



OFFICE ON MISSING PERSONS

ANNUAL REPORT

2021

Abbreviations

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

Message from the Chairperson

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

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

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

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

Further, the OMP has taken steps to create an environment conducive to the work of the OMP and in order to ensure nonrecurrence by following up all incoming or new complaints reported

to the OMP. Accordingly, records of past 12 months revealed that there are no reported complaints over any enforced disappearances.

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

A handwritten signature in black ink, appearing to be 'H. S. D. S.', written over a horizontal line.

Chairperson
Office on Missing Persons

1. Preface

In recognition of the severe strain imposed on vulnerable sections of Sri Lankan society, especially the families of the missing and disappeared in April 2020, the Office on Missing Persons (OMP) wrote to His Excellency the President Gotabaya Rajapaksa, recommending that when developing COVID relief measures, the circumstances of the families of the missing and disappeared be considered.

The OMP observed that Gazette No 2168/8, dated 6 March 2020, which established the Presidential Task Force, in paragraph 11, provided the Task Force with a specific mandate to "take steps to focus special attention on women, low-income families and persons directly at risk when undertaking above measures."

The OMP observes that the most vulnerable among families of the missing and disappeared are the elderly and female-headed households that survive on the daily wages of one family member. The prevailing situation in the country has had dire consequences on these families, as they are no longer able to carry out livelihoods and have limited or no assets.

The OMP recommended that families of the missing and disappeared be included in any proposed relief measures, including providing food and financial assistance in response to the current crisis. In particular, as a short-term measure, the OMP recommended that dry rations be provided to families of the missing and disappeared through Grama Niladharis. Grama Niladharis have already collected information regarding missing and disappeared persons in their local area. Such lists could avoid duplication when such families are also beneficiaries under other state assistance schemes for vulnerable persons. The OMP remained committed and coordinated this relief work, and engagement was necessary during 2021.

2. Introduction:

The Office on Missing Persons Act No. 14 of 2016 was enacted in August 2016 to discharge functions concerning the missing persons in Sri Lanka. An Act to provide for the searching and tracing of missing persons; to provide assistance to relatives of missing persons; for the setting up of a database of missing persons; for setting out the procedures and guidelines applicable to the powers and functions assigned; and to provide for all matters which are connected with or incidental to, the implementation of the provisions of the Act. The OMP shall extend to missing persons notwithstanding the period in which such person became a missing person.

The Office on Missing Persons consists of seven members appointed by the President of Sri Lanka on the recommendation of the Constitutional Council for three years. Appointment of the members to the OMP office ensures that the composition of the OMP reflects the pluralistic nature of the Sri Lankan society. The members of the OMP shall be persons with previous experience, in fact, finding or investigation, human rights law, international humanitarian law, humanitarian response, or possess other qualifications relevant to the carrying out of the functions of the OMP.

The Chairperson, Mr Upaly Abeyrathne, Retired Judge of the Supreme Court, who was the chairperson of OMP up December 2021, was later appointed as a chairperson of Right to Information (RTI) Commission, and a new Chairperson, Mr Mahesh Katulanda (Attorney-At-Law), the member of the OMP, was appointed as the Chairperson on 16th December 2021.

During the reporting period, the previous or the first OMP members have completed their term; and the new members were appointed by H.E the President Gotabaya Rajapaksa. Accordingly, Mr Wijekoon Bandara Ganegala, Mr Thambalaiah Yogarajah, Ms. Sithy Dane Arfa Thassim, Mr. Jayantha Wickramaratne, and Ms Hiranthi Wijemanne were appointed and remained as members. As Ms Hiranthi Wijemanne has resigned, Mr. Jayantha Wickramaratne was appointed to the Board in December 2021, and Mr. Shiraz M. Noordeen was appointed on 23rd December 2021 as new members.

The administrative office of OMP is at 408 Galle Road, Colombo 03, Sri Lanka Tel; 011 2301685 Fax: 011 230 1921, E-mail: ompsrilanka@gmail.com, web: www.omp.gov.lk with regional offices in Jaffna, Mannar, Batticaloa, Matara and Killinochchi. The OMP targeted establishing four regional offices and eight sub-regional offices for greater access by the families and the general public. The details of regional offices are given under the Regional Presence section.

3.Objectives of the OMP Act Number 14 of 2016:

To ensure that all necessary measures are taken:

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

4.The Mandate:

The OMP has a mandate to;

- a) Search for, and trace missing persons and identify appropriate mechanisms for the same, and clarify the circumstances in which such persons went missing;
- b) make recommendations to the relevant authorities towards addressing the incidence of missing persons;
- c) protect the rights and interests of missing persons and their relatives as provided for in the Act;
- d) identify avenues of redress to which missing persons and relatives of missing persons are entitled and inform the missing person (if found alive) or relative of such missing person of the same;
- e) collate data related to missing persons obtained by processes presently being carried out or which were previously carried out by other institutions, organizations,

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

(f) do all other necessary things that may become necessary to achieve the objectives under the Act.

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

5. The Organizational Structure and Powers:

The OMP is charged, as per its objectives and the mandate, with a range of functions and duties, which include issuing interim reports to relatives of missing and disappeared persons to enable the Department of Registrar General to issue Certificate of Absence (CoA); Providing or facilitating the provision of administrative assistance and welfare services that include psycho-social support to the relatives of the missing and disappeared; making recommendations to relevant authorities to grant reparation to missing or disappeared person or their relatives; developing and enforcing a system for victim and witness protection; creating, managing and maintaining a database which will include all particulars concerning missing and disappeared persons; creating public awareness of causes, incidents and effects of cutting and diapered persons and facilitating support among the general public to fulfill their needs and ensure access to economic, psycho-social and administrative support .

To fulfill these duties, the OMP has general powers to make rules, develop gender-sensitive guidelines, appoint and dismiss staff, and establish units as required for its effective operation . During the reporting period, the OMP functioned with the following Units;

1. Protection Unit
2. Legal, Policy & Research Unit
3. Victim & Family Support Unit
4. Data Management Unit
5. Finance & Procurement Unit
6. Human Resources & Administration Unit

The OMP held discussions during the year 2021 to establish the Communication, Outreach, Tracing and Investigations Units even though the OMP continued working on these areas through other units already existing.. The Legal, Policy and Reserch Unit which was functioning with the support of the UN Sri Lanka under an agreement entered between the government and the UN. This agreement ended in early 2021 and the functions were continued with the existing staff.

Further, the OMP has the powers to make recommendations to other state authorities relating to a broad array of issues which includes preventing future disappearance; the means and methods of commemoration and acknowledgement of disappearance; the handling of identifiable and unidentifiable remains; the publishing of information on issues of missing persons for public knowledge; developing national laws and regulations related to missing persons; granting of reparations psycho-social support and other means to improve social and economic conditions of missing and disappeared persons and their relatives.

To exercise these powers effectively and efficiently, the OMP held internal discussions to establish the Tracing and Investigation Unit and a Communication and Outreach Unit during the reporting period.

To conduct its investigations, the OMP has the authority to receive complaints, initiate inquiries and investigations into the whereabouts of a missing or disappeared person; take all necessary steps to investigate cases which include summoning any person to be present before the OMP or produce any document or other thing; accept confidential information or information in camera; accept information on the condition of confidentiality; apply to a Magistrate's Court for an order to carry out an excavation or an exhumation and to act as an observer; request any necessary assistance from any state actor; search without warrant any place of detention, and report offences that have been committed to relevant law enforcement or prosecuting authority.

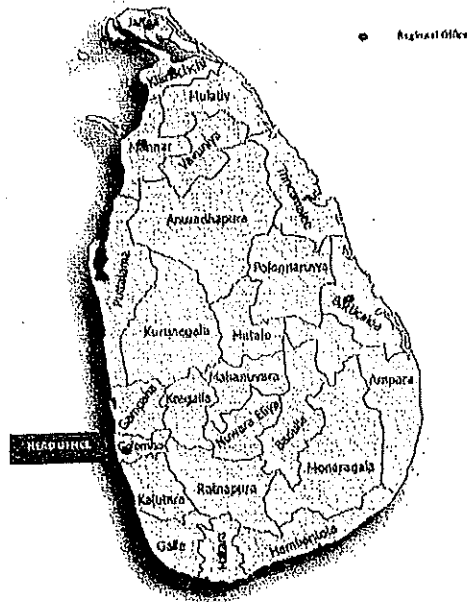
Any person can be held guilty of an offence of contempt against the authority of the OMP for a range of causes, including when a person fails to appear before the OMP or produce a document or other thing pursuant to the summons issued by the OMP; refuses without cause to answer questions or comply with requirements of a notice or written order made to him or her by the OMP; resists or obstructs an officer of the OMP to exercise their powers; or knowingly hinders the work of the OMP.

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

The OMP experiences a severe shortage of staff which hinders its functioning. The staff positions in the year 2021, from the Management Services Department (MSD) approved carder of 255, 27 permanent positions, 03 Contract staff, 01 Temporary staff and 22 Trainees – are attached to Data Entry, Finance, and Administration Units while the OMP to fill 228 vacancies. The shortage of staff needs to be addressed as it hinders the efficient and effective operations of the OMP, and this has become a priority for the year 2022.

