



OFFICE ON MISSING PERSONS

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

2019

Table of Contents

Message from the Chairperson.....	4
1. Introduction.....	5
2. Legal and Policy Interventions	6
Certificates of Absence	7
Interim Reports	8
Interim Relief	9
Emergency Regulations	11
Other justice related interventions.....	12
Reporting to Treaty Bodies	13
Legal and administrative interventions	14
3. Investigations, Database and Protection.....	15
Complaints	16
Collating existing data related to missing and disappeared persons.....	17
Database	18
Investigations	19
Discovery of unidentified human remains	19
Mannar mass grave	20
Victim and witness protection.....	22
4. Institutional Development	22
Establishing physical premises.....	23
Staff recruitment	23
Regional Offices	25
Development of procedures and rules	25
Ensuring psychosocial responsiveness and sensitivity towards families	26
Capacity building and knowledge sharing	28
5. Communications and Outreach.....	30
Public Events	31
Regional Office Openings.....	31
Raising awareness regarding the use of forensic science	32
Engagements with the media	32
Communications campaign.....	35
Digital presence.....	35
6. Commemoration and Memorialisation.....	36
7. Finance.....	37

[https://undp-my.sharepoint.com/personal/imaan_mohamed_one_un_org/Documents/OMP/Annual Report 2019/2019/Final \(without Finance\)/OMP Annual Report - 2019 \(English\).docx - _Toc62650774](https://undp-my.sharepoint.com/personal/imaan_mohamed_one_un_org/Documents/OMP/Annual Report 2019/2019/Final (without Finance)/OMP Annual Report - 2019 (English).docx - _Toc62650774)

Abbreviations

CoA	Certificate of Absence
CoI	Commission of Inquiry
CoD	Certificate of Death
CTF	Consultation Task Force on Reconciliation Mechanisms
DIG	Deputy Inspector General of Police
DMS	Department of Management Services
HRC	Human Rights Commission
ICPPED	International Convention for the Protection of All Persons from Enforced Disappearances
ICRC	International Committee of the Red Cross
IGP	Inspector General of Police
IHL	International Humanitarian Law
LLRC	Lessons Learnt and Reconciliation Commission
MNIR	Ministry of National Integration, Reconciliation, Official Languages, Social progress and Hindu Religious Affairs
OMP	Office on Missing Persons
PSS	Psychosocial Support Strategy
SCRM	Secretariat for Coordinating Reconciliation Mechanisms
UNDP	United Nations Development Program
WGIED	United Nations Working Group on Involuntary and Enforced Disappearances

Message from the Chairperson

The effective operationalisation of the Office on Missing Persons (OMP) is important not just for the families of the missing and disappeared and those who work with them, but for all Sri Lankans. Many thousands of families of missing and disappeared persons have waited for years, some as many as decades, for answers regarding the fate of their missing loved ones. From 1 January to 31 December 2019, the OMP made progress by establishing its offices, advancing investigations, and making interventions to secure the rights of family members.

A critical task facing the Board is to ensure that the OMP has the physical and human resources necessary to effectively operationalise its mandate. Over the past year, the OMP reviewed over 22,000 applications and recruited 46 permanent staff. Further, the OMP operationalised its head office in Colombo, and established four regional offices in Matara, Mannar, Jaffna and Batticaloa. The regional offices will provide vital assistance to families by accepting complaints, carrying out inquiries on individual cases and following up with district level authorities to secure their rights and interests.

The OMP advanced investigations by obtaining information from multiple sources, including through witness statements. Further, the OMP intervened as an observer in four judicial proceedings related to unidentified human remains. The OMP developed a temporary database and continued compiling a national register of missing and disappeared persons which include members of the armed forces and police who have been identified as missing in action. The OMP received 37,491 reports regarding missing and disappeared persons from state institutions, family members and the Working Group on Involuntary and Enforced Disappearances. The OMP has entered 5,038 such reports into its Database and is continuing to verify the details in each report and check for duplicates.

In March 2019, in response to recommendations made by the OMP, the government proposed to allocate 500 million rupees in the Budget to provide Interim Relief to families of the missing and disappeared, including members of the armed forces and police identified as missing in action, who have obtained Certificates of Absence (CoAs). The OMP welcomes the announcement of the proposal; however, it notes that there has been a delay in its implementation. In collaboration with the Ministry of National Integration, Reconciliation, Official Languages, Social progress and Hindu Religious Affairs (MNIR) the OMP developed a procedure for the implementation of the Interim Relief and engaged with the Department of the Registrar General to fast track the process of obtaining CoAs. The OMP collaborated with the MNIR, the Ministry of Finance and the Secretariat for Coordinating Reconciliation Mechanisms (SCRM) to broaden the eligibility criteria to receive Interim Relief and increase the number of families entitled to receive relief.

The above progress was made amidst an array of challenges including lack of cooperation from key state actors and continuous efforts to deny the rights of families. Insufficient progress has been made on the implementation of the justice related recommendations made in the OMP's Interim Report of 2018. Further, of grave concern to the OMP are continued reports of attacks against families of the missing and disappeared, justice collaborators and OMP staff.

My fellow Commissioners and I remain committed to the full operationalisation of the OMP's mandate and to securing the rights of our fellow citizens to know the truth and realise justice.

Saliya Pieris P.C.
Chairperson
31 December 2019

1. Introduction

- 1.1. The Office on Missing Persons (Establishment, Administration and Discharge of Functions) Act No. 14 of 2016 (OMP Act) was enacted in August 2016. On the 28th of February 2018, His Excellency the then President, Maithripala Sirisena, on the recommendations of the Constitutional Council appointed Mr. Saliya Pieris P. C. as Chairperson of the OMP, and Dr. Nimalka Fernando, Mr. S. K. Liyanage (Attorney-at-Law), Major General (Retired) Mohanti Peiris, Ms. Jeyatheepa Punniyamoorthy, Mr. Mirak Raheem and Mr. Kanapathipillai Venthan as Commissioners.¹
- 1.2. The OMP has an explicit mandate to clarify the circumstances in which persons went missing and their fate; make recommendations to relevant authorities to ensure non-recurrence; protect the rights and interests of missing and disappeared persons and their relatives; identify proper avenues of redress for missing and disappeared persons; and collate data related to missing and disappeared persons from existing sources and centralise all available information in a database.²
- 1.3. The OMP is charged with a range of functions and duties which include issuing interim reports to relatives of missing and disappeared persons to enable the Department of the Registrar General to issue Certificates of Absence (CoAs); providing or facilitating the provision of administrative assistance and welfare services that includes psycho-social support to the relatives of the missing and disappeared; making recommendations to a relevant authority to grant reparations to the missing or disappeared person or their relatives; developing and enforcing a system for victim and witness protection; creating, managing and maintaining a database which will include all particulars concerning missing and disappeared persons; creating public awareness and sensitivity to the pain and harm caused to the families of the missing and disappeared, and facilitating support among the general public to fulfil their needs and ensure access to economic, psycho-social, legal and administrative support.³
- 1.4. The OMP has general powers to make rules, develop guidelines that are gender sensitive, appoint and dismiss staff, and establish units as required for its effective operation.⁴ Further, the OMP has the power to make recommendations to other state authorities relating to a broad array of issues which includes preventing future disappearances; the means and methods of commemoration and acknowledgement of disappearances; the handling of unidentifiable remains and identifiable remains; the publishing of information on issues of missing persons for public knowledge; developing national laws and regulations related to missing persons; granting of reparations psycho-social support and other means to improve social and economic conditions of missing and disappeared persons and their relatives.⁵
- 1.5. In order to conduct its investigations, the OMP has specific powers to receive complaints, initiate inquiries and investigate into the whereabouts of a missing or disappeared person; take all necessary steps to investigate cases which include summoning any person to be present before the OMP or producing any document or other thing; accept confidential information or

¹ The Office on Missing Persons (Establishment, Administration and Discharge of Functions) Act No. 14 of 2016, Sections 4, 5, 6. (**OMP Act**)

² OMP Act, Section 10.

³ OMP Act, Section 13.

⁴ OMP Act, Section 11.

⁵ OMP Act, Section 13(1) (k).

information in camera; accept information on the condition of confidentiality; apply to a Magistrate's Court for an order to carry out an excavation or an exhumation and to act as an observer; request any necessary assistance from any state actor; search without warrant any place of detention; and report offences that have been committed to a relevant law enforcement or prosecuting authority.⁶

- 1.6. Any person can be held guilty of an offence of contempt against the authority of the OMP for a range of causes including when a person fails to appear before the OMP or produce a document or other thing pursuant to summons issued by the OMP; refuses without cause to answer questions or comply with requirements of a notice or written order made to him or her by the OMP; resists or obstructs an officer of the OMP to exercise their powers; or knowingly hinders the work of the OMP.⁷
- 1.7. The OMP has operationalised its mandate in a manner that recognises the centrality of the rights and interests of the missing and disappeared and their families and the rule of law, while facilitating the implementation and enforcement of existing laws and policies. The OMP has also been guided by the views of the families of the missing and disappeared that were shared directly with the OMP, as well as the recommendations of the Consultation Task Force on Reconciliation Mechanisms (CTF).⁸

2. Legal and Policy Interventions

- 2.1. The OMP has a mandate to make recommendations relating to missing and disappeared persons and to take action to protect their rights and those of their relatives.⁹ The OMP has the authority to make recommendations to other state authorities on a number of issues which include preventing future disappearances, handling of human remains, and improving the social and economic conditions of missing and disappeared persons and their relatives.¹⁰ Furthermore, the OMP is charged with the function of facilitating access for families of the missing and disappeared to economic, psycho-social, legal and administrative support.¹¹
- 2.2. In discharging the above mandate the OMP made legal and policy recommendations regarding CoAs; the Emergency Regulations 2120/5 (Emergency Regulations); issuing of Interim Reports to families of the missing and disappeared to enable them to obtain CoAs; implementation of Interim Relief announced in the 2019 Budget; and responded to requests for legal and administrative assistance in individual cases. Further, the OMP submitted reports to the Committee on Enforced Disappearances and the Working Group on Involuntary and Enforced Disappearances (WGIED) regarding Sri Lanka's fulfilment of obligations concerning missing and disappeared persons.
- 2.3. These interventions were made with a view to facilitate non-recurrence of enforced disappearances, protect the rights and interests of families of the missing and disappeared and

⁶ OMP Act, Section 12.

