

වර්ෂික වාර්තාව සහ ගිණුම් ප්‍රකාශය
வருடாந்த அறிக்கையும் நிதிக்கூற்றும்
ANNUAL REPORT & STATEMENT OF ACCOUNTS

2021

හානිපූරණය සඳහා වන කාර්යාලය - ශ්‍රී ලංකාව
இழப்பீடுகளுக்கான அலுவலகம் - இலங்கை
OFFICE FOR REPARATIONS - SRI LANKA

අංක. 408, ගාලු පාර, කොළඹ - 03.
இல. 408, காலி வீதி, கொழும்பு- 03.
No. 408, Galle Road, Colombo - 03.

OFFICE FOR REPARATIONS
SRI LANKA
ANNUAL REPORT 2021

(FOR THE PURPOSE OF FINANCIAL STATEMENT)

Office for Reparations - Sri Lanka
No. 408,
Galle Road, Colombo 03.

OFFICE FOR REPARATIONS

ANNUAL REPORT - 2021

1. INTRODUCTION

The Office for Reparations (OR) continued its operations during the year under review with a focus on implementing its statutory mandate. As it completed its second year in office in March, and commenced the third, the Office has been able to design many of its activities with a better understanding of the needs of the aggrieved community which the Office is committed to serve.

Section 2 of the Office for Reparations Act No. 34 of 2018 sets out that the objectives of the OR are -

- (1) To formulate and recommend to the Cabinet of Ministers, Policies on Reparations to grant individual and collective reparations to aggrieved persons.
- (2) To facilitate and implement such policies on reparations as approved by the Cabinet of Ministers, by the Office for Reparations, including specialized policies on public education, memorialization and on children, youth, women and victims of sexual violence and persons with disabilities.
- (3) To establish links to ensure the compatibility of the Office for Reparations with other mechanisms aimed at reconciliation; and
- (4) To monitor and evaluate the progress of delivery of reparations to eligible aggrieved persons.

2. MEMBERS OF THE OFFICE FOR REPARATIONS

The Members of the OR that functioned during the year under review were the following:

- | | | |
|---|---|------------------------------------|
| 1. Mrs. Dhara Wijayatilake | – | Chairperson |
| 2. Dr. J. M. Swaminathan | – | Member |
| 3. Mr. A. A. M. Fathihu | – | Member |
| 4. Ms. Sellathamby Sumithra | – | Member |
| 5. Major General (Retd.) Palitha Fernando | – | Member (appointed on May 24, 2021) |

The Secretariat of the Office for Reparations comprise supporting staff led by a Director General. The Secretariat had only a part time acting Director General from the inception in April 2019, and was seriously hampered in its work output as a result, but was able to recruit a fulltime Director General on secondment from the public service with effect from 2nd August 2021.

3. ACTIVITIES CARRIED OUT DURING THE YEAR UNDER REVIEW

The Reparations Policies and Guidelines for the grant of reparations, formulated by the OR were

Key policy thematic areas for interventions

1. Livelihood support
2. Compensation and Financial Support
3. Restitution of Land Rights
4. Provision of Housing
5. Development of Community Infrastructure
6. Administrative Relief
7. Psychosocial Support
8. Measures to advance unity, reconciliation and Non recurrence of violence

approved by the Cabinet of Ministers on August 17, 2021. This completed the statutory process to obtain policy approval and provides the basis for the programme of work of the Office for Reparations. The Ministry of Justice has taken steps to submit the Reparations Policy and Guidelines to the Parliament as required in the Act.

The Policies approved by the Cabinet of Ministers identify 8 key thematic areas of intervention and 10 guiding principles to be complied with, in providing reparations to aggrieved persons.

10 guidelines that will be taken into account in determining reparations

1. Victim centrality – All decisions will be based on what’s best for the aggrieved persons.
2. Criteria for eligibility for aggrieved persons to obtain reparations,
3. The form, and where appropriate, the quantum of reparations that will be provided to eligible aggrieved persons
4. The criteria of eligibility of aggrieved persons to financial compensation
5. The criteria of eligibility of aggrieved persons to urgent reparations
6. Entities which may assist in the provision or delivery of different forms of reparations to aggrieved persons.
7. The criteria on which verified applications for reparations shall be prioritized
8. Criteria for verification of authenticity
9. Criteria for remembrance of the dead and memorials
10. Addressing the special needs of specific groups of aggrieved persons

The progress of activities undertaken by the OR are given below

3.1 Livelihood support

In order to improve the living standards of the aggrieved community, the OR developed a knowledge and technology transfer programme enabling new startups and entrepreneurship. This programme is designed to provide aggrieved persons with knowledge to initiate new businesses using locally available resources. This will enable the aggrieved community to explore new startup opportunities that are more competitive in the market than traditional industries.