6. Regional Presence:

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



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

Regional Office, Jaffna
 124, Adiyapatham Road,
 Kalviyankadu, Jaffna
 Telephon No: 021-2219414/9400/9401
 Fax: 021-221-9414

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

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

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

The regional offices operate under the supervision of Regional Coordinators and carry out following duties and functions of the OMP:

- Function as the official in charge of the Regional Office of the OMP.
- Maintenance of Financial and Administrative functions of the Regional Office efficiently to the satisfaction of Board Members of the OMP.
- Responsible for overseeing tracing, investigation, victim and family support and protection activities at the regional level.

- Supervise and monitor the work carried out by staff in the Regional Office and ensure the smooth and effective functioning of the office.
- Communicate, coordinate and advocate with other state institutions at the provincial and district level on issues relating to disappeared and missing persons in consultation with the Chairperson/ Members of the Board or the Executive Director.
- Coordinate with the Executive Director and Legal Unit / Investigation Unit and make necessary arrangements for inquiries/ investigations to issue interim reports to the families of missing and disappeared.
- Monitor protection concerns raised by families of disappeared and coordinate with the Protection Unit, and proceed further accordingly.
- Attend all Victims and Family Support activities within the region in consultation with the Executive Director of the OMP.
- Monitor developments in the region to identify measures to be taken by OMP relating to the mandate of the OMP.
- Report to Head Office on the progress of activities, needs and challenges faced by Regional Office.
- Send required periodical progress reports of the regional office on time to the Executive Director.
- Coordinate with relevant Heads of Divisions of OMP for the day-to-day activities of the Regional Office.
- Liaise with Head of Data Management for maintenance of proper Database.

The year 2021 was a challenging year for the entire world, and Sri Lanka was not an exception. Sri Lanka faced many social and economic challenges due to health concerns created by the COVID 19 pandemic. In addition, the extended periods of lockdowns and travel restrictions in the country hindered the office's operations to a greater extent. Therefore, the year's performance assessment needs to consider the difficulties faced during the program cycle.

7. Programmatic Strategy:

The OMP, in developing the programmatic strategy for the year 2021, held discussions with state and non-state stakeholders. The OMP revisited its strategic approach with the new Chairman, Mr Katulanda, towards the very end of the year 2021 to focus on:

Prevention measures -reducing the number of missing people through prevention strategies, creating awareness and early intervention in cases where children, young people and adults repeatedly go missing.

Protection measures - reducing the risk of harm to those who go missing by ensuring local agencies provide tailored, risk-based responses to find the person who went missing and close cases as quickly as possible at a local and national level.

Provision or remedial options -- providing missing people and their families with support and guidance -- by referring promptly and ensuring that missing people and their families understand how and where to access help and support

The Annual Plan for 2021 has the following components and the OMP collaborating with all stakeholders representing the Government and the newly established Unity Cluster, Civil Society, Donor community and the Diplomatic community.

7.1 The Victim and Family Support

The Victim and Family Support unit's primary functions are receiving and acknowledging complaints, communicating with families to provide referral information by the other units/institutions, outreach, referrals for specialized psychosocial care, following up on Interim Relief Recommendations made by OMP, reparation, and staff training, and event management.

7.2 Protection

As per the OMP "protection unit shall protect the rights and address the needs and concerns of victims, witnesses and relatives of missing persons". The Unit is responsible for ensuring the protection of OMP board, staff, premises, and the external actors that cooperate with the OMP. The prime duties carried out by the Protection Unit are documentation of incidents, developing protocols, standard operating procedures, monitoring of new missing complaints by using a tracking table, and strategy, follow-up protection measures, and training and review of procedures.

7.3 Legal and Policy Reforms

The OMP has a mandate to protect the rights of the missing and disappeared and those of their relatives and facilitate access for families of the missing and disappeared to economic, psychosocial, legal and administrative support. Further, the OMP has the authority to make recommendations to state authorities to ensure the non-recurrence of disappearances, handle human remains, and improve the social and economic conditions of missing and disappeared persons and their relatives. In discharging the above mandate, the OMP made legal and policy recommendations regarding CoAs; issuing Interim Reports to families of the missing and disappeared to enable them to obtain CoAs; lobby and advocate for the better implementation of Relief measures as announced in the 2019 Budget or in any forms; the exercise of Magisterial powers in inquiries into human remains; COVID relief for families of the missing and disappeared and responded to requests for legal and administrative assistance in individual cases. The legal and policy Unit majorly deals with the interim arrangements, court representation; provides training for legal professionals and staff capacity building on legal provisions

7.4 Certificate of Absence (CoA)

The Registration of Deaths (Temporary Provision) (Amendment) Act No.16 of 2016 provides the issuance of a CoA to families of the missing and disappeared. The CoA is a legal document which provides for the legal status of a missing or disappeared person and enables families of the missing and disappeared to access administrative and financial services and other benefits in the absence of a Certificate of Death (CoD). A CoA can be issued in respect of persons missing or disappeared due to the conflict in the North and East due to political unrest, civil disturbances, enforced disappearances, or as a member of the armed forces or the Police reported Missing in Action (MIA).

The Registration of Deaths Act provides for general procedures for obtaining a CoA; (i) through a process of inquiry held by the District Registrars or (ii) a particular procedure through which a CoA is issued based on an Interim Report issued by the OMP or a report of a previous Commission of Inquiry (CoI). Unfortunately, lack of awareness among state officials and

confusion regarding the two procedures have posed challenges to families when attempting to obtain CoAs.

At an institutional level, the OMP continued to engage with the Department of the Registrar General to facilitate and expedite the issuance of CoAs to families. Following the signing of a letter of collaboration between the OMP and the Department of the Registrar General in May 2019, the OMP continued to liaise with the designated officials of the Department and District Registrars to clarify the provisions of the law, citing the Circulars drafted by the OMP for the Department of the Registrar General which provides detailed procedures to be followed by District and Assistant Registrars on the process of issuing a CoA under both the general and special procedures .

The OMP continued to engage with District Registrars, Divisional Secretariats and Grama Niladhari officers regarding queries and requests for intervention received from families of the missing and disappeared regarding obtaining a CoA or a CoD on a case by case basis.

7.5 Interim Reports

The OMP is tasked with issuing Interim Reports to relatives of missing and disappeared persons if, pending an investigation, the OMP has sufficient material to conclude that the person to whom a complaint relates is a missing person . The sole purpose of an Interim Report is to facilitate issuing a CoA to the relative of such missing person by the Registrar General. The process for issuing Interim Reports as prescribed by the OMP Act and the Registration of Deaths Act was formulated by the OMP in 2019, including policies, procedures, rules and guidelines. Followed by the pilot inquiry process in January 2020 and the first Interim Report issued to relatives of a missing person in 2020. In 2021 total of 67 interim reports were issued by the OMP following the inquires held in different localtons.

The OMP during the reportibg year conducted Interim Report inquiries in Regions: Matara 01, Mannar 42, Jaffna 24, Batticaloa 00 and Killinochchi (established in August 2021) 00

7.6 Data Management

For the effective and efficient collaboration with other authorities, the OMP, with its mandate by the Act, created a comprehensive data management system in 2021 and continued improving the same in consultations with the other authorities such as the Registrar General of Persons, Office of Reparation and the Office of National Unity and Reconciliation.

7.7 Unity Cluster

The Unity Cluster was an idea generated by the MOJ and Ministry of Foreign Affairs to work in a tangent for post-war reconciliation in Sri Lanka. The Unity Cluster comprises the Office of Reparation, National Unity and Reconciliation Office, Sustainable Development Directorate for Sri Lanka, and OMP. The cluster meets monthly to review the progress and meets with the ministry quarterly. It also met with the Foreign Missions in Colombo, Civil society and the Development Partners upon the request from the MoFA. The OMP attended about 5 Unity cluster meetings as of December 2021 and shared the progress on collaborative activities, challenges and new initiatives.

8.2021 Programmatic Highlights:

The OMP took guidance from the Annual Work Plan developed and approved by the Board in 2020 for 2021. Following are the highlights of the year 2021. The OMP re-emphasised that it had more than one challenge in fulfilling the obligations, and the Covid - 19 pandemic travel restrictions and the lockdowns were the main challenges. The Board and the staff took time to mainstream the functions, policies and rules and managed the Database as one of the priorities for the year 2021, which needed lessor travelling and presence in office.

8.1 Victims and Family Support

The victim and family support unit handles receiving and acknowledging complaints, communication and referrals with victim families, outreach, awareness-raising, psychosocial support, interim relief, reparation, memorial services, and staff development. A significant part of the budgetary allocations is dedicated to this function of the Commission.

a. Handling of Complaints

Due to the travel restrictions experienced during the reporting period, more emphasis is given to the internal operations. However, it cleared some pending complaints and attended to new complainants. Received 56 new complaints during the year 2021 and acknowledged 10,592 complaints, including the old complaints received during the reporting period. The OMP received 1354 complaints from the regions (Ampara, Trincomalee, Mullaitivu, Vavuniya, Batticaloa, Kilinochchi) were acknowledged during the reporting period.

The OMP revisited all the documents in Phase 1 (6025 files) and categorized them into three primary phases to prioritise. The First Phase of the priority consists of cases between the year 2000-and 2021, the Phase two consists of cases from the years 1999 to 1991 and the third Phase of cases before the year 1990. It assesses the numbers based on the date of the missing report, gender, location, nature of the incident, and administrative district of the disappeared person.

