

Annual Report

2024



National Child Protection Authority

Vision

To create a child-friendly and protective environment for children

Mission

To ensure children are free from all forms of abuse

Board of Directors of the National Child Protection Authority in 2024

Serial Number	Names of the Director Board Members	Designation and period of appointment	Qualifications and Subject Area	Memberships on other boards or committees	Number of meetings attended in 2024	Executive, non-executive and Independent
01	Ms. Preethi Inoka Ranasinghe	Chairperson, National Child Protection Authority 2024.10.08	Retired High Court Judge		01	Executive
02	Professor Clifford Perera	Deputy Chairman, National Child Protection Authority 2024.11.28	Professor of Forensic Medicine, Faculty of Medicine, University of Ruhuna MBBS, DLM, MD in Forensic Medicine, MA, LLB, DMJPath(London), MFFLM(UK), Attorney-at-Law, FCFPSL	Senior Student Counsellor - University of Ruhuna, Chairman - Board of Study in Forensic Medicine, Postgraduate Institute of Medicine, University of Colombo, President - Sri Lanka College of Legal Medicine, Treasurer, Indo Pacific Association for Law, Medicine and Science, Member -Post Crash Response squad, Ministry of Transport, Government of Sri Lanka.	01	

03	Dr. Darshani Buddika Hettiarachchi	Board member 2024. 07.29	Specialist Child and Adolescent, Lady Ridgeway Hospital for Children MBBS (Colombo)2005, MD Psychiatry, Board Certified Specialist Child and Adolescent Psychiatrist	Chairperson- Child and Adolescent sub committee, Sri Lanka College of psychiatrists. Committee Member- Technical Advisory committee on young persons health, Family health bureau, Ministry of Health, Committee Member - National Steering committee on Child disabilities, Ministry of Health, Committee Member- Ethical review committee lady ridgeway Hospitals for children, Autism steering committee, Lady ridgeway Hospitals for children	02	Non-Executive
04	Dr. Senaka Gunathilake	Board member 2020.01.22 2022.07.28	Senior Pediatrician and Senior Lecturer University Hospital, General John Kotelawala Defence University MD (Col), DCH (Col), MBBS (Col)		07	

05	Dr. Ajith Thennakon	Board member 2022.07.28	Senior Lecturer University Hospital, General John Kotelawala Defence University MD (USSR), DCM, MD for Medicine (SSL), DipFM- RCPA(AM), MFFLM-RCP (UK), FFCFM-RCPA	Board Member- National Authority on Protection of Victims of Crime and Witness, Board Member- National Anti Human Trafficking Task Force, Board Member- office on missing person.	07	Non-Executive
06	Dr. Pawithra Godamunne	Board member 2021.02.17	Senior Lecturer, Faculty of Medicine, University of Kelaniya, Kelaniya BSc (Hons)Psychology (East London) MA Psychology (Delhi) PhD (Kelaniya)		07	

07	Mrs. Maithri Amarasinghe Jayathilaka	Board member 2024.07.29	Senior Advocate, Attorney General's Department LLM(university of Warwick U.K), H.R and Int. Development Law		03	Non-Executive
08	Mrs. Renuka Jayasundara	Board member 2024.07.29	Deputy Inspector General of Police (Child and Women's Affairs) Police Department Master of Public Management. (SLIDA)	Joint Secretary at Medico Legal Society, Member of Committee for Sending Prisoners on Leave and Parole	03	
09	Mrs. Gayani Kaushalya	Board member 2023.01.24 2024.02.22	Commissioner, Department of Probation and Child Care Services, Battaramulla B.SC. (Business Administration), M.A (Sociology)		07	

10	Mr. H.K.K.A. Jayasundara	Board member 2024.04.04	Commissioner General of Labour, Department of Labour, Colombo 06 Bachelor of Arts (Political Science - Special), University of Colombo -1996, Master of Development Policy, KDI school of Public Policy and Management Korea-2016, Attorney At Law -Supreme Court of Sri Lanka- 2009	Board Member: Sri Lanka Vocational Training Authority, HDFC Bank and SiramaVasana Fund, Vice Chairman in Governing Council: National Institute of Labour Studies & National Institute of Occupational Safety and health		Non-Executive
11	Mr. M.H.G. Bandara	Board member (Representing the Chairman of the Committee established by Article 40 of the Charter of the Rights of the Child to implement the provisions of that charter) 2020.01.22	Additional Secretary (Administration) Ministry of Women and Child Affairs, Battaramulla Bachelor of Economics (Special), University of Colombo, Master of Economics (University of Malaya, Malaysia)		06	

12	Dr. M.U. Kumari Galhena	Board Member 2024.07.29	Specialist Doctor Family medicine, Base Hospital Panadura MBBS(Peradeniya), MD (Family Medicine), DFM, MRCGP (Int)	Board Member- Post graduate Institute of Medicine- University Colombo	02	Non-Executive
13	Mr. H.M. Thilakarathna	Board Member 2024.07.29	Coordinating Secretary, Ministry of Urban Development, Construction and Housing BSc University of Ruhuna, MSSC University of Kelaniya		02	
14	Mrs. Milani Salpitikoralala	Board Member 2024.07.29	Supreme Court Lawyer		01	

Panel Members of the National Child Protection Authority in 2024

Serial Number	Names of Panel Members	Designation and Period of Appointment	Address of work place
01	Mrs. A.M.D. Sumanasena	Panel Member 2020.05.26	Commissioner, Women and Children's Affairs Division, Department of Labor, Colombo 06
02	Dr. M.S.R. Perera	Panel member 2020.06.19	Deputy Director General, Ministry of Health, Nutrition and Indigenous medicine Colombo10
03	Mr. K.P.N. Dewapriya	Panel Member 2020.06.11	Senior Assistant Secretary (Administration) Ministry of Education, Isurupaya, Battaramulla
04	Mrs. Roshini Hettige	Panel Member 2020.06.09	Senior Assistant Secretary (Law) Ministry of Justice, Colombo 12
05	Mrs. M.C.S.Dewasurendra	Panel Member 2020.05.26	Deputy Director (Planning), Ministry of Information Technology and Mass media, Polhenagoda, Colombo 05
06	Mrs.V.C. De Silva	Panel Member 2021.01.22	Senior Assistant Secretary, Ministry of Provincial councils and Local Government Affairs, Union place, Colombo 10
07	Dr. Lal Panapitiya	Panel Member 2021.03.17	Deputy Director General, Ministry of Health, Nutrition and Indigenous medicine, Colombo 10
08	Mrs. Hasini Pallawala	Panel Member 2020.05.20	Senior Assistant Secretary (Administration) Ministry of Defense, Sri Jayawardanapura, Kotte
09	Mr. M.D.J.C.Murage	Panel Member 2022.10.13	Senior Assistant Secretary (Transport and Parliamentary Affairs), Ministry of Education, Isurupaya, Baththaramulla

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Review of the Chairperson of the National Child Protection Authority

The National Child Protection Authority was established under the National Child Protection Act Number 50 of 1998 for the formulation of a national policy for the prevention of child abuse, protection of the victims of child abuse, and to carry out the required treatment, and further for the coordination and regulation of measures against all forms of child abuse.

This year, the National Child Protection Authority took steps to formulate policies on child protection and to raise community awareness to prevent child abuse widely. Accordingly, the Cabinet approval was obtained for the National Policy on Child Day Care Centers in the year 2024. The necessary activities to implement the National Policy on Child Day Care Centers were planned.

The National Program for the Evaluation of School Child Protection Committees was completed as a further step in the “Surekum Pawwa” National Program, which is implemented based on the School Child Protection Circular no. 2011/17 of the Secretary of the Ministry of Education issued on 10th May 2021. The “Student Ambassador” National Program was carried out this year as well, aiming to develop the knowledge, skills, and attitudes of senior prefects on child protection. The "University Student Ambassador" national program was also implemented to develop the knowledge, skills, and attitudes of university students on child protection.

The program to monitor and regulate the voluntary child development centers across the island was implemented by the District Child Protection Officers, District Psychosocial Officers, and Divisional Child Protection Officers in coordination with the Department of Probation and Child Protection Services. Efforts have been made to monitor the progress of all criminal cases related to child abuse, enforcing the objective of achieving the best interests of the child victim. Procedures to prevent those guilty of child abuse from working with children were also introduced.

Recording video evidence of children to prevent secondary victimization of children who are victims of child abuse was done by the Child Friendly Video Evidence Recording Unit. The Child Abuse Recovery Curriculum was developed and finalized as a therapeutic model for the systematic provision of psychosocial support to victims to develop their skills and prevent them from being abused again.

08 Board meetings were conducted in 2024. Overall, it can be noted that a significant performance was achieved by every division that worked towards child protection in 2024. I appreciate the support received for this from the Board of Directors, the Line Ministry, and the staff of the National Child Protection Authority.

Preethi Inoka Ranasingha
Chairman
National Child Protection Authority

Introduction

The United Nations Convention on the Rights of the Child was adopted on the 20th of November 1989 as a universal declaration. This convention consists of 54 Articles. Further the rights that every child in the world is entitled to and the duty of the state towards realizing those rights for children have been analyzed through the convention. In analyzing the social situation that prevailed in relation to child rights during the period after the adaptation of the Child Rights Convention, special focus was drawn towards child trafficking, child prostitution and the use of children for pornographic films and publications, the increase of child trafficking at international level. Similarly, the deployment of children for war related services in armed conflicts was depicted as an international crime. Taking serious note of all the said circumstances, optional protocols were adopted to the Child Rights Convention in the year 2000 to prevent children from being deployed in armed conflicts and to protect children from being used in trafficking, prostitution and pornography.

With these trends that prevailed in the world, the government of Sri Lanka also adopted the United Nations Convention on the Rights of the Child in 1990. This Convention was ratified on 12th July 1991. Accordingly, a Presidential Task Force on Child Protection was established in December 1996 to recommend the measures required to safeguard child rights within Sri Lanka. The said Committee having investigated the related matters, recommended the necessity of a public institution empowered with the authority to minimize child abuse. Accordingly, the National Child Protection Authority Bill was presented in Parliament by the Minister of Justice in August 1998. This Bill was unanimously passed in Parliament in November 1998. Accordingly, the National Child Protection Authority was established under the National Child Protection Authority Act No.50 of 1998. The Authority became operative in June 1999, subsequent to the appointment of the first Chairperson and the panel of the Authority. The National Child Protection Authority, from its inception up to now, has been taking action to prevent child abuse, take proper steps relevant to incidents of child abuse and to reintegrate child victims into the society.

Action is taken to ensure child protection under the provisions of the National Child Protection Authority Act No.50 of 1998 and the Authority has been empowered by the Tsunami (Special Provisions) Act No.16 of 2005 as well to see to the advancement of the child victims of the Tsunami that occurred on 26th December 2004. Further, the Authority may intervene as a third party under the Prevention of Domestic Violence Act No.34 of 2005 when an incident of a child being subjected to domestic violence is reported.

1929 Child Helpline Sri Lanka, the hotline which was operational all the 24 hours, was established at the premises of the National Child Protection Authority on 22nd July 2010 for speedy and proper reporting of incidents of child abuse in order to act in the best interests of children. With the commencement of this hotline, a gradual increase has been observed in the reporting of child abuse incidents that had been hidden in the society. By now, information and incidents of child abuse are reported from all the districts of the country through this hotline and counseling services can also be obtained through this.

The cabinet approval was granted on 29.10.2019 for the “National Policy on Child Protection” which is a major function of the National Child Protection Authority. The

drafting of the five year plan related to the implementation of this national policy has been completed.

The National Child Protection Authority has performed activities relevant to the National Action Plans for Child Protection during the year 2023as well.

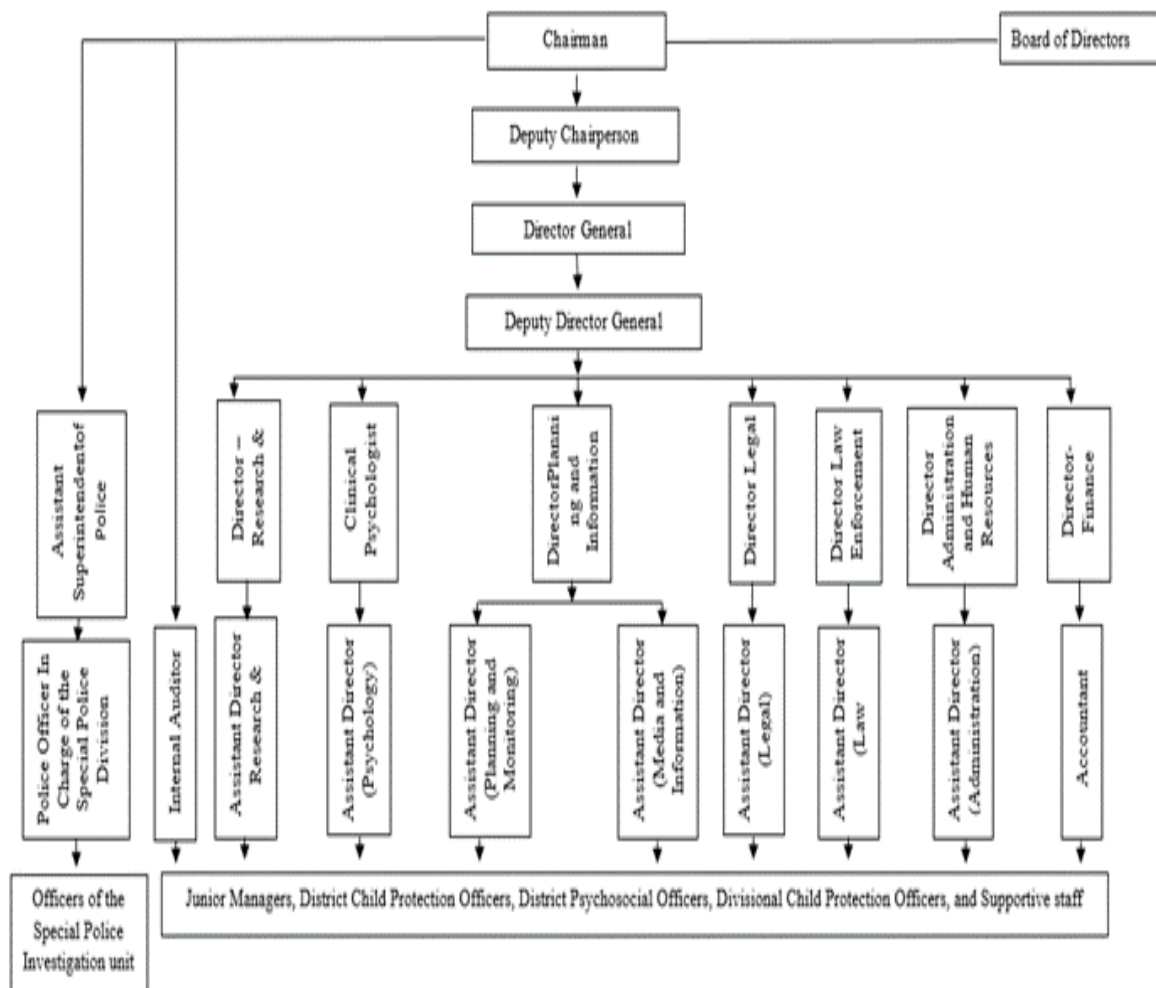
Key functions

As per the National Child Protection Authority Act No. 50 of 1998, the National Child Protection Authority has been vested with several very important functions. These functions have been mentioned below. (As per section 14)