The first Knowledge and Technology transfer programme was conducted for female heads of households in Thellipalai divisional secretariat in the Jaffna district in December. One Hundred and Two (102) women participated in the programme which provided both lectures and practical demonstrations on new startups such as virgin coconut oil extraction, preparation of liquid soap. Follow up activities are being coordinated with interested beneficiaries to support new ventures.

3.2 Compensation and Financial Support:

During the period under review, the OR processed 5,964 claims and paid Rs. 399.8 million as compensation for death, injury and loss or damage to property as a result of the North & East conflict and seven other incidents of civil commotions that occurred between 2006 and 2019.

COMPENSATION PAYMENTS IN 2021 - KEY FEATURES

	Item	Quantum
1	Total Budget allocation for “Recurrent expenditure”	Rs. 900 Million
2	Total sum internally allocated out of the “Recurrent expenditure” budget, for payment of compensation	Rs. 800 Million
3	Internal allocation (ie. 800 Mn) as a percentage of the total Recurrent budget	88.9%
4	Claims Applications pending at the Office for Reparations as at January 1st, 2021, to be processed	12,262
5	New Applications received during the year	5,827
6	Number of Claims applications approved for payment and awaiting settlement as at January 1st, 2021	2,950
7	Number of Claims Applications processed and approved for payment during the year	3,208
8	Total number of Claims settled	5,964
9	Total sum paid to the 5,964 Claims Applicants	Rs. 399.8 Million
10	The number of Claims approved for payment and awaiting settlement at year end	194
11	Sum required as at year end, to settle claims approved for payment	Rs. 7.9 Million

Although Rs. 800 million was assigned for the payment of compensation in 2021, frequent lockdowns and travel restrictions that became necessary as a result of the COVID19 pandemic resulted in the processing of claims being severely hampered.

In addition to the compensation payments, the OR also continued to implement a loan scheme that was commenced by REPPIA. The loans are disbursed through the Bank of Ceylon from monies released to the Bank by the General Treasury. The officers of the OR are engaged with Bank officials to evaluate and recommend Applicants to select beneficiaries. Under this scheme, financial support is provided for aggrieved persons for self-employment and housing. In addition, socially reintegrated ex-combatants are also supported for self-employment. A maximum sum of Rs.250,000 at the rate of 2% interest per annum was granted as loans. Summary of the progress under this scheme is given below

Scheme	No recommended by the OR to receive loans during 2021	No of beneficiaries that obtained loans from the BoC during 2021	Amounts disbursed as loans (Rs.)
Self-employment support for aggrieved persons	49	206*	42,350,000
Housing support for aggrieved persons	77	65	16,200,000
Self-employment support for socially integrated ex-combatants	33	18	7,550,000
Total	159	289	6,610,000

* This includes the number of beneficiaries recommended during 2020 as well

It was observed that the Bank is not able to grant loans to all those recommended by the OR due to the applicants being unable to provide collateral. Discussions were had to redesign the scheme to achieve better outcomes for those requiring financial assistance to commence or continue self-employment projects.

3.3 Restitution of Land Rights; Provision of Housing; Development of Community Infrastructure ; Administrative Relief

Since many programmes have already been implemented at District level, the OR considered it necessary to engage with the district administration to identify the gaps. For this purpose, the OR met with the District Secretaries from all 25 districts in November 2021 to create awareness on the role and mandate of the OR, and to discuss the support expected of them. The OR distributed a questionnaire to collate relevant information from the District and Divisional Secretariats to identify the needs of the aggrieved community. Discussions will be held with relevant government organizations thereafter, to pursue the possibility of incorporating these needs into respective programmes.

3.4 Psychosocial support

The impact of conflict on victims was identified as a serious concern that needed to be addressed. A pilot Psychosocial Support Programme was designed and the training of 26 Case Managers was completed during the year under review. The training was based on internationally accepted principles and standards. A majority of the training had to be held virtually due to the COVID19 restrictions. The pilot programme commenced during the year with the conduct of the field level engagement with 136 aggrieved persons in five Divisional Secretariat areas that were selected for the Pilot programme, ie. within the Districts of Kilinochchi, Batticaloa, Ampara, Kurunegala and Matara. The field work is scheduled to be completed by March 2022 and the Case Managers will be engaged in the process for approximately six months until June 2022.

3.5 Measures to advance unity, reconciliation and Non recurrence of violence

Several initiatives have been identified and are being discussed and will be undertaken in collaboration with relevant stakeholders including government and Civil Society Organizations. An initial discussion to introduce a pictorial book to promote peace and unity among primary grade students was held with the Ministry of Education.

Given the commonality of objectives of the Office for Missing Persons (OMP), the Office for National Unity and Reconciliation (ONUR), and the OR, the Members of the OR initiated a joint consultation grouping titled the “Unity Cluster” which meets regularly to discuss common programmes and areas for support and thereby avoiding duplication and promoting meaningful use of resources.