⁷ OMP Act, Section 24.

⁸ Interim Report of the Consultation Task Force on Reconciliation Mechanisms Consultation (August 2016); Final Report of the Consultation Task Force on Reconciliation Mechanisms Vol. 1 and II (17 November 2016)

⁹ OMP Act, Section 2(b), 10(c).

¹⁰ OMP Act, Section 13(k)(i),(iii),(vii).

¹¹ OMP Act, Section 13 (e), (f).

to ensure that the broader legal framework explicitly recognises and complements the mandate of the OMP.

Certificates of Absence

- 2.4. The Registration of Deaths (Temporary Provision) (Amendment) Act No.16 of 2016 (Registration of Deaths Act), authorises the Department of the Registrar General to issue CoAs to families of the missing and disappeared. The CoA is a legal document which provides for the legal status of a missing or disappeared person and enables families of the missing and disappeared to access administrative and financial services and other benefits in the absence of a Certificate of Death (CoD).
- 2.5. The OMP is mandated to issue Interim Reports to families of the missing or disappeared, which enables them to obtain CoAs from the Department of the Registrar General.¹² A CoA can be issued in respect of persons who are missing or disappeared as a result of the conflict which took place in the North and East, due to political unrest, civil disturbances, enforced disappearances or as a member of the armed forces or the police reported missing in action.
- 2.6. According to statistics provided by the Department of the Registrar General, only 645 CoAs have been issued as of 30 June 2019. Many families of the missing and disappeared face difficulties in obtaining a CoA, largely due to the lack of awareness among state officials. Further, many families have a limited understanding of the validity and purpose of a CoA, and some fear that over time it could be mandatorily converted to a CoD.
- 2.7. In order to streamline the process and increase awareness of CoAs, the OMP took a number of measures. In May 2019, the OMP signed a letter of collaboration with the Department of the Registrar General to facilitate cooperation in expediting the issuance of CoAs. The Registration of Deaths Act provides for a general procedure for obtaining a CoA through a process of inquiry held by the Regional Registrars¹³ as well as a special procedure through which a CoA is issued based on an Interim Report issued by the OMP or a report of a previous Commission of Inquiry (CoI).¹⁴ The two distinct procedures caused confusion among officials and affected families.
- 2.8. At an institutional level, the OMP engaged in discussions with the Department of the Registrar General to clarify the provisions of the law and reached an agreement on the implementation of both procedures through which families of the missing and disappeared can be issued CoAs. Subsequent to these discussions, the OMP drafted circulars with guidelines and instructions to District and Assistant Registrars on the process of issuing a CoA under both the general and special procedures, particularly on issuing a CoA pursuant to an Interim Report issued by the OMP, a CoI or a Special Presidential Commission of Inquiry.¹⁵

¹² OMP Act, Section 13(1)(a).

¹³ Registration of Deaths (Temporary Provisions) (Amendment) Act No.16 of 2016, Sections 8A-8E.
(Registration of Deaths Act)

¹⁴ Registration of Deaths Act, Sections 8G.

¹⁵ Registration of Deaths Act, Section 8A-8E, 8G.

- 2.9. The OMP also engaged with the Department of the Registrar General and drafted detailed procedures, requirements and standards relating to the issuance of a CoA as set out in the relevant law.¹⁶
- 2.10. Furthermore, the OMP conducted a review of the legal provisions regarding who is a legitimate holder of a CoA, with possible steps for clarifying anomalies in the law, particularly where terminology used in the Registration of Deaths Act No 16 of 2016 uses the terms ‘relative’ and ‘applicant’ in a manner which results in ambiguity as to the individual to whom a CoA is issued.
- 2.11. The OMP was made aware that there is lack of clarity concerning the process of obtaining CoAs and their legal effect among state actors, especially among those who are often the first point of contact for families of the missing and disappeared. In response, the OMP drafted a circular to be issued to Divisional Secretaries and Grama Niladhari officers through the Ministry of Public Administration, clarifying the process of issuing CoAs and the role of local government officials in the implementation of the process.
- 2.12. Given the lack of awareness surrounding CoAs, the OMP initiated the preparation of awareness material including posters and brochures explaining the process of obtaining a CoA and the validity of a CoA. The OMP also engaged in discussions with the Department of the Registrar General and reached an agreement to conduct a national level awareness seminar for District and Assistant Registrars. It was agreed to conduct the seminar jointly with the OMP, with the assistance of the Secretariat for Coordinating Reconciliation Mechanisms (SCRM).

Interim Reports

- 2.13. The OMP is tasked with issuing Interim Reports to relatives of missing persons, if, pending an investigation, the OMP has sufficient material to conclude that the person to whom a complaint relates is a missing person.¹⁷ The sole purpose of an Interim Report is to facilitate the issuance of a CoA to the relative of such a missing person, under the applicable provisions of the Registration of Deaths Act by the Registrar General.
- 2.14. A process for issuing Interim Reports as prescribed by Registration of Deaths Act was designed by the OMP, to enable families to obtain a CoA under the operation of the special procedure set out in Section 8G of the Registration of Deaths Act. The relevant internal procedure including inquiry procedure, internal rules and guidelines, staff allocation, recruitment plan and other relevant documentation and formats were designed and approved for implementation by resolution of the Board in June 2019.
- 2.15. The OMP also obtained Cabinet approval to recruit the required staff to implement the process and conduct inquiries at District levels. However, the recruitment of staff was disrupted and remains pending, which has caused delays in implementation. The OMP initiated a pilot project of issuing Interim Reports to families who have already filed requests with the OMP for an Interim Report from the Colombo, Kalutara and Gampaha Districts. The inquiry procedure for issuing Interim Reports was initiated in Colombo, for those identified as per

¹⁶ Registration of Deaths Act, Section 8A – 8G.

¹⁷ OMP Act, Section 13 (1)(a)(i).

above, with existing staff in December 2019. The first inquiries are scheduled to be held in the first quarter of 2020.

Interim Relief

2.16. In its Interim Report of August 2018, the OMP recommended that Interim Relief be provided to families of the missing and disappeared who are left most vulnerable as a result of their missing loved ones. Such Interim Relief measures are intended to provide immediate assistance to families to relieve them of harms they have suffered and should be distinguished from reparations.

2.17. In its Interim Report, the OMP recommended that the following Interim Relief measures be included in the 2019 Budget:¹⁸

- a) Financial aid programme: Implementation of a financial aid programme to provide a monthly living allowance of Rs. 6,000 to the surviving spouse, child/children and or surviving parent/s of a missing or disappeared person, who has no permanent income. This will be adopted as an interim measure and will cease when final reparations are provided.
- b) Debt relief programme: Inclusion of the families of the missing and disappeared as a separate priority category in (a) the debt relief programme aimed at writing off debt (example: microfinance loans) valued at or below an amount determined by the Ministry of Finance; or (b) financial aid programmes and loan schemes such as 'Enterprise Sri Lanka' of the Ministry of Finance, aimed at achieving economic stability and self-reliance.
- c) Housing development programme: Facilitation of families of the missing and disappeared to be a separate priority category within the existing housing programmes of the Ministry of Housing; implementation of new housing programmes for the construction of permanent houses; or providing financial assistance for the completion of partially built houses.
- d) Educational support programme: Introduction of a scholarship scheme under the Ministry of Education for the children of the missing and disappeared in the form of a monthly allowance of Rs. 2,000 to cover essential educational expenses required for the completion of their primary and secondary education.
- e) Vocational training and livelihood development programmes: Introduction of technical training, and personal development courses with provision for on-the-job training.
- f) Employment quota: Introduction of an employment quota of 1% within the state sector in order to facilitate family members of the missing and disappeared who have requisite skills, when vacancies in the public and semi-governmental sectors are being filled.

2.18. In response to one of the recommendations made by the OMP, the Government proposed the allocation of Rs. 500 million in the 2019 Budget, to provide Rs. 6000 monthly relief to families of the missing and disappeared, including members of the armed forces and police identified as missing in action on condition of them of possessing a CoA issued under the authority of

¹⁸ Office on Missing Persons, Interim Report (August 2018), para 45(a)-(f). (OMP Interim Report)

the Registrar General, according to the provisions in the Registration of Deaths Act.¹⁹ Further, the Government announced that families of the missing and disappeared will be granted preferential access to relevant “Enterprise Sri Lanka” Loan Schemes and will be required to join the livelihood programs coordinated by the Office of National Unity and Reconciliation.²⁰

