state institution, the OMP is responsible for clarifying the fate and whereabouts of persons who went missing or disappeared in connection with the conflict, political unrest, or civil disturbances, or as a result of enforced disappearances.

The OMP Act in Section 27 defines a missing person as a person whose fate or whereabouts are reasonably believed to be unknown and such person is reasonably believed to be unaccounted for and missing in connection with the conflict, political unrest or civil disturbances or as a result of enforced disappearance¹. The OMP's mandate is not limited to any particular period, community or region. The OMP Act in Section 10 (1) has an explicit mandate. The OMP has established its head office in Colombo, and following the consultations with the public, Regional Offices were opened in Matara, Mannar, Jaffna, Batticaloa, and on August 2021, in Kilinochchi as well.

The previous Commissions were mainly involved in gathering information from various sources, responding to new complaints lodged by the families and translating them into a simplified database; while observing the new incoming complaints. In addition, spent more time on establishing the office, recruiting qualified staff and capacity building of the officials in the first three years.

The Office on Missing Persons (OMP) was established in 2018, and the office has 21,123 missing files as of 31st of December 2024. As instructed by the Ministry of Justice to implement a special project to conduct preliminary inquiries into complaints related to missing people, in accordance with the Cabinet decision dated 14th March 2022, the OMP has managed to conduct total of 6,449 inquiries.

To facilitate this mandate, the OMP has strengthened institutional coordination, developed policy frameworks, regularly updated the international community on progress, and established oversight mechanisms at multiple levels. The Steering Committee comprises representatives from key state institutions, including the Presidential Secretariat at the National level, Ministerial level, and at the Ministry of Foreign Affairs (donors and diplomatic representatives). Further, technical working groups at the OMP level, especially for ensuring transparency and impartiality through a structured system of checks and balances, and to support the families.

¹ OMP Act section 27

2. Introduction

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.² For this reason as well the to ensure the technical capacity, the OMP have developed a strategic roadmap, legal framework that enables it to comply with its tracing mandate, and to explore different potential functions complementary to the core mandate which has been translated into practice by the Board, and the staff.

In discharging the above mandate, the OMP made legal and policy recommendations regarding missing files; conduct inquiries in accordance to the cabinet decision in order to obtain additional information; assist to the families of the missing and disappeared to enable them to obtain Coas/legal remedies, implementation of Family support as per the cabinet decision; the exercise of Magisterial powers in inquiries in to human remains, family relief for families of the missing and disappeared and responded to requests for legal and administrative assistance in individual cases.

A harmonious relationship between the OMP and the families of the missing based on trust and respect is a sine qua non requisite for the successful search. The families have relevant ante mortem information they have conducted already efforts of search focusing on potential agents and locations.

Beyond pragmatic considerations, the families have the right to obtain the truth about the fate of their loved ones and to participate actively in the process. The process of engagement with the families have been integrated as vital important for decision making and a gender perspective and an intercultural perspective was considered as a principle in every step the OMP take. For this reason, the OMP has opened its Regional office in Kilinochchi, and shifted its Regional Office to District Secretaries, Jaffna for easy access to public, academia, officials, referrals, donors, and others.

The OMP continued to receive requests for assistance from civilian and military families of the missing and disappeared on varied subjects including accessing state services, financial services, compensation, obtaining Certificate of Death (Cods) and pensions, obtaining Certificate of Absence (Coas), ongoing legal cases, disputes regarding assets, ownership and succession. The OMP responded by taking up such matters with the relevant state institutions including the Office for Reparations, Department of the Registrar General, Local Government Institutions and the Armed Forces. The OMP also assisted families with legal advice, practical guidance and referrals where possible.

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.³

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

³ OMP Act, Section 13(k)(i),(iii),(vii).

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;
- 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)

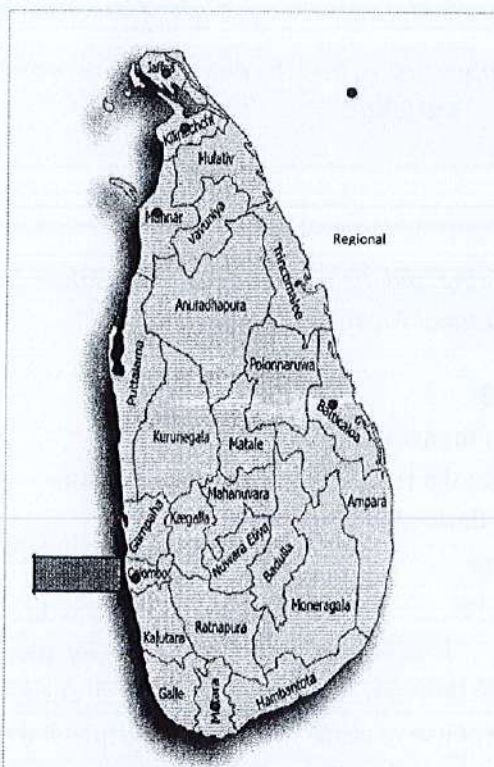
Based on the Roadmap finalized by OMP 2023-2025 identified the working principles as mentioned below.

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 Non-recurrence People going Missing disappearing the future and ensuring the right of people we have gone missing disappeared	Outcome 1: Objective Prevention measures Reducing the number of people who missing – through preventive strategies education work and early Intervention in cases where children, young people and adults repeatedly go missing	Outcome 2: Protection measures Reducing the risk of harm to those who go missing – by ensuring lo agencies provide tailored, risk-bas response to cases missing children young people, a adults and that the work together find the person a to close cases quickly as possible at a local and national level.	Outcome 3: Provision of remedial options Providing missing people and the families with support and guidance by referring promptly and ensure that missing people and their family understand how and where to expect 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 Kilinochchi.



REGIONAL OFFICES

1. **Jaffna-** No. 124,
Adiyapatham Road,
Kalviyankadu, Jaffna.
Telephone No: 021-221 9400
2. **Kilinochchi-** A9 Road,
Near the Court,
Kilinochchi. Telephone
No: 021-228 6030
3. **Mannar-** No. 5, Station
Road, Mannar. Telephone
No: 023-222 2083
4. **Batticaloa-** No. 124, Central
Road, Batticaloa. Telephone
No: 065-222 4532
5. **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 Main Function of the Legal Policy and Research Unit is initiating the Preliminary Inquiry Processes⁸. According to the Preliminary Inquiry Procedures outlined by the Mandate, The Legal Policy And Research Unit assists towards protecting the Rights and Interest of the Missing Persons⁹, Make Recommendations to the Relevant Authorities towards addressing the Incidents of Missing Persons¹⁰, Request assistance from other Government Authorities which are necessary towards achieving the Mandate¹¹, And act As an Observer regarding Mass Grave Cases¹².

The Legal Policy & Research Unit exerted their full effort towards completing the Preliminary Inquiry Process for Missing Persons Cases pertaining to the 1st Phase. Priority was given towards addressing the Absent Cases and New Cases, which belong to the 1st Phase, covering all the Sub-Regional locations of the Office on Missing Persons and the Head Office in 2024. In order to complete the aforementioned Missing Persons Cases pertaining to the 1st Phase, the Unit actively reached out to applicants who were repeatedly absent to previously held Inquiry processes. Because of this substantial effort, the Office on Missing Persons has been able to successfully conclude the Preliminary Inquiry on 1227 Complaints. Furthermore, as there are approximately 1000 repeatedly Absent Complaints remaining, there is a high possibility for the Completed Phase 1 Missing Persons Cases Count to increase in the future.

For the purpose of making the Inquiry Process more accessible and convenient for the applicants to take part in, the Unit endeavored to conduct inquiries at District and/or Divisional Secretariats located near their places of residences. To ensure the successful completion of the inquiry process, all District and Divisional Secretariats were requested to inform the previously absent applicants regarding the date and location of the Preliminary Inquiry through their relevant Grama Nila Dhari Offices.

Furthermore, notices were placed at all Grama Nila Dhari Offices requesting the Public to lodge new complaints at the Office on Missing Persons if they fall within the Mandate and haven't yet lodged a complaint. Similarly, the Legal, Policy and Research Unit intends to continue our dedicated effort effectively in the upcoming years towards addressing Missing Persons Cases.

The OMP is capable of serving as an Observer in Mass Grave cases in accordance with the Section 12(d) of the Act, No. 14 of 2016. Furthermore, according to the Section 13 K (iii) of the Act, the OMP has the power to make recommendations to relevant authorities regarding Unidentifiable Remains and Identifiable Remains. To achieve these objectives, the OMP acted as an Observer in 14 Mass Grave cases which includes Mullaitivu, Mannar, Kilinochchi, Batticaloa, and Colombo Districts. Since the beginning of 2025, the Office has also been serving as an Observer on recently discovered Mass Grave site found at Port City, Colombo. The aforementioned authority was actively executed in collaboration with Judicial Medical Officers, Attorney General Department & Department of National Archives and effectively enhancing the partnership with State Actors and Civil Organizations.

8.1 Inquiry Process

Prior to handing over the files for Inquiry, the Protection Unit submits the Unregistered Files to the Legal Policy & Research Unit to verify whether the Respective Cases fall within the Mandate of the OMP. As per the documents attached within the Files, the unit verifies whether the particular case is relevant to the subject matter of the Office as outlined by section 27 of the OMP Act, No. 14 of 2016. Thorough consideration is given on whether the case falls within the Mandate during this process. If a particular case is clearly beyond the outlined Mandate of the office, it is then duly considered as Out of Mandate. However, if there is any doubt on whether it falls Within the Mandate, it is identified as Mandate in Quest.

All Inquiry processes are organized and conducted by the Legal Policy & Research Unit. Generally, an Inquiry Panel consists of 3 Professionals and the Panel Members are selected through the Board decision according to the Rule of Transparency. During an active Inquiry, the selected Inquiry Panel takes into consideration the Missing Person's case, checking the documents submitted by the applicant, and refers to the confidential oral statements of the Applicant and Witness. Based on the requests of the Applicant made during their confidential statements and the documents submitted, the Panel finally decides on the suitable recommendations towards each case.

Additionally, if any legal issues are revealed within a particular Missing Persons complaint during the inquiry process, the file is referred to the Legal Unit to resolve them. The existing legal issues are then carefully evaluated and examined. After resolving these issues, the legal issues are concluded with a report approved by the Head of the Institution.