3.6 Other key initiatives

- **Awareness creation among stakeholders**

The OR made presentations to different stakeholder groups with the objective of creating awareness of the Cabinet approved Policies and Guidelines and the role of the OR in providing reparations. Following is the summary of the presentations made-

- Development Partners- 8th October 2021
- Butterfly Peace Garden CSO-27th October
- Meeting with the Hon. Governor and the District Secretaries of the Northern Province - 29th October 2021
- Civil Society Collectives-9th November 2021
- Muslim Women Development Trust (displaced community of Puttalam district)- 25th November
- Disability Action Committee of Batticaloa district -21st December 2021.

- **Engagement with Civil Society Organizations:**

OR had previously engaged with civil society Organisation to obtain feedback, prior to drafting the Policy and Guidelines. The OR considered it important to work with and secure the support of these Organisations (CSO's) in carrying out the programmes at the field level and specially to maximise the resource utilization through collaboration. In pursuance of this, the OR organized a dialogue with CSOs on October 15th, 2021 which was attended by over 40 participants representing 30 organizations. As a follow-up to this discussion, the Secretariat had bilateral discussions with several CSOs to discuss the implementation of programmes for the benefit of the aggrieved communities.

- **Publication of the Q&A on the new reparations regime**

With a view to providing information to those who closely engage with aggrieved persons and those who aspire to know about the reparations regime of Sri Lanka, the OR printed and distributed a Questions and Answers (Q&A) booklet in March 2021. Consequent to the Cabinet granting approval for the Reparations Policies and Guidelines, it was considered important to revise the Booklet to incorporate some of the policy perspectives that have been adopted. Accordingly, a revised version of the Q & A was printed in December.

- **Transparency and dissemination of information**

In pursuance of providing appropriate and accurate information, the OR website has been revamped and all information uploaded in all three languages, subject to maintaining confidentiality with regard to details regarding aggrieved persons.

In addition, a comprehensive Information Management System is being developed to enable evidence-based decision making in relation to the grant of reparations to aggrieved persons.

- **Sensitization of OR staff:**

The OR has considered it vital to sensitize and empower its staff on the victim centric approach that needs to be adopted in dealing with victims of conflict. Accordingly, following sessions were conducted for the staff of the during the period under review-

- A session on Gender and Reparations conducted by Center for Equality and Justice (CEJ).
- Awareness Session on Domestic Violence conducted by Women in Need (WIN)
- A session to mark the World Mental Health Day 2021 to understand the mentalities of the victims and the role of the OR staff in granting relief conducted by the Psychosocial support Consultant
- A session on Stress and Coping conducted by the trained Case Managers of the OR based on their real experience
- Awareness session on the Reparations Policies and Guidelines conducted by the Director General with a main focus of adopting a common and outcome-oriented approach in service delivery.
- Awareness Session on understanding the needs of aggrieved persons conducted by the Commissioner General of the Bureau of Rehabilitation -24.01.2022

4. THE SECRETARIAT

The cadre position in the Secretariat was as follows:

Cadre position	Approved Cadre	Vacancies
Director General	01	-
Director	01	01
Deputy Director/ Assistant Director	04	01
Administrative Officer	01	-
Internal Auditor	01	-
Reparations Officer	22	09
Translator	01	-
Internal Audit Assistant	01	01
Management Assistant	30	09
Driver	07	02
Office Aid	07	-
Security	01	-
Total	78	23

In addition to the above, the services of three (03) full time Consultants were made available to the OR by the International Organisation for Migration (IOM), for the following areas of work-

1. Consultant/Research and Programme
2. Consultant for the Psychosocial Programme
3. Consultant/Programmes

It's hoped that the vacancies in staff positions engaged in the processing of Compensation claims (ie. 41% vacancies of Reparations Officers and 30% vacancies of Management Assistants), which have posed a significant challenge to the discharge of the work in relation to the grant of reparations, can be remedied early.

5. SUMMARY OF FINANCIAL PROGRESS

The OR received a sum of Rs. 910 million as the budget allocation for the year 2021. However, with the COVID 19 pandemic and frequent lockdown imposed by the government, it was unable to meet the anticipated expenditure. As a result, and as requested by the Ministry, a sum of Rs. 400 million from the recurrent budget and Rs. 3 million from the capital budget were identified as savings.