- 2.19. The OMP made representations to the government of the need to widen the eligibility criteria to receive Interim Relief to include the large numbers of persons who went missing prior to the enactment of legislation granting CoAs (in 2016). This is particularly prevalent in the South and the East where CoDs have been issued citing disappearances as the cause of death. Under the terms proposed by the government, families in possession of a CoD were automatically disqualified from applying for Interim Relief as they did not possess a CoA.
- 2.20. Prior to the introduction of the CoA in 2016, successive governments enacted several temporary amendments to existing laws enabling the issuance of CoDs in respect of persons who were missing or disappeared. The last of these was the Registration of Deaths Act No. 19 of 2010 which enabled the issuance of a CoD in respect of a person who is reported missing and not been heard of for a period exceeding one year, where the disappearance is attributable to any terrorist or subversive activity or civil commotion taken place in Sri Lanka. The Lessons Learnt and Reconciliation Commission Report (LLRC Report) recommended the implementation of this amendment, further to representations made by affected families requesting CoDs in respect of the missing or disappeared in order to access welfare payments and compensation.²¹
- 2.21. The OMP reviewed applicable laws and developed a proposal to amend the criteria which restricted eligibility for Interim Relief to those possessing a CoA. The OMP proposed that the eligibility criteria should permit families that had obtained a CoD with respect to a missing loved one under Registration of Deaths Act, and those who had obtained a CoD fulfilling specific conditions under the Registration of Deaths Act to be eligible to receive Interim Relief.
- 2.22. In October 2019, the proposal drafted by the OMP was submitted to the Cabinet of Ministers by the Minister of Finance and the Minister of National Integration, Official Languages, Social progress and Hindu Religious Affairs (MNIR), in the form of a joint Cabinet Memorandum. The Cabinet of Ministers approved the proposal, which allows families that have obtained CoDs with respect to a missing or disappeared loved one to receive Interim Relief. This is a significant achievement in making Interim Relief accessible to a larger number of families of missing and disappeared persons.
- 2.23. In order to expedite access to the proposed Interim Relief by the families, the OMP submitted a proposal detailing the administrative process for the payment of Interim Relief to the MNIR, the Ministry designated to handle the disbursement of Interim Relief. In response, the Cabinet of Ministers approved the proposal and in particular recommended that relief payments should be directly debited by the Ministry into the bank account of the beneficiary.

¹⁹ Parliamentary Debates (HANSARD) (5 March 2019) Vol. 269 no. 1, col. 36-37, available at <https://www.parliament.lk/uploads/documents/hansard/1552280911015264.pdf> (accessed 15 January 2020).

²⁰ Ibid.

²¹ Report of the Commission of Inquiry on Lessons Learnt and Reconciliation (15 November 2011), paras 5.39, 8. 61, 8.62.

- 2.24. The OMP liaised with the Department of the Registrar General to obtain a verified list of persons to whom CoAs have been issued, from each District. The lists sent by the Department of the Registrar General were handed over to the MNIR to initiate the application process for Interim Relief.
- 2.25. The MNIR began making payments of Interim Relief to families of the missing and disappeared persons in the last quarter of 2019. According to information received by the OMP from the MNIR, payments had been made up to approximately Rs.11 million, to 153 beneficiaries, up until 11 November 2019.
- 2.26. The Ministry requested the assistance of the OMP to verify the names and contact details of those seeking Interim Relief. The OMP agreed to assign two Victim and Family Support Officers on a temporary basis, to assist the Ministry with this task and liaise with OMP's regional offices in order to expedite payment of Interim Relief.

Emergency Regulations

- 2.27. While recognising the need to have promulgated the Emergency Regulations in the aftermath of the Easter Sunday attacks, the OMP made recommendations to the authorities concerning problematic provisions in the Emergency Regulations regarding the handling of dead bodies. In particular, the Emergency Regulations provided overbroad powers to the police and any other authorized officer or person to possess, bury or cremate dead bodies.
- 2.28. Under Regulation 58(1) any police officer not below the rank of a Deputy Inspector General of Police (DIG) or any other authorised officer or person was permitted to take all measures necessary to take possession, bury or cremate any dead body, and could determine who could be present at such a burial cremation.²² Further, under Regulation 58(2) any officer or person taking measures relating to the possession, burial or cremation of a dead body was explicitly made exempt from the obligation to comply with any other regulations under the Emergency Regulation or any other written law relating to the inquest of death, burial or cremation.²³
- 2.29. As per Regulations 60(1)(a),(b) and 60(2), upon receiving the body following a post-mortem examination of a person who had died as a result of the action of a police officer or a member of the armed forces, a DIG had broad authority to bury or cremate the dead body in the interests of national security or for the maintenance or preservation of public order.
- 2.30. The OMP was of the view that vesting such overbroad power to a DIG, authorised officers and persons can result in situations where relatives have no access to the body of the deceased person and are not informed of the circumstances or the death of their relative.
- 2.31. Further, under the Emergency Regulations where the Colombo High Court conducted an inquiry into the death of any person upon an application of the Inspector General of Police (IGP), the proceedings before the High Court were only to be published as authorized by a Competent Authority.²⁴ A Government medical officer who conducts a post-mortem examination was not permitted to disclose any information unless authorised by the High

²² Emergency Regulations No. 2120/5 (22 April 2019), Regulation 58(1).

²³ Emergency Regulations No. 2120/5 (22 April 2019), Regulation 58(2).

²⁴ Emergency Regulations No. 2120/5 (22 April 2019), Regulation 61(8).

Court.²⁵ Members of the public could only access the proceedings where pursuant to an application, the Court of Appeal directs that the proceedings be open to the public.²⁶

2.32. The OMP expressed its concerns relating to the above provisions in a letter to His Excellency the President, and Regulations 58(1) and (2) were rescinded in July 2019.²⁷ The Emergency lapsed in August 2019 and the regulations ceased to be in force.

Other justice related interventions

2.33. In its Interim Report of August 2018, the OMP stressed that ensuring justice for enforced disappearances is a core legal obligation of the state. The OMP acknowledged that justice has been a central demand of the families of the missing and disappeared and that the prosecution of perpetrators was essential to ending the systemic impunity which had enabled widespread disappearances.

2.34. In its Interim Report of August 2018, the OMP recommended a number of amendments to the International Convention for the Protection of All Persons From Enforced Disappearances Act No. 5 of 2018 (Enforced Disappearances Act), including that it be amended to recognise the continuing nature of the crime and to capture the full range of perpetrators that may have committed the crime of enforced disappearances.²⁸ The OMP further recommended that law enforcement authorities expedite and give the highest priority to the investigation and prosecution of enforced disappearances.²⁹

2.35. The OMP observes that insufficient progress has been made on the implementation of its justice related recommendations, and in particular that a number of high-profile cases involving abductions languish before the courts, without substantive progress of the investigations.

2.36. In response to the recommendations made in its Interim Report of August 2018, the OMP notes the cooperation extended by the Secretary of Defence. In particular, the OMP notes that in February 2019 the Secretary of Defence issued directions to the Sri Lanka Army, Navy and Air Force as well as the Police, to comply with all justice related recommendations made by the OMP. Further the Commanders of the Sri Lanka Army, Navy and Air Force have corresponded with the OMP with a view to implementing these justice related recommendations. In addition, the Minister of Justice and Prison Reforms and the Hon. Attorney-General also met with the OMP regarding its justice related recommendations, including the need to expeditiously enact the draft Inquest Law. Whilst the OMP notes such efforts, it calls for more robust measures to ensure the implementation of its recommendations.

2.37. The OMP made specific recommendations that members of the armed forces and police who are named as suspects or accused in criminal actions relating to abductions and enforced disappearances, be suspended pending the final determination of such cases.³⁰ In particular, the OMP recommended that state actors ensure that suspected officials are not transferred,

²⁵ Emergency Regulations No. 2120/5 (22 April 2019), Regulation 61(5).

²⁶ Emergency Regulations No. 2120/5 (22 April 2019), Regulation 61(8).

²⁷ Extraordinary Gazette No 2133/1 (22 July 2019).

²⁸ OMP Interim Report, para 47 (a)-(h).

²⁹ OMP Interim Report, para 47 (i).

³⁰ OMP Interim Report, para 47 (k).

promoted or offered any other office in the armed forces, police or the public service while cases against them continue.

2.38. The Army, Navy and Air Force have responded to the OMP, noting that whilst provisions exist under the applicable legal framework to withhold the pay of officers against whom there is a prima facie case, or to suspend officers against whom an indictment has been served; such accused officers are entitled under Article 13(5) of the Constitution to be presumed innocent until proven guilty.

2.39. The OMP acknowledges that all citizens including state officials are protected by the presumption of innocence until proven guilty; however, such protection should not be interpreted to permit individuals accused or suspected of serious crimes to hold positions of public trust, nor be placed in positions of authority in which they would have the opportunity to interfere in the ongoing investigations misusing the powers that they wield. The OMP observes that ordinarily public servants who are accused of serious crimes are likely to be interdicted, and therefore prevented from carrying out their official duties pending their exoneration.

2.40. In a number of individual cases where efforts were made to promote officers accused of abductions and other related serious crimes, the OMP made representations to the authorities recommending that such promotions be withheld and noted the obligations under existing laws to suspend such officers.³¹

2.41. Further, in its Interim Report of 2018, the OMP observed that there is an inherent conflict of interest with the Attorney-General's Department being required to act as both prosecutor of alleged enforced disappearances as well as to defend the respondents in legal proceedings including in relation to habeas corpus writs.³² The OMP recommended that in habeas corpus applications, the Attorney-General's Department not represent the interests of persons who are alleged to be perpetrators, but rather, should represent the interests of the state in a manner that would advance the fundamental rights of citizens.

2.42. The OMP observes that although the Attorney-General is authorised to defend public officers in civil and criminal actions, the Attorney-General has the authority to exercise discretion to decline to do so. Further, in cases where a public officer has committed a criminal act, the Attorney-General is required to prosecute such cases. In the past, the Attorney-General has declined to defend public servants accused of torture, especially in cases where leave to proceed had been granted in fundamental rights applications before the Supreme Court.

Reporting to Treaty Bodies

2.43. Sri Lanka became a signatory to the International Convention for the Protection of All Persons from Enforced Disappearances (ICPPED) on 10 December 2015 and deposited an instrument

³¹ Army Officers Service Regulations (Regular Force) (1992), section (2)(1)(a) read together with Sri Lanka Army Pay Code (1982), sections 2(3)(a),(f); Naval Pay Code (1993), section 2(3)(a) as amended by Gazette Notification no. 1,010/1 (1998.01.13) section 2; Air Force Officers Regulations (Regular Force), section 2(1)(a) read together with Air Force Pay Code (1982), sections 2(3)(a),(f).

