

Annual Report

2017



National Authority for the Protection of Victims of Crime and Witnesses

Annual Report - 2017

**National Authority for the Protection of Victims of Crime
and Witnesses**

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Message from Director General



I have great pleasure in giving a message to the first annual report of the National Authority for the Protection of Victims of Crime and Witnesses. I take this as a special opportunity to recall the main objectives of the Authority and what we achieved in 2017.

The National Authority for the Protection of Victims of Crime and Witnesses was established on 18th of May 2016 under the Assistance and Protection of Victims of Crime and Witnesses Act No. 4 of 2015 and has been located at No.428/11A, first floor of building complex in Denzil Kobbekaduwa Mawatha, Battaramulla. Our Authority has achieved a commendable progress within 2017 by introducing a proper mechanism to protect victims of crime and witnesses. Officers have already been recruited to four posts of Director, two posts of Assistant Director, one post of Secretary to the Board of Management, and to the Staff as well.

The number of complaints received by this Authority during 2016 and 2017 is respectively 14 and 49. This Authority has been able to provide assistance and protection by carrying out formal inquiries on these complaints. It is a great victory for us being able to prepare an Organizational Structure for our Authority.

We were able to enter into an agreement with the United Nation Development Fund in 2017 in order to prepare necessary programs and develop infrastructure facilities to achieve the objective of protecting victims of crime and witnesses. This is also a great victory that our Authority achieved. In addition to this, even in 2017, our Authority was able to fulfill its aspiration of working closely with many institutions like Transparency International Sri Lanka, Bureau of United Nations for the Elimination of Drugs, and Right to Information commission etc. I feel, this is a remarkable achievement that our Authority reached.

Our Authority's future goal is to provide necessary assistance and protection to victims of crime and witnesses where they would be able to perform their social obligations without fear, in a manner where their rights are protected and their legal sovereignty is ensured. For that purpose, it is our duty and responsibility to provide our maximum contribution.

Udayakumara Amarasinghe
Director General

✓ **Vision**

A Sri Lanka towards Protection of Victims of Crime and Witnesses

✓ **Mission**

Uphold and Enforce the Rights and Entitlements of Victims of Crime and Witnesses, and Promote, Protect, Enforce and Exercise such Rights and Entitlements

Executive Summary

The Assistance to and Protection of Victims of Crime and Witnesses Act, No.04 of 2015 provides for the establishment of the National Authority for the Protection of Victims of Crime and Witnesses (NAPVCW) in order to protect the victims of crime and witnesses. The objective of this Act is to strengthen the course of administration of justice by identifying a proper legal framework to protect the rights of the victims of crime and witnesses. The Authority located at No.428/11A, Denzil Kobbekaduwa Mawatha, Battaramulla was ceremonially declared opened on 08/01/2016 by His Excellency the President. In compliance with the provisions specified in Section 12(1) of Part IV of the Act, the Board of Management of the Authority was appointed with effect from 11/08/2016 of consists of five members appointed by His Excellency the President from among persons who are academically or professionally qualified and have experience in professions or fields of professional activity associated with criminology, the criminal justice system, the promotion and protection of human rights or medicine and seven other ex-officio members viz. the Secretary to the Ministry of the Minister-in-Charge of the subject of Justice, the Secretary to the Ministry of the Minister-in-Charge of the Police Department, the Secretary to the Ministry of the Minister-in-Charge of the subject of Women Affairs, the Secretary to the Ministry of the Minister-in-Charge of the subject of Children, a member of the Human Rights Commission of Sri Lanka, a nominee of the Attorney-General and a nominee of the Inspector General of Police or their representatives respectively. Mr. Suhada K. Gamlath, PC former Solicitor General has been appointed as the Chairman of the Authority by His Excellency the President. Section 2, 3, 4, 5, 6 and 13 of the Act provide the objects of the Act, the Rights of Victims of Crime, Entitlements of a Victims of Crime, Entitlements of witnesses, Entitlements of whistleblowers and duties & functions of the Authority respectively. These matters have been entered into this report clearly and precisely. As of 31st December 2017, 26 staff members have been appointed out of 54 cadre positions approved for the Authority. Those positions are Director General (Acting), Director (Law and Law Enforcement), Director (Policy and Programmes), Director (Administration and Management), Assistant Director (Finance), Assistant Director (Law), Board Secretary 10 Management Assistants (Non-technical), 3 drivers and 6 Office Assistants.

During 2017, the total number of complaints received to the Authority were 49 and the remaining 8 complaints from the previous year added and then the total complaints were 57. Out of those, 36 complaints have been completely handled by the Authority during 2017. Progress of the complaints handled by the Authority has been included in the performance section of this report. The total

number of complaints pending as at the end of 2017 was 21 out of which 4 have not been attended to, 3 were sent to the Attorney General's Department, 2 have been provided with police protection, 6 complaints are being investigated.

A workshop on the protection of whistleblowers was held in Male, Maldives from 22.11.2017 to 24.11.2017 by the United Nations Office of Drug and Crime (UNODC). The Director (Law and Law Enforcement) and the Director (Policy and Programmes) of the Authority participated at this workshop. During the workshop, these two officers made presentation on the legal setup of Sri Lanka and the experience gained by Sri Lanka. Another workshop on the challenges in protecting the persons giving information against crimes and witnesses organized by London Coffey International under the programs which ensure legal sovereignty, implemented by British High Commission Office in Sri Lanka was conducted in Colombo on 16th November 2017. The Chairman, the Director General (Law and Law Enforcement) and the Secretary to the Board of Management of this Authority participated at this workshop.

The Bill to amend the Assistance to and Protection of Victims of Crime and Witnesses submitted in 2017 in Parliament of the Democratic Socialist Republic of Sri Lanka, be amended as Assistance to and Protection of Victims of Crime and Witnesses Act No. 4 of 2015 and was passed on 17th November 2017, as Assistance to and Protection of Victims of Crime and Witnesses Act (Amendment) Act No.27 of 2017. According to the said amendment, sub section (i) of the section 31 of the Principal enactment was amended. This amendment was made by substituting the term 'a person can give evidence before or to a Court or Commission or Law Enforcing Authority, being from a distance within or outside of Sri Lanka' instead of the term 'being from a distance within Sri Lanka'.

Non-availability of infrastructure facilities such as sufficient building facilities, office equipment, communication and transport facilities, difficulty in finding suitable and experienced officers for the present salary scales, inability to undertake relevant activities due to non-availability of required funds are some of the difficulties faced by the Authority in 2017.

Introduction

The National Authority for the Protection of Victims of Crime and Witnesses has been established under the Assistance to and Protection of Victims of Crime and Witnesses Act No. 4 of 2015 passed by Parliament in order to introduce a formal work-plan with a legal frame work for the protection of victims of crime and witnesses and thereby enhancing justice for them. This Authority is located at No.428/11A, first floor of the building comprising about 2800 square feet of extent on Denzil Kobbekaduwa Mawatha, Battaramulla. This Authority was officially declared opened on 08.01.2016 by His Excellency the President. Thereafter, in pursuance of Article 43(2) of the Constitution, this has been assigned to the Hon. Minister of Justice with effect from 27.04.2016, by a gazette notification in an extra ordinary gazette No.1966/02 dated 09.05.2016. Therefore, all sections and provisions of the Act No. 4 of 2015 of Assist to and Protect Victims of Crime and Witnesses have come into operagoing with enforced with effect from 18.05.2016 through a gazette notification published by the Minister of Justice in gazette extra ordinary No. 1967/08 dated 16.05.2016.



The Board of Management of the Authority has been appointed in terms of section 12(b) of the said Act, by His Excellency the President with effect from 11.08.2016. This Board consists of seven (7) members who are officially appointed namely the Secretary to the Ministry of Justice, the Secretary to the Ministry under which the Police Department comes, the Secretaries of both Ministries of Women and Children Affairs or their representatives, and one from Human Rights Commission, a representative of the

Attorney General, a senior Deputy Inspector General of Police who is a representative of the Inspector General of Police, and including five members elected by His Excellency the President, among persons who are academically or professionally qualified and have experience in professions or fields of professional activity associated with criminology, the criminal justice system, the promotion and protection of human rights or medicine appointed by the President. Suhada K. Gamalath, PC, Solicitor General appointed to the Board of Management by His Excellency the President, has been appointed as the Chairman of this Authority with effect from 11th August 2016.