- (a)** To advise the Government in the formulation of a national policy on the prevention of child abuse and the protection and treatment of children who are victims of such abuse;
- (b)** To advise the Government on measures for the prevention of child abuse;
- (c)** To advise the Government on measures for the protection of the victims of such abuse;
- (d)** To create an awareness, of the right of a child to be protected from abuse and the methods of preventing child abuse;
- (e)** To consult the relevant ministries, Provincial Councils, local authorities, District and Divisional Secretaries, public and private sector organizations and recommend all such measures as are necessary, for the purpose of preventing child abuse and for protecting and safeguarding the interests of the victims of such abuse;
- (f)** To recommend legal. Administrative or other reforms required for the effective implementation of the national policy for the prevention of child abuse;
- (g)** To monitor the implementation of laws relating to all forms of child abuse;
- (h)** To monitor the progress of all investigations and criminal proceedings relating to child abuse;
- (i)** To recommend measures to address the humanitarian concerns relating to children affected by armed conflict and the protection of such children, including measures for their mental and physical well - being and their re-integration into society;
- (j)** To take appropriate steps where necessary for securing the safety and protection of children involved in criminal investigations and criminal proceedings;
- (k)** To receive complaints from the public relating to child abuse and where necessary, to refer such complaints to the appropriate authorities;
- (l)** To advise and assist Provincial Councils and local authorities and non-governmental organizations to co-ordinate campaigns against child abuse;
- (m)** To prepare and maintain a national data base on child abuse;
- (n)** in consultation with the relevant ministries and other authorities to supervise and monitor all religious and charitable institutions which provide child care services to children;

- (o) To conduct, promote and co-ordinate, research in relation to child abuse and child protection;
- (p) To provide information and education to the public regarding the safety of children and the protection of the interests of children;
- (q) To engage in dialogue with all sections connected with tourism with a view to minimizing the opportunities for child abuse;
- (r) To organize and facilitate, workshops, seminars and discussions, relating to child abuse;
- (s) To liaise and exchange information with foreign Governments and international organizations, with respect to detection and prevention of all forms of child abuse.

The organizational Structure of the National Child Protection Authority in 2024



Organizational Structure of National Child Protection Authority in 2024

The following divisions are functional at the Head Office of the National Child Protection Authority,

- 1 Offices of the Chairman and the Deputy Chairman
- 2 Director General's Office
- 3 Administration and Human Resources Division
- 4 Finance Division
- 5 Planning and Information Division
 - 5.1 Planning and Monitoring Unit
 - 5.2 Information and Media Unit
 - Library
- 6 Research & Development Division
- 7 Psychosocial Division
- 8 Legal Division
- 9 Law Enforcement Division
 - 9.1 1929 Child Help Line Sri Lanka
 - 9.2 Central Record Room
 - 9.3 Video Evidence Recording Unit
 - 9.3.1 – Video Evidence Recording unit – Ragama..
 - 9.4 Cyber Surveillance Unit
 - 9.5 Investigation Unit
- 10 Internal Audit Division
- 11 Special Police Investigation Unit

Approved Cadre, staff employed and vacancies in National Child Protection Authority in 2024

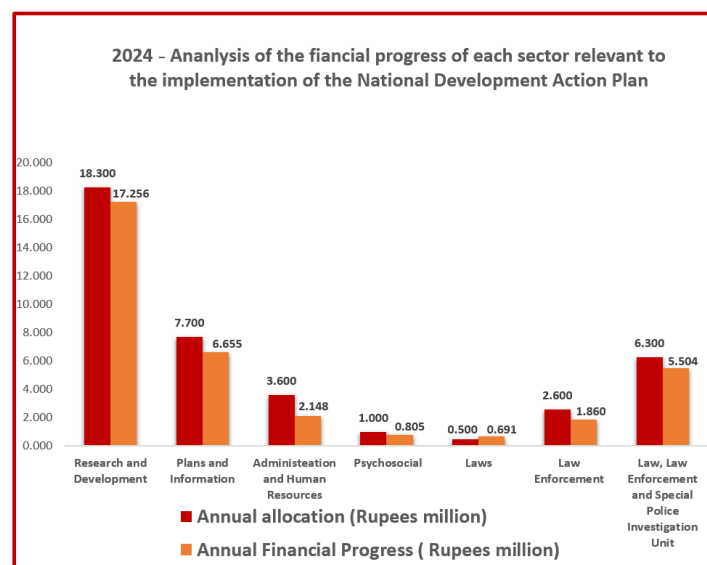
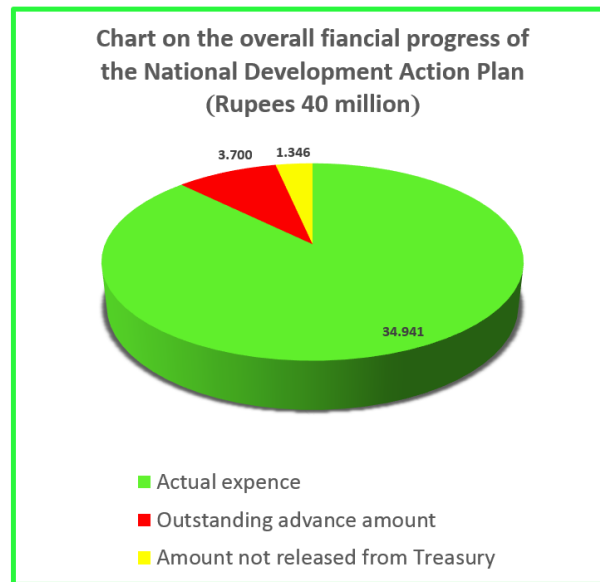
No.	Designation	Salary Code	Approved Cadre	No. employed	Vacancies
01	Director General	HM -2-1	01	01	-
02	Deputy Director General(Contract Basis)	HM -1-3	01	-	01
03	Director Administration & Human Resources	HM -1-1	01		01
04	Director- Finance	HM -1-1	01	-	01
05	Director- Legal	HM -1-1	01	01	-
06	Clinical Psychologist	HM -1-1	01	-	01
07	Director - Planning and Information	HM -1-1	01	01	-
08	Director- Programme	HM -1-1	01	01	-
09	Director Law Enforcement	HM -1-1	01	01	-
10	Assistant Director- Administration	MM -1-1	01	01	-
11	Legal Officer	MM -1-1	04	01	03

12	Assistant Director – Programme	MM -1-1	01	01	-
13	Assistant Director –Psychology(Study Leave)	MM -1-1	01	01	-
14	Assistant Director -Planning and Monitoring	MM -1-1	01	01	-
15	Assistant Director-Media and Information	MM -1-1	01	01	-
16	Assistant Director - Law Enforcement	MM -1-1	01	-	01
17	Accountant	MM -1-1	01	01	-
18	Internal Auditor	MM -1-1	01	01	-
19	Board Secretary	JM – 1-1	01	-	01
20	Administrative Officer	JM – 1-1	01	-	01
21	Programme Officer	JM – 1-1	01	01	-
22	Accounts Officer	JM – 1-1	01	-	01
23	Investigation Officer	JM – 1-1	02	01	01
24	Information and Media Officer	JM – 1-1	01	01	-
25	Planning and Monitoring Officer	JM – 1-1	01	01	-
26	Research and Welfare Officer	JM – 1-1	01	01	-
27	Video Evidence recording Officer	JM – 1-1	01	01	-
28	Psychosocial Officer	JM – 1-1	01	-	01
29	Cyber Crime analyst	JM – 1-1	01	-	01
30	Cyber Crime Investigation Officer	JM – 1-1	01	-	01
31	Law Enforcement Officer	JM – 1-1	01	-	01
32	Information Technology Officer	JM – 1.1	01	-	01
33	Translator Sinhala - English	MA - 4	01	-	01
34	Translator Sinhala - Tamil	MA - 4	01	-	01
35	District Child Protection Officer	MA - 3	25	17	08
36	District Psychosocial Officer	MA - 3	25	14	11
37	Divisional Child Protection Officer	MA - 3	369	209	160
38	victim protection officer	MA - 3	01	-	01
39	Administrative Assistant	MA - 3	01	01	-
40	Accounts Assistant	MA - 3	03	01	02
41	Media Assistant	MA - 3	03	-	03
42	Librarian	MA - 3	01	-	01
43	Planning Assistant	MA - 3	01	-	01
44	Investigation Assistant	MA - 3	06	02	04
46	Assistant Counselor	MA - 3	15	04	11
47	Programme Assistant	MA - 3	03	01	02
48	Evidence Recording Assistant	MA - 3	10	01	09
49	Cyber Watch Assistant	MA - 3	02	01	01
50	Therapist	MA - 3	03	01	02
51	Video Technical Assistant	MA – 2-1	10	02	08
52	Management Assistant (Technical)	MA – 2-1	15	06	09
53	Information Technology Assistant	MA – 2-1	02	01	01
54	Management Assistant (Non-Technical)	MA – 1-1	32	12	20
55	Management Assistant Typesetting Sinhala	MA – 1-1	10	-	10
56	Management Assistant Typesetting Tamil	MA – 1-1	10	01	09
57	Management Assistant Proof Reading Sinhala	MA – 1-1	10	02	08

58	Management Assistant Proof Reading Tamil	MA – 1-1	10	-	10
59	Driver	PL 3	07	04	03
60	Messenger	PL-1	01	-	01
61	KKS	PL-1	03	03	0
62	Laborer	PL-1	02	01	01
Total			618	303	315

Analysis of the financial and operational performance

The functions of the National Child Protection Authority were implemented under the national development action plan in 2024. The financial allocation for the year 2024 was Rupees 40 million.



Main Development programmes implemented– 2024

Advocacy and raising the awareness of District and Divisional Secretariat public officers on the National Policy on Child Protection.

Educating government officers on the National Policy on Child Protection was done this year as well. In this, workshops were conducted at the district level for professionals from ten (10) policies implementing stakeholders, namely, judicial and legal reforms, education, security and law enforcement, health, social development, labor and employment, tourism, media and information technology, child and women's affairs, and disaster management.

02 training workshops were held for officers of the Resource Pool in 2024. The number of beneficiaries was 73. 28 programs were conducted. The number of beneficiaries was 1,372.

Furthermore, the district and divisional officers of the National Child Protection Authority have conducted community awareness programs on the National Policy on Child Protection without provisions. 27 such programs were conducted. The number of beneficiaries was 689.

The programmes undertaken with provisions are mentioned below.

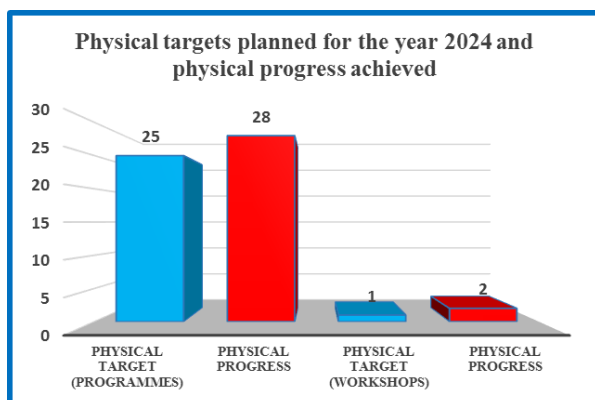
Serial No.	District	No. of programmes	No. of beneficiaries
01	Colombo	01	40
02	Gampaha	01	45
03	Kaluthara	01	48
04	Galle	01	45
05	Matara	01	51
06	Hambanthota	01	40
07	Badulla	01	49
08	Monaragala	01	52
09	Trincomalee	02	114
10	Batticaloa	01	53
11	Ampara	02	98
12	Puttalam	01	45
13	Kurunegala	01	57
14	Kandy	01	57
15	Matale	01	50
16	Nuwara Eliya	01	47
17	Anuradapura	01	47
18	Polonnaruwa	01	44
19	Kegalle	01	55
20	Ratnapura	01	45
21	Jaffna	02	110
22	Kilinochchi	01	40
23	Mulativu	01	50
24	Mannar	01	45
25	Vavuniya	01	45
Total		28	1372

Source – Research and Development Division, National Child Protection Authority

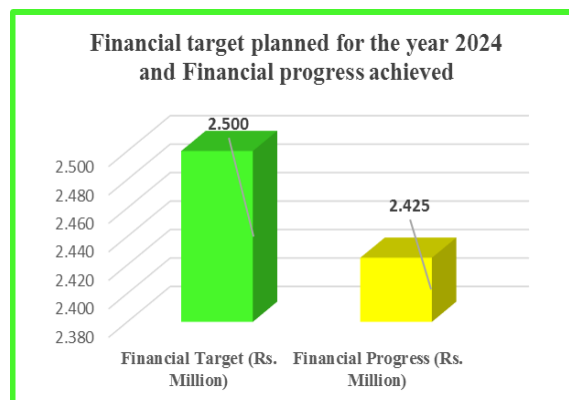
The programmes undertaken without provisions are mentioned below.