³² OMP Interim Report, para 30.

of ratification regarding the same on 25 May 2016.³³ Accordingly, Sri Lanka was required under Article 29, paragraph 1 of the ICPED to report to the Committee on Enforced Disappearances the measures it had adopted to fulfil its obligations from June 2016 until June 2019. The OMP's submission on Sri Lanka's implementation of obligations under the ICPED was submitted to the Committee on Enforced Disappearances, and a copy of the same was forwarded to the Ministry of Foreign Affairs.

2.44. The WGIED visited Sri Lanka in 2016 and made recommendations regarding its obligations concerning missing and disappeared persons.³⁴ Sri Lanka was required to provide a report on the progress made on implementing the recommendations in 2019. The OMP submitted a report on the progress made in implementing the recommendations to the WGIED and forwarded a copy of the same to the Ministry of Foreign Affairs, in September 2019.³⁵

2.45. The Committee on Enforced Disappearances released the Draft Guiding Principles for the Search for Disappeared Persons (Draft Guiding Principles) and invited submissions regarding the same.³⁶ The Draft Guiding Principles are intended to guide the implementation of the obligations under the ICPED. The OMP as a national institution mandated to search for the missing and disappeared invited non-governmental organisations to forward submissions either to the OMP or the Committee on Enforced Disappearances. Further, the OMP made its own submission regarding both the normative principles underpinning the guidelines and the extent to which such principles can be operationalised in practice.³⁷

Legal and administrative interventions

2.46. The OMP received requests for legal assistance in individual cases. In particular, the OMP received requests for assistance from civilian and non-civilian families of the missing and disappeared on varied subjects including accessing state services, financial services and compensation; obtaining CoDs and pensions; ongoing legal cases, disputes regarding assets, succession and re-marriage. Upon receiving such requests, the OMP reviewed the steps adopted thus far and assessed possible follow-up action that could be taken with the relevant state institutions such as the Department of Registrar General and non-state intuitions such as banks. The Victim and Family Support Unit and legal staff intervened where possible and assisted with legal advice and practical guidance.

³³ United Nations Office of the High Commissioner for Human Rights, "UN Treaty Body Database – Reporting Status for Sri Lanka" <https://tbinternet.ohchr.org/_layouts/15/TreatyBodyExternal/Countries.aspx?CountryCode=LKA&Lang=EN> (accessed 5 January 2020).

³⁴ United Nations Working Group on Involuntary and Enforced Disappearances, "Report of the Working Group on Involuntary and Enforced Disappearances to Sri Lanka", UN Doc A/HRC/33/51/Add.2 (2016) <https://ap.ohchr.org/documents/dpage_e.aspx?si=A/HRC/33/51/Add.2> accessed 20 January 2020.

³⁵ "Follow-up on the visits of the Working Group on Enforced or Involuntary Disappearances to Peru and Sri Lanka – Report of the Working Group on Enforced or Involuntary Disappearances" UN Doc AHRC/42/40/Add.1 (10 September 2019) <https://ap.ohchr.org/documents/dpage_e.aspx?si=A/HRC/42/40/Add.1> accessed 10 January 2020.

³⁶ Committee on Enforced Disappearances, Written submissions regarding the Draft Guiding Principles for the Search for Disappeared Persons <<https://www.ohchr.org/EN/HRBodies/CED/Pages/SearchDisappearedPersons.aspx>> accessed 31 December 2019.

³⁷ Office on Missing Persons, Comments on the Draft Guiding Principles for the search for disappeared persons (25 January 2019) <<https://www.ohchr.org/Documents/HRBodies/CED/DraftGuidingPrinciplesSearch/SriLanka.pdf>> accessed 31 December 2019.

- 2.47. The OMP intervened in individual cases to assist families to obtain CoAs and secure access to services and recourse using their CoAs. The OMP intervened with District Registrars, Divisional Secretariats and Grama Niladhari officers regarding queries received from families of the missing and disappeared. The OMP assisted families who wished to apply for CoAs in their engagement with the Department of the Registrar General, District Registrars, Divisional Secretaries and Grama Niladhari officers, on a case by case basis. The OMP also conducted awareness raising for civil society organisations that work with families.
- 2.48. Furthermore, the OMP intervened with individual local banks to address complaints made by families with regard to accessing banking services while using a CoA.
- 2.49. Some families of the missing and disappeared informed the OMP of difficulties faced in obtaining CoDs in respect of their missing loved ones. The OMP engaged with the Department of the Registrar General and Regional Registrars in assisting such cases and provided legal advice to some families, clarifying specific queries made by them including of the option to obtain CoAs.

3. Investigations, Database and Protection

- 3.1. The OMP has a core mandate to provide a mechanism for searching and tracing missing and disappeared persons and to clarify the circumstances in which such persons went missing.³⁸ The OMP's investigative powers include the authority to receive complaints, statements and information regarding missing and disappeared persons and the authority to apply to a Magistrate's Court to observe the process of excavating and exhuming human remains. Further, the OMP has the authority to make recommendations regarding the handling of human remains. Related to its investigative function is the OMP's mandate to collate data related to missing and disappeared persons and create a database.
- 3.2. With respect to its core mandate, the OMP continued to advance individual investigations; observe and make recommendations in forensic investigations into suspected gravesites and unidentified human remains.
- 3.3. With respect to its mandate to receive complaints, collate data and establish a database, the OMP processed complaints regarding the missing and disappeared forwarded to the OMP by other state institutions and developed its own form and procedures for receiving new complaints. The OMP additionally began the process of accessing and processing data held by other state authorities and international institutions related to missing and disappeared persons. Further, the OMP designed a temporary database and began processing and entering the information it had collated into the database.
- 3.4. With respect to its mandate to protect victims and witnesses, the OMP recruited skilled staff; developed relevant procedures and made interventions in individual cases that raised protection concerns.

³⁸ OMP Act, Section 2(a), 10(1)(a).

Complaints

- 3.5. The OMP is empowered to receive complaints from a relative of a missing or disappeared person, or any other person or organization relating to missing persons, irrespective of when such person may have become a missing or disappeared person.³⁹ Since its establishment the OMP initiated the process of receiving new complaints as well as responding to and processing existing complaints that have been submitted to it by the MNIR.
- 3.6. In 2017, pursuant to directions by His Excellency the then President Sirisena, the MNIR distributed Feedback Data Sheets among the families of the missing and disappeared. The Data Sheets required a family member of a missing person to provide information concerning a missing or disappeared person, the context and circumstances in which the person went missing or was disappeared, any follow up action taken, and the nature of the assistance or remedy sought. Completed Feedback Data Sheets were forwarded to the MNIR by the respective District Secretaries with the assistance of Divisional Secretaries. A total of 14,700⁴⁰ files covering all the Districts were handed over to the OMP on 15 March 2018.
- 3.7. Since its establishment in 2018, the OMP Head Office has directly received 548 complaints and the Regional Offices have received 530 files. Over the course of 2019, the OMP gave training to its Victim and Family Support Officers on recording complaints from family members and the general public.
- 3.8. The OMP has begun the process of responding to complaints handed over by the MNIR and complaints that were received directly by the OMP. To date, it has entered 5,038 reports regarding missing and disappeared persons into its database.
- 3.9. Further, the OMP developed an official application for receiving complaints regarding missing and disappeared persons, titled “Missing Persons Data Forms”. The process of developing a Missing Persons Data Forms has undergone several phases. The OMP followed standards adopted by similarly mandated institutions in other countries, the advice of a Data Management Consultant and feedback from staff and families at the field level when designing the Missing Persons Data Form.
- 3.10. The OMP’s Missing Persons Data Form was initially designed to gather the maximum amount of information relevant to furthering the OMP’s mandate, in order to avoid inconveniencing and causing distress to families by requiring repeated visits to obtain additional information. The reasoning for developing a form to gather the maximum amount of information was based on the growing number of family members of missing persons and disappeared persons who are advanced in years, and the possibility that the OMP may not have another opportunity to gather information in the future.
- 3.11. The data forms were piloted in 2018. Feedback received indicated that the forms were too detailed, requiring a lengthy period of time to complete them, resulting in some fields being left unanswered. The form was designed to be ideally administered by an OMP official; however, this posed practical difficulties as the OMP lacks nation-wide presence.

³⁹ OMP Act, Section 12(a).

⁴⁰ Paragraph 3.16 of the 2018 Annual Report provides that the OMP received 14,641 files from the MNIR. However, subsequent to a review of the contents and recalculation of the number of files, the figure increased to 14,700.

3.12. In order to overcome this challenge, the OMP re-strategized and developed a simplified data form as a primary tool to gather information on the missing, which can be used in combination with other information gathering tools. It was developed based on internationally accepted standards on minimum required information to record a missing person's report, as well as the unique context and needs of Sri Lanka. The Primary Missing Person Data Form was approved by the Board and translated into Sinhala and Tamil.

Collating existing data related to missing and disappeared persons

3.13. Currently, information regarding missing and disappeared cases are possessed by various state institutions, international organisations and non-governmental organisations. The OMP has a mandate to collate data related to missing and disappeared persons obtained by processes presently being carried out, or which were previously carried out by other institutions, organizations, government departments, CoIs and Special Presidential Commissions of Inquiry and centralize all available data within the database established under the OMP Act.⁴¹

3.14. Since its establishment, the OMP has made efforts to collate existing data relating to missing and disappeared persons in order to ensure that relevant information collected by both state and non-state institutions are used effectively to expedite the work of the OMP. In particular, by accessing data collected by previous CoIs and other state institutions, the OMP will be able to avoid duplicating work that has already been carried out; avoid causing further frustration, anger and distress among families particularly given the fatigue among families from repeatedly engaging with state institutions and CoIs that have not been able to provide answers; and generate greater confidence in the OMP among families.