Accordingly, during Inquiry, the following 3 types of disappearances are taken into account by the OMP which are under the Purview of the Mandate:

1. In the course of consequent to or in connection with the conflict which took place in the Northern and Eastern Provinces or it's 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 defined in the "International Convention on Protection of All Persons from Enforced Disappearances"¹¹

After the inquiry processes are concluded, the information within the Missing Persons casefiles are entered into the Legal Unit database and handed over to VFSO unit to continue with the recommendations mentioned accordingly.

8.2 Challenges

Although applicants expect immediate relief following the conclusion of inquiry, the Office struggles to do so, as it takes a significant amount of time to review the contents and implement the respective recommendations. This issue is primarily due to the Office being understaffed to manage the workload.

One of the main challenges is the considerable amount of Out of Mandate cases that have been referred to the OMP towards which recommendations cannot be made because they are not in line with Section 27 of the OMP Act. The OMP has therefore decided to direct those files to the relevant Law Enforcement Authorities as per Section 12 (h) of the OMP Act. Accordingly, the Legal Unit held the first round of discussions with the Legal Aid Commission on referring the Out of Mandate

cases to the Legal Aid Commission for further legal assistance. Fortunately, the first round of discussions has been successfully concluded. Presently, schemes and plans are being formulated with regard to future collaborations with the Legal Aid Commission so that assistance can be provided to applicants of Out of Mandate cases.

Another main challenge faced by the Legal Unit is following up on the Habeas Corpus cases. Habeas Corpus cases are being heard in courts regarding Missing Persons incidents. But many of these cases do not report to the OMP. So, more time is forced to be spent on gathering information to obtain updates on the cases.

Another challenge that OMP noticed during this time with regard to conducting inquiry is a series of protests that took place in front of certain locations where inquiry is being held by individuals and groups who vehemently attempted to bar the complainants from participating in the Inquiry. However, the Inquiry Processes were conducted amidst these protests after peaceful negotiations.

Additionally, the OMP noticed that some complainants failed to meet the requirements in Terms of documentation resulting in Insufficient Supportive Documents to Strengthen the Complaint.

8.3 Progress So Far

Complaints filed under the OMP are categorized into 3 Phases in relation to the time at which the disappearances took place. 7,604 complaints fall under the 1st Phase. As of 31st of December 2024, the OMP had completed a total number of 6,449 inquiries off which 1,227 were done within the year of 2024. A total of 864 cases have been sent to Registrar General Department for recommendation on the following basis 727 cases have been referred to COA and 137 cases have been referred to COD, after the conclusion of inquiry and 1078 has been sent to the Office for Reparations with recommendations for Revival Payment. A total of 226 files were referred to the Tracing Unit with recommendations for Further Investigation. Out of the casefiles that inquiries have concluded, we are presently conducting a Research on the confirmation of death of the Missing Persons as outlined by the issued COD which falls under the 1st Phase. Accordingly, we have come to the Final Stage of Conducting Inquiries for Phase 1 and a request letter has been sent to the Ministry of Justice to obtain permission to start conducting inquiries for Phase 2.

Further, an Awareness Programmer was successfully conducted for Government Officials in the Hambantota District in Southern Province, focusing on the upcoming Inquiry Sessions. It was our 1st programmer for Government Officials and a Total Number of 60 Government Officials attended the Programmer. It was a good platform for the OMP Staff and the Government Officials to share the ideas and working experiences regarding Missing Persons. Therefore, the OMP also intends to continue its dedicated efforts to bring awareness and to conduct effectively our duties as per the Mandate in the upcoming years.

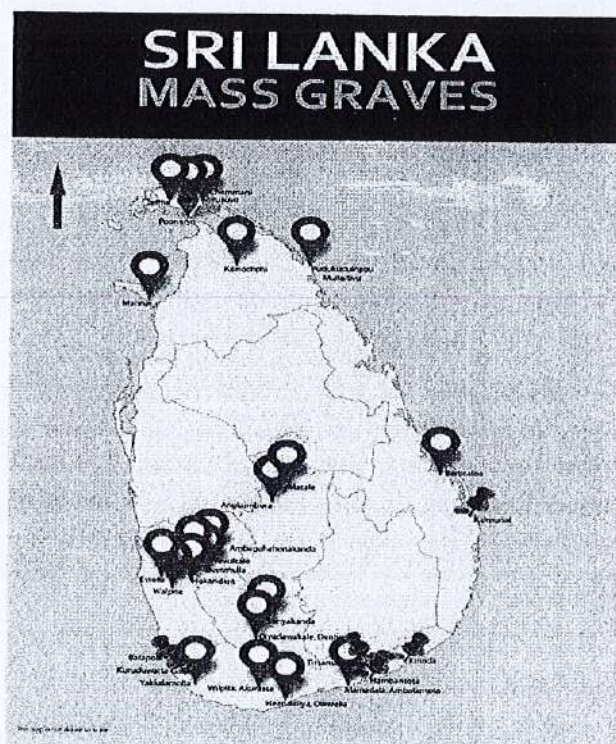
Furthermore, an MOU has already been drafted with the Legal Aid Commission regarding the provision of assistance for Out of Mandate cases. It is planned to be signed in the future.

8.4 Mass Grave

The Sri Lankan civil war lasted three decades, officially starting in 1983 and ending in 2009. The war pitted the Sinhalese-dominated Sri Lankan Government against the Liberation Tigers of Tamil Eelam (LTTE) insurgent group, who campaigned to establish an independent state for the Tamil minority in the Northern and Eastern Provinces. The conflict officially began in July 1983, a month that saw violent riots targeting Tamils in Colombo, later becoming known as

“Black July. Lasting three decades, the fighting ended in May 2009, when government security forces announced that they had killed the LTTE leader. While more than ten years have passed since the end of the conflict, many issues remain unresolved. One of these is the high number of mass graves that have been discovered on the island. In 2014, a report from the Asian Human Rights Commission listed the existence of 28 mass graves and four more have been discovered since then.

It is often suspected that some of the victims in mass graves are persons who have been forcibly disappeared. Sri Lanka has the world’s second highest number of cases registered with the United Nations Working Group on Enforced or Involuntary Disappearances. It is estimated that 14,988 people were subject to enforced disappearances since the beginning of the war in 1983. The investigations of mass graves could lead to much needed answers for the families of the disappeared and also shed light on the potential responsibility of the Government in events of mass violence that occurred during the war. Though 32 graves have been listed, only seven have been excavated: in Sooriyakanda, Chemmani, Jaffna, Matala, Kalavanchikudy, and two in Mannar and Kokkuthoduvai.



Court Cases Regarding Human Remains observed by OMP.

Court	Case No
Magistrate's court of Mannar	Sathosa building
	Thiruketheeswaram
Magistrate court of Mullaithivu	Puthukkudiyiruppu
	Suthanthirapuram
	Mangulam

	Oddusudan
Magistrate court of Kilinochchi	Pallai
	Pallai 2
Magistrate court of Kaluwanchikudy	Kurukalmadam
Magistrate court of Northern Province holden in Mullaithivu	Kokkuthoduwai
Colombo Magistrate court	Port City Mass Grave case
High court of Vavuniya	Revision application (Civil participation)

i. Colombo port city Mass grave site

Started 2nd level Excavation on 27th of January 2025 & 13th of February 2025 handed over the premises for port city project needed. Still working on the main mass grave site under the supervision by Magistrate Colombo.

ii. Kokulthoduvai Mass Grave site

JMO Took permission from MC, for two-month time to submit the report in this regard and the next calling date is 27th of February 2025.

iii. Mannar Sathosa Mass grave site

MC has ordered to send all human remains to Jaffna under Dr. Pranavan supervision & budget for the lab works is going to submit to the MOJ through MC. Next calling date is 12th of March 2025.

iv. Mannar Thirukethesaram Mass grave site

The court will check the procurement policy to send the samples through DHL/Third party of the chain of custody matter & decision will be taken on 12th March 2025. Also the District Secretariat office and AG Department have requested 06-month time for further proceedings.

9. DATA MANAGEMENT DIVISION

The OMP has the authority to receive complaints, collate data and establish a database containing information regarding Missing and Disappeared persons. For this reason, the steering committee and a technical working group established to handle the matters related to missing files, and enforced disappearance⁴. As a result of steering committee, 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. Accordingly, ICRC shared MOU and license agreement with OMP and after refinements based on the comments of Technical Working committee, the Board of OMP approved the license agreement and forwarded to Ministry of Foreign Affairs and Ministry of Justice. However, signing the agreement needs to be expedited in order to set up the Database Management System.

The OMP continued to process, verify and enter information obtained from multiple sources into its database with the support of ICRC and UN. Simultaneously the OMP communicated with families and acknowledged that it had received information regarding their missing or disappeared loved ones. Further, for the first time, the OMP publicly shared information it has collated regarding incidence of Missing and Disappeared persons by publishing a List of Complaints and Information it has received regarding Missing and Disappeared Persons⁵ and requested families to assist to upgrade the database by providing additional information, and to report in case if the missing file is not listed.

As of December 2024, the database registers a substantial volume of complaints directly submitted to the Office of Missing Persons (OMP, totaling 23,374 cases. At this juncture, the acceptance of new complaints was temporarily suspended, primarily to uphold consistency within the database and initiate the inquiry process, to which all complaints will be subjected. This procedural step aims to facilitate the OMP's commitment to delivering justice to individuals affected by unfortunate circumstances resulting from missing or disappeared family members or relatives. Within this dataset, the Data Management Unit (DMU) has meticulously identified and categorized 6,386 cases, distinguishing them as either Missing in Action (MIA) or duplicates/cases that do not fall within the purview of the OMP's mandate.

The operations of the Data Management Unit (DMU) primarily pertain to administrative functions, concentrating on the precise organization, categorization, and upkeep of the database. This entails the verification of accuracy and completeness for each entry, along with the continuous update of the status and progress of individual complaints as they traverse through the investigative process.

The expeditious finalization of these complaints has created an opportunity for the Data Management Unit and the Legal Unit to commence their inquiry processes promptly.

⁴ OMP Act, Section 10(1)(e).

⁵ Office on Missing Persons, "OMP Publications" <http://www.ompsrilanka.org/omp-documents/omp-publications> accessed 12 December 2020.

Accordingly total of 16966 complaint were directly received to OMP after depletion of multiple entries and complaints related to missing in action. However, OMP received total of 40,266 complaints including other sources as of 31 of December 2024.