The Objectives of the Protection and Assistance of Victims of Crime and Witnesses

Act are as follows:

[Section (2) of the said Act]

1. Set out, uphold and enforce the rights and entitlements of victims of crime and witnesses, and to provide for a mechanism to promote, protect, enforce and exercise such rights and entitlements.
2. Provide assistance and protection to victims of crime and witnesses.
3. Enable victims of crime to obtain compensation from persons convicted of having committed an offence against them.
4. Provide for obtaining redress by victims of crime, including restitution, compensation, reparation and rehabilitation of such victims.
5. Set out duties and responsibilities of the state, judicial officers and public officers towards the promotion and protection of the rights and entitlements of victims of crime and witnesses.
6. Stipulate offences that may be committed against victims of crime and witnesses and the penal sanctions that may be imposed on persons who commit such offences.
7. Provide the adoption and implementation of best practices relating to the protection of victims of crime and witnesses.

Rights and Entitlements of Victims of Crime and Witnesses

A victim of crime shall have the right: [section (3) of the said Act]

1. To be treated with equality, fairness and with respect to the dignity and privacy of such victim - (section 3 (1) (a))
2. Where the victim is a child, to be treated in a manner which ensures the best interest of such child - (section 3 (1) b))
3. In accordance with procedures as may be prescribed, to receive prompt, appropriate and fair redress, including reparation, restitution, for and in consideration of any harm, damage or loss suffered as a result of being a victim of a crime - (section 3 (1) (c))
4. To be medically treated for any mental or physical injury, harm, impairment or disability suffered as a victim of a crime - (section 3 (1) (e))
5. To be appropriately protected from any possible harm, including threats, intimidations, reprisals, or retaliations - (section 3 (1) (c))
6. Upon a request made by such victim to be informed by the Authority or other Division, of legal remedies available for the redress of any harm which he has suffered including civil remedies available for obtaining damages, information regarding ongoing investigations being carried out, court proceedings, and necessary medical and social services, and any other services - (section 3 (1) (f))
7. To present, either orally or in writing, a complaint pertaining to the commission of an offence and to have such complaint recorded by any Police Officer and to have such complaint impartially and comprehensively investigated by the investigation authority - (section 3 (1) (g))
8. Without prejudice to any ongoing investigation, to be represented by an Attorney-at-Law during an investigation - (section 3 (1) (h))
9. Without prejudice to any ongoing or concluded investigation, to obtain certified copies of the reports which should be filed in Magistrate's Court by Police - (section 3 (1) (i))

10. To present written communications or make representation through a legal counsel to the Attorney General, before, during and after the investigation into the offence committed against such victims of crime, and to be entitled to receive a response in regard to such communications or representations made - (section 3 (1) (j))
11. Make communications to the relevant Investigation Officer or representations and receive the response for such representations - (section 3 (1) (k))
12. Keep the court informed of the manner in which an offence committed had impacted on the life of a victim of a crime, in person or by an Attorney-at-Law after having convicted an offender and before determining the punishment for such offence - (section 3 (1) (l))
13. Where an offender has made an appeal or revision, keep the court informed of the manner in which an offence committed had impacted on the life of a victim of a crime, in person or by an Attorney-at-Law - (section 3 (1) (m))
14. In the event of any person in authority considering the grant of a pardon or remission of sentence imposed on any person convicted of having committed an offence, to receive notice thereof and submit through the Authority to the person granting such pardon or remission, the manner in which the offence committed had impacted on his life, in person or by Attorney-at-Law - (section 3 (1) (n))

A victim of a crime shall be entitled to receive (section (4) of the said Act):

1. A sum of money from the Authority, in consideration of the expenses incurred as a result of the offence committed and his participation in any judicial or quasi-judicial proceedings before a Court or Commission - (section 4 (1))
2. To claim and obtain from the State any required appropriate medical treatment and counselling in respect of physical or mental injury caused to - (section 4 (2))
3. Where the State is unable to provide such medical treatment or counselling service, to request from the Authority to be received such service through private sector - (section 4 (3))

Entitlements of a Witness: (section (5) of the said Act)

1. To be treated with equality, fairness and with respect to the dignity and privacy of such witness - (section 5 (1))
2. A witness shall not be harassed or intimidated, coerced or violated during or thereafter due to or as a consequence of providing information relating to the commission of offence or to the infringement of any right or violation of any human right, and volunteering to make a statement during an investigation or any offence or an investigation or inquiry into the infringement of any right or the violation or any human right, and providing testimony in a court or before a Commission relating to the alleged commission of an offence or an alleged infringement of a right. A witness has a right to receive protection against such actions - (section 5 (1))

Entitlements of a person giving information (section (6) of the said Act)

A witness or an ordinary person who is not a witness has a right to give information with regard to an offence committed in his/her working place or to make a complaint on such offence or be entitled to receive a protection against any injury or loss of employment caused upon an evidence given by such person in a court of law - (section 6)

Duties and functions of the Authority (section13))

1. Promote the recognition of and respect for the rights of victims of crime.
2. Promote the recognition of and respect for the entitlements of witnesses.
3. Protect or caused to be protected the rights of victims of crime and entitlements of witnesses.
4. On receiving a complaint or any information regarding an alleged infringement or imminent infringement of any right or entitlement of a victim of a crime or a witness, investigate and inquire into such alleged infringement or imminent infringement and to request any relevant authority to take such appropriate corrective measures in that regard, in order to ensure the protection and promotion of the rights and entitlements of victims of crime and witnesses, provided by this Act.

5. Provide necessary assistance to victims of crime and witnesses, including appropriate measures for their treatment, reparation, restitution and rehabilitation.
6. Make an award for payment of compensation to a victim and for that purpose develop and implement a scheme for the grant of compensation to victim of crime from the Victims of Crime and Witnesses Assistance and Protection Fund established under section 29 of this Act.
7. Create awareness among the public regarding the rights and entitlements of victims of crime and witnesses, provided by this Act.
8. Advise and make recommendations to the Sri Lanka Police Department and any other government department, statutory institutions and to public officers, either generally or on a case by case basis, on appropriate and specific measures that should be adopted or implemented to give effect the rights and entitlements of victims of crime and witnesses and in particular regarding the provision of -
 - i. Effective protection
 - ii. Necessary treatment, rehabilitation, counseling, and
 - iii. other appropriate assistanceto victims of crime and witnesses.
9. Review existing policies, legislations and the practices and procedures being adopted and followed by various authorities, to ensure their conformity with recognized standards and best practices relating to the promotion and protection of the rights and entitlements of victims of crime and witnesses, and based on such review, to make recommendations regarding the adoption, amendment and application of appropriate policies, legislation and practices.
10. Make available on request to any court or a Commission or any other person information on best practices pertaining to the reception of evidence of victims of crime or witnesses through contemporaneous or near contemporaneous audio visual linkage.
11. Take measures to sensitize public officers involved in the enforcement of the law, including officers of the Sri Lanka Police, the Prison Department, government medical officers and public officers associated with probation and social services, on the needs of victims of crime and witnesses and on any special needs of particular categories of

victims of crime, arising as a result of the harm inflicted or possible harm that may be inflicted on them due to their age, gender, religion, language, cultural beliefs and practices, ethnic or social origins or disabilities or any other reason.

12. Promote and ensure the observance and application of codes of conduct and recognized norms and best practices relating to the protection of the rights and entitlements of victims of crime and witnesses, by Courts, Commissions, any other tribunals, public officers and employees of statutory bodies involved in the enforcement of the laws, including officer of the Sri Lanka Police, the Prison Department, government medical officers and officers of government social service institutions.

Powers and functions of this National Authority established under section 11 of the said Act can be set out as follows:

- **Responsibility of Implementation**

Identify the rights and entitlements of victims of crime and witnesses, respecting and promoting such rights and entitlements and creating awareness on such things.

- **Semi Judicial Responsibilities**

Carry out inquiries and hearings on the complaints made regarding the infringement of rights and entitlements of victims of crime and witnesses, and giving directives to the relevant government officials and government institutions on such infringements.

- **Responsibilities on Services**

Provide assistance and protection to victims of crime and witnesses, and taking action to pay compensation.

- **Regulatory Responsibilities**

Give advice on regulatory matters, supervising, carrying out research and promoting appropriate arrangements which could reduce crimes, and give recommendations on the policies which prevent crimes.

Police Assistance and Protection Division

This is a Special Division established by Act No.4 of 2015 under the Sri Lanka Police which is known as 'the Division for Assistance and Protection of Victims of Crime and Witnesses. A Senior Superintendent of Police functioning under the supervision of a Senior Deputy Inspector General of Police officially appointed to the Board of Management under section 19 (2) of the said Act has been appointed to this Division as an Officer-in-Charge. This Division has commenced its functions from 03rd November 2016.