Serial No.	District	No. of programmes	No. of beneficiaries
01	Gampaha	01	36
02	Kururnegala	18	589
03	Matale	01	27
04	Anuradapura	04	534
05	Kegalle	02	86
Total		26	1272

Source – Research and Development Division, National Child Protection Authority



Source – Research and Development Division



Source – Accounts Division

Committees established by the Legal Division to identify legal, administrative or other amendments required for the effective implementation of the National Policy for the Prevention of Child Abuse

1. Committee to amend the National Child Protection Authority Act No. 50 of 1998

It has been 25 years since Act No. 50 of 1998, which established the National Child Protection Authority, came into force. It has been recognized that there must be changes in the measures to be taken to ensure child protection due to the economic, social, cultural, and legal changes that have occurred during these 25 years. At present, proposals have been collected regarding the amendment of the Act, the approval of the Board of Directors has been obtained, and the draft has been forwarded for the approval of the Cabinet.

2. Committee for introducing procedures to prevent those convicted of child abuse from dealing with children

It is possible to prevent those convicted of child abuse from dealing with children if a background inspection is conducted to determine whether they have been convicted of child abuse. This will minimize the chances of children becoming victims of abuse. No legal or procedural provisions have been introduced in this regard until now. Therefore, a committee was appointed by the National Child Protection Authority in this regard, and the committee submitted recommendations. To begin with, the Board of Directors has approved the enforcement of these special provisions to cover 06 government departments and institutions that directly work with children. The relevant special

provisions have now been forwarded to the Attorney General's Department for legal review.

3. Committee to submit proposals to reduce the time taken for child abuse court cases.

As per the decision taken at the 232nd Board of Directors meeting of the National Child Protection Authority, a methodology was developed to converse regarding expediting the procedures of child abuse cases with stakeholders. Discussions were held with key stakeholders, and priority issues were identified. Accordingly, the necessary information is currently being collected from the Divisional Offices of the Police Children and Women's Bureau.

4. Forum on Child Protection in the Travel and Tourism Sector

In this forum, established jointly by government institutions dealing with child protection, non-governmental organizations and private institutions in the travel and tourism sector to implement Section 14 (t) of Authority Act, the legal division provides the initiative for a conversation necessary to minimize the opportunities for child abuse. Accordingly, this forum launched an awareness campaign regarding child trafficking through social media, electronic media, and print media.



In addition, the members of this forum have identified the need to prepare a guideline on Child protection for those involved in the travel and tourism sector and have initiated the Necessary work to prepare it.

5. Committee to study the weaknesses of the system in place regarding children taken into police custody and submit proposals to develop a more effective mechanism

This committee was appointed by the Consultative Committee of the Ministry of Women, Children's Affairs and Social Empowerment and the Director of the Legal Division of the Authority acted as the Secretary of this committee. The final committee report has been prepared.

Monitoring the progress of all criminal court cases related to child abuse.

In terms of Section 14(h) of the National Child Protection Authority Act No. 50 of 1998, it is a task of the Authority to monitor the progress of all investigations and criminal cases related to child abuse. Regulatory activities were being carried out regarding child abuse cases filed based on complaints reported to the Authority. However, a program to regulate all child abuse cases covering the entire island has been introduced, and as the first phase, the Special Police Investigation Unit located at the premises of the National Child Protection Authority has begun to investigate and regulate child abuse cases conducted throughout the island. Accordingly, inquiries and coordination related to the regulation of court cases have been made by the Attorney General's Department, the Government Analyst's Department, the Forensic Medical Officers, and the Probation and Child Protection Services Department.

Taking appropriate steps when necessary for the protection and care of children involved in criminal investigations and criminal proceedings.

On the advice of the Presidential Task Force, a pilot project was implemented covering 07 provinces regarding the regulation of detention homes and certified schools operated by the Provincial Probation and Child Protection Services Department, where children involved in criminal investigations and criminal proceedings are detained on court orders under Section 14 (A) of the Authority Act. An online methodology was used to collect relevant data. The regulation of cases has been initiated by calling for necessary information from the relevant Provincial Probation and Child Protection Services Department Commissioners and police stations regarding the cases of these institutionalized children.

Monitoring of the implementation of compulsory education orders.

Monitoring of the implementation of compulsory education orders has been initiated under the Compulsory Education Order No. 01 of 2015, known as the Compulsory School Attendance Orders for children, Section 14 (g) of the National Child Protection Authority Act No. 50 of 1998.

Discussions regarding this were held with the Director of Education of the Western Province, and a session was held for the officers responsible for implementing the compulsory education orders in the province. Regulatory activities related to the implementation of this compulsory education order are carried out based on the complaints received by the Authority.

Assistance in legal issues

1) Legal advice is provided for legal issues related to child protection. These legal issues are presented online, over the phone, and through people who personally visit the Authority, and assistance has been provided for 803 incidents in 2024.

2) Legal appearances have been made on behalf of the National Child Protection Authority in the form of summons for legal proceedings before courts, tribunals, and commissions.

Formulation of National Policy on Child Day Care Facilities

The National guideline for child day care centres has been prepared and finalized. Accordingly, the National Policy on child day care centres was also finalized to implement it much more effectively. The National Policy on child day care centres is being prepared with the aim of facilitating and regulating the expansion of child day care facilities to provide socially equitable and affordable high-quality care that supports the holistic development of children in a safe, child-friendly environment and gives working parents/families the feeling that their children are safe. Several aims are expected to be achieved through this. Which are,

1. Expanding equitable access to affordable child day care center facilities for children of working parents/families.
2. Facilitating the provision of high-quality child day care facilities to ensure that children reach their full potential.
3. Expansion of high-quality child day care facilities for differently able children.
4. Improving the productivity of child day care facility management.
5. Introducing an implementation framework to certify effective governance and accountability.

The drafting of the policy was completed, and cabinet approval was obtained on 2024.08.05.

Maintenance and Updating of the National Database

Formation and maintenance of a national database related to child abuse is a task of the National Child Protection Authority, according to section 14 (q) of the National Child Protection Authority Act no. 50 of 1998. Accordingly, the basic tasks to form this database are in process. Basic plans were made to be done in 03 stages. The support of IT experts should be obtained for the national data system, and the input of data received on multi-stakeholder approaches should be incorporated. Discussions on how this data management system should be developed were held with the stakeholders, Telecom Institute. A data system is maintained for internal use for complaints received by the National Child Protection Authority. In the year 2024, the data system for handling complaints received by the National Child Protection Authority was updated.

1929 Sri Lanka Child Helpline Service

The main objective is to receive public complaints related to child abuse. Receiving public complaints regarding child abuse and referring those complaints to the appropriate authorities where necessary, is done through this per Section 14 (o) of the National Child Protection Authority Act No. 50 of 1998. Through this, public complaints related to physical, psychosocial, and sexual abuse as well as neglect are received 24 hours a day. This telephone service is available in three languages: Sinhala, Tamil, and English. In 2024, 7,362 complaints were received by the 1929 child helpline. The 1929 Child Helpline has received 29,667 telephone calls.

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Complaints about child abuse

Complaints about child abuse are received by the National Child Protection Authority through several ways. They are given below.

01. Complaints received over the 1929 Sri Lanka child helpline service.
02. Complaints made in person at the Authority.
03. Complaints received by post, through fax, and e-mail.
04. Information received through cyber surveillance.
05. Complaints received by the child protection officials at the district and regional levels.
06. Cases of child abuse revealed by mass media or social media.

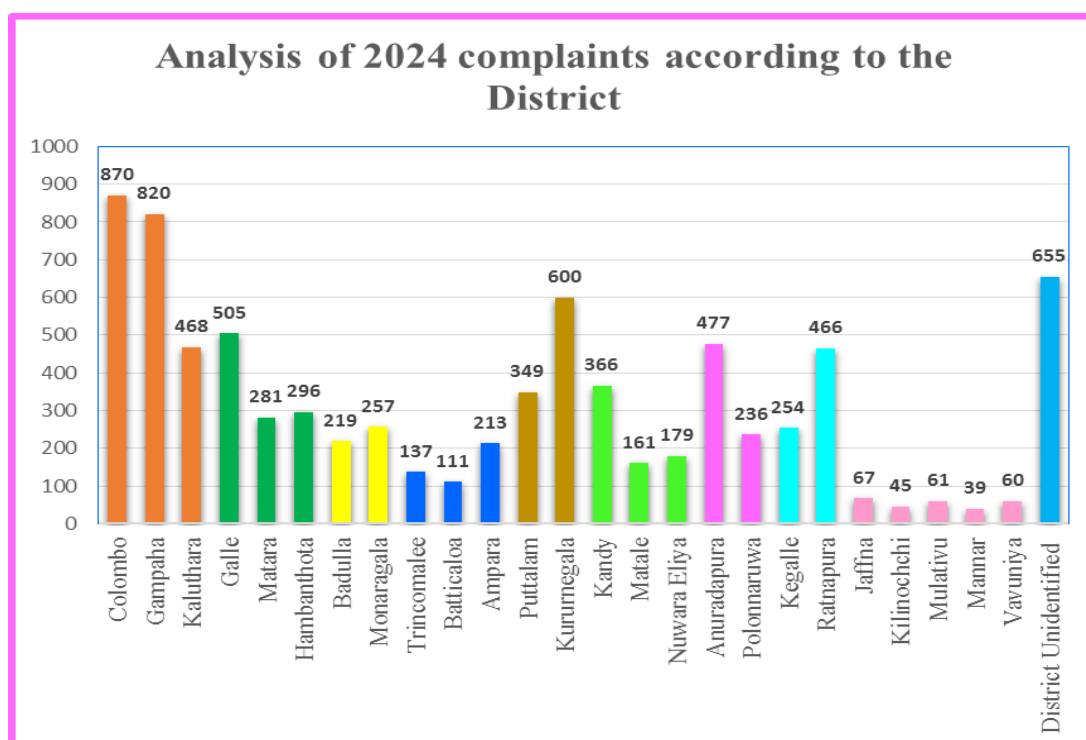
Preliminary work has been done for all these complaints received, and they are categorized based on the nature of the complaint. In addition to the following offences in terms of Section 40 of the National Child Protection Authority Act, No. 50 of 1998, offences outside the scope of the National Child Protection Authority are referred to by the public.

40 (a) any provision of Sections 286A, 288, 288A, 288B, 308A, 360A, 360B, 360C, 363, 364A, 365, 365A or 365B of the Penal Code;

40 (b) any provision of the Employment of Women, Young Persons and Children Act;

40 (c) any provision of the Children and Young Persons Ordinance;

The total number of complaints received by the National Child Protection Authority in 2024 is 8,192.



Source – Central Record Room, National Child Protection Authority

Classification of Child Abuse Complaints by Nature of Offense

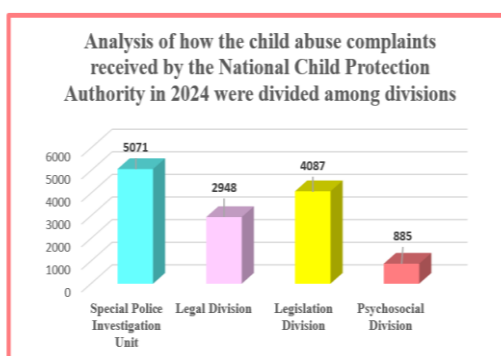
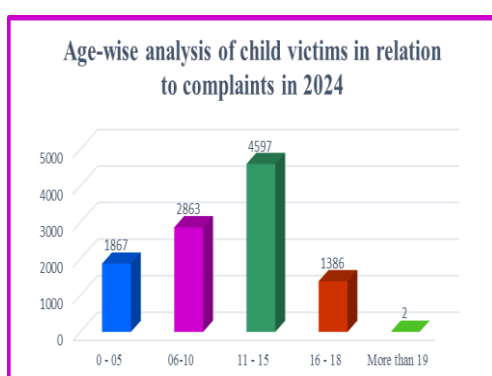
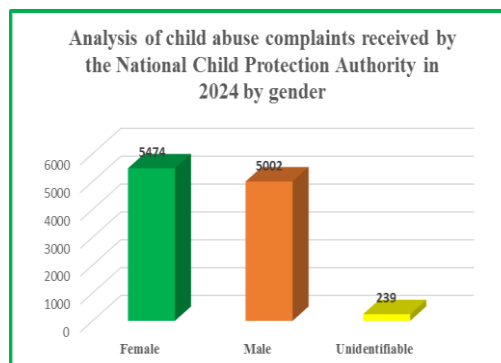
Serial No	Nature of the offense	Number of complaints
1	Pornographic publications done related to children - 286 (a) Penal Code	50
2	Failure to report child abuse that occurs on premises under their control – 286 (c) Penal Code	-
3	Causing or procuring children to beg - 288 Penal Code	229
4	Hire or employ children to act as pimps for sexual intercourse – 288 (a) Penal Code	25
5	Hiring children for limited commodity smuggling – 288 (b) Penal Code	10
6	Cruelty against children - 308 (a) Penal Code	1950
7	Causing injury – 310 Penal Code	203
8	Causing serious injury – 311 Penal Code	225
9	Sexual harassment - 345. Penal Code	580
10	Abduction from Sri Lanka – 351 Penal Code	01
11	Abduction from legal custody - 352. Penal Code	166
12	Kidnapping - 353 Penal Code	46
13	Abduction to cause serious injury – 356 Penal Code	02
14	Debt bond, slavery or forced labour – 358 (a) Penal Code	-
15	Using children as pimps - 360 (a) Penal Code	25
16	Sexually abusing children – 360 (b) Penal Code	06