Source	Number of reports
Complaints regarding Missing and Disappeared persons received directly by the OMP's Head Office (2018-2024)	1,377
Complaints regarding Missing and Disappeared persons received directly by the 4 Regional Offices of the OMP (2018-2024)	1,978
Reports regarding missing and disappeared persons received from MNIR	14,702
The lists of Armed Forces Personnel who went Missing in Action, forwarded by Sri Lanka Army	3752
The lists of Armed Forces Personnel who went Missing in Action, forwarded by Sri Lanka Navy	452
The lists of Armed Forces Personnel who went Missing in Action, forwarded by and Sri Lanka Air Force	34
Reports regarding Missing and Disappeared persons received from Sri Lanka Police	5,307
Reports regarding Missing and Disappeared persons received from WGEID	12,664
Total – Reported to various institutions and commissions (unverified)	40,266

Moreover, the complaints received to OMP related to general civilians by districts can be classified as follows.

Total Complaint as of 31/12/2024

District	Incidents happed before 2000	Incidents happed after 2000	New Complaint received in 2024	TOTAL
Batticaloa	2943	1931	84	4958
Kandy	555	47	2	604
Trincomalee	778	571	51	1400
Matara	528	27	22	577
Hambantota	382	11	9	402
Ampara	458	124	15	597
Kurunegala	340	59	1	400
Matale	267	25	1	293

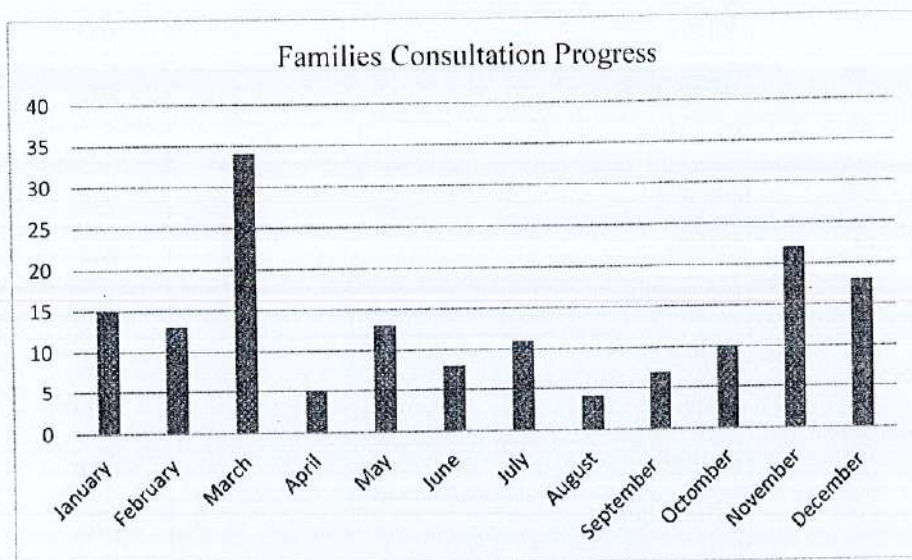
Gampaha	229	40	22	291
Galle	257	44	9	310
Anuradhapura	248	25		273
Jaffna	618	1791	43	2452
Rathnapura	185	44	1	230
Kalutara	166	27	10	203
Polonnaruwa	276	70	1	347
Colombo	97	42	25	164
Mannar	127	415	53	595
Vavuniya	167	433	40	640
Kegalle	94	17		111
Monaragala	52	26	2	80
Puttalam	57	29		86
Mullaitivu	66	540	62	668
Kilinochchi	62	1105	101	1268
Nuwara Eliya	9	7	1	8
Badulla	2	4	3	9
Total	8963	6951	558	16966

10. Victim & Family Support Unit- 2024

The Victim & Family Support Unit has been designed to provide a holistic approach to ensuring the well-being of the Missing Families. The Unit is also the first contact point for Families of the Disappeared Persons. In addition, the Unit obtains all the information and supportive documents from the families. Furthermore, as per the OMP Act Section No: 13 (1) (e), (f), (j) and (k), the unit provides Welfare Services including making referrals for relevant institutes for Revival Payments, Certificates of Deaths, Certificates of Absence, Family Support and Psychosocial Support. The Unit also ensures to develop the Psychosocial Strategies to prevent further emotional distress for families and staff officers. Therefore, the functions and the progress of the Victim & Family Support Unit for the year 2024 are as follows:

1. Consult with a Family /Family members, receive complaints, and record them.

1.1 Provide or facilitate Administrative and Welfare Services, including Psycho-social Support to Victims, Witnesses, and Relatives of Missing Persons. - consulted 73 families who visited the OMP Head Office.



2. Send letters to the Registered Family Members of the Missing Person

The VFS Unit received 188 letters from MOJ, Divisional Secretariats, Regional Coordinators & Missing Persons Families. All the letters that were received by the Unit are recorded in the Unit Register. Overall, in 2024, the Unit has sent 62 Acknowledgment Letters to the Families of Disappeared, and 92 letters have been sent to obtain insufficient documents with data forms.

3. The Compilation of Inquiry Recommendations

After the inquiry conducted by the OMP, the Unit was assisted by Mr. T. Yogarajah (Board Member) in preparing Compilation Reports. Also, the Report is forwarded to the Board for approval prior to the implementation of the Inquiry Recommendations. A total 6,449 cases from 2022 to 2024 have been compiled. In 2024, a total of 1,227 cases were compiled and obtained the approval of the Board.

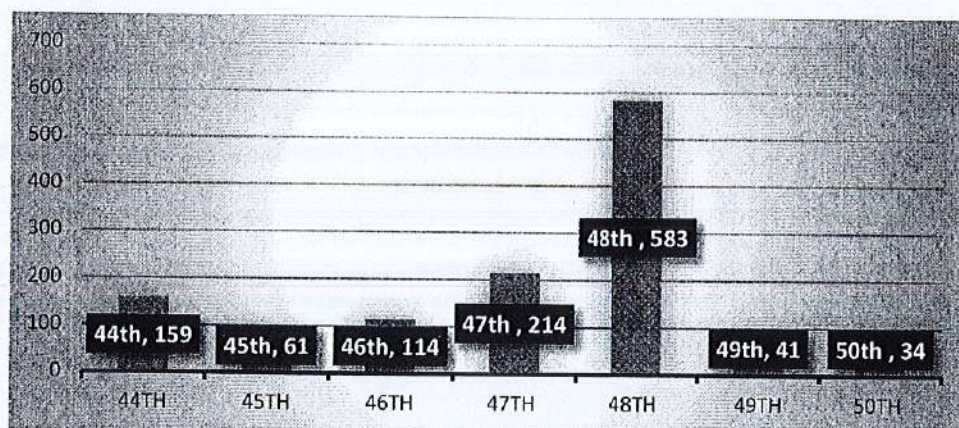
The Compilation Process from 2022 to 2024

Series No:	District	No: of cases
1 st	Jaffna, Mannar, Batticaloa, Matara, Colombo	123
2 nd	Jaffna, Mannar, Batticaloa, Matara, Colombo	61
3 rd	Mannar, Kilinochchi, Jaffna	81
4 th	Matara, Colombo	14
5 th	Jaffna, Killinochchi, Mannar, Vavuniya, Mullaitivu	327

6 th	Colombo	18
7 th	Jaffna	102
8 th	Batticaloa	302
9 th	Colombo	18
10 th	Matara	39
11 th	Jaffna	123
12 th	Batticaloa	219
13 th	Jaffna	123
14 th	Mannar	104
15 th	Ampara	150
16 th	Kilinochchi	186
17 th	Kilinochchi	187
18 th	Mullaitivu	54
19 th	Jaffna	159
20 th	Trincomalee	258
21 st	Matara	12
22 nd	Colombo	17
23 rd	Jaffna	81
24 th	Kilinochchi	122
25 th	Trincomalee	126
26 th	Batticaloa	164
27 th	Colombo	11
28 th	Jaffna	170
29 th	Kilinochchi	45
30 th	Mullaitivu	68
31 st	Ratnapura, Polonnaruwa, Kegalle, Anuradhapura, Kurunegala	84
32 nd	Jaffna	140
33 rd	Mannar	131
34 th	Ampara, Trincomalee	390
35 th	Colombo	1
36 th	Batticaloa	235

37 th	Colombo	30
38 th	Matara	15
39 th	Jaffna, Kilinochchi	304
40 th	Nuwara Eliya, Matale, Kandy	24
41 st	Mullaithivu	136
42 nd	Vavuniya	267
43 rd	Colombo	1
24		
44 th	Vavuniya, Mannar, Killinochchi	159
45 th	Vavuniya, Mannar	61
46 th	Mullaithivu	114
47 th	Trincomalee, Batticaloa, Jaffna, Puttalam	235
48 th	Vavuniya, Mannar, Killinochchi, Mullaithivu, Matara, Jaffna, Batticaloa, Ampara, Trincomalee	583
49 th	Rathnapura, Monaragala, Kurunagala, Anuradhapura, Puttalam, Pollonnaruwa, Colombo, Kalutara, Gampaha, Jaffna, Kandy, Mathale, Badulle, Kegalle, Nuwara Eliya	41
50 th	Kilinochchi, Mullaithivu, Jaffna	35
	Total No: of cases compiled in 2024	1,227
	Total No. of Cases Compiled from 2022 to 2024	6,449

Compilation Progress -2024



4. Implementation of Recommendations

The VFS unit initiated implementing the recommendations of the inquiry panels after the OMP Board approved the compilation report.