The said 'Division' shall be administered following the regulatory advice of this National Authority. Giving protection to victims of crime and witnesses, making arrangements to investigate on any complaint, charge made or information given with regard to the threats carried out or damages caused against them and their properties, through the said Division with the assistance of a Police Officer are some of the duties of this Division. Necessary programs have to be implemented to make required arrangements to take efficient action based on the guidelines given by this Authority in order to provide assistance and protection to such victims and witnesses.

Board of Management of the Authority

The members who have been appointed by His Excellency the President are as follows:

1. Chairman:- Suhadha K. Gamlath, PC, Retired Solicitor General, Attorney General's Department
2. Udayakumara Amarasinghe, Senior Lecturer of Criminology, University of Sri Jayewardenepura
3. Dr. Ajith Thennakoon, Chief Judicial Medical Officer
4. Dr. Neil Fernando, Specialist in Psychology

The members who shall be officially appointed are as follows:

1. Yasantha Kodhakoda, PC, Additional Solicitor General, Attorney General's Department
2. Nandana Munasinghe, Deputy Inspector General of Police, Police Head Quarters
3. H.G. Husain, Attorney at-Law, Commissioner, Human Rights Commission
4. Mrs. Pumanthi Peries, Attorney at-Law, Additional Secretary (Legislation), Ministry of Justice
5. Mrs. Ashoka Agalawatta, Additional Secretary (Development), Ministry of Women and Children Affairs
6. Mrs. Vijitha Senaviratne, Additional Secretary, Ministry of Law and Order and Southern Development
7. Sajeeva Samaranayake, Attorney at-Law, Vice Chairman, National Child Protection Authority

Staff Details - 2017

• **Senior Management Staff**

1. Director General: Mr. Udayakumara Amarasinghe*, Senior Lecturer, University of Sri Jayewardenepura
2. Director (Law and Law Enforcement): MS. S.S.K. Kasthuri Aarachchi
3. Director (Policy and Programs) : Mr. I. Siriwardena
4. Director (Administration and Management): Mr. W.G.N. Fernando
5. Assistant Director (Finance): Mrs. R.A.D. Chamila Deeshani
6. Assistant Director (Law): Mrs. P.N.U. Pattiarachchi
7. Secretary to the Board of Management: Mrs. P.G.M.S.R.W. Gunawardene

Before making recruitment to the permanent posts, the following officers were appointed on acting basis.

1. Director (Finance) - Mr. W.R. Paranagama, Accountant, Ministry of Justice
2. Assistant Director (Finance) - Mrs. R.M.N.K.K. Aberatne, Accountant, Ministry of Justice
3. Assistant Secretary (Admin) - Mrs. S.A.N.M. Siriwardene, Ministry of Justice

• **Subordinate Staff**

Management Assistants (Non-technical)

1. Sahan Harshana Athukorala
2. S.N.H. Nadheesha Madumali Nanayakkara
3. Ruwini Kanchana Wimalaratne
4. P.A. Thilini Dharshika Perera
5. M.P. Sachithra Dulashani Gunasekara
6. I.A. Harshani Ileperuma
7. Dharshan Rajeev Jayamani
8. Umesha Hashini Lokussoriya
9. A.V.D.N.C. Jayani Seneviratne
10. M. Jethmi Nandunika Peries

*Since there was no one with required basic qualifications, Mr. Udayakumara Amarasinghe has assumed duties in this post with effect from August 2017, at the request made by the Board of Management.

- **Driver**

1. U.W. Wimanga Pethum
2. D.M. Sampath Nishantha Bandara
3. A. Prabath Nishantha

- **Office Aides**

1. T.W. Nadheeshani Fernando
2. J.G. Shamali Malkanthi Wijewickrama
3. W.M. Wimala Buddhika
4. A.A. Pradeep Kumara Perera
5. W.H.R. Maduka Prabothani
6. Kasun Madusanka Yakkupittiya

National Authority for the Protection of Victims of Crime and Witnesses

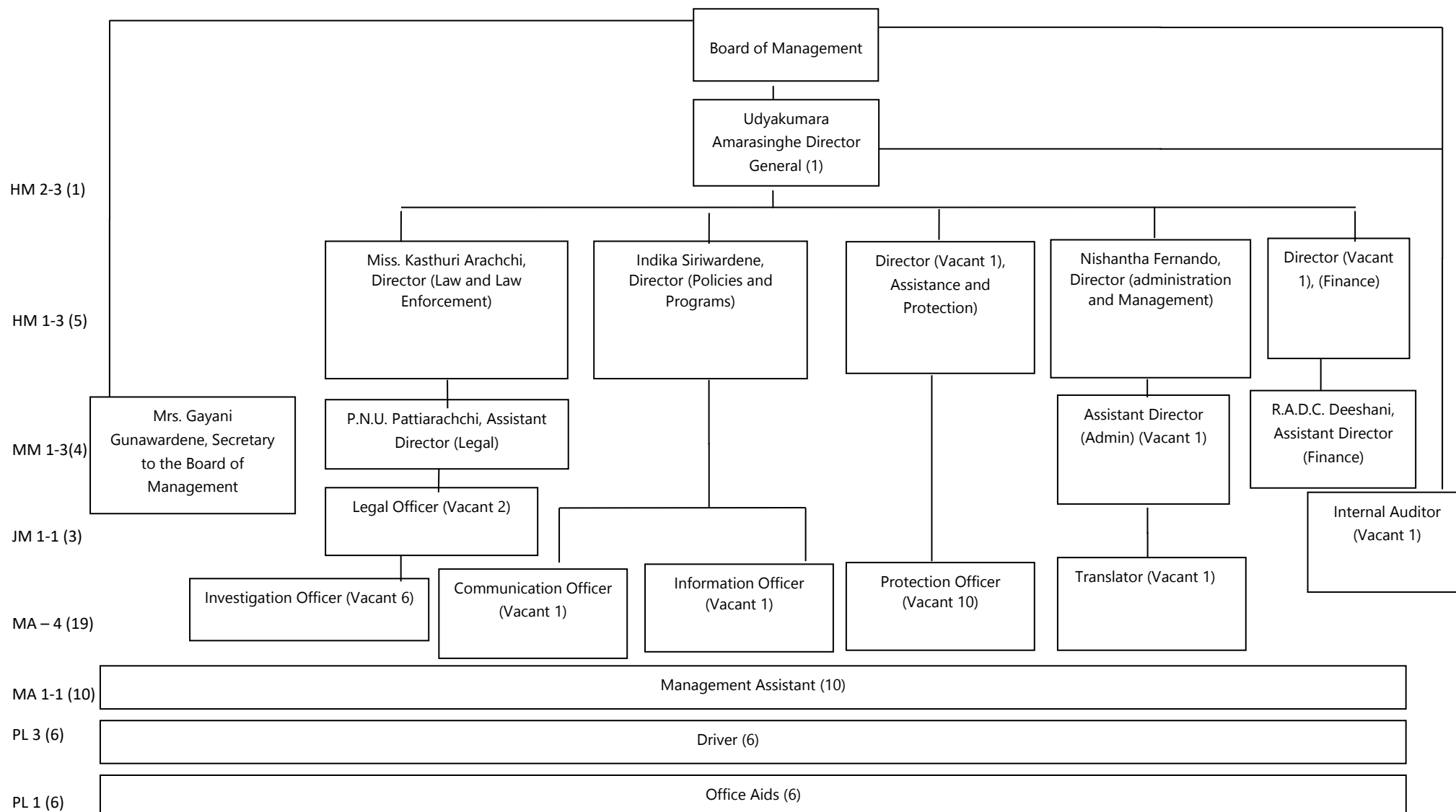
Details of the Staff - 2017/12/31

Table 01

Group	Salary Code	Approved Cadre by D.M.S.	Existing Cadre	Vacant
<i>Senior Level</i>				
Director General	HM 2-3	1	1	0
Director	HM 1-3	5	3	2
Assistant Director	MM 1-3	3	2	1
Secretary to the Board of Management	MM 1-3	1	1	0
<i>Tertiary Level</i>				
Legal Officer	JM 1-1	2	0	2
Internal Auditor	MA 4	1	0	1
Investigation Officer	MA 4	6	0	6
Caring Officer	MA 4	10	0	10
Communication Officer	MA 4	1	0	1
Information Officer	MA 4	1	0	1
Translator	MA 4	1	0	1
<i>Secondary Level</i>				
Management Assistant (Non-technical)	MA 1-1	10	10	0
<i>Primary Level</i>				
Driver	PL 3	6	3	3
Office Aide	PL 1	6	6	0
Total		54	26	28

Approved Cadre of National Authority for the Protection of Victims of Crime and Witnesses by Department of Management Services