The OMP has decided to accelerate the process to assess the records of 6025 applications/files as Phase 1 referring three major factors;

- (i) incidents of missing persons that have occurred most recently;
- (ii) incidents in which there is substantial evidence already available; or
- (iii) such incidents that are of public importance in the opinion of the OMP.

The 6025 complaints received were classified during this period, and the documents have been verified through a checklist which consisted of facts relating to the applicants' details, facts associated to the incident, progress made by the applicant after the incident and the relationship between the missing person and the applicant. Out of 6025 complaints, 1600 applications were incomplete, hence the OMP communicated with the complainants to obtain missing details and supporting documents to determine the facts associated with the complaints.

Around 350 complaints were translated during the reporting period, and assessment for the interim report inquiry process had already commenced. This includes 68 complaints which were issued Interim Report.

b. Communication with Families

Families continued communicating with the OMP Offices to provide referral information concerns, legal issues and matters regarding tracing despite the covid travel restrictions, although the number is significantly low compared to the year 2020. In the year 2020, OPM Regional Offices had communicated with 1991 families and only 35 families had communicated with the Head Office. In 2021, 16 families were in contact with the Head Office and the Regional Offices

c. Outreach

Outreach was a challenge due to travel restrictions during the period, and preparatory work was carried out instead. The step by step guide in line with the case handling process, checklist for cross verification, and training materials targeting government officials were developed during this period. And 25 District Secretaries and 30 officials attached to the Ministry of Public Service and Administration were oriented on the functions of the OMP, and the way how the officials can assist OMP in its operations. In addition, 2,000 data forms and an interim report request forms were printed and made them available at the regional offices.

d. Referral System

A needs assessment study was carried out to identify psycho-social and socio-economic needs. As a result, a needs assessment strategy paper was developed.

e. Reparation

Coordinated with the Investigation Office and the Office on Reparation and referred about 100 cases for reparation.

8.2 Victim and Witness Protection

The OMP has the mandate to develop and enforce a victim and witness protection system. It develops procedures for receiving and recording complaints from victims and witnesses and follows up on recommendations made in its Interim Report. The OMP shall request the cooperation of the Attorney-General, Inspector General of Police, and Secretary to the Ministry of Defence to take action to prevent, as well as to investigate, incidents where victims, witnesses and other justice collaborators have been threatened or intimidated. Further, the Protection Unit has a mandate to protect the rights and address the needs and concerns of victims, witnesses and families of missing and disappeared persons; those who engage with the OMP; OMP staff; and its premises.

To ensure the victim and witness protection activities of OMP, the Unit has updated tracking tables of 2 complaints, carried out 11 consultations, and shared information on 69 incidents in 2021. The Unit also built capacities through 4 events totalling 121 persons receiving the training on conducting investigations. The trained officials carried out investigations and referred 11 cases to the agencies concerned. In addition, consultations were carried out through 3 events covering all districts and reaching out to 171 people in 2021. Further, three consultations were carried out, reaching 184 officials. OMP also followed up on 27 cases and developed the tracking table, and produced reports with details.

8.3 Legal and Policy Reform

The OMP has an explicit mandate to make recommendations relating to missing and disappeared persons and to take action to protect their rights and those of their relatives. It is also charged with facilitating access to the missing and disappeared families to economic, psycho-social, legal and administrative support. It also has the authority to make recommendations to other state authorities on several issues, including preventing future disappearances, handling human remains, and improving the social and economic conditions of missing and disappeared persons and their relatives.

The OMP continued to receive requests for assistance from civilian and military families of the missing and disappeared on varied subjects, including accessing state services, financial services, compensation, obtaining CoDs and pensions, obtaining CoAs, ongoing legal cases, disputes regarding assets, ownership and succession. The OMP responded by taking up such matters with the relevant state institutions, including the Office for Reparations, Department of the Registrar General, local government institutions and the armed forces. The OMP also assisted families with legal advice, practical guidance, and referrals.

The OMP also assisted families in individual cases to obtain CoAs or CoDs through interventions with relevant District Registrars, Divisional Secretariats, and Grama Niladhari officers, pursuant to queries received from families of the missing or disappeared.

As per the mandate given, OMP verified and issued recommendations for 385 Interim Reports, updated the Database on the details, and updated the Database on the progress of 3100 files in 2021. In addition, upon applications made by the OMP to relevant Courts, the Office on Missing Persons was permitted to act as an observer in ongoing judicial proceedings, investigating human remains found in seven locations. The OMP continued to follow up on the progress of the investigation and the court cases during the reporting period and supported the families where necessary. Further, the Legal and Policy Reform Unit representatives appeared for 13 court cases and produced court case reports and lawyers' reports

In the year 2021, the Legal and Policy Reform Unit developed three (03) training modules to be used for the training of lawyers and staff/ judicial officers on excavation, forensic and DNA techniques approved by the Board of OMP. Further, the Unit built capacities of 11 staff members in two training sessions on confidentiality and other related legal provisions and another training on technical and other expertise for 15 staff members in one training session.

8.4 Data Management

The OMP has the authority to receive complaints, collate data and establish a database containing information regarding missing and disappeared persons. Accordingly, the OMP continued to process, verify and enter the information obtained from multiple sources into its Database. Simultaneously the OMP communicated with families and acknowledged that it had received information regarding their missing or disappeared loved ones. Further, for the first time, the OMP publicly shared information it has collated regarding the incidence of missing and disappeared persons by publishing a List of Complaints and Information it has received regarding Missing and Disappeared Persons .

a. Collating existing data related to missing and disappeared persons

The OMP has an explicit mandate to collate data related to missing and disappeared persons obtained by processes previously carried out by other state institutions, organizations, Government Departments, CoIs and Special Presidential Commission of Inquiry and to centralize all available data within a database in terms of Section 10(1)(e), OMP Act. Since its establishment, the OMP has collated information from the tri-forces and the Police, other state institutions, non-state organizations and the United Nations Working Group on Involuntary and Enforced Disappearances (UNWGIED).

14,700 Feedback Data Sheets covering all the Districts were handed over to the OMP on 15 March 2018, and continued to work on the files during 2021. A significant source of records regarding missing and disappearing are past CoIs. There have been at least nine CoIs regarding missing and disappeared persons, several of which have produced public reports, whilst the final report of several others got delayed in publishing due to challenges with lack of staff and covid lockdowns .

Records of past CoIs pertaining to missing and disappeared persons, including information obtained directly from families, are stored at the Department of National Archives (DNA) under Presidential Seal for thirty years. As detailed in the OMP's 2019 Annual Report, the OMP obtained necessary approvals from successive Secretaries to the former President to access the records of past COIs. Furthermore, in a letter dated 24 May 2019, the Ministry of Housing, Construction and Cultural Affairs, under whose purview the DNA falls, further advised the DNA to proceed with the project. In terms of these approvals, the OMP entered into a Memorandum of Understanding (MoU) with the DNA on 22 July 2019. However, the OMP was unable to proceed with implementing the MoU in 2021 due to a lack of clearance from the DNA.

In response to OMP's requests, the tri-forces provided lists of the armed forces personnel considered Missing in Action. The OMP is yet to receive details of Missing in Action personnel from the Sri Lanka Police. However, the OMP received lists of information regarding missing and disappeared persons reported to the Sri Lanka Police.

The WGIED had forwarded all reports regarding missing and disappeared persons from Sri Lanka to the Ministry of Foreign Affairs. In 2019, the Ministry of Foreign Affairs forwarded 12,664 complaints regarding disappeared persons to the OMP, including 6,066 unclarified reports and 6,598 clarified reports. OMP also complied with 6,538 cases of the United Nations Working Group (UNWG) and prepared 1,044 reports on the request of UNWG in the year 2021.

In November 2021 the OMP sent letters for inquires to 96 families in Killinochchi, Jaffna and Mannar and 81 responded and in December 17 letters sent to families in Colombo and Matara and received 14 responses

b. Complaints

The OMP has the authority to receive from any relative of a missing or disappeared person or any other person or organization complaints relating to missing or disappeared persons. Since its establishment, the OMP Head Office and Regional Offices have received 2,787 complaints

directly regarding missing and disappeared persons from families as of 31 December 2021. This includes 56 letters received at OMP Head Office in Colombo from January to December 2021. Out of 56 complaints, 38 complainants requested new data forms over the phone, and 16 people visited the head office for consultations. However, COVID 19 staffing restrictions delayed the processing of complaints.

The procedure for processing complaints requires the OMP to provide written confirmation to families of missing and disappeared persons, acknowledging the receipt of information regarding their missing or disappeared persons. As part of the OMP's pilot Interim Report project, in January 2021, the OMP has sent about 350 applications requesting Interim Reports and acknowledgement letters to selected families from the Kandy and Gampaha Districts.