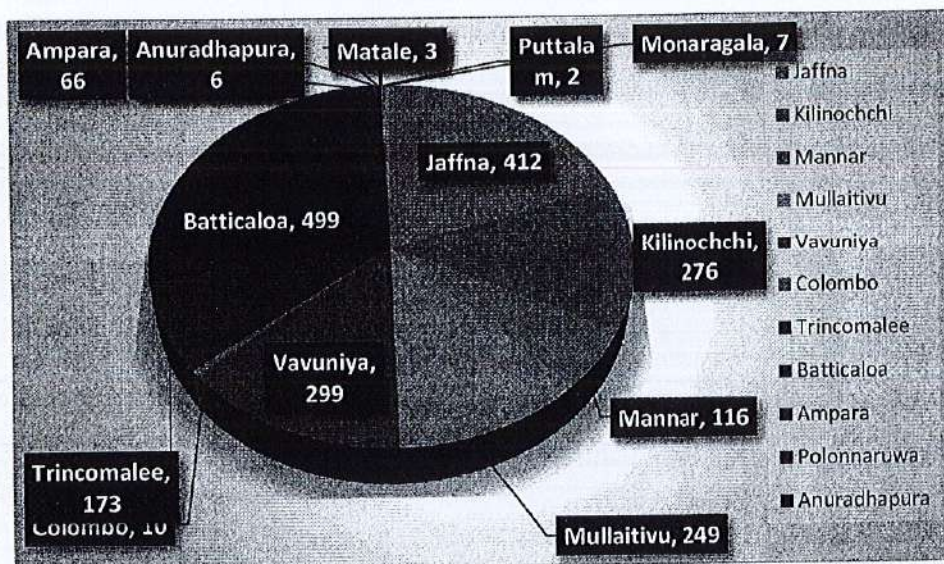
4.1 Revival Payment

The VFS unit has referred 4,209 letters to the Office on Reparations from 2022 to 2024. However, the VFS Unit referred to the OR 2,123 letters in the year 2024 and the district-wise update is as follows:

Progress of Payment of Revival from 2022 to 2024

No.	District	No. of Recommendation letters referred to the OR
1	Jaffna	947
2	Kilinochchi	637
3	Mannar	300
4	Mullaitivu	343
5	Vavuniya	319
2	Colombo	40
3	Trincomalee	349
4	Batticaloa	1086
7	Ampara	155
9	Polonnaruwa	13
10	Rathnapura	1
11	Anuradhapura	6
12	Kegalle	1
13	Matale	3
14	Puttalam	2
15	Monaragala	7
	Total	4,209

Family Revival Payment Progress-2024



4.2 Certificates of Absence & Certificates of Deaths

The VFS Unit has referred 2,521 letters to the Registrar General to issue Certificates of Absence, and 428 letters have been referred to the Registrar General to issue Certificates of Death during the period from 2022 to 2024. The district-wise breakdown is as follows:

COA			COD	
District	No. of letters referred to RG		District	No. of letters referred to RG
01 Kilinochchi	724		Batticaloa	110
02 Jaffna	598		Jaffna	102
03 Vavuniya	244		Trincomalee	76
04 Trincomalee	242		Kilinochchi	28
05 Mullaitivu	312		Mannar	28
06 Mannar	171		Vavuniya	20
07 Batticaloa	157		Ampara	18
08 Ampara	22		Mullaitivu	10
09 Puttalam	17		Polonnaruwa	8
10 Colombo	10		Anuradhapura	5
11 Matara	9		Monaragala	5
12 Monaragala	3		Colombo	3
13 Polonnaruwa	2		Gampaha	3
14 Hambantota	3		Rathnapura	3
15 Galle	2		Galle	2
16 Gampaha	1		Kurunegala	2
17 Kurunegala	1		Matara	2

18	Anuradhapura	1	Kalutara	1
19	Kandy	1	Kandy	1
20	Kalutara	1	Puttalam	1
21	Total	2,521	Total	428

4.3 Psychosocial Support

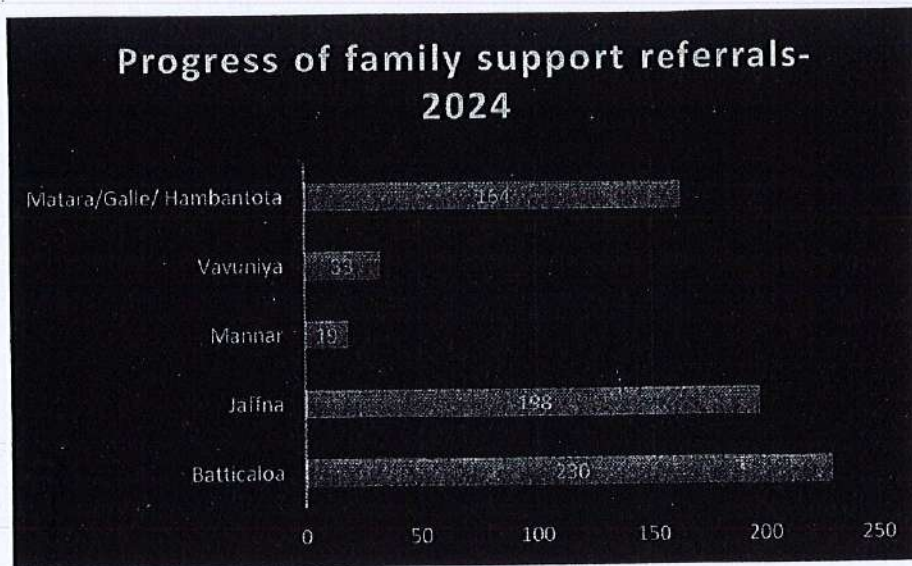
The OMP Inquiry Panels recommended only 18 applicants for further specialized Psychosocial Care; however, the Unit referred 22 cases for further Psychosocial Support for the Families of the Missing.

Serial No:	Description	No: of cases
1.	No: of cases recommended for Psychosocial Support	18
2.	No: cases referred for Psychosocial Support	22
	2.1 Kilinochchi Mental Health Society	21
	2.2 Kandy DS Office- Counselling Unit	01
3.	No: of families assessed for the Mental Health & Psychosocial Support questionnaire (pilot project)	02
	** 02 families from FOD assessed for this pilot project	

- Developed a guideline for the Victim & Family Support Officers to communicate with Families of Missing Persons visiting the OMP/field visit on 07/08/2024.
- Developed a questionnaire to identify the Mental Health & Psychosocial Support of Families of Missing.
- The pilot project of a questionnaire to identify the Mental Health & Psychosocial Support of Families of Missing Persons was implemented after the Ethical Committee approval.
- The intervention plan is being prepared for the completed questionnaire.
- Guidelines for notifying the Families of Missing Persons about the death of their loved ones were developed on 20.08.2024 as per the instructions of the Executive Director.
- Organized a 2-day Burnout Prevention Program at the CEWAS Ratmalana on the 7th & 8th of November 2024. ICRC contributed as Resource Persons for this 2-day workshop.

4.4 Family Support

The OMP Inquiry Panels recommended 596 families to receive family support. However, the Unit forwards 644 referral letters to respective DS Offices and the Ministry of Justice to support the Families of the Missing.



In addition, the project proposal was developed to enhance the Socio-economic Status of Families of Missing Persons in collaboration with the Bureau of Foreign Employment. The Unit sent the requests to the BFE for meetings on 18/07/2024 and 28/08/2024.

5. Other Activities

International Disappearance Day – 2024

The VFS Unit assisted the OMP's Tracing Unit in inviting the Families of the Missing Persons and the OMP Regional Coordinators for the event.

11. FINANCE AND PROCUMBENT DIVISION

Descriptions	Budget Provision	Imprest	Expenditure	Expenditure
	(Rs. Mn)	Received	(Rs. Mn)	(%)
		(Rs. Mn)		
Recurrent Expenditure				
Salaries personnel emoluments	50,460	56,680	45,982	91
Other Operational Expenditure	63,000	44,310	61,269	97
Sub total	113,460	100,990	107,161	94
Capital Expenditure				
Other	16,200	7,500	9,487	59
Grand total	129,660	108,490	116,648	90
Descriptions	Budget Provision (Rs. Mn)	Imprest Received (Rs. Mn)	Expenditure (Rs. Mn)	Expenditure (%)
Recurrent Expenditure				
Salaries personnel emoluments	50,460	56,680	45,982	91

Other				
Operational Expenditure	63,000	44,310	61,269	97
Sub total	113,460	100,990	107,161	94
Capital Expenditure				
Other	16,200	7,500	9,487	59
Grand total	129,660	108,490	116,648	90

12. ADMIN AND HUMAN RESOURCE MANAGEMENT DIVISION

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. OMP opened a sub office in Mullathivu in January 2024. To move the OMP Mannar Regional Office to Mannar Kachcheri, our Mannar Regional Office and the District Sectarian in Mannar Kachcheri signed an agreement. Families of Missing Persons might then easily contact our office, saving money in the process. 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 sensitive dignity, and respect in all times.

Facilitating logistics, event management, and all other administrative duties, as well as collaborating with all the Units to complete their tasks, are among the primary responsibilities of the Human Resources and Administration Unit, which is responsible for monitoring and assessing the overall functioning of the OMP. Additionally, the OMP was able to recruit workers on an external and secondment basis. As a result of the Human Resource and Administration Unit's regular interactions with the Board Members, Regional Offices, State, and Private Sector Companies. 3 OMP staff officials completed the second language course satisfactorily in 2024. OMP has currently 66 immediate vacant positions based on our strategic basis and Road Map. OMP notified the Prime Minister's Office and was granted authorization to recruit 47 staff.

Additionally, a collaboration was formed with Global Communities and US Aids for OMP's Capacity Building Programs. To strengthen the OMP team's capabilities, US Aids and Global Communities held a three-day residential program in Colombo. In the same manner, the OMP

team trained the National Integration Officers in Colombo through a disciplinary program in collaboration with SLIDA. OMP employees at CEWAS participated in a Burnout Training Session run by the OMP and ICRC. Additionally, a Forensic Workshop was held for OMP employees and other government representatives by OMP and FAFG. BMICH hosted the first day of the program's orientation, while CEWAS assisted with the other 3 days of the Residential Workshop. Additionally, one of our staff officers participated in ICRC-sponsored overseas training at Nepal.

On August 27, 2024, OMP hosted a memorizing International Day of Disappeared Persons event at the Hector Kobbekaduwa Research Institute. Ambassadors, Government Officials, the Justice Minister, Non-Governmental Organizations, and the relatives of Missing Persons were invited by OMP to this occasion.

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 Road Map, Workforce Organization, the Inquiry Process, and Capacity Building were just a few of the many subjects that the OMP Board Members discussed during their sessions.

Staff Recruitment

The OMP faced significant challenges in retaining 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 02 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 2024, it was discovered that, despite having a workforce of 255 staff officers in the approved cadre, there are only 38 staff officers in the permanent cadre. Accordingly, in the year 2024 the following, 02 officers were recruited

Serial Number	Designations	Number of Employees
01.	Head of Tracing	01
02.	Management Assistant	01

To build up the unity, efficiency, and friendly working environment, the OMP Head Office staff from the HR and Administration Unit repaired the AC machines, modified the lightning system, and partitioned all the Units.