Note 01



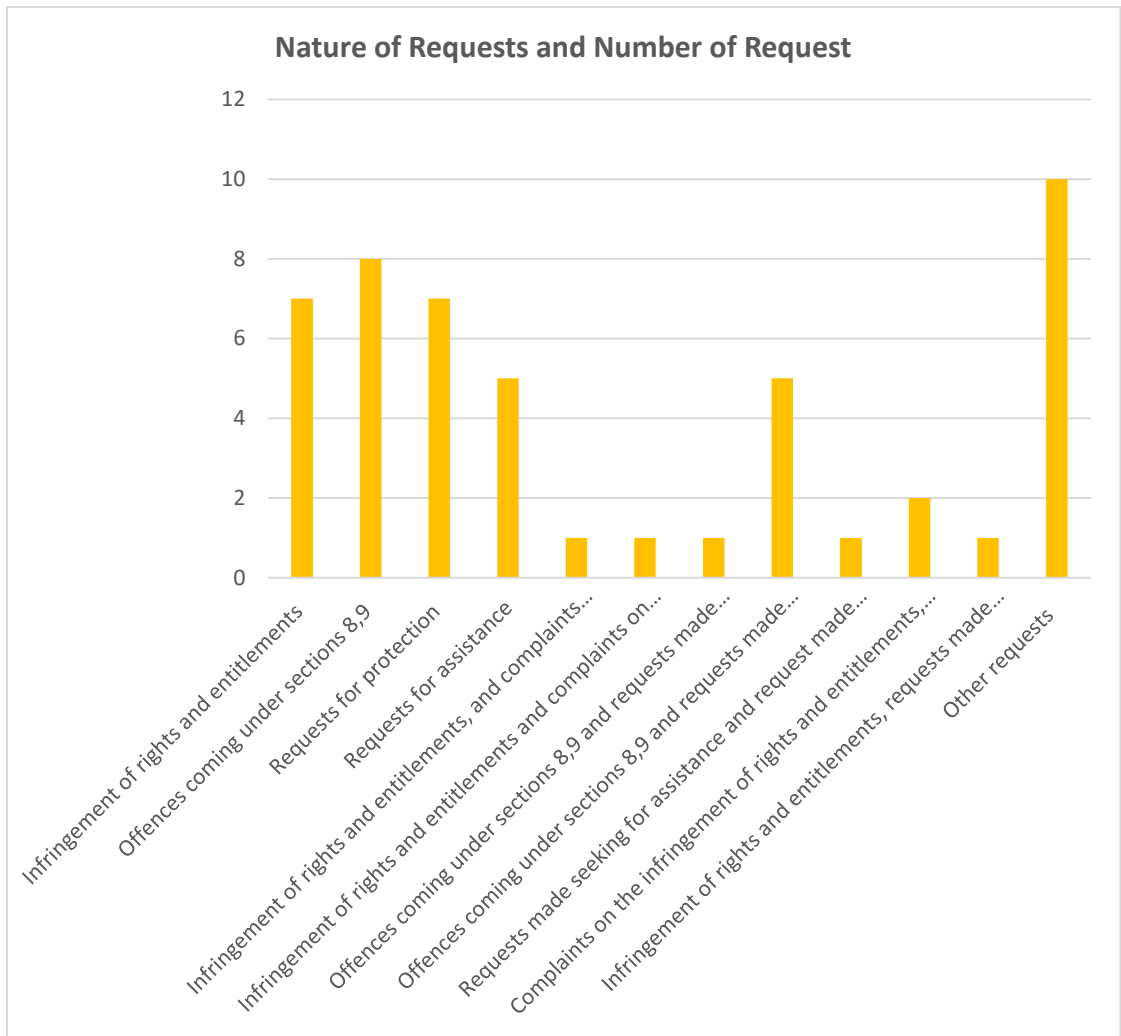
Performance Report

- Recruitment has been made to the Post of Director (Legislative Division) of this National Authority for the Protection of Victims of Crime and Witness with effect from 03.07.2017. Before this, all investigations regarding the complaints received by this Authority were carried out by Assistance for the protection of victims of crime and witnesses and Protection Division.
- The number of complaints and requests received by Law and Law Enforcement Division of this National Authority for the Protection of Victims of Crime and Witnesses from 1st January 2017 to 31st December 2017, from public and government institutions is 49. However, the instances also were observed where various requests had been made in such a document, and the relevant documents in which such requests had been made are categorized as follows:

Table 02

Nature of Requests	Number of Requests
Complaints of the infringement of rights and entitlements	07
Complaints on the offences coming under sections 8,9	08
Requests for protection	07
Requests for assistance	05
Complaints of infringement of rights and entitlements, and complaints made seeking assistance	01
Complaints on the infringement of rights and entitlements and complaints on the offences coming under sections 8,9	01
Complaints on the offences coming under sections 8,9 and requests made seeking for assistance	01
Complaints on the offences coming under sections 8,9 and requests made seeking for protection	05
Requests made seeking for assistance and request made seeking for protection	01
Complaints on the infringement of rights and entitlements, complaints on the offences coming under sections 8,9, and requests made seeking for protection	02
Complaints on the infringement of rights and entitlements, requests made seeking for assistance and requests made seeking for protection	01
Other requests	10
Total	49

Chart 02



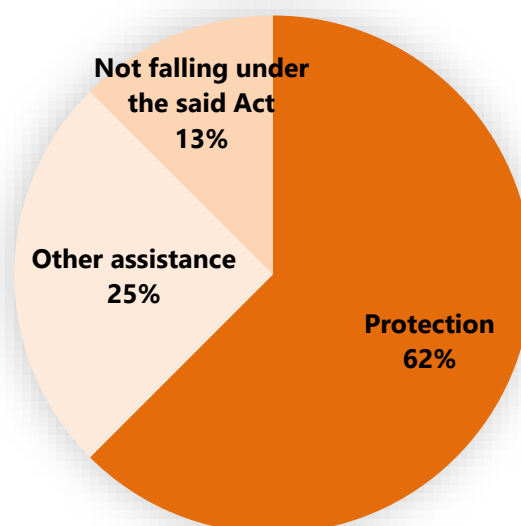
- 8, out of the complaints received in 2016 are pending up to 01.01.2017 and such complaints have been categorized as follows:

Chart 03

Nature of Requests	Number of Requests
Requests made seeking for protection	06
Requests made seeking for assistance	01
Other requests	01
Total	08

Chart 03

Categorization of complaints pending by 01.01.2017 among the complaints received in 2016



Accordingly, 57 complaints were investigated within year 2017. Out of these investigations, 36 have been concluded.

- **Complaints made in 2017 and findings**

Table 04

Nature of Request	Serial Number ¹	Findings
Complaints on the infringement of entitlements	37	The victim of crime has informed that the relevant report has been received by him from the Police Department.
	40	The request of the complainant has been attended to
	48	According to the report of Assistant Superintend of Police, it has been communicated that legal action was taken against the Police Officers responsible for the incident, and thereby the right of the complainant has been protected.
	44	Since the action has been instituted by relevant Police Station, the right of the complainant has been protected.
Complaints on the offences coming under section 8,9	15	The complainant cannot be categorized as a victim of a crime and therefore the file related to particular complaint was closed upon the decision of the Board of Management.
	11	According to the Police report, the file related to particular complaint was closed.
	26	After investigation regarding the complaint, it has been revealed that there is no threat, and therefore the file related to particular complaint was closed.
	45	The complainant's request does not come under the subject of this Authority.

¹ The number allocated to a complaint is not disclosed in order to keep confidentiality of the complaints.

	52	The complainer's request does come under the subject of this Authority.
Requests made seeking for protection	01	As there had been no communication with the complainer, the file related to particular complaint was closed.
	03	According to the statement given by the complainer, there had not been a threat at that time, the file related to particular complaint was closed.
	10	According to the report of Police Division, since the said offence has been committed before the enactment of the said Act, and there had not been a threat against the victim at that time, the file related to particular complaint was closed.
	14	According to the report of Police Division, there had not been a threat at that time, against the victim; therefore the file related to particular complaint was closed.
	19	After giving protection, the file related to particular complaint was closed.
	29	Since the complainant failed to cooperate with regard to the inquiry proceedings, the file related to particular complainant was closed.
	35	According to the investigation carried out by Police, there is no threat or injury against the complainant; therefor the file related to particular complaint was closed.
	47	Since the complainant is an offender to a case, the file related to particular complaint was closed by the Board of Management.
	54	Upon the request made by the complainer, the file related to particular complaint was closed.
	Requests made seeking for assistance	20
21		Since the complaint does not come under the subject matter of this Authority, the file related to particular complaint was closed.
23		Since the relevant case had been brought into a settlement by both parties, the file related to particular complaint was closed.
Complaints on the infringement of rights and entitlements, complaints on the crime coming under sections 8,9 of the said Act	34	According to the report by Police Division, this matter is not coming under sections 8, 9 of the Act No. 4 of 2015; the file related to particular complaint was closed, following a decision taken by the Board of Management.
Complaints on the crimes coming under sections 8,9 and the requests made seeking for protection	60	The complainer is not a witness of the particular incident and therefore, the file related to particular complaint was closed.
	33	The complainer is not a person by victim of a crime and therefore, the file related to particular complaint was closed.
	38	Since this matter is a crime not coming under sections 8 and 9, the file related to particular complaint was closed.