3.15. Records of CoIs pertaining to human rights violations, involuntary removals and disappearances are stored at the Department of National Archives (DNA) under Presidential Seal for a period of thirty years. The OMP in a letter dated 27 April 2018 requested the then Secretary to His Excellency the President, Mr. Austin Fernando to grant approval for the OMP to access and digitize records of selected CoIs. The then Secretary to the President granted approval to the OMP by letter dated 9 May 2018 and recommended that the OMP enter into a Memorandum of Understanding with the DNA for this purpose. Approval for the process of scanning and digitizing these records was reissued by the then Secretary to the President, Mr. Udaya R. Seneviratne in a subsequent letter dated 11 January 2019. In letter dated 24 May 2019, the Ministry of Housing, Construction and Cultural Affairs under whose purview the DNA falls, further advised the DNA to proceed with the project.

3.16. In terms of these approvals, the OMP entered into a Memorandum of Understanding with the DNA on 22 July 2019 and commenced the digitization project.

3.17. The OMP has also received information regarding missing and disappeared persons from other state institutions. The Sri Lanka Police has forwarded multiple lists of missing and disappeared persons, which contains 5,472 entries. The Tri-forces has also forwarded multiple lists regarding members of the Sri Lanka Army, Navy and Air Force who are missing in action, containing 3,742 entries.

⁴¹ OMP Act, Section 10(1)(e).

3.18. The WGIED had forwarded all reports it had received regarding missing and disappeared persons from Sri Lanka to the Ministry of Foreign Affairs. In 2019, the Ministry of Foreign Affairs forwarded a total of 12,664 reports regarding disappeared persons to the OMP, which includes 6,066 unclarified reports and 6,598 clarified reports.⁴² The OMP began the process of reviewing the reports by identifying instances where the fate of the disappeared person has since been established and by cross-checking individual files for duplication.

Database

3.19. As noted above, Sri Lanka has not yet centralised all data related to missing and disappeared persons nor does it have an official figure regarding the total number of persons that are missing or have been disappeared. In order to address this challenge, it is necessary to collate data held by multiple institutions, process such data by verifying their accuracy and checking for duplicate records. Further, once processed, it is necessary to centralise the information in a database to produce an official record regarding missing and disappeared persons and to conduct investigations. Under the OMP Act, the OMP is explicitly authorised to create, manage and maintain a database which must include all particulars concerning missing and disappeared persons⁴³ and take all necessary steps, including technical safeguards to ensure the security of all its databases and data.⁴⁴

3.20. Over the course of 2019, the OMP continued the process of recruiting necessary staff to manage its Database; designed and operationalised a temporary database and mapped the requirements for a comprehensive one.

3.21. The OMP Database is managed by its Data Management Unit, which comprises of five Data Entry Operators and the Head of Data Management. The Unit has been through a series of training sessions aimed at capacity building including regarding processes of data consolidation. The OMP appointed the Head of Data Management in October 2019 and is currently in the process of recruiting permanent staff for the unit, while ensuring that its work continues unhindered.

3.22. The OMP has created a temporary database consisting of three registries relating to missing and disappeared persons, events and gravesites and has begun the process of consolidating data collected from complainants and families of the missing and disappeared. Further, the OMP is in the process of mapping out requirements for a comprehensive and permanent database.

3.23. As noted above the OMP has received lists, reports and complaints regarding missing and disappeared persons, including members of the armed forces who are missing in action, from the MNIR, tri-forces, Police, WGIED, and directly from family members. As a result, the OMP is focused on processing 37,491 reports regarding missing and disappeared persons. As of 31 December 2019, the OMP has entered into its database 5,038 reports regarding missing and disappeared persons. An important part of the OMP's verification process includes ensuring the accuracy of the details provided and verifying duplicates among the reports.

⁴² According to the WGIED, cases are classified as “unclarified” when a government fails to provide information in response to a report regarding a disappeared person. Reports are classified as “clarified” when a government provides a response regarding the fate of a disappeared person.

⁴³ OMP Act, Section 13(1)(h).

⁴⁴ OMP Act, Section 15(3).

3.24. In December 2019, the OMP accelerated the process of entering data by temporarily allocating staff from other units to process the data and required staff to work overtime to ensure that minimum details of complaints received are entered into the database. The process was expedited to develop a Provisional List of Missing and Disappeared Persons which will be made publicly available in 2020. Families of the missing and disappeared and other members of the public will be invited to ensure that details of their missing loved ones are accurately recorded in the Provisional List.

Investigations

3.25. The OMP continued investigating and inquiring into complaints received relating to key cases; assisting the investigation of the Mannar mass grave; and intervening to make recommendations relating to the handling of human remains including in cases of suspected gravesites.

3.26. The OMP continued to receive information and complaints regarding missing and disappeared persons from multiple sources, including families of the missing and disappeared and governmental and non-governmental organisations. The OMP began the process of analysing patterns and contexts of disappearances, especially with respect to incidents that have been substantively documented and are of public importance as per sections 12(b)(ii) and (iii) of the OMP Act. Furthermore, the OMP conducted initial inquiries, including conducting site visits.

3.27. The OMP conducted interviews and meetings with relevant parties and gathered information regarding incidents of missing and disappeared persons. Additionally, the OMP called for further information from other state authorities.

3.28. As investigations require significant technical expertise, the OMP devoted resources to improving its institutional capacity to conduct investigations including the use of forensic anthropology and forensic archaeology in the search for missing and disappeared persons. In particular, the OMP received technical expertise and training from national and international actors with regard to the planning, the procedures and resources required for investigations, strategic approaches to identifying the whereabouts of missing and disappeared persons and the use of forensic science in excavations, exhumations and in the identification of human remains.

Discovery of unidentified human remains

3.29. Under its investigative powers, the OMP has the authority to apply to a Magistrate's Court to act as an observer at an exhumation or excavation.⁴⁵ It has specific authority to make recommendations to state authorities concerning the handling of human remains, and to protect the rights and interest of missing and disappeared persons and their relatives.⁴⁶ Over the course of 2019, the OMP made interventions in three on-going judicial proceedings involving human remains.

⁴⁵ OMP Act, Section 12(d).

⁴⁶ OMP Act, Section 13(1)(k)(iii), 10(c).

- 3.30. In Case No 172/2014 regarding a suspected gravesite in Kurukkalmadam, Batticaloa the OMP made submissions to the Hon. Magistrate at the Kalwanchikudi Magistrate's Court seeking permission to visit the suspected site, along with representatives from the Office of the Judicial Medical Officer.
- 3.31. In October 2019 human remains were discovered in Puthukkudiyiruppu that are currently being investigated before the Hon. Magistrate of Mullaitivu in Case No AR/808/19. The Magistrate had ordered the local police to protect the site and to conduct an investigation into the remains. Further, the Magistrate had ordered the Judicial Medical Officer to examine the remains. Pursuant to its powers under section 12(d) of the OMP Act, the OMP successfully applied to act as an observer in the proceedings. An OMP Commissioner and staff member observed the visit by the Magistrate to the site and made recommendations regarding steps to be adopted to advance the investigation.
- 3.32. In November 2018, the OMP applied to act as an observer in Case No. B768/13 regarding the investigation into the suspected gravesite in Thiruketheeswaram, Mannar. Over the course of the past year, the OMP continued to observe the case, and with the assistance of forensic anthropologists, the OMP reviewed the progress of the investigation thus far and discussed the findings with relevant stakeholders including representatives of the families.

Mannar mass grave

- 3.33. On 22 March 2018, skeletal remains were discovered at the Sathosa Building in Mannar Town. Pursuant to an order by the Honourable Mannar Magistrate the Consultant Judicial Medical Officer initiated the process of excavating the suspected gravesite at the Sathosa Building in Mannar Town. The OMP was granted permission to act as an observer at the excavation of the suspected gravesite on 4 June 2018, following an application made by the OMP to the Mannar Magistrate. The OMP has been observing the process of excavation since.
- 3.34. The OMP provided support to the investigations into the suspected mass gravesite in Mannar in a number of capacities.⁴⁷ Skeletal remains of 325 bodies were recovered during the investigation which was carried out over 155 days. The OMP provided financial support to the excavations by covering the costs of food, lodging and miscellaneous items of the excavation team, and the costs of tarpaulin covers to protect the site from the monsoon rains.
- 3.35. Further, when the investigation team determined that bone and teeth samples excavated from the site should be radiocarbon dated, the OMP made recommendations regarding measures that can be adopted to ensure the chain of custody of the samples and access to the selection process by the media and representatives of families of the missing and disappeared. In its capacity as an observer to the investigation, Commissioners of the OMP observed the process of selecting the bone and teeth samples on 18 to 21 of December 2018.
- 3.36. The OMP made its recommendations, with a view to ensure public confidence in the process and outcome of the investigation. The OMP believes that by ensuring access to members of the media and the Citizens Committee to the investigation process including the excavation

⁴⁷ Office on Missing Persons, Press Release Office on Missing Persons acts as an observer when handing over bone samples from the Mannar mass grave to an international laboratory for carbon dating (30 January 2019) <<https://www.facebook.com/ompsrilanka/photos/a.2177156629210232/2232615643664330/?type=3&theater> > accessed 29 May 2019.

and the exhumation, it can generate awareness and facilitate transparency. In particular, the OMP believes that ensuring such access is important to securing the confidence of the families in the willingness and the ability of state actors to conduct effective investigations. The OMP notes that the current legal framework in Sri Lanka recognises the rights of family members of the missing and disappeared to be informed and participate in the investigation process.⁴⁸