Below is the summary of the financial progress for the year under review

Item	Allocation (Rs. Mn)	Imprest received (Rs. Mn)	Expenditure (Rs. Mn)	Expenditure as a % of imprest received.	Remarks
Recurrent					
Salaries and personnel emoluments	42.00	40.50	40.50	100%	Additional amount of Rs. 4.12 million expenditure was met from the generated receipts
Other recurrent	58.00	29.00	29.00	100%	Additional amount of Rs. 14.04 million expenditure was met from the generated receipts
Payment of compensation	800.00	399.83	399.83	100%	
Subtotal	900.00	469.83	469.33	100%	
Capital					
Capital	10.00	7.00	2.41	0.17%	The low utilization was due to the delay in receiving a response to procurements.
Grand total	910.00	476.83	471.44	99%	

6. ACKNOWLEDGMENTS

The Office for Reparations wishes to place on record its deep appreciation of the assistance given by the International Organisation for Migration (IOM) to enable many of its key programmes to be implemented. The assistance of the IOM has contributed significantly towards the achievement of its goals.

Nazeema Ahamed
Director General
Office for Reparations
Sri Lanka.

Office for Reparations
No.408, Galle Road,
Colombo – 03.

Office for Reparations

STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER -2021

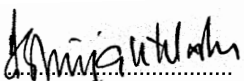
	Note	2021 Rs.	2020 Rs. Restated
ASSETS			
Current Assets			
Inventories	1	845,419	672,691
Loan Receivables	2	4,375,312	4,375,312
Staff Loan - Short Term	3	2,059,244	1,934,233
Employee Gratuity Investment	4	20,136,386	22,872,689
Advance, Prepayments & Receivables	5	31,359,954	28,274,415
Cash & Cash Equivalents	6	22,408,301	31,087,652
		81,184,617	89,216,992
Non - Current Assets			
Staff Loan	7	9,397,771	9,905,891
Property, Plant & Equipment	8	6,264,289	5,516,412
Long Term Investment	9	504,910,713	745,410,713
Intangible Assets	10	2,245,500	2,664,000
		522,818,273	763,497,016
TOTAL ASSETS		604,002,890	852,714,008
LIABILITIES			
Current Liabilities			
Other Payable	11	12,538,827	6,145,248
		12,538,827	6,145,248
Non- Current Liabilities			
Provisions and Other Liabilities	12	363,419,692	603,919,692
Retirement Benefit Obligation	13	14,060,457	16,199,662
		377,480,149	620,119,354
TOTAL LIABILITIES		390,018,977	626,264,602
NET ASSETS			
NET ASSETS / EQUITY		213,983,914	226,449,406
NET ASSETS / EQUITY			
Government Grant and Revaluation Surplus		7,723,578	2,650,032
Accumulated Surplus		206,260,336	223,799,374
TOTAL NET ASSETS / EQUITY		213,983,914	226,449,406

Certification

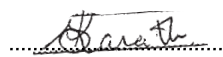
We certify that the above Financial Statements give a true and fair view of the affairs as at December 31, 2021 and its Surplus / (Deficit) for the year ended December 31, 2021


S. N. C. W. M. Dharmakeerthi
Deputy Director (Finance)

The Members of the Office for Reparations is responsible for the preparation and presentation of these Financial Statements. These Financial Statement were approved by the Members of the Office for Reparations, and signed on their behalf.


Dhara Wijayatilake
Chairperson


A. L. S. Nazeema
Director General


Dr. J. M. Swaminathan
Member

Office for Reparations
STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 31st DECEMBER 2021

	Note	2021 Rs.	2020 Rs. Restated
REVENUE			
Recurrent Grant	I	459,332,000	397,063,000
Interest	II	9,117,252	14,504,036
Other Revenue		1,400	432
Differed Income		1,926,454	2,398,642
TOTAL REVENUE		470,377,106	413,966,110
EXPENDITURE			
Wages, Salaries & Employee Benefit	III	44,621,412	51,547,976
Implementation of Policy Objectives	IV	399,832,058	296,751,076
Other Expenditure for Compensation	V	789,678	-
Supplies & Consumables Used	VI	2,595,965	1,747,049
Depreciation	VII	1,926,454	2,398,642
Amortization	VIII	418,500	351,000
Maintenance of Fixed Assets	IX	4,197,975	3,002,605
Other Expenditure	X	33,109,574	41,573,814
TOTAL EXPENDITURE		487,491,617	397,372,162
SURPLUS/ (DEFICIT) FOR THE PERIOD		(17,114,511)	16,593,948