Complaints on the infringement of rights and entitlements, complaints on the crime coming under sections 8,9 of the said Act, and the requests made seeking for protection	56	According to the Police report, the complainer has come to a settlement on that particular complaint, and therefore the file related to that complaint was closed.
Other requests	12	Since the complaint does not come under the subject matter of this Authority, such complaint was referred to the relevant institution, and the file related to particular complaint was closed.
	13	Since the relevant Grama Niladhari reported that there are no threats against the complainer, the file related to this particular complaint was closed.
	18	Since the complainer failed to give information, the file related to particular complaint was closed.
	27	Since an action has been instituted by Criminal Investigation Bureau against the accused, the file related to particular complaint was closed.
	30	Since legal structure has been sought through this request, it was referred to Legal Commission and the file related to particular complaint was closed.
	32	Since the complaint does not come under the subject matter of this Authority, the file related to particular complaint was closed.
	49	Since the Police report reveals that no right of the complainer was infringed, the file related to particular complaint was closed.
	53	This request is not coming under the subject matter of this Authority.
	55	Since the complainer has agreed to file a civil case regarding the relevant incident, the file related to particular complaint was closed based on the decision of the Technical Committee.
	59	Since the relevant incident has taken place beyond the territorial waters of Sri Lanka, we are unable to take action and therefore the file related to particular complaint was closed.

• **The actions taken by this Authority on the complaints which were not concluded in 2017**

The total number of complaints settled is 21. Out of these, 4 complaints have been closed. 3 complaints have been referred to the Attorney General for his instructions. The number of complaints made on which protection is being provided is 2. The number of complaints

referred to lawyers in order to provide assistance is 03. One complaint has been referred to the relevant institution for necessary action. Since 2 complaints are coming under section 16 of Act No.4 of 2015, such complaints have been referred for investigation. The number of complaints under investigation is 6.

- The United Nation Development Program (UNDP) arranged a grant of 40 million rupees in accordance with the government accepted norms and standards in order to strengthen the mechanism to protect victims of crime and the witnesses. An agreement in this regard was signed on 24.11.2017 by the Chairman of National Authority for the Protection of Victims of Crime and Witnesses and the Director of the United Nations Development Program. According to the said agreement, it is the obligation of this Authority to utilize relevant funds for future programs and infrastructure development.
- A South Asian Workshop on the Protection of Whistle Blower against crimes and witnesses was held in the City of Male in Maldives from 22.11.2017 to 24.11.2017 by the United Nations Office of Drugs and Crime (UNODC). The Director (Law and Law Enforcement) and the Director (Policy and Programs) of this Authority participated at this workshop. During this workshop, these two officers gave a briefing on the provisions suitable to Sri Lanka and the experience gained by Sri Lanka.
- A workshop on the challenges in protecting the persons giving information against crimes and the witnesses organized by London Coffey International under the programs which ensure legal sovereignty, implemented by British High Commission Office in Sri Lanka was conducted in Colombo on 16th November 2017. The Chairman, the Director General (Law and Law Enforcement) and the Secretary to the Board of Management of this Authority participated at this workshop.

Policy and legal restructure

- The bill to amend as Assistance to and Protection of Victims of Crime and Witnesses Act No 04 of 2015 was submitted in 2017 in Parliament of the Democratic Socialist Republic of Sri Lanka, and was passed on 17th November 2017, as Assistance to and Protection of Victims of Crime and Witnesses (Amendment) Act No.27 of 2017. According to the said amendment, sub section (i) of the section 31 of the Principal Enactment was amended. This amendment provided for a person to give evidence from a remote location outside Sri Lanka in addition to the existing right to give evidence from a remote location within Sri Lanka.

Duties and functions of this Authority and the challenges encountered in performing such duties and functions

- Non-availability of infrastructure facilities such as sufficient building facilities, office equipment, needs of communication and transport facilities.
- Difficulty in finding suitable and experienced officers for the present salary scale.
- Inability to undertake relevant activities due to non-availability of required funds.



UNAUDITED FINAL ACCOUNTS 2017

**THE NATIONAL AUTHORITY FOR THE PROTECTION OF
VICTIMS OF CRIME AND WITNESSES**

MINISTRY OF JUSTICE

1ST Floor, 428/11A, Denzil Kobbekaduwa Mawatha, Battaramulla

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2017

ACCOUNTING POLICIES

1. CORPORATE INFORMATION

1.1. Domicile and Legal Form

National Authority for the Protection of Victims of Crime & Witnesses established by the Assistance to and Protection of Victims of Crime & Witnesses Act No. 04 of year 2015 by the Parliament of the Democratic Socialist Republic of Sri Lanka and expanding its area of services further, under the Ministry of Justice. The head office is located at No. 428/11 A, Denzil Kobbekaduwa Mawatha, Battaramulla, Sri Lanka.

1.2 Principal Activities and Nature of Operations

With the intention of achieving the objects of the Act, the duties and the functions of the Authority are enlisted under Section 13 of the Assistance to and Protection of Victims of Crime & Witnesses Act No. 04 of 2015.

1.3 The Number of Employees

The number of employees at the end of the year 2017 was 26.

2 BASIS OF PREPARATION

2.1 Statement of Compliance.

The financial statements of National Authority for the Protection of Victims of Crime & Witnesses comprise the Statement of Financial Position, Statement of Financial Performance, Cash Flow Statement, Change in Reserves and notes to the financial statements. These statements are prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAs) laid down by the Institute of Chartered Accountants of Sri Lanka (ICASL).

2.2. Basis of Measurement

The financial Statements have been prepared on the historical cost Basis.

No adjustments have been made for inflationary factors in the financial statements

2.2 Functional and presentation Currency.

These financial Statements are presented in Sri Lankan Rupees, which is the National Authority for the Protection of Victims of Crime & Witnesses functional currency.

3 SIGNIFICANT ACCOUNTING POLICIES

These accounting policies set out bellow have been applied consistently to all periods presented in these financial statements.

3.1. Property, Plant and Equipment

The cost of Property, Plant and Equipment is the cost of acquisition or construction together with any expenses incurred in bringing the asset to its working condition for its intended use. Subsequent to the initial recognition as an asset at cost, revalued assets are carried at revalued amount less any subsequent depreciation thereon. All other Property, Plant and Equipment are stated at cost less accumulated depreciation. Where an item of Property, plant and equipment comprises major components having different useful lives, they are accounted for as separate item of Property, plant and equipment.

The asset's residual values, useful lives and methods of depreciation are reviewed, and adjusted if appropriated, at each financial year end.

Property, Plant and Equipment- Received as Grant

Property, Plant and Equipment acquired under any grant are capitalized at cost.

Property, Plant and Equipment other than freehold land are stated at cost less accumulated depreciation. Free hold land is stated at cost.

Depreciation is charged on all Property, Plant and Equipment other than freehold land to write off the cost over the estimated useful lives.

Depreciation has been provided for the year on pro-rata basis.

Property, Plant and Equipment are depreciated on straight line method as mentioned below, further, that the all Property, Plant and Equipment have been accounted at cost method as prescribe in the **SLPSAS 7 – Property, Plant & Equipment**.

1. Motor Vehicles	20%
2. Plant & Machinery	25%
3. Computer & Accessories	25%
4. Furniture & Office Equipment	10%
5. Building	4%
6. Soft Ware	25%
7. Others	10%.

An item of Property, Plant and Equipment is derecognized upon disposal or when no future economic benefit is expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (Calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement in the year the asset is derecognized.

Expenditure incurred on repairs or maintenance of Property, Plant and Equipment in order to restore or maintain future economic benefit expected from originally assessed standard of performance is recognized as an expense when incurred.

3.2 Inventories

The inventories used during the financial year had been charged to the income & expenditure statement at cost.

Balance stock has been valued at cost, selling price or net realizable value whichever is lower.

3.3. Cash and Cash equivalents

Cash and cash equivalents comprise cash in hand and held at bank.

3.4. Cash flow Statement

Cash flow Statement has been prepared using the indirect method.

3.5. Liabilities and Provisions

Liabilities are recognized in the balance sheet when there is a present obligation as a result of past events, the settlement of which is expected to result in an outflow of resources embodying economic benefits. Obligations payable at the demand of the creditors or within one year of the balance sheet date are treated as current liabilities in the Balance sheet.