13. TRACING AND INVESTIGATION

1. Mandate of the OMP

The Office on Missing Persons has established a Tracing and Investigation Division as outlined in its procedure order¹. This division is a key part of the Office and works according to the investigative powers it has been given². Following the initial investigation into cases of missing persons, the division takes further action on files recommended for Further Investigation.

2. Partnership Established

The Unit focuses on several key areas, starting with investigating the identity of the Missing Person and the Applicant. To support this process, the Unit collaborates with various governmental and non-governmental institutions, including the Department of Registration of Persons, the Department of Immigration and Emigration, the Department of Motor Traffic, the Election Commission of Sri Lanka as well as District and Divisional Secretariats, among others.

In the 2nd Phase, a more detailed investigation is conducted into the Missing Person's personal details, the incident, the time frame, and other relevant facts. To facilitate this, information is gathered from the Sri Lanka Police Department and its line agencies, as well as from Security and Intelligence Services, including the Tri-Forces. Additionally, the Prisons Department along with various Ministries, Departments, and Non-Governmental Institutions, is consulted to support the search efforts based on information provided by the Applicant or Witnesses.

3. Progress Made

By the end of 2024, action had been taken on 526 complaints recommended for Further Investigation, progressing through the stages outlined above. Out of these complaints, 84 have progressed to the Case Management Procedure, with the details provided below.

#	Description	Number of Cases
1	Alive in Sri Lanka	10
2	Abroad Legally	4
3	Abroad Illegally	1
4	No Longer Missing	2
5	Death cases confirmed under the Case Management Procedure	67
Total		84

Additionally, a set of Tracing guidelines was drafted in accordance with the instructions of the Ministry of Justice, Prisons, and Constitutional Reforms to enhance the effectiveness of search and investigation activities. We are now awaiting consultation with the Attorney General's Department.

4. Technical Support by ICRC and FAFG

On 11th September 2024, the Tracing and Investigation Unit successfully organized an orientation programme on Forensic Science at BMICH, with valuable support from the Fundación de Antropología Forense de Guatemala FAFG and ICRC. The event brought together Government and Non-Government stakeholders to foster collaboration and enhance efforts in addressing the issues of Missing Persons.

Further on 20th to 22nd December 2024, the Tracing and Investigation Unit successfully organized a 3-day residential "Advanced Forensic Science Workshop" at the Centre of Excellence for Water and Sanitation (CEWAS), with valuable support from Fundación de Antropología Forense de Guatemala FAFG and ICRC. This workshop was specifically

designed for OMP staff to enhance their understanding of the 'Missing Files' context and the critical connections between Forensic Science and Investigative Practices.

The above two workshops were successfully organized in collaboration with the Ministry of Justice, Ministry of Defence, Commission to Investigate Allegations of Bribery or Corruption (CIABOC), National Peace Council, ICRC and various National Universities.

5. Key Accomplishments

5.1 Addressing Missing Persons Files

The Tracing and Investigation Unit conducted a visit to Prison to investigate the whereabouts of the missing individual. A visit to the Jaffna District was organized to obtain statements in relation to a Missing Person, and a site visit to the Port City for human remains excavation.

Further, the Tracing and Investigation Unit conducted a search operation by covering 35 hospitals in Districts of Jaffna and Vavuniya in request of information for Further Investigation. The said information is consisting in relation to the hospital admissions during the war and after war.

Further under Section 13 (k) (iii) of the OMP Act to deal with the Unidentifiable and Identifiable remains and an initiative discussion was held on 20th August 2024 with a representative of the Medical Legal Society of Sri Lanka in relation to develop a procedure to link the Missing Persons and the Unidentified Bodies.

5.2 Commemoration of the 'International Day of the Disappeared – Sri Lanka Chapter

On August 27th of 2024, the Office on Missing Persons marked the International Day of the Disappeared with a significant event held at the Hector Kobbekaduwa Agrarian Research and Training Institute, Main Auditorium. The occasion was honored by the presence of distinguished guests, including the Hon. Justice Minister, Hon. Attorney General as well as the Ambassadors of Switzerland and South Africa.

The event brought together a various group of attendees, including Families of Missing Persons, Regional Staff of the Office on Missing Persons, and representatives from various Government and Non-Government Organizations. Among the attendees were Diplomats from the USA and UK Embassies, Ministry of Foreign Affairs, Ministry of Defence, Tri-Forces, as well as personnel from the Department of Prison, Bureau of Rehabilitation, Registrar General's Department, Office for Reparations, Legal Aid Commission and other key State Agencies.

The commemoration focused on honoring the memory of the disappeared, and strengthen the commitment to justice for families of the Missing. Various Institutions, including Universities, NGOs and Semi-Government Bodies, participated in this meaningful event, further emphasizing the collective effort in addressing the ongoing issue of Missing Persons in Sri Lanka.

The event was organized primarily by the Tracing and Investigation Unit, with the support of other relevant units within the Office on Missing Persons.

14. PROTECTION DIVISION

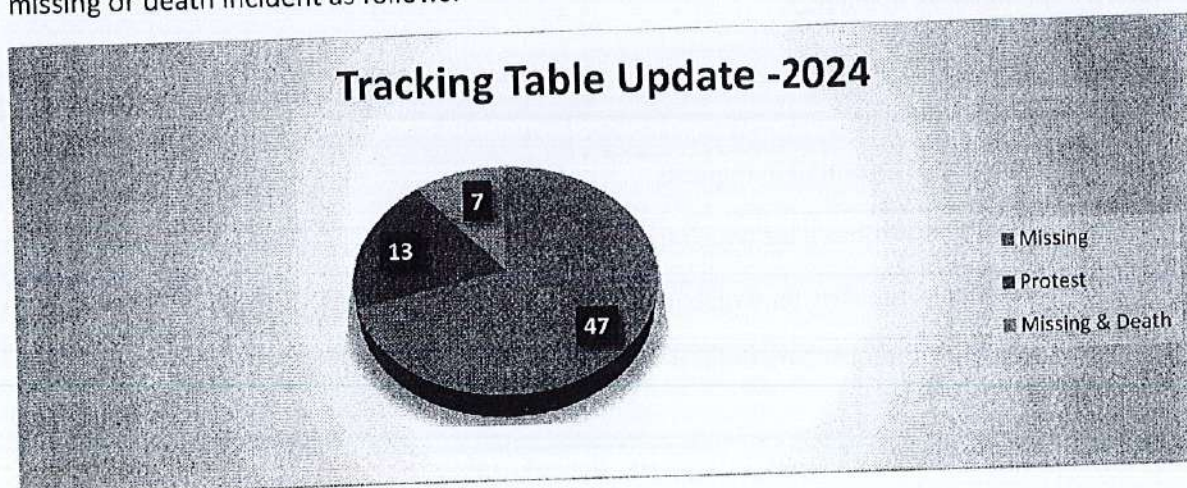
The Protection Unit is the one of main components of the OMP and this includes developing and enforcing a system for victim and witness protection, protecting individuals and enabling their active participation in the process of OMP.

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

In order for the Unit to be effective it will have to take a variety of actions including documentation, preparatory planning and establishing safeguards, and designing. Also, it urges us to implement standard operating procedures (SOP) 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 one Senior Protection Officer. This understaffing has led to difficulties in the related activities and the Unit has had to work alongside receiving the new complaints, conducting the No Mandate Inquiries, regularly updating the tracking table, collecting media articles and analyzing about missing related protest incidents, working as an Observer in mass graves excavation cases and attending awareness programs 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 2024, 67 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 549 unreported complaints & out of the total, 31 cases were found duplicated and 14 cases fallen under No Mandate category were recommended by the Legal Unit. Therefore, 504 cases were registered as new complaints in the year 2024 and placed for the inquiries as per the missing dates phase category.

The Protection Unit is mainly looked after the entire protection process of conducted inquiries for 6,449 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. Protection Unit engaged with organizing the "Disappearance Day" celebrations in collaboration with Tracing Unit on 27th August 2024.

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. In 2024, the Protection Unit conducted 08 CSO Meetings all over the country to discuss the OMP Road Map with the stakeholders in a positive way. (At this stage we were able to cover Colombo, Jaffna, Kilinochchi, Mullaitivu, Mannar, Vavuniya, Batticaloa & Matara Districts.)

On the Other hand, Protection Unit is acting vital role as an observer with government bodies, especially in District Secretariats, Divisional Secretariats, Courts, Judicial Medical Departments in hospitals to accelerate mass graves excavation process with the support of Ministry of Justice. Working on this exercise OMP has reported information of 15 mass graves sites and currently the Protection Unit is working closely with 04 mass graves sites in such Districts. (Colombo 01, Mullaitivu 01 and Mannar 02)

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 2024, the OMP conducted 05 media briefings, 10 media releases, and 02 interviews in which the progress of the OMP was updated to the public and the misconception related to the preliminary inquiry process were clarified. In order that Protection Unit expended Rs of 1,268,156.50 amount level to achieve the target given by the Action plan in the year 2024.

15. RIGHT TO INFORMATION

Under the Right to Information Act No. 12 of 2016, the OMP , is required to ensure access to information held by the OMP. The table below summarises how the OMP processed right to information requests in the past.

No.	Subject	No. of requests
1	Number of information requests	12
2	Number of requests for which information has been provided fully	10
3	Number of requests for which information has been provided partially	2
4	Number of information requests refused or denied in terms of Section 5 of the Act	1
5	Number of information requests denied, other than for reasons contained in Section 5 of the Act (e.g. non availability of information)	0
6	What is the average time (number of working days) taken to respond to an information request?	14 days
7	How many information requests were received by post?	8

8	How many information requests were received by e-mail?	4
9	How many information requests were received by any other means other than by post or e-mail	0

16. 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 I 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.

17. FINANCIAL STATEMENT

Descriptions	Budget Provision (Rs. Mn)	Imprest Received (Rs. Mn)	Expenditure (Rs. Mn)	Expenditure (%)
Recurrent Expenditure				
Salaries personnel emoluments	50,460	56,680	45,982	91
Other Operational Expenditure	63,000	44,310	61,269	97
Sub total	113,460	100,990	107,161	94
Capital Expenditure				
Other	16,200	7,500	9,487	59
Grand total	129,660	108,490	116,648	90

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 2024 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 2024 comprising the statement of financial position as at 31 December 2024 and the statement of Financial Performance , 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 report will be tabled in Parliament in terms of Article 154(1) of the Constitution in due course.