Office for Reparations

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st DECEMBER 2021

Description	Notes	2021 (Rs.)	2020 (Rs.)
Cash Flows from Operating Activities			
Imprest received from the Treasury		459,332,000	397,063,000
Misc. Income & Other Receipts		1,400	432
Disposal Assets Income		-	4,340
Other Recurrent Expenditure	A	(483,791,133)	(400,341,449)
Net Cash Flow from Operating Activities		(24,457,732)	(3,273,678)
Cash Flow From Investment Activities			
Interest	B	1,795,662	20,563,000
Recoveries , Loan & Others	C	14,298,359	9,707,238
Acquisition of Fixed Assets	D	(2,413,108)	(2,398,300)
Withdrawal of Matured Investment	E	240,500,000	128,000,000
Investment & Others	F	(245,402,530)	(177,587,831)
Net Cash Flow from Investment Activities		8,778,382	(21,715,894)
Cash Flows from Financing Activities		7,000,000	2,410,000
Capital Grant - from Treasury		7,000,000	2,410,000
Net Decrease in Cash and Cash Equivalents		(8,679,350)	(22,579,572)
Cash and Cash equivalents at Beginning of Period	G	31,087,651	53,667,223
Cash and Cash equivalents at End of Period	H	22,408,301	31,087,651

** Accounting Policies and Notes form an integral part of these Financial Statements.*

NOTES TO THE FINANCIAL POSITION FOR THE YEAR ENDED 31st DECEMBER 2021

2020 (Rs.)	Note	ASSETS	2021 (Rs.)
672,691.31	1	Inventories	845,419.40
621,031.31		Stock (Stationery) - Schedule iii	837,119.40
51,660.00		Stock (Welfare) - Schedule iii	8,300.00
4,375,312.36	2	Loan Receivables	4,375,312.36
4,375,312.36		BOC Rs. 200,000, Commercial Loan	4,375,312.36
4,375,312.36			
		Less - Provision	
(4,375,312.36)		Bad Debts BOC Rs. 200,000, Commercial Loan	(4,375,312.36)
-		Balance As at 31.12.2021	-
1,934,233.40	3	Staff Loan - Short Term	2,059,243.72
288,585.16		Property Loan - Schedule ii	214,922.40
1,627,248.24		Distress Loan - Schedule ii	1,814,321.32
18,400.00		Special Advance - Schedule ii	-
-		Festival Advance - Schedule ii	30,000.00
22,872,688.94	4	Employee Gratuity Investment	20,136,385.97
22,872,688.94		Employee Gratuity Investment	20,136,385.97
28,274,415.33	5	Advance, Prepayments & Receivables	31,359,954.37
350,000.00		Bank Service Charges due from Lending Institutions	6,329,039.31
750,242.51		Interest due from Gratuity Investment	519,644.63
647,007.33		Receivables - Schedule vii	665,258.97
207,920.85		Prepayments - Schedule iv	104,194.21
3,545,007.26		Accrued Receipts - Schedule ix	1,358,694.87
22,774,237.38		Refundable Deposit - Schedule v	22,383,122.38

31,087,651.43	6	Cash & Cash Equivalents	22,408,301.48
		Schedule vi	
		Bank of Ceylon - Taprobane Branch	
(217,029,004.79)		A / C No. 2026495	22,093,017.44
		Bank of Ceylon - Taprobane Branch	
315,284.04		A / C No. 2026496	315,284.04
		Bank of Ceylon - Metropolitan Branch	
247,801,372.18		A / C No. 74757297	-
9,905,889.87	7	Staff Loan	9,397,770.90
2,581,252.58		Property Loan - Schedule ii	2,270,238.15
7,311,837.29		Distress Loan - Schedule ii	7,114,732.75
2,800.00		Special Advance - Schedule ii	2,800.00
10,000.00		Festival Advance - Schedule ii	10,000.00
5,516,412.40	8	Property, Plant & Equipment	6,264,289.31
		COST	
43,894,055.98		As at the Beginning of the Year	45,617,355.98
1,723,300.00		Additions during the Year	2,413,108.46
		J"urnal Entry No. 22	
		5% retention for partitioning	261,222.84
-			-
45,617,355.98			48,291,687.28
		DEPRECIATION	
37,702,301.21		As at the Beginning of the Year	40,100,943.58
2,398,642.37		<u>Add</u> -Charges for the year	1,926,454.39
40,100,943.58		As at the End of the Year	42,027,397.97
5,516,412.40		As at the End of the Year	6,264,289.31
		<i>(See note no. 12-1 for details)</i>	
745,410,712.63	9	Long Term Investment	504,910,712.63
		Funds Advanced to Lending Institution	
745,410,712.63		for Unified Assistance Scheme	504,910,712.63
		<i>(See note no. 13-1 for details)</i>	