Provision is recognized if, as a result of a past event, the National Authority for the Protection of Victims & Crime Witnesses has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefit will be required to settle the obligation.

3.6. Taxation

Tax expenses reported in the financial statement and computed in accordance with the provision of the Inland Revenue Act No.24 of 2017 and its amendments thereto.

3.7. Employee Benefits

I. Define Contribution Plan.

Obligation to define contribution plan are recognized as an expenses in the income statement as incurred. National Authority for the Protection of Victims of Crime & Witnesses contributes 12% and 3% of gross emoluments of employees to Provident Fund and Trust Fund respectively.

II. Define Benefit Plan

Gratuity is a define benefit plan. National Authority for the Protection of Victims of Crime & Witnesses is liable to pay gratuity in terms of the relevant statute. In order to meet this liability , a provision is carried forward in the balance sheet, equivalent to an amount calculated base on a half month's salary of the last of the financial year of all employees for each completed year of service, commencing from the first year of service.

Provision is made for retirement gratuity for all employees in respect of gratuity payable under the payment of gratuity Act No. 12 of 1983. This item is grouped under noncurrent liabilities in the balance sheet.

According to The Treasury, a fund is not necessary, as they will grant the funds when required.

3.8. Funds of the Authority

As per Section 18 and Section 29 of the Act, the Authority has two (2) Funds.

1. Fund of the Authority

This fund should be credited

- all such money as may be voted from time to time by Parliament for the use of the authority and
- all such sums of money as may be received by the authority by way of donations, gifts, bequests, and grants from sources within or outside Sri Lanka.

Expenditure incurred by the Authority in the exercise and performance of its duties and functions under the Act, shall be paid out of Fund of the authority.

2. Protection Fund

There shall be paid into the Protection Fund

- all such sums as may be voted by the parliament for such fund;
- all such sums as may be received by the Authority to be remitted to the Protection Fund by the way of any gift, donation, contribution, bequest and grant from any local or foreign sources and
- all such monies remitted by the Court under subsection (1) (a) (ii) of section 28.

There shall be paid out of the Protection Fund as may be determined by the Board for the payments under subsection (4)(a) and (b) of section 29.

3.9. Revenue Recognition

3.9.1 Revenue Recognition

All such monies remitted by a Court under subsection (1) (a) (ii) of section 28 are accounted on receipt basis whilst interest and all other income are accounted on accrual basis.

3.9.2 Expenditure

All expenditure incurred in the running of the board has been accounted on accrual basis and all expenditure incurred in the acquisition, extension or improvement of assets of a permanent nature in order to carry on or increase the earning capacity of the Board has been treated as capital expenditure.

3.10. Comparative information

Where necessary, comparative figures have been rearranged to conform to the current year presentation.

3.11. Events occurring after balance sheet date

All material post balance sheet events have been considered and where appropriate adjustment or disclosures have been made in respective note to the financial statement.

3.12. Commitments and contingencies

Contingencies are possible assets or obligations that arise from a past event and would be confirmed only on the occurrence or non-occurrence of uncertain future events, which are beyond the Board's control.

3.13. Accounting of Grants

i. Government Grants

The accounting policy adopted for Government Grants including the methods of presentation are as follows.

- a. Government Grants for purchase of assets are recognized as income over the periods of useful life of the assets.
- b. Other grants received as well as expenses thereon have been incorporated in the Profit & Loss.

3.14. Investment

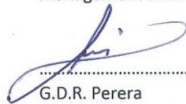
Under subsection (b) of section 14 describes, invest monies lying to the credit of its Fund in an appropriate and secure manner and open and maintain current, savings, or deposit accounts in bank.

In compliance with the Act, monies lying to the credit of its Fund will be invested in appropriate and secured financial instruments. Those investments will be accounted on cost basis while income generated from such investments will be accounted on accrual basis.


NATIONAL AUTHORITY FOR THE PROTECTION OF VICTIMS OF CRIME AND WITNESSES
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2017

	NOTE	2017 Rs
ASSETS		
CURRENT ASSETS		
CASH IN HAND AND BANK	08	-
TOTAL CURRENT ASSETS		-
NON CURRENT ASSETS		
PROPERTY PLANT & EQUIPMENT	09	2,661,293
TOTAL NON CURRENT ASSETS		2,661,293
TOTAL ASSETS		2,661,293
LESS:		
LIABILITIES		
CURRENT LIABILITIES		
TOTAL CURRENT LIABILITIES	-	-
NET CURRENT ASSETS		-
NON CURRENT LIABILITIES		
TOTAL LIABILITIES	-	-
TOTAL NET ASSETS		2,661,293
FINANCED BY		
ACCUMILATED FUND	10	-
GOVERNMENT & FUND GRANTS	11	2,661,293
		2,661,293

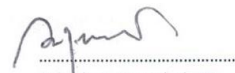
"The Accounting policies on pages 1 to 5 and notes on pages 10-13 form an integral part of these Financial Statements. The Board of Management is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Board of Management and signed on their behalf."


 G.D.R. Perera
 Director (Finance)

G. D. Ruwani Perera
 Director (Finance)
 National Authority for the Protection of
 Victims of Crime and Witnesses

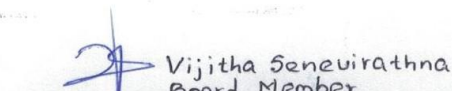

 Udayakumara Amarasinghe
 Director General (Acting)
Udayakumara Amarasinghe
 Director General (Act.)
 National Authority for the Protection of
 Victims of Crime and Witnesses

6


 Suhada K. Gamalath, PC
 Chairman

Suhada K. Gamalath
 Chairman
 National Authority for
 the Protection of Victims of
 Crime and Witnesses
 Final Accounts 2017

National Authority for the Protection of Victims of Crime and Witnesses


 Vijitha Senevirathna
 Board Member
 National Authority for the Protection of
 Victims of Crime and Witnesses

NATIONAL AUTHORITY FOR THE PROTECTION OF VICTIMS OF CRIME AND WITNESSES
STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 31ST DECEMBER 2017

	NOTE	2017 Rs
REVENUE	1	
GRANTS	1.1	5,123,226
OTHER INCOME	1.2	68,238
TOTAL REVENUE		5,191,464
OPERATING EXPENSES		
PERSONAL EMOLUMENTS	2	4,185,310
TRAVELLING EXPENSES	3	42,168
SUPPLIES & CONSUMABLE ITEMS	4	158,427
MAINTENANCE	5	5,590
CONTRACTUAL SERVICES	6	731,731
DEPRECIATION	7	68,238
TOTAL EXPENSES		5,191,464
SURPLUS / (DEFICIT) FOR THE PERIOD		-

** Authority opened the current accounts in Bank of Ceylon on 20/09/2017. Before that Ministry of Justice made all recurrent and capital expenditure through their Appropriation account on behalf of the Authority till 20/09/2017. Therefore the Statement of Financial Performance for the year ended 31/12/2017 prepared for a period of 01/10/2017 - 31/12/2017.

NATIONAL AUTHORITY FOR THE PROTECTION OF VICTIMS OF CRIME AND WITNESSES
CASH FLOW STATEMENT FOR THE YEAR ENDED 31.12.2017

<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	2017 Rs
Surplus / (Deficit) for the year	-
Less :	
Amortization of Capital Grant	(68,238)
Add :	
Depreciation for the year	68,238
Operating Deficit before Working Capital	-
Increase of Inventories	-
Decrease of trade & other receivables	-
Increase of pre payments	-
Decrease of Accrued Expenses & Payables	-
Gratuity paid during the year	-
Net Cash Flow From Operating Activities	-
Cash Flow From Investing Activities	
Purchase of Fixed Assets	-
Proceeds from sale of fixed assets	-
Investment	-
Net Cash Flow from Investment Activities	-
Cash Flow From Financing Activities	
Capital Grants	-
Net Cash Flow From Financing Activities	-
NET CASH USED	-
Cash & Cash Equivalents as at 01/01/2017	-
Cash & Cash Equivalents as at 31/12/2017	-

** As the Capital Grant received from the Ministry of Justice by way of fixed assets (Furniture & Office Equipments) and not as cash, capital grant is not taken as cash flow from financing activities.