17	Child Trafficking - 360 (c) Penal Code	24
18	Misdemeanors related to adoption – 360 (d) Penal Code	01
19	Inciting a child for sexual abuse - 360(e) Penal Code	11
20	Rape - 363 Penal Code	42
21	Misconduct – 364 (a) Penal Code	10
22	Unnatural sexual acts - 365 (a) Penal Code	06
23	Grave sexual abuse - 365 (b) Penal Code	321
24	Unnatural offences – 365 Penalty Code	01
25	Publications related to offences – 365 (c)	01
26	35, 71, 72, 76, 77 of the Ordinance on Children and Young Persons are relevant	2882
27	Child Labor - Act number 47 of 1956	165
28	Domestic Violence - Act of prevention of Domestic Violence Number 34 of 2005	34
29	Child Offenders	136
30	Compulsory education - 1939 Education Ordinance No. 31	1628
31	Abortion	03
32	Attempting suicide	18
33	Child marriages	14

34	Internet harassment (Threatening using nude photos)	151
35	Children in need of counselling/ psycho – social support	637
36	Access for children	01
37	Drug-induced abuse	120
38	Inability to send to school due to financial and other reasons	02
39	Mother migrating abroad, leaving children under 2 years of age	11
40	Problems related to the behavior of children	31
41	Problems related to violent behavior of children	23
42	Problems related to online education	01
43	Requests for educational assistance	09
44	Youth pregnancies	53
45	Lack of birth certificates	39
46	Refusing to attend school	13
47	Police assaults and arrests	11
48	Other	757
	Total	10674

❖ **The total number of child abuse complaints received by the National Child Protection Authority in 2024 is 8192. However, according to the classification of**

child abuse complaints according to the nature of the offense, the total number of complaints is 10674. The reason for this change in data is that several offenses are included in one complaint.



- ❖ In the above chart, 02 children are shown as above 19 years of age. This is due to complaints received regarding child abuse that occurred under the age of 18.

Actions taken regarding complaints received by the National Child Protection Authority in 2024

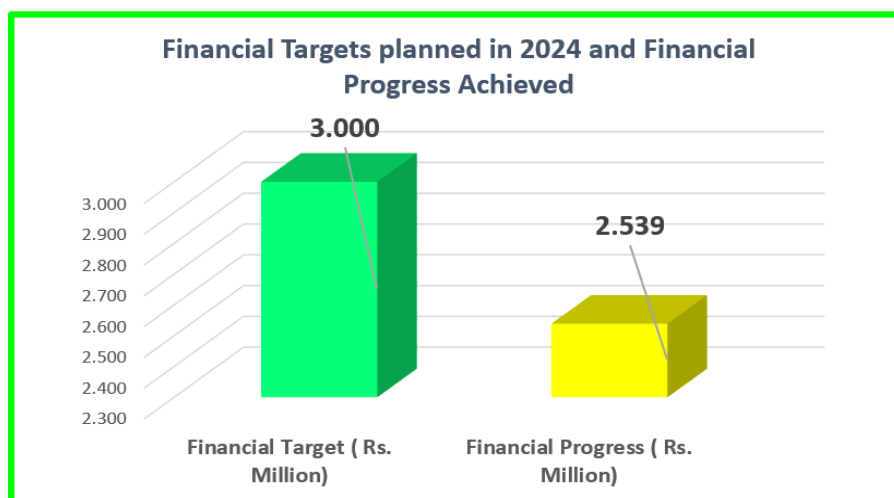
Serial Number	Total number of complaints referred	Number of closed complaints	Number of complaints with pending final decisions
01	8192	3522	4669

Establishment of School Child Protection Committees or “SurakumPawwa” and Activating School Child Protection Committees

Through this program, it is expected to establish new School Child Protection Committees in schools where School Child Protection Committees are not established and to create a child-friendly environment in schools by strengthening the established School Child Protection Committees based on the School Child Protection Circular of 2011/17, jointly implemented by the National Child Protection Authority and the Ministry of Education. 908 schools were assessed in 2024. This assessment program was conducted online through the ODK application based on the criteria prepared along with the officials of the Ministry of Education. 23 awareness programs were conducted for the education authorities. The number of beneficiaries is 1237. The number of new School Child Protection Committees established is 687. The number of beneficiaries is 14,804. The number of strengthened School Child Protection Committees is 114. The number of beneficiaries was 8,456.



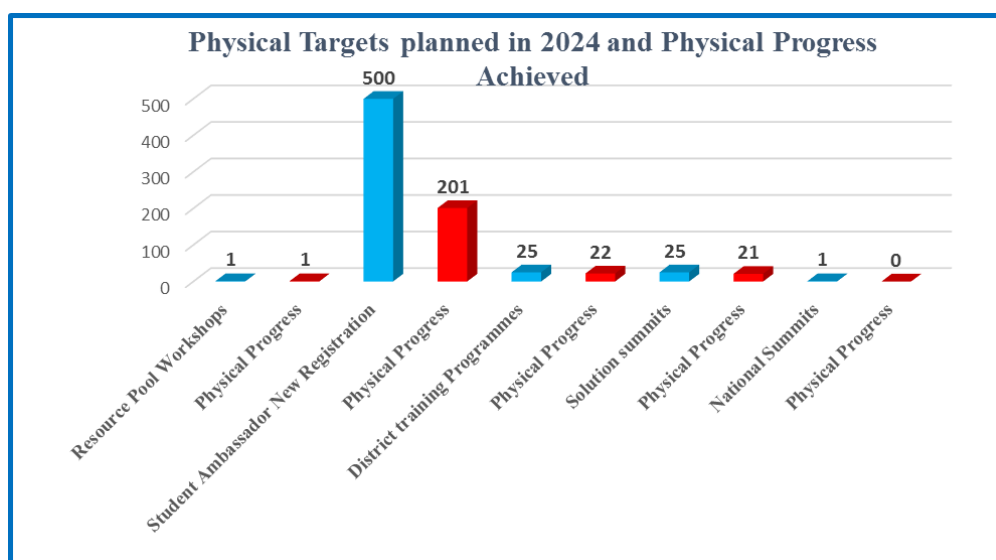
Source – Research and Development Division, National Child Protection Authority



Source – Accounts Division, National Child Protection Authority

“Student Ambassador” National Programme on Child Protection for School Senior Prefects

This programme was implemented by the National Child Protection Authority in collaboration with the Ministry of Education, with the aim of improving the knowledge, skills, and attitudes of senior school prefects on child protection. This programme gets the participation of prefects to reduce child abuse in schools, in other words, ensuring child protection through child participation, as well as creating awareness and educating the school community about child protection. In 2024, 201 schools representing 25 districts have registered. 22 Student Ambassador district training programmes were conducted with the participation of the teachers-in-charge of the prefect board and student ambassadors. 21 District Student Ambassador Solution Summits on Child Protection were held at the district level.



Source – Information and Media Unit, National Child Protection Authority



Source – Accounts Division, National Child Protection Authority



"University Student Ambassador" National Programme on Child Protection for University Students

The primary objective of this program is to develop the knowledge, skills, and attitudes of university students on child protection. The National Child Protection Authority in collaboration with the University Grants Commission, has registered 1337 university students as University Student Ambassadors representing 17 state universities.

12 awareness programs were conducted for University Student Ambassadors to serve voluntarily regarding child protection in 2024. Basic training programs were held at the University of Jaffna, Southeastern University, Uva Wellassa University, and Peradeniya University, and training programs were conducted for student groups who came to the National Child Protection Authority representing various universities. These university students are working on child protection voluntarily in association with the School Student Ambassador Programme under the supervision of the National Child Protection Authority officers.

Serial Number	University	Number of university students registered
01	Colombo University	137
02	Kelaniya University	133
03	Sri Jayawardanapura University	142
04	Kothalawala University	03
05	Moratuwa University	-
06	Gampaha Wikramaarachchi University	58
07	Open University	83
08	Peradeniya University	153
09	Ruhuna University	23
10	Jaffna University	46
11	Vavuniya University	05
12	Wayamba University	03
13	Eastern University	31
14	Southeastern University	27

15	Rajarata University	46
16	Uva Wellassa University	123
17	Sabaragamuwa University	04
Total		1337

Source – Information and Media Unit, National Child Protection Authority



Child Protection in Emergency/ Disaster situations and Emergency Relief Programme for Children.

The primary objective is to fulfill appropriate child protection requirements to ensure child protection and the well-being of children facing an emergency or disaster situation. This also provides emergency relief for children. Financial provisions for this are given only when an emergency disaster situation arises in a district. 10 programmes were conducted in 2024. The number of beneficiaries is 52.

Providing educational support to victimized, marginalized, unsafe, vulnerable, unnoticed/unseen children and for victims of child abuse.

The primary objective of this programme is to aid in securing the right to education for marginalized, vulnerable, and unnoticed children identified in the complaints reported to the National Child Protection Authority with a complaint number and recommended for educational assistance. While goods and equipment required for school education under a maximum amount of Rs. 6000 are provided, no financial assistance is provided. Educational assistance was given to 385 children under this in the year 2024.

Monitoring and regulation of religious and charitable institutions providing childcare services

According to section 14 (s) of the National Child Protection Authority Act No. 50 of 1998, the National Child Protection Authority is entrusted with the monitoring and regulation of all religious and charitable institutions providing childcare services for children. The programme was implemented in coordination with the Department of Probation and Child Protection Services by District Child Protection Officers, District Psychosocial Officers, and Divisional Child Protection Officers to supervise and monitoring voluntary child development centers spread across the island. Apart from this, 14 child Protection skill development programmes have been conducted for children, administration, and staff of child development centers. The number of beneficiaries is 696. In 2024, 301 Voluntary Child Development Centers were monitored supervised.

Serial No.	District	Number of Voluntary Child Development Centers monitored and regulated
01	Colombo	43
02	Gampaha	39
03	Kaluthara	21
04	Galle	09
05	Matara	05
06	Hambanthota	03
07	Badulla	07
08	Monaragala	04
09	Trincomalee	13
10	Batticaloa	29
11	Ampara	08
12	Puttalam	18
13	Kururnegala	18
14	Kandy	15
15	Matale	08
16	NuwaraEliya	07
17	Anuradapura	05
18	Polonnaruwa	02
19	Kegalle	06
20	Ratnapura	09
21	Jaffna	09
22	Kilinochchi	09
23	Mulativu	03
24	Mannar	06
25	Vavuniya	05
Total		301

Source – Research and Development Division, National Child Protection Authority

Awareness programme on child protection for doctors studying in post-graduate institute of Medicine

Doctors play a major role in making various interventions concerning child abuse incidents and the prevention of child abuse. This programme has been conducted by the National Child Protection Authority with a view to improving the knowledge, skills, and attitudes of doctors to strengthen the said role performed by them. 2 awareness programmes on Child Protection have been conducted for 30 doctors studying at the Postgraduate Institute of Medicine in 2024.

National awareness programme on child protection for teachers, students and staff of the National College of Education

The primary objective of this programme is to create a protective and happy generation of children who study in a child-friendly school through developing a community of teachers and staff who are conscious and sensitive to child protection. 08 programmes were done in 08 National Colleges of Education in 2024. The total number of beneficiaries that were made aware through it was 2,289.

Serial Number	National College of Education	Number of Programmes	Number of Beneficiaries
01	Peradeniya National College of Education, kandy	01	415
02	Hapitigama National College of Education, Gampaha	01	401
03	Addalachchenai National College of Education, Ampara	01	308
04	Uva National College of Education, Badulla	01	185
05	Darga Town National College of Education, Kaluthara	01	235
06	Saripuththa National College of Education, Gampaha	01	160
07	Vavuniya National College of Education, Vavuniya	01	289
08	Ruhuna National College of Education, Galle	01	296
Total		08	2289

Source – Research and Development Division, National Child Protection Authority



National awareness programme on child protection for nursing officers in nursing training colleges under the Ministry of Health

The primary objective of this is to make all the interventions in the health sector related to children for the best benefit of children by creating a group of nurses who are sensitive to child protection. This programme has been done in association with nursing training colleges under the Ministry of Health. 11 programmes were completed in the year 2024. The total number of beneficiaries made aware through that is 2236.

Serial Number	Nursing Training College	Number of Programmes	Number of Beneficiaries
01	Jaffna	01	78
02	Anuradapura	01	153
03	Hambanthota	01	122
04	Kaluthara	01	45
05	Kandy	01	395
06	Kururnegala	01	382
07	Badulla	01	200
08	Ratnapura	01	189
09	Matara	01	82
10	Colombo	01	230
11	Gampaha	01	360
Total		11	2236

Source – Research and Development Division, National Child Protection Authority



Media campaigns on child protection, development of information, education and communication tools, commemorations and events, exhibitions and mobile services, communication programmes related to maintaining NCPA official web, Facebook, YouTube, and Twitter

The primary objective of this is to develop information, education and communication tools and creating public awareness using them to inform the public regarding the role of the National Child Protection Authority. Here, issuing news announcements on special occasions and incidents related to child abuse, and commemorations, various publications, conducting exhibitions and mobile services related to child protection, monitoring daily newspaper reports related to child abuse, exploitation, informing the society through mass media, holding commemorations, maintenance of the official website of National Child Protection Authority, Facebook, YouTube and Twitter are being done. In 2024, resources have been contributed for 39 television, radio, and newspaper programmes. 09 news releases were issued. 03 awareness programs were conducted for journalists on ethical reporting on child abuse. 03 awareness programs were conducted on child safety and protection from cyber abuse. 02 exhibitions and mobile services were conducted to promote child protection based on days such as World No Tobacco Day, World Children's Day etc. Information was provided to 43 people who came to the National Child Protection Authority and sought information.