2,664,000.00	10	Intangible Assets	2,245,500.00
COST			
2,340,000.00		As at the Beginning of the Year	2,664,000.00
675,000.00		Additions during the Year	-
AMORTIZATION			
		As at the Beginning of the Year	-
351,000.00		<u>Add</u> -Charges for the year	418,500.00
351,000.00		As at the End of the Year	418,500.00
CARRYING VALUE			
		As at the End of the Year	
2,664,000.00		(See note no. 12-1 for details)	2,245,500.00
852,714,007.67		TOTAL ASSETS	604,002,890.14
6,145,247.73	11	Other Payables	12,538,827.21
3,684,489.73		Accrued Expenditure - Schedule viii	4,513,577.41
1,860,758.00		Unclaimed Compensation Account - Schedule x	6,564,026.96
-		Deposit Accounts	261,222.84
600,000.00		Provision for Audit Fees	1,200,000.00
603,919,692.36	12	Provisions Other Liabilities	363,419,692.36
		Fund provided by the Treasury to Grant Loan	
599,544,380.00		under Unified Assistance Scheme	359,044,380.00
4,375,312.36		Provisions for Bad Debts BOC Rs. 200,000, Commercial Loan	4,375,312.36
16,199,662.00	13	Retirement Benefit Obligation	14,060,457.00
16,199,662.00		Retirement Benefit Obligation - Schedule xi	14,060,457.00
626,264,602.09		TOTAL LIABILITIES	390,018,976.57
226,449,405.58		NET ASSETS	213,983,913.57

NOTES TO THE FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31st DECEMBER 2021

2020 (Rs.)	Note		2021 (Rs.)
		REVENUE	
397,063,000.00	I	Transfers from Other Government Entities	459,332,000.00
285,063,000.00		Treasury Imprest - Compensation	399,832,000.00
62,000,000.00		Treasury Imprest - Salary	30,500,000.00
50,000,000.00		Treasury Imprest - Other Recurrent	29,000,000.00
14,504,036.35	II	Interest	9,117,251.61
		<i>Bank Service Charges - Lending Institutions</i>	
687,909.83		Bank of Ceylon	400,000.00
150,000.00		People's Bank	150,000.00
200,000.00		SMIB Investment	200,000.00
5,887,347.67		BOC New Loan Scheme - SE	4,501,348.49
1,500,593.06		BOC New Loan Scheme - HO	1,077,690.82
2,222,993.92		Gratuity Investment - HDFC Bank	1,395,916.81
3,446,730.39		Savings Account - BOC	928,960.07
		<i>Interest from Staff Loan</i>	
114,871.16		Property Loan	102,666.01
290,184.56		Distress Loan	356,456.25
3,405.76		Special Advance	4,213.16
431.67		Other Revenue	1,400.26
431.67		Other Revenue	1,400.26
411,567,468.02		TOTAL REVENUE	468,450,651.87

EXPENDITURE

51,547,975.95	III Wages, Salaries & Employee Benefit	44,621,412.13
24,320,713.44	Staff Salaries	23,847,391.95
3,624,038.48	EPF Contributions	3,495,412.49
906,010.06	ETF Contributions	873,853.14
4,987,623.33	Cost of Living Allowance	4,933,196.66
196,243.53	Language Allowance	207,731.17
959,058.34	Other Allowance	948,691.68
	Interim Allowance	12,500.00
	Widow's and Orphan's Pension Contributions	119,631.25
19,500.00	Incentive Allowance	18,000.00
368,500.00	Professional Allowance	283,000.00
442,083.79	Overtime & Holiday Pay	1,405,676.46
1,620,000.00	Allowance to Chairperson	1,620,000.00
3,240,000.00	Allowance to Members	3,870,000.00
66,000.00	Audit Committee Meeting Allowance	102,000.00
638,333.33	Vehicle Hire Charges	923,333.33
593,506.65	Fuel Allowance	799,614.00
1,200,000.00	Travelling Allowance	925,000.00
408,000.00	Telephone Allowance	489,000.00
4,989,059.50	VRS Payments	-
2,969,305.50	Gratuity Expenditure	(252,620.00)
296,381,049.00	IV Implementation of Policy Objectives	399,832,058.00
	<i>Compensation for Deaths / Injuries</i>	
230,000.00	Public Officers	425,000.00
46,057,500.00	General Public	40,705,000.00
7,275,000.00	Easter Attacks Incident 21 st April 2019	300,000.00
214,310.00	Political Violence - Death & Injury	-
	<i>Compensation for Damage to Property</i>	
11,980,950.00	Public Officers	18,821,500.00
92,850,824.00	General Public	302,385,296.00
27,119,520.00	Religious Places	30,124,137.00