NATIONAL AUTHORITY FOR THE PROTECTION OF VICTIMS OF CRIME AND WITNESSES
STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31ST DECEMBER 2017

	Funds (Rs)	Grants (Rs)	Accumulated Fund & Reserves (Rs)	Total (Rs)
Balance as at 1st January 2016	-	-	-	-
Transfer during the year	-	-	-	-
Balance as at 31st December 2016	-	-	-	-
Balance as at 1st January 2017	-	-	-	-
Value as at 1st October 2017	-	2,729,531	-	2,729,531
Transfer during the year	-	(68,238)	-	(68,238)
Balance as at 31st December 2017	-	2,661,292	-	2,661,292

NOTES

NOTE 01	2017
INCOME	Rs
1.1 - GRANTS	
GOVERNMENT GRANT - RECURRENT	5,123,226
1.2 - OTHER INCOME	
DIFFERED REVENUE	68,238
TOTAL INCOME	5,191,464

NOTE 02	2017
EXPENCES	Rs
PERSONAL EMOLUMENTS	
SALARIES & WAGES	1,662,570
EPF	302,457
ETF	75,614
OVERTIME & HOLIDAY PAYMENT	12,886
OTHER ALLOWANCES	2,131,784
GRATUITY	
TOTAL	4,185,310

NOTE 03	2017
TRAVELLING EXPENCES	Rs
TRAVELLING - DOMESTIC	4,100
TRAVELLING - FOREIGN	38,068
TOTAL	42,168

NOTE 04	2017
SUPPLIES & CONSUMABLE ITEMS	Rs
PRINTING & STATIONERY	67,962
FUEL & LUBRICANT	36,834
ENTERTAINMENT	14,771
NEWS PAPERS	2,460
UNIFORM	16,000
SUPPLY OTHERS	20,400
TOTAL	158,427

NOTE 05	2017
MAINTANANCE	Rs
MAINTENANCE EXPENDITURES - BUILDING & STRUCTURE	1,000
MAINTENANCE EXPENDITURES - PLANT, MACHINERY & EQUIP.	4,590
TOTAL	5,590

NOTE 06	2017
CONTRACTUAL SERVICES	Rs
TRANSPORT	3,636
POSTAL & TELECOMMUNICATION CHARGES	63,331
ELECTRICITY & WATER	4,927
CLEANING CHARGES	406,105
ADVERTISING	251,333
CONSULTANCY SERVICES	2,400.00
TOTAL	731,731

NOTE 07	2017
DEPRECIATION	Rs
BUILDING	-
MOTOR VEHICLES	-
COMPUTERS	-
FURNITURE & OFFICE EQUIPMENT	68,238
SOFTWARE DEVELOPMENT	-
COMMUNICATIONS	-
PLANT & MACHINERY	-
OTHERS	-
TOTAL	68,238

NOTE 08 CASH IN HAND AND BANK	2017 Rs
BOC - C/A - 81479591	-
BOC - C/A - 81624249	-
TOTAL	-

NOTE 10 ACCUMILATED FUND	2017 Rs
OPENING BALANCE	-
SURPLUS / (DEFICIT) FOR THE YEAR	-
TOTAL	-

NOTE 11 GOVERNMENT GRANTS	2017 Rs
OPENING BALANCE	2,729,531
TRANSFER DURING THE YEAR	68,238
TOTAL	2,661,292

NOTE 9**NATIONAL AUTHORITY FOR THE PROTECTION OF VICTIMS OF CRIME AND WITNESSES
FIXED ASSETS AS AT 31ST DECEMBER 2017**

PARTICULARS	BUILDING	MOTOR VEHICLE	FURNITURE & OFFICE EQUIPMENT	COMPUTERS	PLANT & MACHINERY	SOFTWARE	OTHERS	LAND	TOTAL
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
COST AS AT 01 OCTOBER 2017	-	-	2,729,531	-	-	-	-	-	2,729,531
ADDITIONS	-	-	-	-	-	-	-	-	-
DISPOSALS	-	-	-	-	-	-	-	-	-
COST AS AT 31 DECEMBER 2017	-	-	2,729,531	-	-	-	-	-	2,729,531
ACC. DEP. AS AT 01 OCTOBER 2017	-	-	-	-	-	-	-	-	-
DEPRECIATION	-	-	68,238	-	-	-	-	-	68,238
DISPOSALS	-	-	-	-	-	-	-	-	-
ACC.DEP. AS AT 31 DECEMBER 2017	-	-	68,238	-	-	-	-	-	68,238
W.D.V AS AT 01 OCTOBER 2017	-	-	2,729,531	-	-	-	-	-	2,729,531
W.D.V AS AT 31 DECEMBER 2017	-	-	2,661,292	-	-	-	-	-	2,661,292

** Before opening of current account in BOC on 20/09/2017, capital expenditure had done by the Ministry of Justice on behalf of the Authority through the Appropriation account. Therefore value of fixed assets as at 01/10/2017 is calculated on the basis of purchasing value of fixed asset by the Ministry on behalf of the Authority.



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல. }
My No. }

JPA/B/NAPVCW/01/17/66

මගේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி }
Date }

06 December 2018

Director General,

National Authority for the Protection of Victims of Crime and Witnesses

Report of the Auditor General on the Financial Statements of the National Authority for the Protection of Victims of Crime and Witnesses for the quarter ended 31 December 2017 in terms of Section 14 (2) (c) of the Finance Act, No. 38 of 1971.

The audit of financial statements of the National Authority for the Protection of Victims of Crime and Witnesses for the period ended 31 December 2017 comprising of the statement of financial position as at 31 December 2017 and the statement of financial performance, statement of changes in equity and cash flow statement for the quarter then ended, and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13(1) of the Finance Act, No. 38 of 1971 and Section 39 (1) of the Assistance to and Protection of Victims of Crime and Witnesses Act, No. 4 of 2015. My comments and observations which I consider should be published with the Annual Report of the Institution in terms of Section 14(2) (c) of the Finance Act appear in this report. A detailed report in terms of Section 13(7) (a) of the Finance Act was issued to the Director General of the Institution on 12 November 2018.

1.2 Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.





1.3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000 – 1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Subsections (3) and (4) of Section 13 of the Finance Act, No. 38 of 1971 give discretionary powers to the Auditor General to determine the scope and extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

1.4 Incorporation

The National Authority for the Protection of Victims of Crime and Witnesses has been established for the protection of victims of crime and witnesses in terms of Section 11 (1) of Part IV of the Assistance to and Protection of Victims of Crime and Witnesses Act, No.

4 of 2015. The Date of 18 May 2016 has been prescribed as the date for the execution of the Parts I, II, III, IV, V, VI, VII, VIII and IX of the Assistance to and Protection of Victims of Crime and Witnesses Act, No. 4 of 2015 by the Gazette Extra- ordinary No.1967/8 of 16 May 2016 of the Democratic Socialist Republic of Sri Lanka.

1.5 Governing Board

The administration and management of the affairs of the Authority shall be vested in a Board of Management which shall consist of the following members in terms of Section 12 of Part IV of the Assistance to and Protection of Victims of Crime and Witnesses Act, No. 4 of 2015.

- (a) The following ex-officio members—
- (i) the Secretary to the Ministry of the Minister in charge of the subject of justice or an Additional Secretary to the said Ministry, nominated by such Secretary;
 - (ii) the Secretary to the Ministry of the Minister in charge of the Police Department or an Additional Secretary to the said Ministry, nominated by such Secretary;
 - (iii) the Secretary to the Ministry of the Minister in charge of the subject of Women's Affairs or an Additional Secretary to the said Ministry, nominated by such Secretary;
 - (iv) The Secretary to the Ministry of the Minister in charge of the subject of Children or an Additional Secretary to the said Ministry, nominated by such Secretary;
 - (v) a member of the Human Rights Commission of Sri Lanka established by the Human Rights Commission of Sri Lanka Act, No.21 of 1996, nominated by such Commission;

- (vi) a nominee of the Attorney-General; and
- (vii) a nominee of the Inspector General of Police holding the rank of a Senior Deputy Inspector General of Police:

Provided that where the subjects specified in sub-paragraphs (iii) and (iv) of this paragraph are assigned to or remain in charge of a single Minister, the Secretary to the Ministry of that Minister alone shall be eligible to become a member of the Board under this paragraph;

- (b) five appointed members, selected from among persons who are academically or professionally qualified and have experience in professions or fields of professional activity associated with criminology, the criminal justice system, the promotion and protection of human rights or medicine appointed by the President.
- (2) The President shall, designate as the Chairman of the Board, a member from among the members of the Board who shall also be the Chairman of the Authority.

The Board of Management of the Authority has appointed 11 members in terms of the aforesaid Sections of the Act.