- 3.37. On 18 January 2019, the Hon. Mannar Magistrate ordered that the samples selected from the site be sent for radiocarbon dating at Beta Analytics, a laboratory in Miami, Florida, USA. The OMP financially supported the cost of the carbon dating the six samples at Beta Analytics, laboratory in Miami, USA and the travel expenses of the Mannar, Judicial Medical Officer. Further, a Commissioner of the OMP and two legal representatives of families of the disappeared accompanied the Judicial Medical Officer to Miami to observe the process of handing over the bones to the laboratory.
- 3.38. The results of the carbon dating of the representative samples from the gravesite suggest that the remains are from a historical period dating back to 1499-1719 AD. At the time of the receipt of the carbon dating results, the investigation team was awaiting reports from multiple state authorities regarding the results of laboratory tests and requested for further analysis of other evidence excavated from the site.
- 3.39. The OMP in its submission to the Mannar Magistrate's Court on 20 March 2019 recommended that the results of the carbon dating should be considered in light of the analysis of all other available information and evidence generated during the course of the investigation. Further, the OMP submitted that the future course of the investigation should be determined following the consideration of the report by the investigation team. The OMP further recommended that once the report is submitted to the Magistrate, it be placed on record in order to facilitate access to the report by families of the missing and disappeared and the general public.
- 3.40. In March 2019, the Mannar Magistrate ordered that a report be submitted to the court that includes an analysis of all evidence generated during the course of the investigation thus far. Further the Magistrate extended the temporary order halting the excavations, pending the submission of the report by the investigation team. These orders were made following a meeting convened by the Magistrate for the investigation team headed by the Mannar Judicial Medical Officer, archaeologists, police (including Scene of the Crime Officers), representatives from the families of the missing and disappeared and the OMP.
- 3.41. Pursuant to the orders of the court, Senior Professor in Archaeology at the Post Graduate Institute of Archaeology, University of Kelaniya, Raj Somadeva commenced preparing the report. The OMP provided support to the drafting process by providing financial assistance to retain four research assistants.
- 3.42. The comprehensive report was due to be submitted to the court on 30 June 2019. However, as certain artefacts had not been provided to the investigation team as of 31 December 2019, the release of the report has been delayed.

⁴⁸ Code of Criminal Procedure Act No 15 of 1979, Section 260; Assistance to and Protection of Victims of Crime and Witnesses Act, No. 4 of 2015, Sections 3(h), 3(f)(ii), 3(f)(iii), 7; International Convention for the Protection of All Persons from Enforced Disappearances Act, No. 5 of 2018, Section 14 (1).

Victim and witness protection

- 3.43. The OMP has the authority to develop and enforce a system for victim and witness protection.⁴⁹ The Protection Unit of the OMP is further charged with ensuring the safety and security of OMP staff and its premises. Over the course of 2019, the OMP sought to recruit skilled and experienced staff; develop processes to operationalise the Protection Unit and made interventions concerning protection of families, justice collaborators and other stakeholders.
- 3.44. The OMP appointed a Head of Protection and a Management Assistant to the unit in July 2019. The OMP is in the process of recruiting additional staff for the Protection Unit.
- 3.45. The OMP developed procedures regarding documentation of protection concerns and management of cases. Further, the OMP adopted preventative measures regarding the protection of staff and premises of the OMP both at its headquarters in Colombo and at its regional offices.
- 3.46. As noted above, the OMP observes that the Secretary of Defence issued directions to the Sri Lanka Army, Navy and Air Force and the Police to comply with all justice related recommendations made by the OMP in August 2018. The OMP further notes that in response, Commanders of the tri-forces and the IGP issued instructions to their respective officers to adopt measures to ensure the protection of family members of the missing and disappeared and other justice collaborators to ensure that they refrain from participating in action which may amount to harassment or reprisals.
- 3.47. Whilst noting the cooperation offered in principle by the Secretary of Defence, the tri-forces and the Sri Lanka Police, the OMP cites with grave concern that it has continued to receive reports of acts of intimidation and surveillance, some of which have been perpetrated allegedly by members of the security sector against families of the missing and disappeared and justice collaborators. In 2019, the OMP has recorded a number of complaints from families, justice collaborators and OMP staff. The complaints related to physical and verbal attacks, threats and or intimidation, surveillance, and attacks and threats via social media platforms. In response to these complaints, the OMP made interventions to relevant authorities to address these concerns.
- 3.48. Further, the OMP received complaints concerning attacks against legal representatives, justice collaborators and family members who are presently party to on-going court proceedings related to abductions. In response, the OMP intervened in specific cases and followed up with the authorities to ensure the security of the concerned individuals and the progress of the investigations and legal proceedings.

4. Institutional Development

- 4.1. The OMP devoted significant attention and resources over the past year to ensure the effective operationalisation of its office. In its second year, the OMP became more accessible to families by establishing regional offices in more affected districts and strengthened the institutional capacity of its headquarters in Colombo. Furthermore, the OMP devoted significant efforts to recruit permanent staff with requisite skills and experience and develop internal rules and

⁴⁹ OMP Act, Section 13(1)(g), 18.

procedures. Further, in all of its institutional development efforts, including in the development of internal rules and procedures and training, the OMP ensured that as a primary consideration, families are treated with sensitivity, dignity and respect at all times.

- 4.2. The OMP faced serious challenges in recruiting staff at the approved government salary scales, which is often too low to attract candidates with required skills and experience. The OMP continues to negotiate with relevant authorities in order to ensure that it can recruit experienced, skilled personnel who will be capable of effectively carrying out its core mandate. The OMP has also been constrained by procedural rules and regulations of the state which has limited its ability to fully utilise the funds allocated to it under the Budget.
- 4.3. The Chairperson and the Commissioners played a key role in guiding the development of the OMP, whilst simultaneously engaging at multiple levels to carry out key tasks. The Board met regularly to discuss strategic developments of the OMP. As of 31 December 2019, the Board has held fifteen meetings and twenty Commissioner meetings. In addition to providing strategic guidance to the OMP, the Commissioners have had to supervise individual units of the OMP until as not all unit heads have been appointed. Further, owing to the lack of permanent staff, the Commissioners have also had to carry out key tasks such as conduct inquiries, site visits, staff training programmes and outreach with families, civil society, and other state officials.

Establishing physical premises

- 4.4. In October 2018, the OMP relocated to the “Shrawasthi Complex” at No. 32 Sir Marcus Fernando Mawatha, Colombo 7. The premises fall under the purview of the Honourable Speaker of Parliament, and the OMP was granted approval to occupy the premises for two years.
- 4.5. In July 2019, at a meeting convened among a specially constituted committee on the Shrawasthi Complex, Mr. Ananda Kumarasinghe, Hon. Deputy Speaker had suggested that the OMP shift its location to the building occupied by the Ministry of Power and Energy at Ananda Coomaraswamy Mawatha, Colombo 3. The OMP Commissioners and staff inspected the building and opted not to rent the premises owing to unresolved issues relating to the property. Further, the OMP continued to take steps to secure an alternative premise pursuant to applicable procurement procedures.
- 4.6. As instructed by Mr. Dhammika Dassanayake, Secretary General of Parliament, the OMP undertook minor repairs to the building and the property from time to time as required. Although the OMP informed the Secretary General of the need to address serious issues in the premises such as persistent leaks, the OMP ensured that it did not undertake any repairs that would undermine the significant historic fabric of the building or otherwise cause any damage.

Staff recruitment

- 4.7. As the OMP was only able to recruit temporary staff in its first year, in its second year the OMP has devoted significant resources to recruit its permanent staff.
- 4.8. According to the proposed organisational structure of the OMP, the position of Secretary to the OMP will have to be replaced by an Executive Director. Over the course of the second half

of 2019, the OMP advertised the position of Executive Director and reviewed applications and interviewed candidates. Mr. M. I. M. Rafeek who had served as the Secretary of the OMP since its establishment completed his term on 30 June 2019. Since 30 June 2019, Mr. C. S. Poolokasingham was nominated to cover the duties of Secretary.

- 4.9. Following lengthy negotiations, the OMP obtained the required approval to recruit permanent staff in March 2019 and commenced the process of recruitment in April 2019. The recruitment process was conducted pursuant to established procedures for shortlisting, interviewing and selecting candidates. Shortlisted applicants were interviewed by a panel consisting of two commissioners of the OMP, one none-OMP public servant or in relevant instances with a professional from a related field.
- 4.10. The OMP received over 22,000 applications for a range of staff positions, and after reviewing all received applications, the OMP recruited 46 permanent staff as Management Assistants,⁵⁰ Victim and Family Support Officers,⁵¹ Regional Coordinators,⁵² Assistant Heads of Finance and Procurement⁵³ Assistant Heads of Administration,⁵⁴ an Administrative Officer⁵⁵ and a Maintenance Officer.⁵⁶ Further, the OMP recruited a Head for the Protection Unit,⁵⁷ and a Head of Data Management Unit.⁵⁸ The OMP reviewed applications and interviewed candidates for three other units but were unable to find suitable candidates.⁵⁹
- 4.11. The OMP recruited six persons on a contractual and assignment basis as a Regional Coordinator, Management Assistant, a K. K. S., driver and a translator.
- 4.12. The OMP faced serious challenges in recruiting staff at the approved government salary scale, which is often too low to attract candidates with experience and specialised skills such as those required for investigations and tracing. This has posed a serious challenge to the effective operationalisation of the OMP, including lengthy delays in carrying out critical tasks. In particular, the OMP has been unable to ensure that units are established and functioning; and those units that are functioning have the required specialised knowledge and capacity. Thus, of the six Unit Head positions that were advertised, the OMP was only able to fill two positions, due to the lack of suitable candidates. The OMP continues to negotiate with relevant

⁵⁰ Management Assistants carry out clerical and accounting work.