A media campaign on child protection was conducted using television, radio, newspapers, and social media. The final judgement of the All-Ceylon Art, Poster and Cartoon Competition “Sithuwili Siththam” organized by the National Child Protection Authority on the theme of child rights and child protection in celebration of the World Children's Day 2024 was completed, and a total of 819 winners were selected including 51 National Level Winners and 768 District Level Winners were selected. The names of the winners have been published on the National Child Protection Authority website. (www.childprotection.gov.lk)



Conducting cyber regulatory work related to special investigations, regulation of investigations, regulation of criminal proceedings, child abuse, and judicial proceedings.

The main objective here is to take care of the children who are victims of child abuse. In view of doing that, the National Child Protection Authority conducts special investigations related to child abuse in accordance with the Act. In the year 2024, the Special Police Investigation Unit of the National Child Protection Authority completed 2049 court appearances (1131 High Courts, 918 Magistrate Courts). The legal division of the National Child Protection Authority has made 12 court appearances and provided legal assistance to 803 individuals. The National Child Protection Authority has received 209 complaints about cyber surveillance through telephones and in person.

Serial Number	Month	Number of court appearances of the special police unit	Number of court appearances of the legal division	Legal support provisions	Number of Cyber Intrusion Complaints
01	January	196	01	82	17
02	February	261	01	80	22
03	March	188	-	88	13
04	April	122	04	79	15
05	May	191	01	68	12
06	June	163	-	73	15
07	July	196	-	51	15
08	August	132	01	64	21
09	September	184	-	62	20
10	October	179	-	43	23
11	November	108	02	68	14
12	December	129	-	45	22
Total		2049	12	803	209

Sources- Legal division, Law Enforcement division, and Special Police Investigation Unit, National Child Protection Authority

Establishment and maintenance of child-friendly video evidence recording units and support for children whose rights have been violated.

The main aim of this is to prevent children who are victims of child abuse from becoming secondary victims. While the National Child Protection Authority Head Office is already providing this service, the new Child Friendly Video Evidence Recording Unit at the Lama Piyasa Premises of the Colombo South Teaching Hospital (Ragama) records the evidence of children. 205 video evidence recordings have been completed in 2024. 232 video evidence tapes have been released on court orders and attorney general orders. 110 court appearances

have been done. Release of 236 typescripts have been released based on court orders and attorney general orders.

Serial Number	Month	Number of video evidence recordings	Number of copies released of the video evidence recordings	Number of court appearances	Number of Type Script copies released
01	January	17	12	19	11
02	February	20	20	13	22
03	March	17	16	09	19
04	April	10	20	04	26
05	May	19	06	16	04
06	June	14	15	13	11
07	July	09	21	10	31
08	August	18	32	6	24
09	September	15	23	10	21
10	October	31	24	09	21
11	November	21	19	11	25
12	December	14	21	7	21
Total		205	232	127	236

Source – Law Enforcement Division, National Child Protection Authority

National Child Centered Psychosocial Support Service.

This program was implemented to ensure the mental well-being of children aiming their best interests. This provides the necessary psychosocial intervention for the physical, mental and social problems of abused, victimized, marginalized, and abandoned children. Mental, social, cultural, and environmental conditions directly affect the successful psychosocial development of a child. Identifying such situations and backgrounds and building psychosocial care should be done for the future of children.

Due to the mental problems faced by children in the current social conditions, impactful situations such as children experiencing psychological stress, anomie, and poor personality development, as well as lack of development of cognitive abilities, may arise. This program was implemented to serve the best interests of such children. In 2024, 405 psychosocial support and coordination were carried out. Psychosocial support and interventions were provided to 119 children. 322 complaints have been followed up. 1581 complaints have been closed with psychosocial interventions. 118 psychotherapy and counseling sessions have been provided for children. 18 case conferences have been held. 08 court appearances have been made for the pre-mental preparation of children for recording video evidence.

Serial Number	Month	Number of Psychosocial support and coordination	Number of follow-ups	Number of complaints closed after providing psychosocial interventions	Number of psychosocial counselling	Number of court appearances	Number of case seminars
01	January	39	06	07	08	02	02
02	February	84	31	29	10	02	03
03	March	67	51	27	10	01	02
04	April	35	34	52	07	-	02
05	May	37	28	264	10	01	02
06	June	42	19	400	10	-	01
07	July	32	35	103	12	01	01
08	August	21	14	435	08	-	-
09	September	25	28	70	05	-	-
10	October	38	22	61	15	-	03
11	November	36	30	40	11	01	-
12	December	23	24	93	12	-	02
Total		884	322	1581	118	08	18

Source – Psychosocial division, National Child Protection Authority

Child Abuse Recovery Curriculum

The main objective of this is to use this recovery curriculum as therapeutic advice for providing psychosocial support for the victims with the aim of building healthy personalities within child victims through psychosocial recovery and skill development and preventing them from being abused again. The standardization activities of the recovery curriculum have been completed in 2024.

Child Abuse Recovery Curriculum

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Special community programme to ensure the well-being of children in the plantation sector

The primary objective of this is to create an active plantation community network for child protection by empowering the plantation community to enhance child safety and thereby initiating a process of creating a more suitable environment for children. 17 programs were conducted in 2024. The total number of beneficiaries was 701. A one-day training workshop was also conducted in NuwaraEliya for the district and divisional officers who implemented the programs in 2022 and 2023, and the total number of beneficiaries was 26. A field study tour and awareness programs on the programs and activities carried out in connection with Dunsinanwatte, Kotmale Divisional Secretariat Division, were also conducted, and the total number of beneficiaries was 50.



Community-based programme implemented to improve the safety and wellbeing of children living in coastal villages

The primary objective of this is to create an active coastal community network for child protection by empowering the coastal community to enhance child protection and thereby initiating a process of creating a more suitable, abuse-free environment for children. 12 community awareness programmes were conducted in 2024. The total number of beneficiaries was 405.

Serial Number	District	Number of Programmes	Number of Beneficiaries
01	Mulathivu	01	30
02	Ampara	01	39
03	Puttalam	01	40
04	Galle	01	38
05	Jaffna	02	40
06	Mannar	01	30
07	Gampaha	01	42
08	Hambanthota	01	33
09	Matara	01	30
10	Trincomalee	01	33
11	Kaluthara	01	50
Total		12	405

Source – Research and Development Division, National Child Protection Authority



Awareness programme for institution owners providing accommodation facilities

The purpose of this is to establish a formal methodology after providing a basic awareness for the heads of the institutions to protect the children from all forms of abuse that may happen to the children in the institutions that provide accommodation. 08 programmes were conducted in 2024. The number of beneficiaries was 465.

Serial Number	District	Number of Programmes	Number of Beneficiaries
01	Kurunegala	01	58
02	Jaffna	01	45
03	Hambanthota	01	50
04	Anuradapura	02	74
05	Ampara	02	157
06	Ratnapura	01	81
Total		08	465

Source – Research and Development Division, National Child Protection Authority

Island-wide programme to implement a community programme to improve the protection of children at the rural level (“A protective village for our children”)

The primary objective is to empower the community to improve child protection in a selected village within the Divisional Secretariat based on information and evidence, thereby establishing a village that is more suitable for children. 74 programs were conducted in 2024. The total number of beneficiaries was 3567.

Serial Number	District	Number of Programmes	Number of Beneficiaries
01	Colombo	02	75
02	Galle	04	164
03	Matara	05	166
04	Badulla	01	140
05	Monaragala	01	50

06	Trincomalee	02	67
07	Batticaloa	01	40
08	Ampara	02	142
09	Puttalam	01	53
10	Kururnegala	03	64
11	Kandy	03	101
12	Matale	02	82
13	NuwaraEliya	01	34
14	Anuradapura	04	165
15	Kegalle	01	37
16	Jaffna	02	37
Total		35	1417

Source – Research and Development Division, National Child Protection Authority

Awareness programme on child protection for drivers and assistants who transport school children

The primary objective of this program is to empower drivers and assistants who transport school children to ensure the protection and survival of the children. This program was initiated in 2024. 10 programs were conducted. The total number of beneficiaries is 1608.

Serial Number	District	Number of Programmes	Number of Beneficiaries
01	Gampaha	01	157
02	Matara	01	150
03	Ampara	02	213
04	Kururnegala	02	339
05	Kandy	01	552
06	Matale	01	102
07	Anuradapura	01	26
08	Mulativu	01	69
Total		10	1608

Source – Research and Development Division, National Child Protection Authority

Special Police Investigations

The Special Police Investigation Unit of the National Child Protection Authority strives to promptly investigate and implement the law upon complaints of child abuse received through the 1929 Sri Lanka Child Helpline and through other methods.

Report on complaints investigated by the Special Police Investigation Unit in 2024

Serial Number	Offence	Number Reported	Number being investigated	Number of completed investigations	False	Number referred to the court	Number taken up in court	Referred to external police stations for investigation
01	Juvenile crimes	08	02	06	-	08	07	-
Total		08	02	06	-	08	07	-

Source – Special Police Investigation Unit, National Child Protection Authority

NATIONAL CHILD PROTECTION AUTHORITY (NCPA) OF SRI LANKA
ACCOUNTING POLICIES-YEAR ENDED 31 ST DECEMBER, 2024

1. General Information

The NCPA has been established under National Child Protection Authority Act No.50 of 1998 and its Head Office is located at No; 330, Thalawathugoda Road, Madiwela, Sri Jayewardenepura.

2. Summary of Significant Accounting Policies

The Principal Accounting Policies adopted in the preparation of these financial statements are set out below. The policies have been consistently applied to all the years presented, unless otherwise stated. The financial statements includes financial position (Balance sheet), financial performance (Income statement), Changes of Equity, cash flow statement, Accounting policies and notes.

3. Basis of Preparation

The financial statements are prepared in accordance with the Sri Lanka Public Sector Accounting Standards. NCPA is not liable to pay income tax in Sri Lanka in accordance with Inland Revenue Act No.28 of 1972 under the provision of section 8(a) (xxvi) & Section 42 (f). The financial statements are prepared under the historical cost convention.

NCPA has adopted the following Sri Lanka Public Sector Accounting Standards (SLPSAS).

SLPAS 1 - Presentation of Financial Statements

This Standard is to prescribe the manner in which general purpose financial statements should be presented to ensure comparability both with the entity's financial statements of previous periods and with the financial statements of other entities. To achieve this objective, this Standard sets out overall considerations for the presentation of financial statements, guidance for their structure, and minimum requirements for the content of financial statements prepared under the accrual basis of accounting. The recognition, measurement and disclosure of specific transactions and other events are dealt with in other SLPSASS.

SLPAS 2 - Cash flow Statement

The cash flow statement identifies the sources of cash inflows, the items on which cash was expended during the reporting period, and the cash balance as at the reporting date. Information about the cash flows of an entity is useful in providing users of financial statements with information for both accountability and decision making purposes. Cash flow information allows users to ascertain how a public sector entity raised the cash it required to fund its activities and the manner in which that cash was used. In making and evaluating decisions about the allocation of resources, such as the sustainability of the entity's activities,

users require an understanding of the timing and certainty of cash flows. The objective of this Standard is to require the provision of information about the historical changes in cash and cash equivalents of an entity by means of a cash flow statement which classifies cash flows during the period from operating, investing and financing activities.

SLPSAS 3 - Accounting Policies, Changes in Accounting Estimates and Errors

This Standard is to prescribe the criteria for selecting and changing accounting policies, together with the accounting treatment and disclosure of changes in accounting policies, changes in accounting estimates and the corrections of errors. This Standard is intended to enhance the relevance and reliability of an entity's financial statements and the comparability of those financial statements over time and with the financial statements of other entities.

1. Depreciation

Land is not depreciated. Depreciation on the other assets is calculated using the straight line method to allocate their cost over their estimated useful lives, as follows. Depreciation begins when an item of property, plant and equipment is available for use and will continue until it is derecognized.

Building	2%
Motor Vehicles	10%
Office Furniture	15%
Office Equipment	15%
Computer & Accessories	25%
Sports Items	15%
Musical Instrument	25%
Agro Equipment	25%

NCPA does not include any item of property, plant and equipment which is purchased for utilizing the project funds in accordance with the agreement signed with particular donor agency. The property, plant and equipment which are purchased out of project funds belong to the donor agency. The separate assets register is being maintained for the projects until the transfer of ownership of those to NCPA.

2. Amortization

Land is amortized based on the lease period. Other assets should be amortized equal to the depreciation rates. Rates as follows,

<u>Details of Land</u>	<u>Lease Duration (Years)</u>
Land (2000)	50
Land (2016)	30

<u>Other Assets</u>	<u>Amortization Rate</u>
Building	2%
Motor Vehicles	10%
Office Furniture	15%
Office Equipment	15%
Computer & Accessories	25%
Sports Items	15%
Musical Instrument	25%
Agro Equipment	25%

Notes to the Accounts

Note 01:- Amortization

Grants are recognized in profit or loss on a systematic basis over the periods in which the entity recognizes as expenses the related costs for which the grants are intended to compensate.

Note 02:- Differed Income

Annual capital grant amortization value, against the fixed assets in 2024 is included to the differed income account in Note 1 B.

Note 03:- Accrued Expenses

Total Accrued expenditure stated in finance statements includes only the reported accruals as at 31.01.2025.

Note 04:- Gratuity Provision

Gratuity provision for the year, 2024 was calculated for the employees who completes the service, over one year.