1.6 Objects / Targets

The objects of this Act in terms of Section 2 of Part 1 of the Act shall be to

- (a) set out, uphold and enforce the rights and entitlements of victims of crime and witnesses and to provide for a mechanism to promote, protect, enforce and exercise such rights and entitlements;
- (b) provide assistance and protection to victims of crime and witnesses ;
- (c) enable victims of crime to obtain compensation from persons convicted of having committed offences against them ;

- (d) provide for obtaining redress by victims of crime, including restitution, compensation, reparation and rehabilitation of such victims ;
- (e) set out duties and responsibilities of the State, judicial officers and public officers towards the promotion and protection of the rights and entitlements of victims of crime and witnesses ;
- (f) stipulate offences that may be committed against victims of crime and witnesses and the penal sanctions that may be imposed on persons who commit such offences; and
- (g) provide for the adoption and implementation of best practices relating to the protection of victims of crime and witnesses.

The duties and functions of the Authority in terms of the Section 13 (1) of Part IV of the Act. shall be to—

- (a) promote the recognition of and respect for the rights of victims of crime;
- (b) promote the recognition of and respect for the entitlements of witnesses; protect or cause to be protected the rights of victims of crime and entitlements of witnesses;
- (c) protect or cause to be protected the rights of victims of crime and entitlements of witnesses;
- (d) on receiving a complaint or any information regarding an alleged infringement or imminent infringement of any right or entitlement of a victim of crime or a witness, investigate and inquire into such alleged infringement or imminent infringement and to require any relevant authority to take such appropriate corrective measures in that regard, in order to ensure the protection and promotion of the rights and entitlements of victims of crime and witnesses provided by this Act;
- (e) provide necessary assistance to victims of crime and witnesses, including appropriate measures for their treatment, reparation, restitution and rehabilitation;

- (f) make an award for payment of compensation to a victim and for that purpose develop and implement a scheme for the grant of compensation to victims of crime from the Victims of Crime and Witnesses Assistance and Protection Fund established under section 29 of this Act;
- (g) create awareness among the public regarding the rights and entitlements of victims of crime and witnesses provided by this Act;
- (h) advice and make recommendations to the Sri Lanka Police Department and any other government department, statutory institution and to public officers, either generally or on a case by case basis, on appropriate and specific measures that should be adopted or implemented to give effect to the rights and entitlements of victims of crime and witnesses and in particular regarding the provision of—
 - (i) effective protection;
 - (ii) necessary treatment, rehabilitation and counseling; and
 - (iii) other appropriate assistance, to victims of crime and witnesses.
- (i) review existing policies, legislation and the practices and procedures being adopted and followed by various authorities, to ensure their conformity with recognized standards and best practices relating to the promotion and protection of the rights and entitlements of victims of crime and witnesses, and based on such review, to make recommendations regarding the adoption, amendment and application of appropriate policies, legislation and practices;
- (j) make available on request to any Court or a Commission or any other person information on best practices pertaining to the reception of evidence of victims of crime or witnesses through contemporaneous or near contemporaneous audiovisual linkage;
- (k) take measures to sensitize public officers involved in the enforcement of the law, including officers of the Sri Lanka Police, the Prisons Department, government medical officers and public officers associated with probation and social services,

on the needs of victims of crime and witnesses and on any special needs of particular categories of victims of crime, arising as a result of the harm inflicted or possible harm that may be inflicted on them due to their age, gender, religion, language, cultural beliefs and practices, ethnic or social origins or disabilities or any other reason;

- (l) promote and ensure the observance and application of codes of conduct and recognized norms and best practices relating to the protection of the rights and entitlements of victims of crime and witnesses, by Courts, Commissions, any other tribunals, public officers and employees of statutory bodies involved in the enforcement of the law, including officers of the Sri Lanka Police, the Prisons Department, government medical officers and officers of government social service institutions;
- (m) conduct or promote the conduct of research into ways and means in which—
 - (i) incidents of crime can be reduced;
 - (ii) impact of specific crimes on victims could be minimized or prevented;
 - (iii) victims of crime can be effectively treated, rehabilitated, counseled, assisted, compensated and protected;
 - (iv) a conducive environment could be created for witnesses to make statements before the law enforcement authorities or to testify fearlessly at proceedings before courts, any Commissions and other tribunals; and
 - (v) assistance and protection could be provided to victims of crime and witnesses;
- (n) recommend to appropriate government institutions, social, health, educational, economic and crime prevention policies that may be adopted by such institutions for the reduction of incidents of crime and for facilitating assistance and protection being provided to victims of crime and witnesses;



- (o) promote the development, adoption and implementation of measures of restitution to victims of crime as a sentencing option in the criminal justice system;
- (p) promote the development and implementation of measures of restorative justice as a method of administering criminal justice and as a sentencing option in the criminal justice system;
- (q) develop, adopt and implement a scheme for providing assistance and protection to victims of crime and witnesses;
- (r) issue guidelines pertaining to the establishment and maintenance of the Victims of Crime and Witnesses Assistance and Protection Division;
- (s) present annually to Parliament, a report on the:—
 - (i) manner in which the Authority has given effect to the objects of this Act;
 - (ii) performance and discharge of the duties and functions of the Authority; and
 - (iii) proposals for necessary policy and legislative reforms.
- (t) do or perform any further functions and activities that may be necessary to achieve the objects of this Act.

1.7 Functioning

The functioning of the Authority has been started with effect from 08.01.2016 and Bank accounts had been initiated in a State Bank for conducting transactions on 20.09.2017 and on 10.10.2017.

2. Financial Statements

2.1 **Qualified Opinion**

In my opinion, except for the effects of the matters described in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the National Authority for the Protection of Victims of Crime and Witnesses in relation to the period of 3 months ended 31 December 2017 and its financial performance and cash flows for the year then ended in accordance with the Sri Lanka Public Sector Accounting Standards.

2.2 **Comments on Financial Statements**

2.2.1 **Accounting Deficiencies**

The following observations are made.

- (a) The Expenses for telephones amounting to Rs. 24,078 related to December 2017 had not been accounted on the Accrual basis.
- (b) The Accounting period of the Institute starts from 01 October 2017. Nevertheless, the expenses for the telephone bills amounting to Rs. 11,859 incurred in the month of September 2017 which was not related to the Accounting Period had been accounted as expenditure incurred in the period.
- (c) As per the Agreement entered in to with the United Nations Development Project, an amount of Rs. 21,660,500 received in the year under review had been directly deposited in the bank without accounting in the cash book and the relevant income account.

2.2.2 Unexplained Differences

Even though a Government recurrent grant of Rs. 5,462,000 had been provided by the Ministry for the year 2017, it had been recorded as Rs. 5,123,226 in the Financial Statements and thus, a difference of Rs. 338,774 was observed.

2.3 Non-compliance with Laws, Rules, Regulations and Management Decisions

The following non-compliances with Laws, Rules and Regulations were observed at the Audit.

Reference to Laws, Rules and Regulations	Non-compliance
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(a) FR 625 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka and Para 5 of the State Accounts Circular 30/94 of 20 April 1994.	A sum of Rs. 21,660,500 that had been directly credited by the UNDP Project to the Current Account of the bank maintained by the Authority had not been accounted as per the Circulars.
(b) Financial Regulations 753 (2)	The institution had not issued receipt orders for the receipts of fixed assets worth Rs.2,729,531 provided by the Ministry of Justice to the institution.

3. Financial Review

Financial Results

The Financial result had become zero as the total income of the Authority was Rs. 5,191,464 while the total expenditure of the Authority was Rs. 5,191,464 of the Authority for the quarter ended 31 December 2017.

4. Operating Review

4.1 Staff Administration

Even though the approved staff of the institution was 54, the number of posts prevailed in the institution as at 31 December 2017 was 27. It was observed that 20 Posts (Eg: - Legal Officers – 02, Investigation Officers – 06, Translator – 01, Information Officer – 01, Security Officers – 10) which directly affect the accomplishment of the task of the institution had remained vacant even by 31 December 2017.

5. Accountability and Good Governance

5.1 Presentation of Financial Statements

In terms of Paragraph 6.5.1 of the Public Enterprises Circular No. PED/12 of 02 June 2003, financial statements for the year under review and the draft annual report should have been presented to the Auditor General within 60 days after the closure of the Accounting Year. However, the financial statements of the year under review had been submitted on 11 May 2018.

5.2 Internal Audit

An internal Audit Unit had not been established by the Authority. An Internal Audit in relation to the year under review had not been conducted even by the Internal Audit Unit of the Ministry of Justice.

6. Systems and controls

Special attention is needed in respect of the following areas of control.

<u>Area of Systems and Controls</u>	<u>Observations</u>
(a) Accounting	The Institution had not used the Standard Accounting format (As debits and Credits) in keeping ledger accounts.
(b) Payment of Advances	The institution had not used a separate advance account in the issue of advances to the officers and settling such advances.

H.M. Gamini Wijesinghe
Auditor General