The OMP has sent 10,592 letters of acknowledgement of receipt of complaints to families as of 31 December 2021. However, a balance of 4,351 letters was not sent to families in 2021. The lack of Tamil-speaking staff has proved a severe hindrance in this regard. The details of the letters of acknowledgement are as follows:

District	Number of complaints received	No. of complaints acknowledged	No. of complaints to be acknowledged
Ampara	566	209	357
Anuradhapura	273	273	0
Badulla	6	6	0
Batticaloa	4157	1385	2772
Colombo	130	128	2
Galle	297	297	0
Gampaha	261	249	12
Hambantota	393	393	0
Jaffna	2106	1974	132
Kalutara	190	190	0
Kandy	582	582	0
Kegalle	109	109	0
Kilinochchi	1010	869	141
Kurunegala	387	387	0
Mannar	488	488	0
Matale	292	292	0
Matara	555	555	0
Monaragala	76	51	25
Mullaitivu	528	466	62
Nuwara Eliya	16	14	2
Polonnaruwa	343	343	0
Puttalam	85	81	4
Ratnapura	221	221	0
Trincomalee	1349	622	727
Vavuniya	568	408	160
Total	14,988	10,592	4,351

OMP has categorized its complaints into three phases (Phase I – 2000 – 2021 / Phase II -1999 – 1990 and Phase III-1990 backwards), and 6,086 cases have been identified as cases between

2000 to 2021(Phase I). Out of 6,086 cases, 5300 letters have been sent to the families of missing persons to gather incomplete information /documents, including 154 letters to obtain the date of disappearance, which was missing in the initial data form.

The number of visits by families to the OMP Head Office in 2021 is as follows:

Month (2021)	Number of Families visiting Head Office
January	05
February	-
March	-
April	04
June	-
July	01
August	-
September	-
October	05
November	-
December	-
Total	16

c. Missing Persons Data Form

The Missing Persons Data Form used by the OMP for gathering information on the missing and disappeared has undergone several phases. Where it was piloted in 2018, and based on the feedback in 2019, an updated missing person's data form was finalized and approved by the Board of OMP in 2020, which is in use currently. This form is available in Sinhala, English and Tamil. It was developed based on internationally accepted standards on the minimum required information to record a missing person's report and the unique context and needs of Sri Lanka. As a result, the simplified Missing Person Data Form was approved by the OMP Board and made available in Sinhala, Tamil and English languages.

d. Database

Under the OMP Act, the OMP is authorized to create, manage and maintain a database which must include all particulars concerning missing and disappeared persons and take all necessary steps, including technical safeguards, to ensure the security of all its databases and data.

Upon receiving information regarding missing and disappeared persons, the OMP engaged in the process of review before entering the data into its Database. The method includes reviewing the accuracy of the information provided, ensuring that the missing or disappeared person falls within the OMP's mandate, and checking for duplicates.

The OMP determines if a missing or disappeared person falls within its mandate by examining the information recorded in the complaint and other contextual information, including the date and place of the disappearance. Where a person falls outside the mandate of the OMP, the OMP informs the complainant and, where applicable, provides further information regarding another

state institution that may be relevant to the complaint. In such instances, the complainant has the opportunity to give more details that will establish that the missing or disappeared person falls within the OMP's mandate. If there is insufficient information in the complaint to determine whether the complaint falls within the OMP's mandate, the OMP request further information from the families.

The OMP processed 39,416 reports regarding missing and disappeared persons. As of 31 December 2021, the OMP has entered into its Database 21,175 reports regarding missing and disappeared persons. Moreover, OMP has categorized its complaints into three phases, and 6,086 cases have been identified as cases between 2000 to 2021 (Phase 1). OMP also complied with 118,000 cases from the Department of Immigration & Emigration, and 93 cases were identified with travel history. Twelve thousand five hundred (12,500) cases complied from Office for Reparations, and out of 12,500, OMP has identified 760 cases that already received the compensation. In 2021, the OMP continued to accelerate entering data and temporarily allocated staff to process the minimum details of complaints despite the challenges such as the staff shortage and COVID 19 travel restrictions and lockdowns.

e. List of Complaints and Information Regarding Missing and Disappeared Persons

The OMP has the authority to publish information on issues of missing and disappeared persons for public knowledge with due consideration of all relevant laws pertaining to confidentiality and protection of data. The year 2021 was utilized to collate all data received as there were few Covid 19 lockdowns and travel restrictions. During this period, the Unit reached out to the families to obtain the relevant information that was not submitted at the initial stage.

8.5 Human Resource and Administration

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

The OMP faced significant challenges in retaining and recruiting staff for critical positions due to various rules and regulations that limited its ability to utilize the funds allocated under the Budget fully. In addition, the OMP's institutional development was also constrained in 2021 due to the COVID-19 pandemic.

The first Chairman, Mr Saliya Peiris (PC) and OMP Board Members have played a crucial role in establishing and developing the OMP, engaging multiple levels to carry out essential tasks. The Board met regularly to discuss strategic developments of the OMP and held 15 meetings during the year 2021 despite the challenges with lockdowns and travel restrictions. The OMP Board Members have continued to oversee operations of the OMP and work with staff to carry out functions where unit heads have not been appointed, or units have not been established. Furthermore, the Commissioners have participated in conducting inquiries and site visits and engaged with families, civil society, and other state officials concerning the improvements of services of the OMP.

a. Staff Recruitment

Since the establishment of OMP, it has spent significant time, energy and resources to recruit qualified staff with the required experience to fill its positions.

During the reporting period, after reviewing of applications and interviewing candidates, the OMP was convinced that some of the positions needed to be re-designed to attract individuals that have the required skills and experience. Based on that decision following changes were done to some job titles and duties: Head of HR & Administration (HM 1-1), Head of Finance & Procurement (HM 1-1), Secretary to the Board/ Senior Legal Officer (MM 1-1), Senior Legal Officer (MM 1-1), Legal Officer (JM 1-1) and forwarded to the Department of Management Services through the Ministry of Justice and this process is not completed yet.

Throughout the year 2021, Seven (07) staff members resigned from the OMP to pursue other offers of employment, 01 staff member who was on a contract basis completed his term and 01 staff member released to relevant Ministry who worked on secondment basis.

Hon Justice Upali Abeyrathne, Retired Judge of the Supreme Court, was appointed by His Excellency the President as the Chairman of the OMP with effect from 30th November 2020 until the 10th December 2021. Mr Mahesh Katulanda (Attorney-At-Law) was appointed as the Chairman on 16th December 2021. The new Board Members are as follows:

#	Full Name	Designation	Date of Appointment
1	Mr Mahesh Katulanda, AAL	Chairman	16 th December 2021
2	Mr. WijekoonBandaraGanegala	Member of the Board	29 th April 2021
3	Ms Sithy Dane ArfaThassim	Member of the Board	29 th April 2021
4	Mr. Thambalaiah Yogarajah	Member of the Board	6 th May 2021
5	Dr Jayantha Wickramaratne	Member of the Board	16 th December 2021
6	Mr. Shiraz M. Noordeen	Member of the Board	23 rd December 2021

b. Regional Offices

The Regional Offices of the OMP assisted in conducting Interim Reports, received complaints and visits from families, and held meetings with relevant state and non-state organizations.

Details of the number of visits made by families to Regional Offices are presented below.

Regional Office	Number of visitors received in 2021
Matara	485
Mannar	654
Jaffna	344
Batticaloa	455
Killinochchi (since August 2021)	55
Total	1993

c. Ensuring psycho-social responsiveness and sensitivity towards families

The OMP continued to operationalize its mandate consistent with its psycho-social strategy, which the Board adopted in 2020. The first point of contact for families when visiting the OMP is Family Supporting Officers, based both at the Head office and Regional offices, who engage directly with the family members and the public, note their complaints, provide information, and liaise with other Units and staff for follow up action.

The OMP held consultations with victims and family members during the year. Still, progress was severely hindered due to public health and safety concerns and restrictions imposed due to the ongoing COVID-19 pandemic.

d. Capacity building and knowledge sharing

The OMP conducted a training on 5S for Non-Judicial Officers during the year 2021 in collaboration with the Sri Lanka Institute of Development Administration (SLIDA). Also planning to conduct Efficiency Bar Examinations to confirm in the government services for MM11, JM11 and MA 11 with SLIDA in 2022

e. Right to Information

Under the Right to Information Act No. 12 of 2016, the OMP must ensure access to information held by the OMP. The table below summarises how the OMP processed right to information requests in 2021

No.	Subject	No. of Days
1	Number of information requests in 2021	28
2	Number of requests for which information has been provided fully	28
3	Number of requests for which information has been provided partially	0
4	Number of information requests refused or denied in terms of Section 5 of the Act	1

5	Number of information requests denied, other than for reasons contained in Section 5 of the Act (e.g. non, availability of information)	0
6	What is the average time (number of working days) taken to respond to an information request?	14 days
7	How many information requests were received by post?	28
8	How many information requests were received by e-mail?	0
9	How many information requests were received by any other means other than by post or e-mail	0

OMP Members have held 15 Board meetings in 2021 and discussed strategic developments of the OMP. As a result, the Board of the OMP decided to open its 5th Regional Office in Killinochchi to enable OMP to reach affected families easily, and it was opened on 12.08.2021.

Although the OMP was granted Cabinet approval to recruit the required staff to implement the process of issuing Interim Reports and conducting inquiries at District level, staff recruitment remained unfulfilled. As a result, the OMP was compelled to abandon the planned District level inquiry process to cover the entire island with mobile inquiry units staffed by trained inquiring officers.

To meet the requests for Interim Reports received from families, the OMP established a process by designating four persons from the existing staff cadre to act as part-time inquiring officers travelling to the Regional Offices of OMP to conduct inquiries and issue Interim Reports. Unfortunately, this process was further delayed by the COVID-19 pandemic and the lockdowns and following travel restrictions imposed due to the pandemic.