Note 05:- Closing Stock

Closing stationery stock have been valued at "Average Cost Basis".

NATIONAL CHILD PROTECTION AUTHORITY			
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED			
31, December 2024			
		Rs.	Rs.
DESCRIPTION	NOT	2024	2023
REVENUE			
Recurrent Grant -Treasury		312,168,300.00	279,390,000.00
-Other Agencies	1A	5,140,065.20	3,957,163.00
Other Income	1B	15,947,022.71	15,960,197.77
Treasury Grant for Implementation of NPA		38,498,080.00	34,447,243.97
Receipts for National Child Protection Fund	1C	193,065.74	437,429.14
TOTAL REVENUE		371,946,533.65	334,192,033.88
EXPENSES			
Administration Expenses	2	297,581,780.40	260,898,047.14
Other Operating Expenses	3	77,357,561.55	79,837,639.02
Project Expenses	4	5,140,065.20	3,957,163.00
National Child Protection Fund - Expenses	5	93,000.00	839,884.94
Finance Cost	6	605.10	530.73
TOTAL EXPENSES		380,173,012.25	345,533,264.83
NET SURPLUS / (DEFICIT) FOR THE	7	(8,226,478.60)	(11,341,230.95)

BREAKDOWN OF SURPLUS / (DEFICIT)		
Treasury		(8,326,544.34)
NET SURPLUS / (DEFICIT) FOR THE PERIOD - NCPF		100,065.74
NET SURPLUS / (DEFICIT) FOR THE		(8,226,478.60)

NATIONAL CHILD PROTECTION AUTHORITY			
STATEMENT OF FINANCIAL POSITION AS AT 31,DECEMBER 2024			
		Rs.	Rs.
DESCRIPTION	NOT	2024	2023
ASSETS			
NON CURRENT ASSETS			
Property, Plant & Equipments	8	175,754,474.59	181,519,432.38
Lease Hold Land	8.1	17,033,659.91	17,812,701.01
Long Term Receivables	9	2,782,677.59	2,425,739.83
		195,570,812.09	201,757,873.22
CURRENT ASSETS			
Inventory - Stationery		2,165,226.90	1,140,746.82
Investments & Savings	10	10,649,565.21	9,347,501.25
Accounts Receivable	11	1,723,998.92	2,981,613.58
Prepayments	12	496,304.71	392,792.85
Cash & Cash Equivalents	13	8,338,988.56	3,684,796.85
		23,374,084.30	17,547,451.35
TOTAL ASSETS		218,944,896.39	219,305,324.57
LIABILITIES			
NON CURRENT LIABILITIES			
Gratuity Provision		91,098,000.00	72,932,907.50
Project Surplus	14-A	1,075,825.27	877,075.27
National Child Protection Fund	14-B	1,793,110.18	1,693,044.44
		93,966,935.45	75,503,027.21
CURRENT LIABILITIES			
Accrued Expenses	15	5,483,263.98	8,729,111.57
Short Term Provisions	16	2,707,222.50	950,893.50
		8,190,486.48	9,680,005.07
TOTAL LIABILITIES		102,157,421.93	85,183,032.28
NET ASSETS		116,787,474.46	134,122,292.29
FINANCED BY			
Capital Grants	17	36,452,455.44	38,516,248.32
Revaluation Reserve		154,063,671.10	160,366,469.85
Retained Earnings		(73,728,652.08)	(64,760,425.88)
		116,787,474.46	134,122,292.29

NATIONAL CHILD PROTECTION AUTHORITY			
CASH FLOW STATEMENT FOR THE YEAR ENDED 31, DECEMBER 2024			
		Rs.	Rs.
PARTICULARS	NOTE	2024	2023
CASH FLOWS FROM OPERATING ACTIVITES			
Surplus / (Deficit) from ordinary activities		(8,226,478.60)	(11,341,230.95)
Prior Year Adjustments			
Retained Earnings		(641,681.87)	(1,438,212.08)
Non Cash Movements			
Depreciation	8	13,454,331.45	13,336,809.06
Amortization of Lease Land	8.1	779,041.10	779,041.10
Received Fixed Asset from Donations		5,866,780.93	(3,409,700.48)
Profit/Loss from Fixed Assets Removal		31,545.27	-
Depreciation of Remooval Assets		-	(355,015.00)
Amortization of Project Funds		(5,140,065.20)	(3,957,163.00)
Amortization of Capital Grant		(14,233,372.55)	(6,303,511.40)
CASH FLOWS FROM OPERATING ACTIVITES			
Increase/Decrease in Payables		(3,245,847.59)	5,863,699.76
Increase/Decrease in Short term provision		23,900.00	26,100.00
Increase/Decrease in Inventories		(1,024,480.08)	(179,201.43)
Increase/Decrease in Receivables		1,257,614.66	(55,999.54)
Increase/Decrease in Prepayment		(103,511.86)	248,011.04
Gratuity Provision		24,384,717.50	8,170,077.50
Gratuity Payment		(4,487,196.00)	(1,713,310.00)
Net Cash Flows from Operating Activities		8,695,297.16	(329,605.42)
CASH FLOWS FROM INVESTING ACTIVITES			
Purchase of Fixed Assets		(7,768,468.93)	(697,756.03)
Fixed Asset Removals		47,550.00	355,015.00
Increase/Decrease in Long term Receivables		(356,937.76)	(456,132.38)
Proceeds from Investment		(779,506.47)	(550,616.06)
Fixed Deposit Interest		(522,557.49)	(764,218.74)
Net Cash Flows from Investing Activities		(9,379,920.65)	(2,113,708.21)
CASH FLOWS FROM FINANCING ACTIVITES			
Grants for Project Funds	14	5,338,815.20	3,378,000.00
Proceeds from Capital Grant		-	(3,440,856.48)
Net Cash Flows from Financing Activities		5,338,815.20	(62,856.48)
Net decrease in cash and cash equivalents		4,654,191.71	(2,506,170.11)
Cash and Cash equivalents at the beginning of the period		3,684,796.85	6,190,966.96
Cash and Cash equivalents at the end of the period	13	8,338,988.56	3,684,796.85

NATIONAL CHILD PROTECTION AUTHORITY				
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31, DECEMBER 2024				
				Rs.
	Capital Grant	Revaluation Reserve	Retained Earnings	Total Equity
Balance at 1 January 2023	41,957,104.80	166,669,981.25	(52,383,438.65)	156,243,647.40
Comprehensive Income				
Profit for the year	-	-	(10,938,775.15)	(10,938,775.15)
Total Other Comprehensive Income / Expenses	(3,440,856.49)	(6,303,511.40)	(1,438,212.08)	(11,182,579.97)
Balance at 31 December 2023	38,516,248.31	160,366,469.85	(64,760,425.87)	134,122,292.28
Prior year adjustments	-	-	(641,681.87)	(641,681.87)
Profit / Loss for the year	-	-	(8,326,544.34)	(8,326,544.34)
Total Other Comprehensive Income / Expenses	(2,063,792.87)	(6,302,798.75)	-	(8,366,591.62)
Balance at 31 December 2024	36,452,455.44	154,063,671.10	(73,728,652.08)	116,787,474.45

NOTES TO THE FINANCIAL STATEMENTS	Rs.	Rs.
NOTE 1 A	2024	2023
RECURRENT GRANTS - OTHER DONOR AGENCIES		
Unicef Action plan	5,027,065.20	3,141,750.00
Peoples Bank	-	410,413.00
Tsunami Sponsorship(Daily Mirror) Income	113,000.00	405,000.00
TOTAL	5,140,065.20	3,957,163.00

	Rs.	Rs.
NOTE 1 B	2024	2023
OTHER INCOME		
Reimbursement By Ministry	715,853.26	-
Interest Income	538,378.92	964,858.68
Distress Loan Interest	144,189.98	115,405.87
Sundry Income	315,228.00	747,183.06
Differed Income	14,233,372.55	14,115,850.16
Fixed Assets Disposal A/C	-	16,900.00
TOTAL	15,947,022.71	15,960,197.77

	Rs.	Rs.
NOTE 1 C	2024	2023
RECEIPTS FOR NATIONAL CHILD PROTECTION FUND		
NCPF Receipts	193,065.74	437,429.14
TOTAL	193,065.74	437,429.14

NOTE 2 - ADMINISTRATION EXPENSES	Rs.	Rs.
NOTE 2.1	2024	2023
PERSONNEL EMOLUMENTS		
Staff Salaries	140,203,551.93	150,563,526.76
E.P.F	24,120,148.34	21,747,410.36
E.T.F	6,042,643.15	5,454,042.68
Monthly Allowances	22,154,565.78	23,766,110.29
Cool Allowance	68,623.60	70,661.65
Overtime	1,897,618.91	1,680,007.61
Holiday Pay	201,794.75	79,045.50
Cost of living allowances	60,953,154.71	30,614,242.17
Gratuity Contribution	24,384,717.50	8,170,077.50
Acting Payment	5,998,180.86	5,148,949.40
Allowance for Apprentices Training	1,434,500.00	1,747,000.00
Fuel & Vehicle Allowance	7,014,708.25	8,184,973.22
TOTAL	294,474,207.78	257,226,047.14

	Rs.	Rs.
NOTE 2.2	2024	2023
TRAVELLING		
Travelling & Subsistence Payments - District officers	2,618,583.47	3,358,464.67
- Office Staff	68,205.00	54,950.00
Vehicle Hiring Charges	380,074.15	258,585.33
Foreign Travelling	38,060.00	-
Transport	2,650.00	-
TOTAL	3,107,572.62	3,672,000.00

NOTE 3 - OTHER OPERATING EXPENSES	Rs.	Rs.
NOTE 3.1	2024	2023
SUPPLIES & CONSUMEBLES		
Stationary & Office Requisites	1,700,654.95	3,206,429.19
Stationary for District Officers	1,416,678.85	1,059,362.18
Newspapers	315,189.00	332,160.00
Fuel	833,958.00	1,242,700.00
TOTAL	4,266,480.80	5,840,651.37

	Rs.	Rs.
NOTE 3.2	2024	2023
MAINTENANCE		
Motor Vehicles	2,435,271.39	2,438,423.72
Computer & Equipment	2,301,205.41	996,905.41
Building & Office	664,963.15	535,957.00
TOTAL	5,401,439.95	3,971,286.13

NOTE 3.3	2024	2023
CONTRACTUAL SERVICES		
Telephone	4,647,803.90	5,187,762.99
Stamp & Postage	733,135.00	725,200.00
Electricity	5,339,056.87	5,386,653.56
Water	279,966.93	380,852.66
Insurance	258,130.05	554,520.41
Security service	2,612,902.61	3,996,776.58
Cleaning Service	2,337,336.12	1,989,086.25
Advertisements	644,631.20	-
Printing	31,430.00	11,315.00
Translation fees	7,112.50	-
Rates & Taxes	79,299.38	81,816.38
Audit Fees	500,000.00	476,100.00
Board Expenses	548,820.00	732,236.10
Interview Board Expenses	21,760.00	189,344.00
Audit & Management Committee	70,801.00	131,595.00
Web Maintenance	326,407.68	315,381.60
Service agreement - Computer & Other	677,806.60	788,007.87
1929 Meal Allowance	318,400.00	299,200.00
TOTAL	19,434,799.84	21,245,848.40

NOTE 3.4	2024	2023
DEPRECIATION / AMORTIZATION		
Lease Land	779,041.10	779,041.10
Building	2,727,517.50	2,727,517.50
Motor Vehicles	4,089,500.00	4,844,500.00
Furniture	799,623.99	1,007,277.02
Equipments	4,223,243.17	3,060,358.66
SAIEVAC Project		
- Equipments	750.00	750.00
UNDP Project		
- Equipments	267,399.79	267,399.79
UNICEF Project		
- Motor Vehicle	660,300.00	660,300.00
- Equipments	665,900.00	748,609.09
SAVE THE CHILDREN - Equipments	20,097.00	20,097.00
TOTAL	14,233,372.55	14,115,850.16

	Rs.	Rs.
NOTE 3.5	2024	2023
OTHER OPERATING EXPENSES		
Sundry Expenses	259,360.00	109,734.00
Chairperson Entertainment	567,284.25	421,336.75
Fixed Assets Disposal A/C	31,545.27	-
TOTAL	858,189.52	531,070.75

	Rs.	Rs.
NOTE 3.6	2024	2023
NPA - IMPLEMENTING EXPENSES		
Implementation National Policy & Maintain Data Base	3,372,804.65	3,882,612.07
Protecting and safeguarding the best interest of the child	13,302,672.33	12,165,058.08
Monitor child care services, Preventing child abuses & Follow ups	10,870,706.90	11,116,560.25
Receive complaints & take steps for the safety and protection	2,788,764.28	3,845,328.36
Conduct, promote and co-ordinate knowledge relation to violence	428,425.75	341,708.50
Tsunami Disaster Relief Programme	498,535.00	568,665.00
Development Programmes, workshops, discussions & etc.	1,508,209.10	1,384,507.95
Capacity Building , Rehabilitation	114,889.00	828,492.00
NCPA Social Protection for Children	278,271.88	-
TOTAL	33,163,278.89	34,132,932.21

	Rs.	Rs.
NOTE 4	2024	2023
PROJECT EXPENSES		
UNICEF Action Plan	5,027,065.20	3,141,750.00
Sithuvili Siththam Expenses	-	410,413.00
Tsunami Sponsorship(Daily Mirror)Expense	113,000.00	405,000.00
TOTAL	5,140,065.20	3,957,163.00

	Rs.	Rs.
NOTE 5	2024	2023
NATIONAL CHILD PROTECTION FUND EXPENSES		
Tsunami Beneficiaries	33,000.00	-
NCPF - Payments	60,000.00	839,884.94
TOTAL	93,000.00	839,884.94

	Rs.	Rs.
NOTE 6	2024	2023
FINANCE COST		
Bank Charges	605.10	530.73
TOTAL	605.10	530.73