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 2024, 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) Even though the financial statements of the Office on Missing Persons for the year 2024 had been prepared in accordance with Sri Lanka Public Sector

Accounting Standards, the residual value and the useful life of an asset had not been reviewed at least at each annual reporting date according to paragraph 65 of Accounting Standard 7.

- (b) Fixed deposits valued at Rs.524,576 had been disposed in the year under review. According to paragraph 86(e) (ii) of Sri Lanka Accounting Standard 7, disclosing the value of the same assets in financial statements and a sum of Rs.22,400 which was gained from disposing of the relevant assets, had been forwarded to the relevant Ministry according to the Accounting Standard 87(d) of Standard 7. However, adjusting them in the financial statements and necessary disclosures had not been carried out. As a result of that, the balance of relevant assets accounts and depreciation accounts in relation to that was not accurate. Further, the profit or loss obtained by disposal had not been calculated and adjusted to the final accounts.
- (c) As a result of paying a sum of Rs.1,200,000 instead of Rs.900,000 in the year under review to be paid as the lease rent for the year 2013 in the Batticoaloa branch of the Office, the lease rent of the year had been over stated in financial statements by Rs.300,000. As such, the surplus of the year had been under stated by the same value.
- (d) A sum of Rs.177,200, which has not been identified as accrued expenditure in the Investigation Board Account in the year 2023 had been settled in the year under review. As a result of that, the Investigation Board Account and surplus of the year had been over stated and under stated by the same amount respectively.
- (e) Even though a sum of Rs.9,487,611 had been granted in the year under review by the Ministry as capital grants, it was Rs.7,500,000 as per the books of the office. Out of that, a sum of Rs.5,659,631 had been capitalized within the year and the rest value amounted to Rs.3,827,980 had been brought to accounts as recurrent expenditure.
- (f) A sum of Rs.1,500,000 had been allocated for the human resources development under Capital Expenditure of the budget estimates relevant to the year 2024 of the office. However, the expenditure amounted to Rs.2,045,833 incurred for training programmes had been brought into accounts as special investigation and interim report expenditure under

recurrent Expenditure Head by the office, instead of incurring under the Expenditure Head of which the provisions allocated.

- (g) A sum of Rs.148,900 had been shown in the bank reconciliation statement as un identified payments from March in the year 2024 , and action had not been taken to recover those payments in the year under review.
- (h) There was no proper methodology to reimburse the expenditure incurred in relation to the higher education activities of the officers and the amount of Rs.121,500 incurred for follow the postgraduate degree course of an officer employed in the Mannar office had been added to the legal expenditure by considering as an expenditure incurred for legal activities. Therefore the surplus of the year under review had been under stated by the same value.

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 2024 of the office

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 2024 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 2024 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.

2.1.1 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) and FR 371 (5)

Even though after issuing of imprest, the same imprest should be settled within 10 days by completing relevant task, settling of the imprests obtained had been delayed from 11 days to 96 days period to settle the imprests obtained in 68 instances. by 29 officers of the Office .

- (ii) 9.1 (c) and FR 371(4)

Even though it was mentioned that imprests should not be obtained for the specific and unnecessary activities, a time period from 06 days to 27 days to pay back the amount of Rs.574,000 which were obtained in 07 instances for investigation programmes by 06 officers of the Office by without spending

- (iii) Financial Regulation 395(h)

Even though , Bank Reconciliation Statement should invariably be prepared by an officer or officers, who have no connection with the banking of collection, the writing out of cheques or the maintenance of the cash book, contrary to that, bank reconciliation statements had been prepared by the officer who is maintaining the cash book.

- (b) Paragraph 6.6 of the Manual for Public Enterprises No.01/2021 dated 16 November 2021 issued by the Ministry of Finance

Even though the financial statements and a draft of the Annual Report should be furnished to the Audit within 60 days at the end of the year of accounts, the financial statements of the Office had been furnished to the Audit on 27th day of May 2025. A draft of the Annual Report had not been presented along with it and although the Annual Report of the Office which is included the audited financial statements and opinion of the Office should be tabled in Parliament within 5 months of the end of the year of accounts,. the Annual Report relevant to the year 2023 had been tabled in Parliament on 07th day of March in 2025.

- (c) Paragraph 3 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.

Annual budget had not been prepared in accordance with mentioned in the Guideline.

(d) Paragraph 1.2.7 of the Assets Management Circular No.02/2024 dated 30 April 2024.

Two motor cars belonging to the Office had been assessed at a value of Rs.8,000,000 contrary to the Circular

(e) Paragraph 10 (i) of the Circular No.SEC/2023/E/01 and dated 29 March 2023 of the Department of Inland Revenue .

Even though the taxes deducted from employee income of each and every employee in each month , should be remitted to the Commissioner General of Inland Revenue on or before the 15th day of the following month of the aforesaid month, the individual taxes amounted to Rs.119,404 deducted monthly from the officers of the Office, had not been remitted to the Commissioner general of Inland Revenue in due date.

(f) Paragraph 07 of the Circular No.SEC/2023/E 01 dated 29 March 2023 issued by the Department of Inland Revenue

(i) Tax Circular No.01

Tax had been calculated in deficit by Rs.99,788 more than the tax commitment from the salary of 04 officers from constant profit received by the employment within the year under review and , investigation board allowances of Ts.628,475 paid for the participation of investigations in the months September, October and December in the year under review for 04 officers in the calculation of income for taxes of the officers who are charges taxes, had not been added to the income of tax charged.

(ii) Tax Circular No.05

When deducting taxes from the job on cumulative profits, taxes had been over calculated by 5 officers and under calculated by three officers by the Office in the year under review.

2

2.2.3 Action has been taken so as to non compliance with the powers, duties and functions of the Office except the observations mentioned below according to the requirement mentioned in Section 12 (G) of the National Audit Act, No.19 of 2018.

- (a) Powers, duties and functions of the office has been mentioned in the part 11 of the relevant Act of establishment of the Office on Missing Persons of No.14 of 2016 and according to Section 10(1) (a) of that Act, searching and finding out the missing persons and identifying suitable mechanism for that purpose should be carried out. However, 8963 files to be investigated under the second stage of the year under review, 1104 files to be investigated in the year under review had been prepared, out of that, no any files had been investigated.

2.2.4 According to the requirements mentioned in Section 12 (h) of the National Audit Act, No.19 of 2018, except for the following observation, resources of the Office had not been used in a provident, efficient and effective manner during the period in accordance with relevant laws and rules by making procurement.

- (a) Even though two training programmes for capacity improvement of the officers of the Office had been conducted in the year under review by spending Rs.2,049,242, any requirements of the Procurement Guidelines had not been completed for selection of necessary venues and taking actions for other requirements.
- (b) A sum of Rs.1,379,575 had been spent for fixing aluminum partitions in the Office in the year under review and the bids of the suppliers presented had not been compared with the bids of the market in accordance with Paragraph 7.12.2 of the Procurement Guidelines. An agreement had not been entered with the selected supplier according to Paragraph 8.9.1 (b) of the Procurement Guidelines. Further, money had been paid without making confirmation so as to fulfill the same task according to the specifications included in it according to Paragraph 8.12.2 of the Procurement Guidelines after completion of the same service. In addition to that, according to Supplement 40 and Paragraph 2.14.1 therein, duties had been assigned to the relevant institutions with the signatures of the Heads of the finance and procurement without obtaining approval from the head of the Institution for the same contract and the contract of laying carpets in the record room by spending a sum of Rs.308,423.
- (c) Even though the chairman of the Technical Evaluation Committee or a nominee of the chairman who is selected through the members of the same committee should be participated to the prior bid discussion according to the paragraph 2.6.1(c) of the Government Procurement Guidelines, the same procedure had not been followed in the procurement of purchasing 05 air condition machines for 05 divisions of the Office by spending a sum of Rs.1,549,857. As such, in terms of Paragraph 2.12(a), all members of the procurement committees and technical evaluation committees should sign a declaration in terms of the Form of the Procurement Guideline. However, the same declaration had not been signed by the members of the committee and had not been entered into an agreement in terms of Paragraph 8.9.1 (b).

2.3 Other Matters

- (a) 2109 files which were completed the investigations as at 31 December in the year under review were sent to the Office of Reparation, and reparation allowances had been paid for 1930 files by the same office as at 31 December. However, 127 files out of that had been presented again for the payment of allowances during the year.
- (b) After obtaining the report of the Board of Management by completing the investigation activities, 318 files for the issuance of death certificates and 1964 files for the issuance of absence certificates had been forwarded to the Registrar General's Department. During the year, 56 death certificates and 279 absence certificates had been forwarded and it was at a minimum level of 18 per cent and 14 per cent respectively.

- (c) Even though, 526 files had been forwarded to the searching and investigation division for further investigations during the year after completion of the investigation by the office, only the investigation activities of 17 files had been completed by the Office
- (d) Ten programmes planned to be implemented in the year under review by spending a sum of Rs.8,800,000 had not been implemented within the year and increasing of expenses ranged between 122 per cent to 459 per cent over the amount estimated for 04 programmes and remaining money over 82 per cent for 08 programmes were observed.
- (e) Even though 3.4 million had been allocated for conducting programmes by the Victims and Family Support Unit for giving mental health and psycho-social assistance to the members of the victimized families, the financial progress thereon had not been mentioned. As such, although plans had been made to conduct 6 programmes in 6 districts by allocating 1.4 millions under this programme only one programme out of that had been conducted. The progress of that programme was a low level of 16 per cent in comparison of the estimated programmes.
- (f) Even though estimates had been made to conduct 12 programmes to assist for the counseling activities for the victimized families by spending 1.2 million by the Protective Unit during the year, only one programme had been conducted in the year and it was at a low level of 08 per cent in the comparison of the programmes estimated.
- (g) Even though estimate of Rs.700,000 had been made in the year under review to conduct programmes for the capacity development of the officers of the Legal Division, only 2 programmes had been conducted during the year by spending a sum of Rs.1,000. Physical progress of this programme was at a level of 40 per cent and 99 per cent from the estimated amount had been remained.
- (h) Even though a sum of Rs.500,000 had been allocated to conduct mobile services for the assistance for the social welfare problems of the member of 100 families in connection with the missing persons, by the Legal Division, only one training programme had been conducted for the officers of the District Secretary's office of Hambantota by spending Rs.136,000 during the year. Even though the physical progress of that programme had been shown as 45 per cent, it had not been assisted to the social welfare problems of 100 families which was the objective of the money allocated.
- (i) Even though a sum of Rs.2,321,983 had been spent during the year for the preparation of research manuals and investigation strategies, no any money had been allocated for this purpose during the year under review. Although a sum of Rs.1,500,000 had been allocated for the printing of reports, publications and manuals relevant to the explorations and investigations, action had not been taken to complete the same activities.
- (j) Two motor cars belonging to the Office had been estimated at a value of Rs.8,000,000 in the year under review and although a sum of Rs.1,078,106 had been spent for the repairing of the same motor cars in the year, they were not run during the year.
- (k) Even though the approved cadre of the Office as at 31 December in the year under review was 255, the actual cadre was 37. Due to the vacancies in the 8 posts of senior level officers and 25 tertiary level officers who are required for taking decisions to assist to conduct the activities of the office efficiently, it was a considerable obstacle to carry out the office work.