Implementation of Policy Objectives
Compensation for Damage to Property

28,336,000.00	Kandy Incident 2018 - 16/2018	1,802,150.00
77,012,627.00	After Easter Attacks Incident 2019	268,975.00
4,894,818.00	Easter Attacks Incident - 21 st April 2019 (Kochchikade)	-
409,500.00	Political Violence - Property	-
-	Easter Attacks Incident -21 st April 2019 (Dehiwala)	5,000,000.00
370,026.50	V Other Expenditure for Compensation	789,678.47
296,236.50	Self Employment Beneficiaries Training Programmes	149,321.00
73,790.00	Compensation Activities & Mobile Programmes	640,357.47
1,747,048.81	VI Supplies & Consumable Used	2,595,964.91
957,718.81	Stationery and Office Requisites	1,407,282.91
648,000.00	Fuel and Lubricants	1,049,092.00
57,000.00	Uniforms	57,000.00
84,330.00	Newspapers and Magazines	82,590.00
2,398,642.37	VII Depreciation	1,926,454.39
699,854.68	Depreciation for Furniture, Office Equipment & Fixtures	700,546.38
598,082.19	Depreciation for Partitioning of Office Building	876,917.81
46,888.39	Depreciation for Telephone	61,310.20
84,477.13	Depreciation for Plant & Machinery	107,929.08
969,339.98	Depreciation for Computers	179,750.92
351,000.00	VIII Amortization	418,500.00
351,000.00	Computer Database	418,500.00

3,002,604.90	IX Maintenance of Fixed Assets	4,197,975.49
480,502.25	Repair and Maintenance of Fixed Assets	406,992.50
1,049,519.47	Repair and Maintenance of Vehicle	1,604,804.77
1,472,583.18	Building Maintenance Expenditure	2,186,178.22
41,573,814.32	X Other Expenditure	33,109,573.58
19,600.00	Travelling Expenditure - Domestic	122,067.50
462,603.98	Telephone Charges	472,690.08
150,000.00	Postal Charges	273,090.00
2,524,748.46	Electricity and Other Utility Services	2,228,298.10
32,667,550.03	Building Rent	22,408,466.96
434,877.00	Audit Fees	600,000.00
214,000.00	Seminars Workshops & Recruitment	166,114.16
156,077.00	Misc. Expenditure	379,039.00
796,207.96	Welfare Expenditure	1,307,002.50
2,592,000.00	Vehicle Lease Rental	2,592,000.00
-	Printing & Publicity	924,059.00
15,000.00	Legal Charges - MC No. 5961	15,000.00
1,541,149.89	Medical Insurance for Employees	1,621,746.28
397,372,161.85	TOTAL EXPENDITURE	487,491,616.97
14,195,306.17	SURPLUS / (DEFICIT) FOR THE PERIOD	(19,040,965.10)

NOTE TO THE CASH FLOW STATEMENT

	2021 (Rs)
A Other Recurrent Expenditure	(483,791,132.51)
Personal Emolument	(46,777,697.98)
Travelling	(77,850.00)
Supplies	(2,812,323.00)
Maintenance	(3,576,276.02)
Contractual Services	(26,482,237.46)
Other Recurrent Expenditure	(3,426,163.58)
Compensation for Deaths / Injuries	(41,430,000.00)
Compensation for Damaged Properties	(358,402,058.00)
Other Expenditure for Compensation	(806,526.47)
B Interest	1,795,661.85
Bank Service Charges from Lending Institutions for 2021	350,000.00
Gratuity Investment	53,366.36
Interest from Loan Schemes:	
Interest for Staff Loan	356,456.25
Interest for Property Loan	102,666.01
Interest for Special Advance	4,213.16
Interest for Savings Account	928,960.07
C Recoveries , Loan & Others	14,298,358.67
Festival Advance	290,000.00
Staff Loan	1,994,533.46
Property Loan	384,677.19
Special Advance	126,400.00
Unclaimed Compensation Account	5,911,673.96
Deposit Account	1,281,622.76
Gratuity Investment	4,309,451.30
D Acquisition of Fixed Assets	(2,413,108.46)
Furniture Office Equipment & Fixtures	(944,310.50)
Plant & Machinery	(518,364.00)
Partitioning of Office Building	(950,433.96)

E	Withdrawal of Matured Investment	240,500,000.00
	National Housing Development Authority	12,000,000.00
	09 th February 2021	1,000,000.00
	29 th March 2021	1,000,000.00
	23 rd June 2021	1,000,000.00
	07 th July 2021	2,000,000.00
	29 th July 2021	1,000,000.00
	08 th August 2021	1,000,000.00
	04 th October 2020	1,000,000.00
	11 th November 2021	2,000,000.00
	16 th December 2021	1,000,000.00
	22 nd December 2021	1,000,000.00
	Bank of Ceylon	228,500,000.00
	16 th March 2021 - BOC - Self Employment	32,500,000.00
	13 th August 2021 - BOC - Self	2,000,000.00
	13 th August 2021 - BOC - Self	5,000,000.00
	13 th August 2021 - BOC - Self	50,000,000.00
	13 th August 2021 - BOC - Self	50,000,000.00
	13 th August 2021 - BOC - Self	50,000,000.00
	28 th December 2021 - BOC - Housing	9,000,000.00
	28 th December 2021 - BOC - Self Employment Loan 1 %	30,000,000.00
F	Investment & Others	(245,402,529.76)
	Matured Investment transfer to the Treasury	(240,500,000.00)
	19 th March 2021 - BOC	(32,500,000.00)
	30 th August 2021 - BOC	(157,000,000.00)
	30 th August 2021 - NHDA	(7,000,000.00)
	22 nd November 2021 - NHDA	(3,000,000.00)
	23 rd December 2021 - NHDA	(1,000,000.00)
	24 th December 2021 - NHDA	(1,000,000.00)
	30 th December 2021 - BOC	(39,000,000.00)