	Rs.	Rs.
NOTE 7	2024	2023
NET SURPLUS/(DEFICIT) FOR THE PERIOD		
NET SURPLUS / (DEFICIT) FOR THE PERIOD - Treasury	(8,326,544.34)	(10,938,775.15)
NET SURPLUS / (DEFICIT) FOR THE PERIOD - Projects	-	-
NET SURPLUS / (DEFICIT) FOR THE PERIOD - NCPF	100,065.74	(402,455.80)
TOTAL	(8,226,478.60)	(11,341,230.95)

NOTE 8					Rs.
PROPERTY, PLANT & EQUIPMENT	Balance B/F as at 1/1/2024	Additions	Removals	Prior Year Adjustment	Balance C/F as at 31/12/2024
COST/ VALUATION					
NCPA					
Building	136,375,875.00	1,901,688.00	-	-	138,277,563.00
Motor vehicle	48,445,000.00	-	-	-	48,445,000.00
Furniture	19,372,781.37	-	(35,271.00)	-	19,337,510.37
Equipments	64,548,204.02	5,866,780.93	(410,075.20)	-	70,004,909.75
	268,741,860.39	7,768,468.93	(445,346.20)	-	276,064,983.12
Fixed Assets Received From Projects					
Rehabilitation Project - Furniture	501,446.00	-	-	-	501,446.00
Trafficking ILO Project - Furniture	754,701.00	-	-	-	754,701.00
ILO Research Project - Furniture	6,969.00	-	-	-	6,969.00
Tsunami Donor Project - Furniture	2,232,158.65	-	-	-	2,232,158.65
Tsunami Training Project - Furniture	1,035,193.00	-	-	-	1,035,193.00
Code of Conduct Project - Furniture	96,275.00	-	-	-	96,275.00
PCN Project - Computer	736,632.89	-	(439,555.00)	-	297,077.89
SAIEVAC Project					
- Furniture	79,147.50	-	-	-	79,147.50
- Equipments	85,757.00	-	(3,490.00)	-	82,267.00
UNDP Project					
- Furniture	33,112.80	-	-	-	33,112.80
- Equipments	1,782,665.28	-	-	-	1,782,665.28
UNICEF Project					
- Motor Vehicle	8,378,609.00	-	-	-	8,378,609.00
- Equipments	11,028,244.68	-	-	-	11,028,244.68
GIZ - Motor Vehicle	2,113,000.00	-	-	-	2,113,000.00
SAVE THE CHILDREN - Equipments	133,980.00	-	-	-	133,980.00
	28,997,891.80	-	(443,045.00)	-	28,554,846.80
TOTAL	297,739,752.19	7,768,468.93	(888,391.20)	-	304,619,829.92

NOTE 8 Cont.					Rs.
DEPRECIATION	Balance B/F as at 1/1/2024	Depreciation for the Year 2024	Removals	Prior Year Adjustment	Balance C/F as at 31/12/2024
NCPA					
Building	2,727,517.50	2,727,517.50	-		5,455,035.00
Motor vehicle	21,349,666.00	4,089,500.00	-		25,439,166.00
Furniture	15,738,787.50	799,623.99	(34,958.25)	-	16,503,453.24
Equipments	55,156,080.28	4,223,243.17	(331,292.68)	-	59,048,030.77
	94,972,051.28	11,839,884.66	(366,250.93)	-	106,445,685.01
Fixed Assets Received From Projects					
Rehabilitation Project - Furniture	501,446.00	-	-	-	501,446.00
Trafficking ILO Project - Furniture	754,701.00	-	-	-	754,701.00
ILO Research Project - Furniture	6,969.00	-	-	-	6,969.00
Tsunami Donor Project - Furniture	2,232,158.65	-	-	-	2,232,158.65
Tsunami Training Project - Furniture	1,035,193.00	-	-	-	1,035,193.00
Code of Conduct Project - Furniture	96,275.00	-	-	-	96,275.00
PCN Project - Computer	736,632.89	-	(439,555.00)	-	297,077.89
SAIEVAC Project					
- Furniture	79,147.50	-	-	-	79,147.50
- Equipments	84,507.00	750.00	(3,490.00)	-	81,767.00
UNDP Project					
- Furniture	33,112.80	-	-	-	33,112.80
- Equipments	534,799.58	267,399.79	-	-	802,199.37
UNICEF Project					
- Motor Vehicle	3,687,909.00	660,300.00	-	-	4,348,209.00
- Equipments	9,280,485.22	665,900.00	-	-	9,946,385.22
GIZ - Motor Vehicle	2,113,000.00	-	-	-	2,113,000.00
SAVE THE CHILDREN - Equipments	71,931.89	20,097.00	-	-	92,028.89
	21,248,268.53	1,614,446.79	(443,045.00)	-	22,419,670.32
TOTAL	116,220,319.81	13,454,331.45	(809,295.93)	-	128,865,355.33

NOTE 8 Cont.			Rs.
NET BOOK VALUES	COST	Accumulated Depreciation	Net Book Value
NCPA			
Building	138,277,563.00	5,455,035.00	132,822,528.00
Motor vehicles	48,445,000.00	25,439,166.00	23,005,834.00
Furniture	19,337,510.37	16,503,453.24	2,834,057.13
Equipments	70,004,909.75	59,048,030.77	10,956,878.98
	276,064,983.12	106,445,685.01	169,619,298.11
Fixed Assets Received From Projects			
Rehabilitation Project - Furniture	501,446.00	501,446.00	-
Trafficking ILO Project - Furniture	754,701.00	754,701.00	-
ILO Research Project - Furniture	6,969.00	6,969.00	-
Tsunami Donor Project - Furniture	2,232,158.65	2,232,158.65	-
Tsunami Training Project - Furniture	1,035,193.00	1,035,193.00	-
Code of Conduct Project - Furniture	96,275.00	96,275.00	-
PCN Project - Computer	297,077.89	297,077.89	-
SAIEVAC Project			
- Furniture	79,147.50	79,147.50	-
- Equipments	82,267.00	81,767.00	500.00
UNDP Project			
- Furniture	33,112.80	33,112.80	-
- Equipments	1,782,665.28	802,199.37	980,465.91
UNICEF Project			
- Motor Vehicle	8,378,609.00	4,348,209.00	4,030,400.00
- Equipments	11,028,244.68	9,946,385.22	1,081,859.46
GIZ - Motor Vehicle	2,113,000.00	2,113,000.00	-
SAVE THE CHILDREN - Equipments	133,980.00	92,028.89	41,951.11
	28,554,846.80	22,419,670.32	6,135,176.48
TOTAL	304,619,829.92	128,865,355.33	175,754,474.59

NOTE 8.1						Rs.
Lease Hold Land	Lease Period (Years)	Lease Cost	Accumulated Amortization up to last Year	Balance B/F	Amortization for the Year 2024	Balance C/F
Lease Hold Land (2000)	50	8,422,459.89	4,042,780.76	4,379,679.13	168,449.20	4,211,229.93
Lease Hold Land (2016)	30	18,317,757.08	4,884,735.20	13,433,021.88	610,591.90	12,822,429.98
		26,740,216.97	8,927,515.96	17,812,701.01	779,041.10	17,033,659.91

	Rs.	Rs.
NOTE 9	2024	2023
LONG TERM RECEIVABLES		
Distress Loan	2,782,677.59	2,425,739.83
TOTAL	2,782,677.59	2,425,739.83

	Rs.	Rs.
NOTE 10	2024	2023
INVESTMENTS & SAVINGS		
Gratuity Fund Investment A/C - 261605	1,544,734.42	476,574.23
Tsunami Savings A/C - 679016	32,243.41	64,004.18
Distress Loan Savings A/C - 89945554	284,641.94	541,534.89
Fixed Deposit	8,787,945.44	8,265,387.95
TOTAL	10,649,565.21	9,347,501.25

	Rs.	Rs.
NOTE 11	2024	2023
ACCOUNTS RECEIVABLE		
Festival Advance	168,950.00	135,250.00
Cash Advance	505,490.94	1,558,700.05
Receivable A/C	23,976.26	162,681.00
Distress Loan Receivable	1,025,581.72	714,569.53
NCPA Receivable from Fund	-	410,413.00
TOTAL	1,723,998.92	2,981,613.58

	Rs.	Rs.
NOTE 12	2024	2023
PREPAYMENTS		
Insurance	152,692.74	137,110.20
Service agreement	343,611.97	255,682.65
TOTAL	496,304.71	392,792.85

	Rs.	Rs.
NOTE 13	2024	2023
CASH & CASH EQUIVALENTS		
Bank of Ceylon - Current Account 228076	7,577,346.86	3,019,423.97
- Current Account 71252941	690,116.96	504,848.14
People's Bank -Current Account 174-1-001-4-0347385	71,524.74	160,524.74
TOTAL	8,338,988.56	3,684,796.85

NOTE -14 A					
BREAKDOWN OF PROJECT FUND BALANCES					
					Rs.
Project Name	Balance /B/F	Prior Year Adjustment	2024		Balance C/F
			Funds/Receipts	Expenses	
Tsunami Sponsorship - Daily Mirror	160,524.74	-	24,000.00	(113,000.00)	71,524.74
Child Fund	504,300.53	-	-	-	504,300.53
Peoples Bank	-	-	500,000.00	-	500,000.00
UNICEF Fund	212,250.00	-	4,814,815.20	(5,027,065.20)	-
Total	877,075.27	-	5,338,815.20	(5,140,065.20)	1,075,825.27

NOTE -14 B						
BREAKDOWN OF NATIONAL CHILD PROTECTION FUND						
						Rs.
Fund Name	Balance /B/F	Prior Year	Receipts (Note - 1C)	Expenses (Note 5)	Surplus/ (Deficit) for the year 2023	Balance C/F
National Child Protection Fund	1,693,044.44	-	193,065.74	(93,000.00)	100,065.74	1,793,110.18

	Rs.	Rs.
NOTE 15	2024	2023
ACCRUED EXPENSES		
Overtime	192,479.89	178,989.40
Security Service	217,841.52	434,523.73
Cleaning Service	215,641.16	174,526.60
E.P.F. Payable	478,293.00	478,293.00
E.T.F. Payable	71,743.95	71,743.95
Travelling & Subsistence	608,725.00	661,650.91
Electricity	384,923.69	502,960.69
Water	5,099.12	7,263.02
Stationary	100,000.00	-
NCPF Payable to NCPA	-	410,413.00
Telephone Expenses	496,500.34	429,741.98
Sundry Creditors	1,091,736.10	2,600,427.14
Web Maintenance	27,200.64	27,024.96
News Paper Expenses	21,250.00	28,790.00
Holiday Payment	-	2,564.25
Allowance For ApprentisTraining	95,000.00	73,750.00
PAYE Tax	835,470.95	1,469,990.32
Salary Payable	641,358.62	1,176,458.62
TOTAL	5,483,263.98	8,729,111.57

	Rs.	Rs.
NOTE 16	2024	2023
SHORT TERM PROVISION		
Provision for Audit Fees	500,000.00	476,100.00
Provision-Gratuity Fund Short Term	2,207,222.50	474,793.50
TOTAL	2,707,222.50	950,893.50

NOTE 17	Balance B/F as at 1/1/2024	Receipts for the year 2024	Expenses for the year 2024	Prior Year Adjustment	Balance C/F as at 31/12/2024
CAPITAL EMPLOYED					
Capital Grants					
Government Grant - Capital	13,065,607.71	166,920.00	(3,155,555.65)	-	10,076,972.06
UNICEF - Grant	1,861,159.46	-	(722,600.00)	-	1,138,559.46
Capital Grant - UNDP	1,247,865.70	-	(267,399.79)	-	980,465.91
Capital Grant - Asset Acquisition Dev. Activities	3,300.50	-	(3,300.50)	-	-
Capital Grant -Lease Land	13,433,021.87	-	(610,591.90)	-	12,822,429.97
Capital Grant - SAVE THE CHILDREN	62,048.11	-	(20,097.00)	-	41,951.11
Ministry Grant (Capital Acquisition)	2,187,770.83	5,699,860.93	(2,201,816.56)	-	5,685,815.20
Capital Grant - President Office - Motor Vehicle	4,524,167.00	-	(610,000.00)	-	3,914,167.00
Capital Grant - ICTA	2,131,307.14	-	(339,212.40)	-	1,792,094.73
TOTAL	38,516,248.32	5,866,780.93	(7,930,573.80)	-	36,452,455.44

NATIONAL AUDIT OFFICE

My No.} VOT/B/NCPA/01/2024/03
2025

Your No.}

Date} 20th May

Chairman,

National Child Protection Authority.

Report of the Auditor General on the financial statements and other legal and regulatory requirements of the National Child Protection Authority for the year ended 31st 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 National Child Protection Authority for the year ended 31st December 2024 comprising of the statement of financial position, as at 31st December 2024, and the statement of financial performance for the year ended on that date, statement of changes in equity and the cash flow statement for the year then ended and notes relevant to the financial statements including information relevant to quantitative accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. My report in pursuance of provisions in Article 154(6) of the Constitution will be tabled in Parliament in due course.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial position of the National Child Protection Authority as of 31st December 2024 and its financial performance and cash flows for the year then ended give a true and fair view through the financial statements of the authority as per the Sri Lanka Public Sector Accounting Standards.

1.2 Basis for the qualified opinion

- (a) According to the Sri Lanka Public Sector Accounting Standards 07 paragraph 49, during the revaluation of property, plant, and equipment, the entire equity class that the equity is relevant to must be revalued. But according to the financial statements of the authority up to the 31st of December 2024, out of the 47 automobiles included in the automobile equity class of worth Rs. 58,936,609, 09 automobiles

were accounted on the revaluation value of 2021 and the remaining 38 vehicles were accounted at the cost. Further, in the two equity classes, furniture and equipment, only the items that had been completely depreciated were revalued in 2019.