8.6 Finance and Procurement

The audited financial report for the year 2021 is attached herewith. Unfortunately, due to various restrictions on staff recruitment and the pandemic related restrictions, the OMP was not able to meet its financial targets in both programming and administrative tasks as planned. Therefore, a particular focus on Finance and procurement was initiated by the new Chairman towards the end of the year upon his appointment to ensure the smooth functioning of the office (see anexture I) for the audited accounts)

8.7 Communication and Outreach

The OMP is tasked with a mandate to create public awareness of the causes, incidence and effects of missing and disappeared persons and build public support to fulfil the needs of their relatives. Since its establishment in 2018, the OMP has developed a communications and outreach strategy to raise awareness of the OMPs mandate and work; generate awareness regarding the consequences of disappearances; the responsibility of the state and society to protect the rights of the missing and disappeared and their families; and dispel misconceptions regarding the OMP. To this end, the OMP has ensured that families of the missing and

disappeared, key stakeholders and the general public can learn about the OMP's work through outreach materials, print media engagements and the OMP's digital and communication platforms.

Since the Communication and Outreach Unit is yet to establish, all activities were carried out and monitored by the respective units according to the allocations made to individual units in the Annual Action Plan. The members of the Board oversaw the media engagements, press briefings, and communication material.

a. Public Events

Due to the prevailing COVID-19 pandemic, the OMP was not able to hold any public event to ensure the safety of all persons. However, OPM celebrated the International Day of Missing Persons using zoom technology in collaboration with all the internal units, stakeholders and the Unity Cluster. There were about - participants for this session, and the highlights are

b. Engagement with the Media

The international day Virtual discussion was telecasted and broadcasted, and published in all social, print, private and state media. Especially the points which were highlighted by the Chairperson of the OMP, Hon. Minister, and Hon Member of the Parliament Dr Suren Raghavan were highlighted in the front pages.

c. Digital Presence

The OMP managed Social media accounts on Twitter and Facebook to enable engagement with the public via digital platforms. As of 31 December 2021, the OMP has 5,149 followers on Facebook and 1,866 followers on Twitter.

The OMP launched its official website in English on 19 November 2020 to enable the public to access information on the OMP and its work. In January 2021, the website was made available in Sinhala and Tamil Languages. The website has had 50 visitors as of 31 December 2021.

9. The Challenges in 2021

There were huge challenges in performing during the year 2021. The Covid - 19 lockdowns and the travel restrictions were a major challenge in reaching out to the public and the families of missing persons.

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

Further, the OMP faces serious challenges due to limited human resources. As an independent institution, the OMP was faced with many challenges owing to change of leadership constantly

due to stepping down of OMP members. The major challenge was to recruit the approved carder. In the last quarter of the year, with the leadership of the new Chairman, the OMP held constructive dialogues with MOJ and other ministries, authorities, and stakeholders to overcome this challenge.

10. Way Forward

The OMP, with the new leadership, initiated developing a five-year road map, recruiting staff, collaborating with the donor community, development agencies, and state and non-state actors to deliver efficient and effective service through the OMP as it is mandated on eight focus areas.

The five-member European Union (EU) delegation met the Chairperson of the OMP in August 2021 and officials to assess the progress of Sri Lanka's pledges to comply with 27 international conventions in return for the Generalized Scheme of Preference Plus (GSP+) trade concession. Chairperson has presented in detail the progress on the ground, despite constraints imposed by the COVID-19 pandemic. The delegation expressed appreciation to the Chairperson for his immense contributions to the success and improvement of the functioning of the OMP.

During a meeting with the ICRC team in August 2021, OMP discussed about the progress, and made a presentation on the importance of having a formal partnership established for the effective functioning of the OMP. The team discussed the possibilities, and shared their views in this regard.

Further discussions were held to meet Diplomatic Community and Donor Agencies, and collaborate with the Ministry of Justice and Foreign Affairs. Further more, the OMP had discussions to meet EU delegates, Embassies, ICRC, INGOs, NGOs, and Civil Society Organizations and present the progress of the OMP regularly.

Appointment of key officials such as Executive Director, Director-Finance and Procurement, and interns or graduates, the OMP initiated negotiations with District Secretariates, Vocational Training Authority, Universities, and National Institute for Social Development. In addition, the OMP has successfully negotiated with the Ministry of Public Administration to place Four Legal Graduates to be placed at the Ministry of Justice for OMP and assigned duties of Legal Unit.

Arrangements were made to open new regional offices in the year 2022 in those provinces where the OMP has records of more than 1000 complaints. This will enable people to have easy access to OMP and obtain the services of the OMP. Accordingly, two more regional offices will be established in the year 2022.

- Targets for 2022 – 6025
- Strengthening family support
- Regional officers Trincomalee / Kurunegala
- Website improvement

11. Appreciation

The OMP would like to extend our sincere thanks to all our partners who have given their utmost cooperation in the year 2021 for us to achieve our goals. The OMP is grateful for the support provided by the Government, the Minister, Registrar General's Office, Attorney General's Office, all District Secretariats and the Grama Niladharis for their unwavering support extended. The Diplomatic Community and the Development Partners, including the UN, EU and ICRC have provided their fullest support towards the operation of the OMP mandate, and the Office wishes to note their support with gratitude. The OMP also wishes to thank the Association of the Families and the Religious Leaders for their cooperation in 2021. Without their involvement, the OMP could not have gone this far. The encouragement given by Media, Journalists and Academia was commendable, and the Office on Missing Person wishes to thank them. Finally, the OMP appreciate the untiring efforts made by the staff of MoJ, the team of the OMP, volunteers, and the OMP Board Members to make the year 2021 a year of achievements.



OFFICE ON MISSING PERSONS

ANNUAL FINANCIAL REPORT

2021

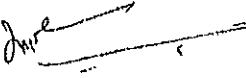
**OFFICE ON MISSING PERSONS
FINANCIAL POSITION
AS AT 31ST DECEMBER 2021**

ASSETS	NOTE	2021 (RS)	2020 (RS)
Non-Current Assets			
Property, Plant & Equipment	1	22,284,177.16	28,102,075.67
International Day Commemoration			
Current Assets			
Prepaid Expenses	2	110,693.32	36,108.00
Receivable	3	663,015.35	365,330.40
Total Assets		23,057,885.83	28,503,514.07
LIABILITIES			
Non-Current Liability			
Gratuity Provision		1,354,447.50	743,120.00
Current Liabilities			
Accrued Expenses	4	3,843,088.34	4,312,609.44
Creditors	5	27,830.00	27,830.00
Salary Payable	6	24,603.13	24,603.13
Total Liabilities		5,249,968.97	4,365,042.57
NET ASSETS / EQUITY			
Net Assets	7	17,807,916.86	23,395,351.50
Total Equity & Liability		23,057,885.83	28,503,514.07

Certification

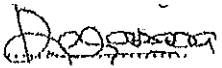
We certify that above Financial Statements are given a true and fair view of affairs as at 31st December 2021.

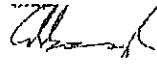

B.K. Susil Perera
Director (Finance & Procurement)


D.C. Dissanayaka
Executive Director

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


Mahesh Katulanda
Chairperson


T. Yoganaja
Board Member


W.B. Ganegala
Board Member

**OFFICE ON MISSING PERSONS
INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	NOTE	2021 (RS)	2020 (RS)
Revenue			
Income - Recurrent Grant		76,804,556.45	81,300,000.00
Total Revenue			81,300,000.00
Expenses			
Personnel Expenses	8	33,011,432.94	39,520,158.83
Traveling Expenses	9	1,784,134.03	2,845,326.00
Supplies and Consumable Used	10	3,000,278.95	2,843,155.99
Maintenance Expenses	11	445,336.78	357,896.18
Depreciation		5,845,568.51	5,763,215.89
Services	12	38,183,866.49	33,023,155.77
Total Expenses		82,270,617.70	84,352,908.66
Surplus/ Deficit for the period		(5,466,061.25)	3,052,908.66

OFFICE ON MISSING PERSONS
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Capital Grant By the Treasury (RS)	Accumulated Funds (RS)	Surplus/(Deficit) for the year (RS)	Total (RS)
Opening Balance as at 01/01/2020	-	34,118,439.21	-	34,118,439.21
Prior Year Adjustment	-	(8,370,179.05)	-	(8,370,179.05)
Capital Grant from Treasury	700,000.00	-	-	700,000.00
Surplus/(Deficit) for the Year 2020	-	-	(3,052,908.66)	(3,052,908.66)
Balance as at 31/12/2020	700,000.00	25,748,260.16	(3,052,908.66)	23,395,351.50
Opening Balance as at 01/01/2021	-	23,395,351.50	-	23,395,351.50
Previous Year Adjustment	-	(166,623.39)	-	(166,623.39)
Prior Year surplus (Deficit) Adjustment	-	6,000.00	-	6,000.00
Capital Grant from Treasury	39,250.00	-	-	39,250.00
Surplus/(Deficit) for the Year 2021	-	-	(5,466,061.25)	(5,466,061.25)
Balance as at 31/12/2021	39,250.00	23,234,728.11	(5,466,061.25)	17,807,916.86