G.H.D.Dharmapala

Auditor General (Acting)





National Audit Sub Office

27 MAY 2025

JLO/F Branch



FINANCIAL STATEMET

2024

OFFICE ON MISSING
PERSONS



Office on Missing Persons
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காணாமல் போன ஆட்கள் பற்றிய அலுவலகம்
OFFICE ON MISSING PERSONS

නො. 40, 03 වන මට්ටම
 බුත්තමුව පාර,
 රාජගිරිය.

இல 40, 03ம் மாடி,
 பத்தமுவ வீதி,
 இராஜகிரிய

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

මගේ අංකය

My No

ඔබේ අංකය

Your No

දිනය

Date

2025/05/.....

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 31st December 2024 of Office on Missing Persons (OMP) for the period from 1st January 2024 to 31st December 2024 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 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 31.12.2024 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 137th Extended Board meeting of the Board of Directors are appointed to approved the financial statement for the one year' period ending 31st December 2024.
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 No:

e-mail: ompsrilanka@gmail.com

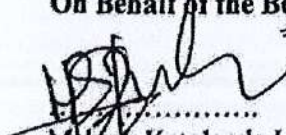
5. There has been no:
 - a. Fraud involving management or employees who have significant roles in internal control.
 - b. Fraud involving others that others that could have a material effect on financial statements.
6. All the contracts entered into between the entity and any member of the Board of Directors 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 cash receipts, payments, assets, liabilities, receivables and payable to the 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.

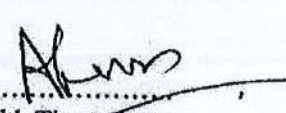

 J.P.N.C. Jayakody (actg.)
 Director (Finance & Procurement)

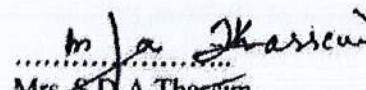
DIRECTOR (FINANCE & PROCUREMENT)
 OFFICE ON MISSING PERSONS
 No. 40, 3rd floor, Buthgamuwa Road,
 Rajagiriya

On Behalf of the Board of the Office on Missing Persons


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

MAHESH KATULANDA LL.M
 Attorney-at-Law
 Member of the Board
 OFFICE ON MISSING PERSONS
 No.40, 3rd floor, Buthgamuwa Road,
 Rajagiriya.


 Dr. Ajith Thennakone
 Board Member


 Mrs. S.D.A. Thassim,
 Board Member

Date: 27/05/2025

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 No:

e-mail: ompsrilanka@gmail.com

**Office on Missing Persons
Statement of Financial Position
as at 31st December 2024**

<u>ASSETS</u>	NOTE	2024 Rs	2023 Rs
Current Assets			
Inventories - Consumable		527,090	161,214
Non- Current Assets			
Property, Plant & Equipment	1	25,414,974	19,661,152
Receivable	2	137,692	137,692
Total Assets		26,079,756	19,960,057

LIABILITIES

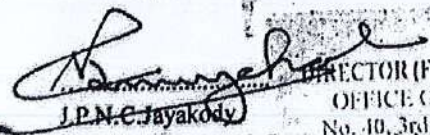
Non-Current Liability			
Gratuity Provision	3	3,688,220	2,460,503
Current Liabilities			
Accrued Expenses	4	1,248,864	7,767,755
Total Liabilities		4,937,084	10,228,258

NET ASSETS / EQUITY

Net Assets		21,142,672	9,731,800
Total Net Assets	5	21,142,672	19,960,057

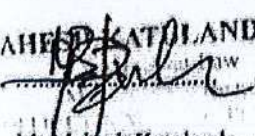
Certification

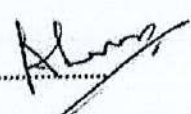
We certify that above Financial Statements are given a true and fair view of affairs as at 31st December 2024

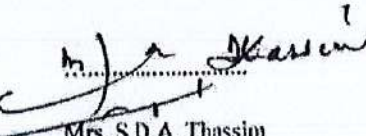

J.P.N.C. Jayakody
 Director (Finance & Procurement) Actg. Director
 OFFICE ON MISSING PERSONS
 No. 40, 3rd floor, Buthgamuwa Road, RAJAGIRIYA.


J. THATPARAN LLM
 Attorney-at-Law
 Executive Director
 OFFICE ON MISSING PERSONS
 No. 40, 3rd floor, Buthgamuwa Road, RAJAGIRIYA.

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.


MAHESH KATULANDA LLM
 Mr. Mahesh Katulanda
 Chairperson


Dr. Ajith Thennakone
 Board Member


Mrs. S.D.A. Thassim
 Board Member

Office on Missing Persons
Statement of financial Performance
for the year ended 31st December 2024

	NOTE	2024 Rs	2023 Rs
Revenue			
Income - Net Cash Grant from MoJ	6	116,649,958	77,762,417
Total Revenue		<u>116,649,958</u>	<u>77,762,417</u>
Expenses			
Personel Expenses	7	45,727,123	31,012,002
Travelling Expenses		33,429	2,463,907
Supplies/Consumable Use	8	6,394,764	3,699,097
Maintenance Expenses	9	6,270,911	1,476,286
Services	10	46,958,362	44,801,923
Depreciation	11	<u>7,413,480</u>	<u>5,854,577</u>
Total Expenses		112,798,069	89,307,792
Surplus/ Deficit For the period		3,851,889	(11,545,375)

**Office on Missing Persons
Cash Flow Statement
for the Year Ended 31st December 2024**

	Note	2024 Rs	2023 Rs
Cash Flow from Operating Activities			
Net Cash Grant received from MoJ		108,450,699	86,819,561
Total Receipts		<u>108,450,699</u>	<u>86,819,561</u>
Personel Expenses	12	45,892,797	31,440,566
Travelling Expenses	13	69,909	2,631,390
Supplies/Consumable	14	6,849,961	3,517,947
Maintenance Expenses	15	6,375,183	1,442,661
Services	16	43,603,218	38,729,852
Total Payments		<u>102,791,068</u>	<u>77,762,417</u>
Net Cash Flow from Operating Activities		5,659,631	9,057,144
Cash Flow from Investing Activities			
Furnitures & Fittings		49,265	-
Office Equipment		86,553	-
Electrical Equipment		1,864,869	-
Website and System Development		<u>3,658,944</u>	<u>5,659,631</u>
Net cash increase /decrease in cash and cash equivalents		<u>-</u>	<u>-</u>
Cash and Cash equivalent at beginning of period		<u>-</u>	<u>-</u>
Cash and Cash equivalents at end of period		<u>-</u>	<u>-</u>

Office on Missing Persons
Notes to the Financial Statement
as at 31st December 2024

Note 1	Property Plant and Equipment Type	Balance as at 01.01.2024	Addition Rs	Revaluation Reserve Rs	Adjustment		Balance as at 31.12.2024
		Rs			Rs Add	Rs Less	Rs
	Motor Vehicles			8,000,000			8,000,000
	Building and Structures	2,320,641				484,479	1,836,162
	Furniture House hold Equipn	10,506,497	49,265				10,555,762
	Computer & IT Equipment	20,754,907					20,754,907
	Office Equipment	10,371,884	86,553				10,458,437
	Communication Equipment	228,327					228,327
	Electrical Equipment		1,864,869				1,864,869
	Website and System Development		3,658,944				3,658,944
	Total	44,182,256	5,659,631	8,000,000	-	484,479	57,357,408

Accumulated Depreciation

Building and Structures	159,728	91,808.00				251,536
Furniture House hold Equipn	5,375,502	1050650				6,426,152
Computer & IT Equipment	13,565,106	4,150,981.00				17,716,087
Office Equipment	1,854,926	665,678.00			7850	2,528,454
Communication Equipment	158,051	45,665.00				203,716
Electrical Equipment	3,407,790	1,408,699.00				4,816,489
Website and System Development						-
Total	24,521,103	7,413,481	-	7,850	-	31,942,434

Written Down value 25,414,974

Note 2	Receivable	
	Reimbursement of Security bill december 2022 from OR	113,338
	APIT Advance Payment	8,939
	Receivable tax portion	15,415
	Total	137,692