- (b) According to Sri Lanka Accounting Standards 07 paragraph 65, the residual value and the useful life of property, plant, and equipment should be reviewed annually, according to the financial statements of the authority in the year under review, 2,456 property, plant, and equipment items of a cost with zero carrying value/revaluation value of Rs. 77,290,013 were being used due to not correctly reviewing the useful life. Accordingly, action had not been taken to revise the estimation error that occurred according to Sri Lanka Public Sector Accounting Standards 03.
- (c) An arrears salary for which the payment was uncertain was accounted as payable salary of Rs. 641,358 against the Sri Lanka Public Sector Accounting Standards 08 paragraph 19.
- (d) According to Sri Lanka Public Sector Accounting Standards 08 paragraph 100, although a concise description of the nature of the contingent liability should be disclosed for all contingent liability classes as at the reporting date, there was no disclosure in the financial statements regarding 3 pending litigations at the end of the year under review of the authority. Also, no allocation was made for the attorney's fee payable to the Department of Attorney General concerning these matters.
- (e) According to Sri Lanka Public Sector Accounting Standards 09 paragraph 15, although the measurement of stock should be done to the lower value between the cost and net realizable value, it was stated under the note number 05 of the financial statements that the stock is valued in the average cost method.
- (f) According to Sri Lanka Public Sector Accounting Standards 11, paragraphs 12 and 93, although all prizes and grants received for reporting existence as non-exchange transactions should be identified as income, a total of Rs. 11,398,662 received as capital grants and project grants within the year of review had not been identified as income. Furthermore, the state capital grants were being amortized, and the state capital grant balance as at 31st of December 2024 was stated as Rs. 36,452,455 in the statement of financial position.
- (g) According to Sri Lanka Public Sector Accounting Standards 14, paragraphs 21, 22, and 23, Rs. 2,364,438 of emoluments of the board of directors had not been disclosed in financial statements.
- (h) According to Sri Lanka Public Sector Accounting Standards 19 paragraphs 76 and 77, although post-employee benefits should be measured to the current value based on the schedules mentioned in the standard under the recognition and measurement of employee benefits, the authority had not acted accordingly in the allocation of gratuity of Rs. 91,098,000 as at 31st of December in the year under review.
- (i) According to Sri Lanka Public Sector Accounting Standards 20, paragraphs 17, 26, and 118, although computer systems and computer software should be recognized as intangible assets and should be amortized throughout the useful life, the value of

02 data systems of Rs. 5,033,718 purchased in January 2024 had been included under equipment. In addition, the accounting system purchased for Rs. 473,000 in relation to accounting and salaries in 2017, had been cut off as an expense of the relevant year instead of capitalizing under intangible assets. Accordingly, intangible assets were understated by Rs. 5,718, retained earnings were understated by Rs. 473,000, and the equipment value was overstated by Rs. 5,506,718.

- (j) While the authority had been maintaining a library with about 5000 books since 2011 to the date of the audit, the books purchased for that library had not been recognized as noncurrent assets and had been written off as expenses of the relevant year. Books worth Rs. 250,290 had been purchased from 2021 to 2024.
- (k) A total of Rs. 6,302,797 related to 06 asset items had been falsely debited to the asset revaluation surplus account and credited to the income account, as depreciation of the year under review, when there was no balance related to the assets received by state grants according to the financial statements of the year under review. Accordingly, the asset revaluation surplus and deficit for the year were understated in the financial statements by that amount.
- (l) While attorney fees payable to the Attorney General's department for 02 litigations assigned by an external institution against the authority in 2023 had not been allocated, the attorney fees of Rs. 228,500 that had to be paid for that in the year under review were accounted for training and other expenses of the year under review instead of adjusting it to the profit of the previous year. Due to this, the deficiency for the year and the retained earnings were overstated by that value.
- (m) Due to the overallocation of gratuity relevant to the year under review by Rs. 4,012,402, the deficit for the year and the gratuity allocation balance were overstated by that value.

I conducted my audit as per the Sri Lanka Auditing Standards (SLAS). My responsibility under these auditing standards is further described in the Auditor's Responsibility for the Audit of the Financial Statements section of this report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Other Information Contained in the 2024 Annual Report of the National Child Protection Authority

Other information refers to the information that is included in the 2024 Annual Report of the Authority, which I obtained prior to the date of this audit report but not included in the financial statements and my audit report on them. The management is responsible for other information.

My opinion regarding the financial statements does not cover the other information, and I will not give any assurance or express any opinion regarding the same.

My responsibility related to my audit of the financial statements is to read the other information identified above, and in doing so, to consider whether the other information is materially inconsistent with the financial statements or with the knowledge I have gained during the audit or otherwise.

If I conclude that other information contains material misstatements based on the other information I collected prior to the date of this audit report and based on the tasks carried out by me, it is required that I report such information. I have nothing to report in this regard.

1.4 Responsibilities of the Management and the administrating authorities on the financial statements

It is the responsibility of the management to decide on the internal controls that will be required to prepare these financial statements according to Sri Lanka Public Sector Accounting Standards as well as presenting them with justification and void of any false statements that can be developed due to fraud and errors.

It is the responsibility of the management to decide the capability of the continuation of the authority when preparing financial statements, and except if the management intend to liquidate the authority or the operations are to be winded up when there is no other alternative, it is the responsibility of the management to keep accounts on the basis of continuity and reveal the matters pertaining to the continuity of the authority.

The responsibility of investigating the financial reporting process of the authority is held by the parties applicable for administration.

The authority should maintain books and records pertaining to its income, expenditure, assets, and liabilities in a proper manner so that the authority can prepare annual and contemporary financial statements in terms of subsection 16 (1) of the National Audit Act No. 19 of 2018.

1.5 Auditor's responsibilities related to the audit of the financial statements

My objective is to provide a reasonable assurance about whether the financial statements are free from material misstatements 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 it is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always reveal a material misstatement. Misstatements can arise from individual or group effects of fraud or error and are considered material depending on the influence on the economic decisions of users taken based on these financial statements.

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

- Planned and implemented timely and relevant audit procedures to identify and assess the risks of material misstatement of the Financial Statements that may occur due to fraud or error when obtaining a basis for my opinion. The risk of not detecting a quantitative misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or attempts to override internal controls.

- Obtained an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, although not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- The appropriateness of accounting policies used, and the reasonableness of accounting estimates and related disclosures made by the management were appreciated.
- The decision was made to use the relevance of utilizing the basis of continuous existence of the institution for accounting based on the audit evidence obtained regarding whether there is a quantitative uncertainty on the continuous existence of the institution due to the incidents and circumstances. If I decide on a prevailing sufficient uncertainty, my attention should be paid to the relevant revelations in the financial statements in my audit report, and if those revelations are insufficient, my opinion should be modified. However, the continuous existence may end based on future incidents or situations.
- The overall presentation of the financial statements, including the appropriate and fair inclusion of the transactions and events that were the basis for the structure and content of the financial statements, and the disclosures, was appreciated.

I inform the governing parties about the important audit findings, major internal administration weaknesses, and other particulars found at my audit.

2. Report on other legal and regulatory requirements

2.1 Special provisions on the following requirements are included in the National Audit Act No. 19 of 2018.

2.1.1 According to the requirements mentioned in section 12 (a) of the National Audit Act No. 19 of 2018 except for the effect of the facts explained in the section basis for qualified opinion in my report, I have obtained all the required information and clarifications for the audit and as per my investigation, proper financial reports were maintained by the authority.

2.1.2 The financial statements submitted by the authority correspond with those of the previous year according to the requirement mentioned in section 6 (1) (d) (III) of the National Audit Act No. 19 of 2018.

2.1.3 The financial statements submitted include the recommendations issued by me in the previous year according to the requirement mentioned in section 6 (1) (d) (IV) of the National Audit Act No. 19 of 2018.

2.2 Based on actions taken and the evidence obtained, as well as within the limitations of the quantitative facts, nothing was brought to my attention to furnish the following statements.

2.2.1 Any direct or indirect relationship of any member of the governing body of the authority away from the general business relationship regarding any agreement

pertaining to the authority as per the requirement of section 12 (d) of the National Audit Act No. 19 of 2018.

2.2.2 To state that the Authority has not performed according to any relevant written law, or any general or special provisions issued by the governing board of the Authority as per the requirement of section 12(f) of the National Audit Act No. 19 of 2018, other than the observations mentioned below.

Reference to laws/Regulations	Observations
(a) 1992 Financial regulation 371(5) amended by the Public Finance Circular Number 01/2020 dated 28 th August 2020	I. Advance of total value Rs. 505,491 issued by the authority in the year under review, was not settled before the 31st of December of the year under review. II. 09 incidents of settling the total amount of ad-hoc sub-imprest given to officers were held through a time period from day 2 to day 69 without using it for the relevant task.
(b) Department of Public Enterprises Circular Numbers 08/2019 (I), 08/2019 (II)	Although in regard to the introduction of the e-GP procurement procedure in Sri Lanka, all government institutions were required to register under the e-GP procurement method before 31 st of January 2020 and conduct procurement activities through that system, the authority had not acted accordingly until the audit date of 16 th of May 2025.

2.2.3 To state that the Authority has not performed according to its powers, functions and duties as per the requirement of section 12(g) of the National Audit Act No. 19 of 2018 other than the observations mentioned below.

Powers, functions and duties	Observations
National Child Protection Act No. 50 of 1998	
I. Sections 14 (a) and (f)	Preparing and effectively implementing a national policy on the prevention of child abuse and protecting children who are victims of such abuse was the primary

objective of the authority. But while 21 years had passed since the beginning of the authority to prepare and get the approval of the relevant national policy, the preparation and getting the approval of the 5 year plan to implement the national policy had not been possible even though 5 years had passed since the date of approval 29th October 2019 to the audit date 16th May 2025. For this reason, implementing the National Policy on Child Protection had not been possible.

II. Section 14 (m)

Although 26 years had passed since the establishment of the authority, preparing and maintaining a database, which was one of the primary objectives of the authority, had not been possible. Due to that reason, monitoring the progress of the implementation of laws related to child abuse and providing information expected by the public about child safety and protecting child rights according to sections 14 (g), (h), and (p), had not been possible.

III. Sections 14 (e), (g), (h), (j), (k)

While 107,663 child abuse complaints were received by the authority from 2014 to 30th April 2025, 46,813 complaints of them, which is 43 percent, were still under investigation. Therefore, it had not been possible to sufficiently fulfill the objectives such as protecting and providing care to child abuse victims and implementing laws related to all types of child abuse, monitoring, reviewing the progress of all investigation cases, receiving complaints of abuse and referring them to legal authorities.

IV. Section 14 (d), (p)

Protecting from abuse, creating an awareness about the rights of children and the methods of preventing child abuse and providing information and education to the public regarding the safety of children and the protection of the rights of children were among the objectives of the authority. Accordingly, though the national programme of registration of schools and conducting programmes was started by the authority in 2022, only 1,396 schools were

registered by the 15th of April 2025 and only 46 district student ambassador programmes and 24 district ambassador summits were conducted in 2023 and 2024.

2.2.4 That the resources of the Authority have not been procured prudently, efficiently, and productively in line with the relevant rules and regulations within the period, as per the requirement of section 12(h) of the National Audit Act Number 19 of 2018.

2.3 Other Matters

- (a) Although approximately 04 years had passed by the 16th of May 2025 since getting the approval to establish 09 units on the provincial level to record video evidence of victims of child abuse according to the cabinet decision no. .../21/1131/308/097 dated 12th July 2021, the management failed to implement 07 units. Only 02 units were implemented in the Colombo head office and Ragama Hospital, and 205 video evidence recordings were done in them within the time period from the 01st of January 2024 to the 31st of December 2024.
- (b) Although the Right to Information Commission issued an order on the 17th of April 2024 to prepare a plan for exhibiting the information on the progress of the litigations related to the complaints received by the National Child Protection Authority and implement it within 03 months, the authority had failed to exhibit the information on the progress of the litigations until the 16th of May 2025.
- (c) 11 years had been spent to conduct a proper disciplinary inquiry and issue an order according to sentence 27.11 of chapter XLVIII of the Establishment code regarding the accountant who got suspended on the 25th of August 2010 according to a case dated 21st of May 2010 assigned to the Commission of Bribery and Corruption related to the malfunctions under the first schedule of the Institution Code. Further, while the relevant officer was not yet acquitted and released according to the verdict of that case, it had been decided to pay the arrears salary of Rs. 8,374,383 in the 214th board of directors meeting held on the 26th of May 2022, in which the representative of Ministry of Finance had not attended, and the payment of Rs. 7,270,402 from it had been done by the 31st of May 2023.
- (d) Although there should be the approved degree along with the post graduate degree and a minimum 12 years of experience when recruiting for the post of director (Finance) of the authority according to the approved recruitment procedure for the authority, an officer who had not fulfilled the relevant

qualifications and had been accused of malfunction had been selected by the decision of the board of directors dated 15th of August 2024.

- (e) The building that had been verbally assigned to the National Child Protection Authority, spending Rs. 23,420,000 in 2014 by the Ministry of Child Development and Women's Affairs at that time to build the Mulativu district office, had been idling for more than 10 years without taking action to legally take over and productively use it.
- (f) Although more than 08 years had passed since the National Child Protection Authority got a land in the Madiwala area from the Urban Development Authority in 2016 by paying Rs. 18,317,757 in a lump sum on a 30-year lease basis, that land had been idling without being put to any use until the date of the report.
- (g) 05 officers of lacking the minimum basic qualifications were recruited against the approved recruitment procedure, and even though this was pointed out in the Auditor General's report 2023, no action was taken up to the date of audit, 16th of May 2025.

(Signed)

G.H.D. Dharmapala

Auditor General (Acting)