F	Investment & Others	(4,902,529.76)
	Festival Advance	(320,000.00)
	Distress Loan	(1,984,502.00)
	Special Advance	(108,000.00)
	Unclaimed Account	(1,208,405.00)
	Misc. Deposit	(1,281,622.76)
G	Cash and Cash equivalents at Beginning of Period	31,087,651.43
	Bank of Ceylon - Current A/c No. 02026495	(217,029,004.79)
	Bank of Ceylon - Current A/c No. 02026496	315,284.04
	Bank of Ceylon - Savings A/c No. 74757297	247,801,372.18
H	Cash and Cash equivalents at End of Period	22,408,301.48
	Bank of Ceylon - Current A/c No. 02026495	22,093,017.44
	Bank of Ceylon - Current A/c No. 02026496	315,284.04

STATEMENT OF CHANGES IN EQUITY & RESERVES OF OFFICE FOR REPARATIONS				
FOR THE YEAR ENDED 31 ST DECEMBER - 2021				
	Accumulated Fund	Government Capital Grant and Revaluation Reserves	Total	
Balance as at 01.01.2021	223,799,374	2,650,032	226,449,406	
Adjustment during the Year	(391,115)	(1,926,454)	(1,535,339)	
Reserves during the Year (Net)		7,000,000	7,000,000	
Expenditure during the Year	(33,412)		(33,412)	
Net Surplus / Deficit for the Year	(17,114,511)		(17,114,511)	
Balance as at 31.12.2021	206,260,336	7,723,578	213,983,914	

2021

NON - CURRENT ASSETS

Note No. 12-1 for Financial Position									
	Motor Vehicle	Furniture, Office Equipment & Fixtures	Plant & Machinery	Telephone	Partitioning	Computers	Computer Database Programme	Total	
<u>Cost</u>									
Balance as at 01.01.2021	23,144,250.00	7,913,324.62	1,363,102.45	1,495,989.76	1,475,000.00	10,225,689.15	2,664,000.00	45,617,355.98	
Additions during the year	-	944,310.50	518,364.00	-	950,433.96	-	-	2,413,108.46	
J'urnal Entry No.22					261,222.84			261,222.84	
Balance as at 31.12.2021	23,144,250.00	8,857,635.12	1,881,466.45	1,495,989.76	2,686,656.80	10,225,689.15	2,664,000.00	48,291,687.28	
<u>Depreciation</u>									
Balance as at 01.01.2021	23,144,250.00	4,396,683.38	1,283,780.25	874,749.49	598,082.19	9,803,398.27	-	40,100,943.58	
Charges for the year	-	700,546.38	107,929.08	61,310.20	876,917.81	179,750.92	418,500.00	1,926,454.39	
Balance as at 31.12.2021	23,144,250.00	5,097,229.76	1,391,709.33	936,059.69	1,475,000.00	9,983,149.19	418,500.00	42,027,397.97	
Carrying Value as at 31.12.2021	-	3,760,405.36	489,757.12	559,930.07	1,211,656.80	242,539.96	2,245,500.00	6,264,289.31	

FUND TO LENDING INSTITUTION FOR UNIFIED ASSISTANCE SCHEME AS AT 31.12.2021						
Note No.13 - 1 for Financial Position						
Institution	Ledger Page	Housing Loan	Industrial Loan	Self Employment Loan	New Housing Loan	Total
Bank of Ceylon	37,39 & 41	-	16,000,000.00	320,204,712.63	98,991,000.00	435,195,712.63
S M I B	43	10,000,000.00	-	-	-	10,000,000.00
N H D A	45	49,715,000.00	-	-	-	49,715,000.00
People's Bank	47	10,000,000.00	-	-	-	10,000,000.00
Total		69,715,000.00	16,000,000.00	320,204,712.63	98,991,000.00	504,910,712.63

Note No.13 - 2 for Financial Position

BANK SERVICE CHARGES DUE FROM LENDING INSTITUTIONS AS AT 31.12.2021

Institution	Ledger Page	Amount Rs.
Bank of Ceylon	21	400,000.00
People's Bank	23	150,000.00
S M I B	25	200,000.00
BOC New Loan - Housing	29	1,077,690.82
BOC New Loan - SE	31	4,501,348.49
Total		6,329,039.31