⁵¹ Victim and Family Support Officers are the first points of contact for family members of the missing and disappeared and the general public. They are responsible for recording complaints and assisting families with individual queries regarding access to administrative and financial services and welfare entitlements.

⁵² Regional Coordinators are responsible for management of the regional offices.

⁵³ Assistant Heads of Finance and Procurement manage the OMP's asset register, supplies, payment of salaries, utilities and other requests for funds; and prepares final accounts and financial statements of the OMP.

⁵⁴ Assistant Head of Administration is responsible for managing the day to day administrative functioning of the OMP and compliance with applicable administrative procedures.

⁵⁵ Administrative Officer is responsible for the supervision of Management Assistants and coordination with outside governmental stakeholders.

⁵⁶ Maintenance Officer is responsible for carrying out minor repairs and ensuring the up-keep of the OMP's physical infrastructure.

⁵⁷ Head of Protection serves as the head of the Protection Unit which is responsible for victim and witness protection as well as protection of staff and premises of the OMP.

⁵⁸ Head of Data Management is responsible for administering the OMP's database and overall data management policies.

⁵⁹ The three units are Legal, Investigations and Tracing, and Communications.

authorities to ensure that it can recruit experienced, skilled personnel who will be capable of effectively carrying out its mandate, especially that of investigations and tracing.

Regional Offices

- 4.13. The OMP has the authority to establish its head office in Colombo and regional offices as necessary.⁶⁰ Following the recommendations of the CTF; the OMP's own public consultations with the families of the missing and disappeared; and given geographical patterns in the incidence of missing and disappeared persons; the OMP determined that four regional offices and eight sub-regional offices should be established. The OMP established four regional offices over the course of 2019, to ensure greater access to the OMP by the families and the general public. The regional offices have a mandate to record complaints, conduct inquiries, and make interventions to district level authorities to ensure that rights and interests of families are protected.
- 4.14. The OMP opened its Matara Regional Office on 2 March 2019 at No. 54, Dharmarama Mawatha, Fort, Matara. The Mannar Regional Office was opened on 2 May 2019 at No. 5, Station Road Mannar. The Jaffna Regional Office was opened on 24 August 2019 at No. 123 Adiyapatham Road, Jaffna. The Batticaloa Regional Office was opened on 11 November 2019 at No. 124 Central Road, Batticaloa.
- 4.15. The regional offices are staffed with a Regional Coordinator, Victim and Family Support Officers and Management Assistants. The OMP plans to increase staffing at the regional level in the future to ensure access to a wider range of services. The OMP held meetings with district level state authorities and non-governmental authorities, including the District Secretariat, to explain the mandate of the regional offices and to highlight how the work of the relevant stakeholders can complement the work of the OMP.
- 4.16. Since the opening of the offices, each office has engaged with the families to record complaints, conduct initial queries, provide assistance to obtain CoAs and or to nullify a CoD and obtain a CoA, and obtain other administrative services.
- 4.17. The table below provides details on the number of visitors received by each regional office:

Regional Office	Number of visitors received as of 31 December 2019
Matara (opened on 2 March 2019)	450
Mannar (opened on 2 May 2019)	530
Jaffna (opened on 24 August 2019)	520
Batticaloa (opened on 11 November 2019)	64
Total	1510

Development of procedures and rules

- 4.18. The OMP has explicit authority to develop rules and procedures for its effective functioning.⁶¹ Over the course of 2019, the OMP finalised rules and guidelines relating to the issuance of

⁶⁰ OMP Act, Section 3(3).

⁶¹ OMP Act, Section 11(b), 26.

CoAs and the searching of places of detention; and drafted rules and procedures regarding specific aspects of investigations and victim and witness protection.

- 4.19. Where the OMP concludes that a person is missing or disappeared, it is authorised to issue Interim Reports to enable the Department of the Registrar General to issue a CoA or CoD.⁶² The OMP developed procedure for the issuance of such Interim Reports and a related procedure for conducting inquiries relating to the same, which was approved by the Board in June 2019.
- 4.20. Under its investigative powers, the OMP has the authority to search places of detention.⁶³ The OMP Act requires that the Minister assigned to the subject of Justice issue guidelines regarding the same. In collaboration with the Ministry of Justice, the OMP drafted Guidelines on the Search of Places of Detention which were gazetted in July 2019.⁶⁴

Ensuring psychosocial responsiveness and sensitivity towards families

- 4.21. The OMP has an explicit mandate to provide or facilitate administrative or welfare services and psychosocial support to relatives of missing and disappeared persons.⁶⁵ The OMP believes that ensuring psychosocial responsiveness in all of its functions is central to demonstrating sensitivity and respect for families of the missing and disappeared. In 2019 the OMP finalized the Psychosocial Support Strategy (PSS), including an operational framework, to offer psychosocial support to families of missing and disappeared persons.
- 4.22. The process of drafting the PSS was initiated in 2018 and was reviewed through a consultative process. At the outset, the PSS took into consideration the recommendations made by the CTF regarding the provision of psychosocial support to families of missing and disappeared persons. Additionally, concerns and views of families and other stakeholders expressed during the OMP's community outreach events and public events, which provided a deeper understanding on varied and evolving psychosocial contexts of families of missing and disappeared persons were also incorporated into the PSS. A range of stakeholders were consulted including representatives from national and international organisations, including similarly mandated institutions in Colombia, Peru and Nepal. Stakeholders commended the PSS as it seeks to bring together diverse strands of psychosocial support that are currently spread across a range of service sectors. In particular, the mapping of the diverse needs and levels of demand for services in a single framework was recognized for the clarity it brings to formulating service structures within the OMP and with stakeholder organizations.
- 4.23. The PSS was tabled before the Board in April 2019 and was further revised before a group of experts. The PSS is required to be periodically reviewed, allowing the strategy to be adapted to changing contexts.
- 4.24. The PSS aims to provide holistic, inter-sectoral support to families of missing and disappeared persons without unduly pathologizing their suffering and pain. The PSS recognizes the pain

⁶² OMP Act, Section 13(1)(a)(ii).

⁶³ OMP Act, Section 12 (f).

⁶⁴ Guidelines issued by the Minister of Justice and Prison Reforms under paragraph (f) of Section 12 of the Office on Missing Persons (Establishment, Administration and Discharge of Functions) Act, No. 14 of 2016, Extraordinary Gazette 2133/36 (24 July 2019).

⁶⁵ OMP Act, Section 13(1)(e).

and suffering of having to live with the uncertainty of the fate of one's missing loved ones and the social, economic, personal and psychological challenges arising within this context.

- 4.25. The strategy brings together seven strands of work that will develop an enabling environment within the OMP and among external stakeholders to recognize the distinctive context and suffering of families of missing and disappeared persons; be sensitive to their psychosocial needs, vulnerabilities and capacities; facilitate social support for them; and promote sensitive service provision in ways that uphold their dignity and strengthens their resilience.
- 4.26. The seven strands of the strategy include demonstrating respect and psychosocial sensitivity to all families of missing and disappeared persons in all of their interactions with the OMP; developing internal institutional capacity to integrate psychosocial responsiveness into all systems and functions of the OMP; ensure that the OMP closely and supportively engage with families of missing and disappeared persons during processes to trace their family members and respect their right to know the truth; develop OMPs capacity within the Victim and Family Support Unit to provide focused emotional support and psychosocial care for families and or family members who need in-depth support; raise public and community awareness of the challenges of living with the uncertainty of loss that families of missing and disappeared persons experience and mobilize social support for them; and network with state and non-state organizations to develop referral mechanisms which recognize and respond to vulnerabilities and capacities of families of missing persons.
- 4.27. An integral component of the strategy is the operational pyramid, which captures the nature and level of demand of services that families seek from the OMP. The broadest levels of the pyramid relate to services most commonly sought after by the families, such as advice and assistance relating to legal, administrative, practical and security issues faced by the families; and support to deal with diverse forms of social discrimination. Psychosocial support to address such issues will include providing space for families to voice their concerns and listening actively; providing accurate information and making referrals to relevant state and non-state organizations. Such support will be provided by the Victim and Family Support Unit who are the first point of contact for families that engage with the OMP. The second level relates to providing psychosocial support during investigations, which will include facilitating social support and ensuring that family members are accompanied by psychosocial staff during challenging stages of investigations for example, during an exhumation or excavation. The third level recognizes that some family members may need focused, in-depth emotional support and psychological care. For such individuals the OMP aims to provide tailored support to address specific issues and, if necessary, counselling to those who need continued support. Finally, at the fourth level, the pyramid recognises that a small number of persons may have acute mental health issues for which specialized, professional mental health services are needed. In such instances, the OMP will make referrals to mental health professionals such as psychiatrists, psychologists and to Mental Health Units of local or district hospitals.
- 4.28. It is envisaged that the PSS will be operationalised in two phases. During the first phase, the OMP will establish the minimum standards of psychosocial support to families of missing and disappeared persons whilst laying the foundation for more extensive psychosocial care in the future. Phase two envisages that the OMP will acquire the necessary material and human

resources to provide comprehensive psychosocial care, as detailed at all four levels of the operational framework.

4.29. The PSS and its operational framework are underpinned by seven key psychosocial principles. These are non-pathologizing of normal grieving processes related to the distressing experience of living without knowing the fate of one’s missing or disappeared family members; not forcing closure on their grief; embedding respect and psychosocial sensitivity into all systems and processes of the OMP; emphasising on building and strengthening resilience of families whilst being sensitive to their need to grieve over the uncertainty of loss of their loved ones; extending acceptance and support to all families regardless of their socio-economic background or political affiliations; strengthening family and community support circles to prevent families from being isolated in their suffering and vulnerabilities; avoiding duplication of existing services and instead influence state and non-state service providers to be sensitive to the distinctive context of families and missing persons and facilitating appropriate policies and services to address their vulnerabilities.