OFFICE ON MISSING PERSONS

TRIAL BALANCE

AS AT 31.12.2021

A/C CODE	DESCRIPTION	DR	CR
1001	Salaries & Wages	17,365,849.31	
1002	Overtime & Holiday Payments	71,315.39	
1003	Col Allowances	2,890,982.73	
1004	E.P.F 12%	2,363,455.23	
1005	E.T.F.3%	583,542.62	
1006	Trainee Allowances	483,749.00	
1101	Travelling - Local	93,005.00	
1101/1	Transport Allowance - Chairman & Commissioner	1,691,129.03	
1201	Stationary & Office Requirement	1,131,334.85	
1202	Fuel	1,625,927.81	
1203	Diets & Uniforms	243,016.29	
1301	Vehicle Maintenance	268,892.52	
1302	Plant & Machinery Maintenance	109,904.26	
1303	Building & Structures Maintenance	66,540.00	
1003/1	Professional Allowance	252,483.86	
1003/2	Chairman & Commissioner Allowance	4,907,939.54	
1304	Depreciation	5,845,568.51	
1401	vehicle Allowance	2,579,301.52	
1401/1	Transport Others	447,816.86	
1402	Postal and Communication	181,260.14	
1402/1	Advertisements and News Paper Expenses	508,648.40	
1402/2	Telephone Charges	606,784.70	
1402/3	Telephone Allowance	827,566.24	
1402/4	Printing and Translations	1,842,624.50	
1403	Electricity	2,232,911.15	
1403/1	Water	235,727.03	
1404	Tax, Lease and Rental	25,677,622.44	
1405	Staff Training and unity Development	24,000.00	
1408	Gratuity	685,247.50	
1409	Other Services	187,263.29	
1409/1	Cleaning Services	1,511,376.72	
1409/2	Security Services	4,527,476.26	
1409/3	Interim Report Inquiry Expenses	162,450.00	
1409/5	Legal Services	37,905.00	
1801	Disposal		6,000.00
2001	Building and Structures	798,638.80	
2102	Furniture and Fittings	10,506,496.74	

2103	Computers	15,508,207.18	
2104	Office Equipment	2,388,000.62	
2105	Communication Equipment	228,326.68	
2106	Photo Copy and Scanner	5,679,650.00	
2200/1	Receivable	663,015.35	
2200/3	Pre-paid Expenses	110,693.32	
2201	Accrued Expenses		3,843,088.34
2201/1	Creditors		27,830.00
2201/2	Salary Payables		24,603.13
2201/3	Accumulated Depreciation		12,825,142.86
2201/4	Gratuity Provision		1,354,447.50
3000	Funds – Recurrent		76,804,556.45
3002	Ministry - Capital		39,250.00
3003	Capital B/F		23,395,351.50
3003/1	Prior Adjustment	166,623.39	
	Total	<u>118,320,269.78</u>	<u>118,320,269.78</u>

OFFICE ON MISSING PERSONS
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER 2021

(RS)

NOTE CODES

1	<i>Property Plant Equipment</i>	Balances as at 01.01.2021	Addition	Disposal	Adjustment	Balances as at 31.12.2021
2001	Building & Structures	798,638.80	-	-		798,638.80
2101	Motor Vehicles	10,925.00	-	-	10,925.00	10,925.00
2102	Furniture and Fittings	10,506,496.74	-	-		10,506,496.74
2103	Computers	21,320,907.18	-	-	(5,812,700.00)	15,508,207.18
2104	Office Equipment	2,347,300.62	40,700.00	-		2,388,000.62
2105	Communication	105,276.68	123,050.00	-		228,326.68
2016	Equipment Photo copy and Scanner	-	5,679,650.00	-		5,679,650.00
		35,089,545.02	5,843,400.00	-	5,823,625.00	35,109,320.02
2201/3	Accumulated Depreciation					
	Building & Structures	39,931.94	39,931.94	-	-	79,863.88
	Motor Vehicles	2,185.00	-	-	-	2,185.00
	Furniture and Fittings	2,223,552.91	-	-	-	3,274,202.58
	Computers	4,264,181.44	1,050,649.67 3,103,641.44	-	(6,000.00)	7,361,822.88 904,417.84
	Office Equipment	436,562.72	470,040.12	-	(2,185.00)	904,417.84
	Communication Equipment Photo copy and Scanner	21,055.34	-	-	-	66,720.68 1,135,930.00
			45,665.34 1,135,930.00	-	-	1,135,930.00
		6,987,469.35	5,845,858.51	-	(8185.00)	12,825,142.86
	Written Down Value					22,284,177.16

NOTE	CODES		(RS)
2	2200/3	<i>Prepaid Expenses</i>	
	2021.12.16	John Kelles Office Automation Service Agreement (Cheque No: 5154114)	16,502.88
	2021.11.05	People's Insurance PLC vehicle Insurance (Cheque No: 511803)	17,907.44
	2021.10.28	Metropolitonn Technologies Service Agreement (Cheque No: 510156)	65,373.00
	2021.10.28	National Insurance Trust Fund Insurance Fees (Cheque No: 510155)	10,910.00
			<u>110,693.32</u>
3	2200/1	<i>Recetvable</i>	
		Office for Reparations reimbursement of Security Charges	663,015.35
			<u>663,015.35</u>
4	2201	<i>Accrued Expenses</i>	384,3088.34
5	2201/1	<i>Creditors</i>	
		Arpico Interiors (Pvt) Ltd	<u>27,830.00</u>

NOTE	CODES		(RS)
6	2201/2	<i>Salary Payables</i>	
		Unpaid Salary	20,532.95
		Unpaid EPF	3,539.29
		Unpaid ETF	530.89

7

Net Assets

		<u>24,603.13</u>
Capital Funds 01/01/2021		23,395,351.50
Previous Year Adjustments	(166,623.39)	<u>(160,623.39)</u>
Depreciation of disposal asset purchased in 2018	6,000.00	23,234,728.11
Funds Received from Ministry for Capital Expenses		<u>39,250.00</u>
		23,273,978.11
Surplus/ (Deficit) for the Year		(5,466,061.25)
Net assets as at 31/12/2021		<u>17,807,916.86</u>

8

Personal Expenses

1001	Salaries & Wages		17,365,849.31
1002	Over Time and Holiday Payment		71,315.39
1003	Other Allowances		
	Cost of Living (COL)	2,890,982.73	
	Professional Allowance	252,483.86	
	Chairperson Allowance	4,907,939.54	
	Vehicle Allowance	2,579,301.52	
	Telephone Allowance	827,566.24	
	Trainee Allowance	483,749.00	
	E.P.F.12%	2,363,455.23	
	E.T.F.3%	583,542.62	
	Gratuity	685,247.50	
			<u>15,574,268.24</u>
			<u>33,011,432.94</u>

9

Traveling Expenses

1101	Travel & Subsistence - Local		1,691,129.03
	Commissioner & Chairperson Travelling		93,005.00
	Staff Travelling		<u>1,784,134.03</u>

NOTE	CODES		(RS)
10		<i>Supplies and Consumable Used</i>	
	1201	Stationery & Office Requisites	1,131,334.85
	1202	Fuel	1,625,927.81
	1203	Diets & Uniforms	<u>243,016.29</u>
			<u><u>3,000,278.95</u></u>
11		<i>Maintenance Expenses</i>	
	1301	Vehicle Maintenance	268,892.52
	1302	Machinery Maintenance	109,904.26
	1303	Buildings & Structures	<u>66,540.00</u>
			<u><u>445,336.78</u></u>

NOTE	CODES	RS
12	<i>Services</i>	
	1401 Transport	447,816.86
	1402 Postal & Telecommunication	181,260.14
	1402/1 Advertisement and Newspaper Expenses	508,648.40
	1402/2 Telephone Charges	606,784.70
	1402/4 Printing And Translation	1,842,624.50
	1403 Electricity	2,232,911.15
	1403/1 Water	235,727.03
	1404 Tax, Lease and Rental	25,677,622.44
	1405 Staff Training and Unity declaim	24,000.00
	1409 Other Services	187,263.29
	1409/1 Cleaning	1,511,376.72
	1409/2 Security	4,527,476.26
	1409/3 Interim Report Inquiry Expense	162,450.00
	1409/5 Legal Services	37,905.00
		<u>38,183,866.49</u>
13	<i>Direct Method Cash Flow Statement</i>	
	<i>Notes to the Cash Flow Statement</i>	
	<i>Reconciliation of Net Cash Flows from</i>	
	<i>Operating Activities to Surplus/ (Deficit)</i>	
	Surplus/ (Deficit) from Ordinary Activities	<u>(5,466,061.25)</u>
	Non-Current Movement	
	Depreciation for the year - 2021	<u>5,845,858.51</u>
	Gratuity Provision	<u>685,297.54</u>
	Gratuity Paid	<u>(7,3970.04)</u>
	Cash Flow after Non-Current Movements	<u>991,124.56</u>
	Working Capital Changes	
	Increase Prepaid Expenses	(74,585.32)
	Increase Receivable	(297,684.75)
	Decrease Accrued Expenses	(469,521.10)
		<u>(841,791.17)</u>
	<i>Net Cash Flow from Operating Activities</i>	<u>149,333.39</u>

Summary of Accounting Policies
For the Year Ended 31st December 2021

1. Measurement

The Financial Statements are prepared on a historical cost basis, except where appropriate disclosures are made with regard to fair value under relevant notes. Assets and liabilities are grouped in an order that reflects their relative liquidity position. Financial statements have been prepared for 12 months period from 1st January 2021 to 31st December 2021.