Note Gratuity Provision

3	Name	Basic Salary	COL	Professional Allowance	Total Earnings for EPF	Years	Total	50%	
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
	HM								
	J. Thatparan	91,405	22,800	3,000	117,205	6	703,230	351,615	
	A N Nuwan	84,835	22,800	3,000	110,635	6	663,810	331,905	
	W.G.S.C. Sampath	80,295	22,800	3,000	106,095	1	106,095	53,048	
	B.G.M.S.R.W.Gunawardane	80,295	22,800	3,000	106,095	1	106,095	53,048	789,615
	Total								
	Middle Management								
	P.A.Roomini	53,175	22,800	3,000	78,975	1	78,975	39,488	
	K.D. Hewavitharana	53,175	22,800	3,000	78,975	1	78,975	39,488	
	H.L.D.S Jinawanthi	53,175	22,800	3,000	78,975	1	78,975	39,488	
	F.R.M Mubarak	57,300	22,800	3,000	83,100	1	83,100	41,550	
	T.Selvakumar	60,050	22,800	3,000	85,850	6	515,100	257,550	
	K.D.Kaushalya	53,175	22,800	3,000	78,975	1	78,975	39,488	
	S.A.K.K. Jayawardena	53,175	22,800	3,000	78,975	1	78,975	39,488	496,538
	Total								
	Junior Management								
	N.R. Thuram	45,620	22,800		68,420	6	410,520	205,260	
	R.A.A. Ekmal	45,620	22,800		68,420	6	410,520	205,260	
	V.Nishanthan Jude Peries	45,620	22,800	13,294	81,714	6	490,282	245,141	
	A.M.Culas	44,865	22,800	13,294	80,959	6	485,753	242,876	
	R.M.K.N. Rathnayake	42,600	22,800		65,400	1	65,400	32,700	
	K.M.F. Nusla	42,600	22,800		65,400	1	65,400	32,700	
	Y.Murali	42,600	11,400		54,000	1	54,000	27,000	
	L.A.I.K. Perera	42,600	22,800		65,400	1	65,400	32,700	
	Y.G.S.M.Wickramanayake	43,355	22,800		66,155	1	66,155	33,078	
	H.A.S.E. Hettiarachchi	43,355	22,800		66,155	1	66,155	33,078	
	D.K.Kalindi	43,355	22,800		66,155	1	66,155	33,078	
	W.G.S.A.Senarathne	43,355	22,800		66,155	1	66,155	33,078	
	S.W.S.P.Somasiri	43,355	22,800		66,155	1	66,155	33,078	
	N.T.Marasinghe	43,355	22,800		66,155	1	66,155	33,078	
	V.P.S.S.Balasooriya	42,600	22,800		65,400	1	65,400	32,700	
	S.N.Vidanapathirana	42,600	22,800		65,400	1	65,400	32,700	1,287,502
	Total								
	Management Assistant								
	S.K.A.S.D. Samarasinghe	29,110	22,800		51,910	6	311,460	155,730	
	R.Gobika	29,110	22,800		51,910	6	311,460	155,730	
	R.Jesni	29,110	22,800		51,910	6	311,460	155,730	
	F.Safana Sahadullah	29,110	22,800		51,910	6	311,460	155,730	
	J.N.N.Kumari	29,110	22,800		51,910	6	311,460	155,730	
	A.Melani	29,110	22,800		51,910	6	311,460	155,730	
	D.N.Culas	28,810	22,800		51,610	6	309,660	154,830	
	N.W.M.Hameedul	27,910	22,800		50,710	1	50,710	25,355	1,114,565
	Total								
	Grand Total								<u>3,688,220</u>

Note 4 Accrued Expenses

Description	Year 2023 Rs	Year 2024 Rs
Panel Payment Batticaloa 26.05.2023 slip returns Receipt No 721277 Receipt No 721277	37,975	
Devmi Withanage Salary	29,922	
Devmi Withanage EPF 12%	3,402	
Devmi Withanage ETF 3%	851	
Electricity - Ceylon Electricity Board		
Batticalo	3,339	
Mannar	12,052	
Kilinochchi	5,950	21,342
Water - National Water Supply and Drainage Board		
Matara	1,075	
Batticalo	3,300	
Mannar	1,620	5,995
Cleaning		
	33,320	
Rakna Lanka Cleaning Service	33,790	
Viraj Cleaning Service	23,909	
Nice and Clean Janitorial Service	26,140	
Vimbam Cleaning and Manpower Service	22,460	
Crown Support Services	119,400	259,018
Telephone		64,768
Security		515,591
Audit Fees		310,000
Total	72,150	- 1,176,714 1,248,864

Note 5 Statement of Changes in Net Assets

		Accumulated Surpluses/Deficits	Revaluation /Reserve	Surplus for the Year 2024	Total Net Assets
		Rs	Rs	Rs	Rs
Balance as at 01/01/2024		9,731,800			9,731,800
Add					
Previous Year Adjustment					
Building Rent - 2023	423,146				
Non Cash Grant - 2023 (MoJ)	6,615,760				
Accrued Expenses Batticalo	<u>300,000</u>	7,338,906			7,338,906
Less					
Building and Structures	7,850				
Non Cash Grant - 2023	6,615,760				
Audit Fees - 2023	8,688				
Building and Structures	484,479				
Building Rent Mannar- 2022	423,146				
Buildig Rent Mannr -2023	<u>240,000</u>	7,779,923			7,779,923
Add					
Motor Vehicle Revaluation / Reserve			8,000,000		8,000,000
Surplus for the Year 2024				3,851,889	3,851,889
Total		<u>9,290,783</u>	<u>8,000,000</u>	<u>3,851,889</u>	<u>21,142,672</u>

Note 6 Revenue

	2024 Rs
Cash Grant Received from MoJ	108,490,524
Less	
Cash Balance returned to MoJ as at 31.12.2024	39,825
Add	
Non Cash Grant form MoJ	8,199,259
Total Net Grant	<u>116,649,958</u>

Rs

Note 7**Personel Expenses**

Salaries and Wages	22,054,913.14
EPF	3,598,415.23
ETF	899,603.81
Over Time and Holiday Payments	231,878.32
Other Allowance	18,942,312.96
	<u>45,727,123</u>

Travelling Expenses**Traveling Expenses**33,429**Note 8****Supplies/Consumable Used**

Stationery and Office Requisites	854,626
Fuel	3,908,816
Diets and Uniforms	798,925
Other Supplies	832,398
	<u>6,394,764</u>

Note 9**Maintenance Expenses**

Vehicles Maintenance	1,078,106
Plant, Machinery Maintenance	1,291,400
Building and Structures	
Maintenance	3,675,576
Software Maintenance	203,621
Lift Maintenance	22,208
	<u>6,270,911</u>

Note 10 Services

Services	27,752,899
Family Support	764,584
Legal Service	121,500
International Day	289,094
Audit Fee	310,000
Mobile Inquiry	11,079,326
Inquiry Pannel Payment	4,972,200
Print & Translation	426,757
Bank Charges	14,285
Grativity	1,227,717
	<u>46,958,362</u>

Note 11 Depreciation for the Year 2024

	Cost	Depreciation Rate	Year Depreciation
	Rs	%	Rs
Building and Structures	1,836,162	5	91,808
Furniture House hold Equipment	10,506,497	10	1,050,650
Computer & IT Equipment	20,754,907	20	4,150,981
Office Equipment	10,371,884	20	2,074,377
Communication Equipment	228,325	20	45,664
			<u>7,413,480</u>

Notes to the Cash Flow Statement				
Note - 12 - Personal Expenses				
	2024		2023	
	(Rs.)		(Rs.)	
Salaries and Wages	22,171,805		19,003,410	
EPF	3,602,506			
ETF	900,626			
Over Time and Holiday Payment	233,625		70,815	
Other Allowance	18,984,235		12,366,342	
		45,892,797		31,440,566
Note - 13				
Traveling Expenses	69,909		2,631,390	
		69,909		2,631,390
Note - 14 - Supplies/Consumables				
Stationery and Office Requisites	1,255,862		729,932	
Fuel	3,908,816		2,601,249	
Diets and Uniforms	798,925		186,766	
Other Supplies	886,358			
		6,849,961		3,517,947
Note - 15 - Maintenance Expenses				
Vehicle Maintenance	1,078,106		260,161	
Plant, Machinery Maintenance	1,291,400		1,122,710	
Building and Structures Maintenance	3,802,056		59,790	
Software Maintenance	203,621			
		6,375,183		1,442,661
Note - 16 - Services				
Transport	448,949		1,878,558	
Vehicle Allowance for Officers	4,936,555			
Postal and Communication	1,629,719		1,833,719	
Advertisement and Newspapers			46,300	
Electricity and Water	1,586,485		996,101	
Rent and Local Taxes	6,764,863		3,388,935	
Cleaning and Janitorial Service	2,102,522		2,008,074	
Security Services	5,008,788		6,748,896	
Other Service Charge			2,093,910	
APIT			8,939	
Staff Training			138,306	
Family Support	764,584			
Legal Service	121,500			
International Day	289,094		36,117	
Audit Fee	598,488			
	2,102,413		479,338	
Mobile Inquiry	8,976,913		10,535,173	
Inquiry Pannel Payment	7,799,597		8,222,877	
Print & Translation	458,462		314,609	
Bank Charges	14,285			
		43,603,219		38,729,852

17 Budget and Actual Expenses - 2024

Code	Description	Provision Rs	Actual Expenditure Rs	Expenditure %
Recurrent - Expenditure				
1503	Personal Emoluments	50,460,000	45,892,798	91
1509	Other Operational Expenditure	63,000,000	61,269,550	97
	Total	113,460,000	107,162,348	94
Capital - Expenditure				
2509	Other	16,200,000	9,487,611	59
	Grand Total	129,660,000	116,649,959	90

18 Non Cash Grant from MoJ - 2024

Month	Rent Rs	Electricity Rs	Water Rs	Security Rs	Lift Charge Rs	Total Rs
January	455,142	138,241	6,389	-	-	599,772
February	455,142	161,306	7,105	84,038	-	707,592
March	455,142	173,616	7,096	87,229	-	723,084
April	455,142	153,437	7,358	-	-	615,937
May	455,142	149,079	6,831	89,771	-	700,823
June	455,142	138,175	6,386	88,651	-	688,355
July	455,142	-	-	173,838	-	628,981
August	455,142	266,896	13,311	173,536	-	908,885
September	455,142	123,650	-	86,443	-	665,235
October	455,142	118,009	-	-	-	573,151
November	455,142	107,681	-	174,625	22,208	759,656
December	455,142	88,790	-	83,856	-	627,788
Total	5,461,709	1,618,880	54,477	1,041,987	22,208	8,199,259

Summary of Accounting Policies and Disclosure

For the Ended 31st December 2024

Applicable Act:

Office on Missing Persons is established under the Parliament Act No 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 statements 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 from 1st January 2024 to 31st December 2024.

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 lives of assets as follows.

Asset	Depreciation Rate %
Building and Structures	05%
Motor Vehicles	20%
Furniture House Hold Equipment	10%
Computer and IT Equipment	20%
Office Equipment	20%
Communication Equipment	20%
Electrical Equipment	20%
Website and System Development	33.3%

Provision for depreciation shall not be made in the year of purchase and full depreciation shall be made 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 each item cost and the good 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.

7. Cash Flow Statement

Cash Flow Statement has been prepared using the direct method 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 Lanka Rupees.

9. Revaluation of Motor Vehicle

Motor Vehicle no. WP - CAO -4458 and no. PKS -3955 were revalued each by rupees four million to the total of rupees eight million. for this value of each vehicle insured by the national insurance trust fund was taken in to consideration.