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

2. Property & Equipment

Recognition and Measurement

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

Depreciation

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

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

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

3. Employees Benefits

Provision for Gratuity

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

Defined Contribution Plans

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

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

4. Accounting for Grants

Grants released by the Ministry of Justice from January to December 2021 for capital and recurrent grant have been shown under income in the financial Statements.

5. Income and Expenditure

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

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

6. Cash Flow Statement

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

7. Presentation Currency

The financial statements are presented in Sri Lankan Rupees.

OFFICE ON MISSING PERSON				
ACCRUED EXPENDITURE 2021				
ACCRUED ACCOUNT CODE-2201				
		Balance B/F From 2020		412,937.00
1-Jan	Janaka Ruwan Kumara	2021 December		
		Basic	1001	24,250.00
		COL	1003	7,800.00
		Travelling	1101	
		Overtime	1002	9,080.00
2-Jan	B.K. Susil Perera	2021 December		
		Basic	1001	15,539.17
		COL	1003	712.5
		Vehicle Allowance	1401	8,064.52
		Fuel Allowance	1202	3,425.81
		Professional Allowance	1003/1	483.86
9-Jan	S. Dhivyashini	2021 December Training Allowance	1006	22,000.00
10-Jan	Shevon Jenifer Devona	2021 December Training Allowance	1006	19,000.00
11-Jan	Y. Ponnalaga	2021 December Training Allowance	1006	23,000.00
12-Jan	P. Thulanjali	2021 December Training Allowance	1006	19,000.00
13-Jan	I.G.J. Indrachapa	2021 December Training Allowance	1006	22,000.00
14-Jan	M.M.D.M.Werake	2021 December Training Allowance	1006	13,500.00
15-Jan	H.M.N.D. Herath	2021 December Training Allowance	1006	12,979.17
16-Jan	W.A.A.R. Minshika	2021 December Training Allowance	1006	19,000.00
17-Jan	W.P.N.R. Wickramasinghe	2021 December Training Allowance	1006	13,479.16
18-Jan	K.P.R. Laksra		1006	12,481.25
19-Jan	M.D.N.D. Samarasinghe		1006	11,500.00
20-Jan	D.M.K. Samadhi Rashinthika		1006	3,000.00
21-Jan	K.H. Sandeepani		1006	17,964.58
22-Jan	B.G.I. Sethma		1006	21,000.00
23-Jan	M.C. Jayawardana		1006	12,500.00
24-Jan	M.M.M. Rahuman		1006	7,670.83
25-Jan	J.D.L. Perera	2021 December Training Allowance	1006	12,843.73

26-Jan	K.A.Samodani	2021 December Training Allowance		
		Payable Bank Charges	1006	20,500.00
27-Jan	Boc	Purchasing News Paper	1409	750
29-Jan	Express Delivery	2021 December	1402/1	9,270.00
Jan-39	Sri Lanka Telecom		1402/ 2	32,812.81
Jan-40	2022 Salary Jan	Basic Salary COL		
Jan-41	D.A. Dissanayaka/ V.B.P.K. Weerasinghe A.M.S.O.Adikaram	Vehicle Allowance	1001	200,727.25
		Fuel Allowance	1003	19,875.00
		Telephone Allowance	1401	50,000.00
		Overtime	1202	18,840.00
			1402/3	4,606.46
		2021 December	1002	1,046.61
Jan-46	E.P.F. , 12%			
				149,932.00
	Permanents			26,472.27
	Contracts			2,910.00
	2021 Dec - Janaka (Driver)			<u>1,956.20</u>
	2021 Dec - Susil Perera			<u>181,270.47</u>
			1004	181,270.47
Jan-47	E.T.F:2021 December		1005	44,590.12

Jan-48

Commissioner General of Inland Revenue Stamp Charges

Acct Code	Amount	
1201	25	
1301	50	
1302	25	
1303	25	
1401	50	
1404	100	
1409/1	25	
1409/2	25	
Grand To	1,075.00	1,075.00

OFFICE ON MISSING PERSON				
ACCRUED EXPENDITURE 2021				
ACCRUED ACCOUNT CODE-2201				
V/NO	To Whom to Paid	Description	Expense Code	Amount (RS)
Provision	Ultrakleen (Pvt) Ltd	Cleaning Services for Batticaloa December 2021	1409/1	32,239.08
Provision	Crown Royal Security Services (Pvt) Ltd	Security Services for Batticaloa December 2021	1409/2	81,021.60
Provision	Sri Lanka Telecom PLC	Telephone Charges of Batticaloa December 2021	1402/2	52197.68
Provision	Ultrakleen (Pvt) Ltd	Cleaning Services for Matara December 2021	1409/1	25,140.78
Provision	Sri Lanka Telecom PLC	Telephone Charges of Matara December 2021	1402/2	732.06
Provision	National water Supply & Drainage Board	Water usage Charge for Batticaloa December 2021	1403/1	1,035.70
Provision	Reparation	2021 Building Rent	1404	1,572,212.56
Provision	Ultrakleen (Pvt) Ltd	2021 December - Water		9,693.00
Provision		2021 December - Electricity Bill	1403	206,731.10
Provision	P.K.Weerasinghe	Communication Allowance	1402/3	16,671.11
Provision	R.K.Gunapala		1402/3	1,765.87
Provision	Crown Royal Security Services Jaffna December		1409/2	111,078.00
Provision	J.Thatparan Communication Allowance		1402/3	14,509.20
Provision Travelling 2021 December			1101	60,000.00
Provision Travelling 2021 December	SLT Bill 2021 December		1402/2	1,055.59
1402/2	SLT Bill			6,693.68
2020Nov/Dec salary Deduction of 8% E.P.F.& Stamp			3010	366,626.03
	Total			<u>3,843,088.34</u>

**OFFICE ON MISSING PERSONS
BANK RECONCILIATION STATEMENT
FOR THE MONTH OF DECEMBER – 2021**

Bank of Ceylon - Narahenpita

Current Account No - 82830172

Description	Amount Rs.
(A) Summary of the Cash Book	
Opening Cash Book Balance as at 01.12.2021	3,897,416.58
ADD	
Receipts during the Month (Recurrent Funds)	7,951,943.56
Receipts during the Month (Capital Funds)	39,250.00
Cash Advance Settlement	65,546.40
Cheque Cancellation	1,626.25
Opening Balance and Total Receipts	11,955,782.79
LESS	
Payments during the month	11,955,782.79
Closing Cash book balance as at 31.12.2021	0.00
(B) Bank Reconciliation	
Balance as per Bank Statement - 31.12.2021	493,705.61
ADD	
Cheque Book Charges	750.00
Total	494,455.61
Less	
Cheque issued but not presented to the bank (Schedule 01)	4,944,005.61
LESS	
Bank Charges Credited By The Bank	450.00
Cash Book Balance as at 31.12.2021	494,455.61

Office on Missing Persons
Grants for 2021

Government Grant Received for Capital and Recurrent Expenditure

Month	Recurrent Expenditure	Capital Expenditure
January	4,100,000.00	
February	7,000,000.00	
March	5,000,000.00	
April	3,000,000.00	
May	5,500,000.00	
June	3,000,000.00	
July	5,000,000.00	
August	3,000,000.00	
September	6,250,000.00	
October	13,000,000.00	
November	14,002,612.89	
December	7,951,943.56	39,250.00
	76,804,556.45	39,250.00
Total Grants		
For Recurrent Expenditure		76,804,556.45
For Capital Expenditure		39,250.00
		76,843,806.45

OFFICE ON MISSING PERSONS
BANK RECONCILIATION STATEMENT FOR THE MONTH OF DECEMBER - 2021

Relevant Schedule

Schedule 01

Cheque issued but not presented to the bank

Date	Cheque No	Amount (RS)
5/11/2021	510174	10,689.40
16/12/2021	520962	1,421.88
16/12/2021	515410	2,000.00
16/12/2021	515414	1,500.26
16/12/2021	515414	16,502.88
23/12/2021	520935	152.60
23/12/2021	520937	20,940.00
28/12/2021	520939	3,660.82
28/12/2021	520940	9,439.35
28/12/2021	520941	3,911.38
28/12/2021	520944	245,131.92
28/12/2021	520946	58,460.00
28/12/2021	520947	17,320.00
28/12/2021	520949	22,700.00
30/12/2021	520952	7,775.99
30/12/2022	520953	20,509.20
30/12/2023	520954	2,376.00
30/12/2024	520956	17,147.50
30/12/2025	520957	17,715.00
30/12/2026	520958	6,300.00
30/12/2027	520959	540.00
30/12/2028	520960	7,811.43
		494,005.61

Prepared by :

Certified by :

National Audit Office

My No. PAF / C / OMP / FS / 01 / 21 / 21

Date: 23.06.2022

Chairman,
Office on Missing Persons

Auditor General's Report as per Section 12 of National Audit Act No. 19 of 2018, on the Financial Statements and other relevant legal and regulatory requirements of the financial year of Office on Missing Persons which was ended on 31st December 2021.
The abovesaid Report is herewith attached.

W.B.C. Wickramaratna
Auditor General

Copies:

1. Secretary, Ministry of Justice, Prisons Affairs and Constitutional Reforms
2. Secretary, Ministry of Finance, Economic Empowerment and National Policies.

National Audit Office

My No. PAF / C / OMP / FS / 01 / 21 / 21

Date: 23.06.2022

Chairman,
Office on Missing Persons

Auditor General's Report as per Section 12 of National Audit Act No. 19 of 2018, on the Financial Statements and other relevant legal and regulatory requirements of the financial year of Office on Missing Persons which was ended on 31st December 2021.

1. Financial Statements

1.1 Qualified Opinion

The Audit, consisting Statement of Financial Status of the Office on Missing Persons as of 31st December 2021, Statement of Annual Financial Functions, Statement of Ownership Transfers, Statement of Annual Cashflow which was ended as of the said day, Remarks on Financial Statements, Annual Financial Statements cum Relevant Account Policies which was ended on 31st of December, was undertaken as per my direction according to the Provisions of National Audit Act No. 19 of 2018 and Monetary Regulations Act No. 38 of 1971 together with the Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. My report will be submitted to the Parliament within the stipulated period as per Article 154 (6) of the Constitution.

Except the impact which is arisen from the matters described in the Fundamentals of Qualified Opinion in my report, I opine that the Financial Status as of 31st December 2021, Annual Financial Functions ended on the said day and the Cashflow gathered from the Financial Statements of the Office, are true and fair as per the Accounting Standard of Government Sectors of Sri Lanka.

1.2 Fundamentals of Qualified Opinion

(A) The Motor Vehicle which was delivered by the Ministry of Justice in March, 2021 with the cost of Rs. 2,600,000 for transfer was not recorded in the accounts.

(B) It is observed that the 5% depreciation provided for the vacation of the building in September 2022 is inadequate, although the cost Rs. 798,639 for the partitions of the office made last year was recorded as Buildings in the accounts.

I undertook the auditing as per the Sri Lanka Auditing Standards (S.L.Au.Ss). My obligation under the above Auditing Standards is further detailed in this report under Financial Statements, Obligation of the Auditor on Auditing. I believe that the audit evidences gathered by me for the purpose of providing the Fundamentals of Qualified Opinion are adequate and relevant.

1.3 Other relevant Information from the Annual Report 2021 of the Office

Other relevant information means the financial statements and its information which are not included in my audit report, despite they were included in the Annual Report which was provided for me prior to this auditing date. The management shall be accountable for such other relevant information.

My statements on Financial Statements do not include other relevant information and I shall not make any attestation or opinion on that matter.

My obligation in the auditing on Financial Statements is to examine as to whether or not the above found other relevant information is considerably cohesive with the Financial Statements or Statements gathered during the auditing or any other process to the best of my knowledge.

On the occasion which I am to decide that the above other relevant information are erroneously mentioned based on the matters given to me prior to this auditing day and the functions which I undertook with regard to other relevant information, I am obliged to report such matter accordingly. Nothing is found to report on such matter.

1.4 Obligations of Management and Administration on Financial Statements

The management bears the responsibility of preparing the above financial statements and submitting them in a fair manner as per the Auditing Standards of Government Sector of Sri Lanka and defining the required internal restrictions enabling the preparation of Financial Statements without faults which arise from fraudulences and oversights.

During the preparation of financial statements, the management holds the responsibility of defining the capacity to continuously maintain the office, entering the account records exposing the aspects which will enable the office to be continued in existence unless the management decides to abolish the office or to cease the functions of the office in the case of not finding any other alternation otherwise.

The administration shall be responsible in checking the Financial Reporting procedure of the office.

Records of income, expenditure, properties and obligations shall be properly maintained in order to enable the preparation of Annual and Term Financial Statements of the office according to the Sub Section 16 (I) of the National Audit Act No. 19 of 2018.

1.5 Obligations of Auditor on Financial Statements Auditing

My vision in this regard is to issue the audit report containing reasonable fact together with my opinion by affirming that the whole financial statements do not have fault statements which were arisen from fraudulences and oversights. Since the audit is made as per the Sri Lanka Auditing Standards, it would not in any case be an affirmation of considerable faults, on the other hand a reasonable affirmation is concerned highly professional. Since the fraudulences and oversights may cause an impact individually or collectively, a considerable fault statements may also be made and such considerable faults would depend on the effect of the decision making in the economic sector made based on the above financial statements.

I have worked with professional decisions and professional doubts which a part of the auditing process during the auditing as per the Sri Lanka Auditing Standards. In addition,

- Actions such as identifying the risk of considerable fault statements caused by fraudulences and oversights in the financial statements and implementing relevant auditing procedures in case of assessments, were properly made during the process of gathering fundamentals for the auditing opinion released. Unwarranted incorporations, involving forgery, being avoided, exposed to be wrong or being avoided from the internal restrictions are considered the reasons which causes the degree of impact more from fraudulence than the degree of impact from exposing to be wrong.
- I have known the internal administration in order to plan the relevant auditing procedures where necessary, although I do not consider of opining the effectiveness of the internal administration.
- Assessments were made on the matters such as relevancy of accounting policy utilized, justification of accounting assessment and relevant disclosures made by the management.
- The feasibility of using the fundamentals for the prolong existence of the concerned office of auditing was decided based on the evidences derived from audit as to whether or not an uncertainty is considerably prevalent in the course of prolong existence of the office due to occurrences or circumstances. In case I make decision of considerable uncertainty is prevalent, attention shall be paid to disclose such decision in my audit report on financial statements and If such disclosures seem inadequate, my opinion shall be revised. However, the prolong existence may come into cease on the occasion of occurrences or circumstances in future.
- Assessments were made on which the contents of financial statements and the transactions and occurrences which led to such contents are properly and reasonably included and the whole financial statements with disclosures were produced.

The administrative body would be instructed on the matters such as essential findings of my auditing, internal weaknesses of restrictions and other relevant matters.

2. Report on Other Legal and Regulatory Requirements

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

2.1.1 Except the impact from the matters described in the fundamental Section of Qualified Opinion in my report, I collected all information and queries required for the auditing according to the requirements prescribed under Section 12 (a) of National Audit Act No. 19 of 2018, a sound Financial Reports were properly maintained by the office, as I could observe during my assessment.

2.1.2 According to the requirements prescribed under Section 6 (1) (iii) of National Audit Act No. 19 of 2018, the financial statements of the office are as equal as the previous year.

2.1.3 According to the requirements prescribed under Section 6 (1) (c) (iv) of National Audit Act No. 19 of 2018, the recommendations made by me last year is included in the financial statements.

2.2 I have so observed nothing as to disclose the following statement under the limits of certain matters based on the norms followed and the evidences collected.

2.2.1 According to the requirements prescribed under Section 12 (c) of National Audit Act No. 19 of 2018, that the Administration Board is, directly or any other means, in connection with any agreement relevant to the office irrespective of common business features,

2.2.2 According to the requirements prescribed under Section 12 (e) of National Audit Act No. 19 of 2018, that the office has functioned without abiding by any written law which is applicable or any General Direction or Special Direction made by the Administration Board of the Office, except the following observations,

References of the Legal Regulations/ Direction	Observation
(A) Para 07 of Public Administration Circular No. 04/2017 dated 28 FEB 2017	Notwithstanding the payment for the trainees to be paid Rs.500 according to the circular, 18 trainees were paid Rs.1000 per day in December of the concerned auditing year, which is Gross Rs.283,418
(B) Para 5.2.5 of Public Enterprises Circular No. PED/12 dated 02 JUN 2003	Though the Annual Budget approved by the Board of Directors be submitted to Auditor General, Department of Public Enterprises and Secretary to the Central Ministry prior to 15 days of Financial Year begins, such submission was not made accordingly.

2.2.3 According to the requirements prescribed under Section 12 (g) of National Audit Act No. 19 of 2018, that the office has functioned by not being abided by the powers, duties and functions assigned to the office.

2.2.4 According to the requirements prescribed under Section 12 (h) of National Audit Act No. 19 of 2018, that the resources of the office were not used cost-effectively and productively from procurement by making procurements in terms of the regulations within the stipulated period.

3. Other

(A) Though 39,473 complaints on missing persons were received by the end of the auditing year, it is observed that there have been only 67 interim reports released to date. Out of such complaints received,

only 21,171 complaints are maintained in files and merely 702 families were called for inquiry process which is comparatively reached the least progressive rate by 3.32% for the files maintained altogether.

(B) Though the expenditure was reached Rs.67,196,544 in the auditing year of the office which had the workforce containing 33 staff by 31st December 2021, the office was found disable to perform the functions such as making recommendation to the relevant authority towards addressing the incidence of missing persons as prescribed under the clause (b) of Section 10, Part II of Office on Missing Persons (Establishment, Administration and Discharge of Functions) Act No. 14 of 2016, protecting the rights and interests of the missing persons and their relatives as provided under the clause 10 (c), and making rules to ensure the effective functioning of the OMP as provided under Section 11 (b).

(C) There are 4 provincial branches in addition to Head Office and 13 staff including 4 coordinators have been in the service. The payment for their salary was totally Rs.7,442,045 and for the building rent, electricity and water bills, security service and cleaning service were Rs.8,528,764 paid in the concerned auditing year. However, there was no assessment made as to whether those officers were assigned duties to work on such assignments.

(D) It is observed that there was no proper internal administration system being functioned, since many duties are to be undertaken by a single officer as a result of Finance and Procurement Unit which is functioned with the two permanent officers who carry out all duties relevant to the Unit.

Signature: W.B.C. Wickramaratna
Auditor General