Capacity building and knowledge sharing

4.30. The OMP participated in a range of meetings and training programmes with national and international stakeholders with expertise and knowledge in investigations into missing and disappeared persons and human remains, archiving and database management. Further, the OMP conducted a number of internal training programmes to build the capacity of its staff by raising awareness of the mandate and powers of the OMP and imparting skills to provide affected persons with required services. These training programmes were also conducted in a manner to ensure that staff who engaged with affected persons was able to respond in a sensitive, informed and respectful manner. The OMP identified specific areas for training of Commissioners and specific units. International experts and practitioners, including individuals from similarly mandated institutions in other countries were identified to provide training programmes on forensic science, investigations and data management.

4.31. The following training programmes were provided to OMP staff over the course of 2019:

Date	Theme	Number of Participants
23 January	A half-day training programme was conducted for reception staff on basic skills development relating to psychosocial sensitivity and engaging with the families.	3
18 – 22 February	A five-day training programme was conducted for the Commissioners and staff on strategic approaches to investigation, investigation databases and the use of forensic science in searching for missing and disappeared persons.	10
23 February	A half-day orientation program for the Matara Regional Office staff was conducted in Colombo, which addressed the following topics: financial and administrative procedures of the OMP; role of regional coordinators; and basic aspects of psychosocial sensitivity.	2
13 March	An orientation programme was held at the Matara Regional Office on the mandate and duties of the OMP and psychosocial sensitivity covering the following topics: OMP’s mandate and functions; confidentiality and OMP’s legal obligations; issuing of Interim	4

	Reports and CoAs; Interim Relief procedures; and common legal issues raised by families including obtaining CoDs and tracing of missing persons; psychosocial wellbeing; psychosocial sensitivity when engaging with families; self-care and managing stress when working with distressing narratives of third parties.	
18 – 22 March	A five-day training programme was conducted for Commissioners and staff on comparative approaches to investigating and tracing missing persons; identifying of human remains; and managing of databases.	10
6 - 7 May	A training was conducted at the Mannar Regional Office for its staff, on the mandate and duties of the OMP and psychosocial sensitivity.	3
12 – 14 June	A three-day training programme was conducted for Commissioners and staff on conducting investigations and use of forensic science in the search.	10
3 – 14 June	A ten-day training programme on designing and managing a database and a record management system for the OMP was conducted for Data Entry Operators and other staff and covered the following topics: designing a file classification system for the OMP; key considerations for developing a permanent database, including possible data models; measures to enhance the accuracy of the temporary database; and a needs assessment and a conceptual approaches to digitizing other records related to missing and disappeared persons.	10
5 – 9 August	A five-day training programme was conducted on the role of Family Support Officers and the mandate and duties of the OMP: the OMP's mandate and functions; confidentiality and OMP's legal obligations; issuing of Interim Reports and CoAs; Interim Relief procedures; common legal issues raised by families including obtaining CoDs and tracing of missing persons; introduction to the psychosocial context of families of missing and disappeared persons; introduction to the concept of psychosocial well-being and understanding that psychosocial support extends beyond counselling and psychiatric care; skills development in engaging with families of missing persons with respect and psychosocial sensitivity; awareness of the operational framework OMP has adopted to provide psychosocial support; psychosocial principles that guide OMPs psychosocial support provision; and practice sessions on active listening.	16
2 October	A full day reflection and review meeting was conducted one month after the training on the Role of Family Support Officers.	11
7 – 17 October	A ten-day training programme was conducted for Commissioners and staff on the use of forensic science in excavation, exhumation and identification of human remains. Specific topics covered included the use of forensic anthropology in investigating skeletonized remains; carbon dating of human remains; management of human remains; and strategies for communicating with families during the investigation of human remains.	11
24 October	A follow up training was conducted for the Jaffna and Mannar Regional Offices on issues pertaining to Interim Reports and CoAs;	5

	Interim Relief procedures; and common legal issues raised by families including obtaining CoDs and tracing of missing persons.	
6 - 7 November	A training programme on psychosocial support was conducted for newly recruited Regional Coordinators and Management Assistants of the regional offices of Jaffna, Mannar and Batticaloa. The programme was held in Jaffna and focused on raising participants' awareness on the psychosocial support strategy adopted by the OMP, introducing basic skills of supportive communication when receiving families who visit the regional offices and on self-care and team-care to safeguard staff wellbeing.	9

4.32. Additionally, the Chairperson, Commissioners and staff of the OMP participated in the following external training programmes and events over the course of 2019.

Date	Event
22 – 24 April	Commissioner Mr. Mirak Raheem attended a workshop titled “Strengthening the Medico-Legal Systems to Enhance Forensic Human Identification” in Kula Lumpur, Malaysia. The conference was hosted by the ICRC and brought together practitioners from Asia to address challenges in the mismanagement of the identification process of unidentified deceased persons.
30 June – 3 July	Commissioner Mr. K. Venthan attended a Training of Trainers Workshop on “Religious Co-Existence and Promotion and Protection of Rights of Religious Minorities” organized by South Asians for Human Rights and Jagaran Nepal in Kathmandu Nepal.
2-3 July	Commissioner Ms. P. Jeyathepa attended an expert meeting in Bosnia and Herzegovina on supporting and strengthening the work of relatives of the missing and delivered remarks on the mandate and work of the OMP and the situation of families of the missing and disappeared in Sri Lanka.
16 – 17 October	Commissioners Mr. S. K. Liyanage and Commissioner Mr. K. Venthan participated in an expert meeting titled “Mechanisms for Missing Persons – Clarifying the Fate and Supporting Families” in Cyprus hosted by the Committee on Missing Persons and the ICRC.
27- 29 November	Commissioner Dr. Nimalka Fernando attended an international symposium on humanitarian forensic action titled “Forensic Best Practices and Principles for Preventing and Resolving the Missing” in Portugal, hosted by the ICRC, Portuguese Red Cross National Society, University of Coimbra and Ministry of Justice Portugal, Directorate of Historical Memory of the Ministry of Justice, Spain.

5. Communications and Outreach

5.1. The OMP has a mandate to create public awareness of the causes, incidence and effects of missing and disappeared persons and create public support to fulfil the needs of their relatives.⁶⁶ The OMP began the process of developing a communication and outreach strategy that seeks to raise awareness of the OMP’s mandate and its importance to the broader public;

⁶⁶ OMP Act, Section 13 (j).

ensure engagement with the OMP by the families of the missing and disappeared, key stakeholders and the general public; create awareness and empathy among the general public regarding consequences of disappearances and the responsibility of the state and society to address this issue. To this end, the OMP held a number of public events, media engagements, launched media campaigns and maintained its digital presence.

- 5.2. The OMP has two staff members to carry out its communication work, including monitoring media and developing communication material, which is overseen by the Chairperson and members of the Board. The OMP held interviews for the position of the Unit Head; however, was unable to identify a suitable candidate.

Public Events

- 5.3. The OMP held a range of public events with a view to raise awareness of the mandate of the OMP and encourage families of the missing and disappeared as well as members of the general public to engage with its work.

Regional Office Openings

- 5.4. In order to raise awareness of the OMP, on 2 March 2019 the OMP marked the opening of its regional office in Matara, with a public opening ceremony that was attended by more than 250 members of the families of the missing and disappeared. The Chief Guest at the event was Honourable Speaker of Parliament, Mr. Karu Jayasuriya, who highlighted the importance of accountability and other rights of victims of the missing and disappeared. Honourable Minister for National Integration, Official Languages, Social Progress and Hindu Religious Affairs, Mr. Mano Ganesan commended the efforts of the families of the missing and disappeared in continuously searching for their missing loved ones and noted that the establishment of the OMP was their victory. He also observed that for the OMP to progress it was vital that the judiciary, cabinet of ministers and law enforcement authorities cooperate with and assist the OMP. OMP Chairperson Mr. Saliya Pieris called on the government to implement the justice related recommendations made by the OMP in August 2018, and reiterated that as a country, Sri Lanka has a duty to establish the truth and provide justice for families of the missing and disappeared.
- 5.5. A number of family members held a protest outside the event, prior to the opening ceremony; while many others welcomed the establishment of the office. All were invited to participate in the opening ceremony, and some were invited to deliver remarks and voice their concerns as part of the opening ceremony. Ms Mallika, from Galle, called for the establishment of an external committee to monitor the progress of the OMP, while Ms Nadisha Lakmali from Matara asked for the government to implement the recommendations in the OMP Interim Report. Ms S. H. Nandasiri from Hambantota highlighted the lack of assistance given to female headed households and asked for equal treatment of all regardless of race. Commissioner Dr. Nimalka Fernando observed that it was the struggles of the families that led to the establishment of the OMP and thanked everyone in attendance.
- 5.6. On 24 August, the OMP opened its Jaffna Regional Office. To mark the occasion the OMP held a public meeting at the Jaffna Kachcheri. Nearly 100 families of the missing and disappeared and 18 members of civil society organisations attended the meeting. The

Chairperson Mr. Saliya Pieris delivered opening remarks, followed by a question and answer session among the families and the Commissioners of the OMP.

Raising awareness regarding the use of forensic science

- 5.7. The OMP seeks to increase awareness of the need to utilise specialised forensic skills when investigating suspected gravesites and build capacity among those who are carrying out forensic work in Sri Lanka. To this end, to mark the one-year anniversary of the establishment of the OMP, the office hosted a lecture by Dr. Louis Fondebrider, the Head of the Argentine Forensic Anthropology Team, titled “The importance of respecting humanity in the scientific search for truth” on 9 March in Colombo. The lecture drew the participation of over 50 persons from civil society organizations, forensic medical community, and senior ranks of the public service.
- 5.8. On 12 October the OMP co-hosted a workshop on “The Contribution of Forensic Archaeology and Forensic Anthropology in Investigations” with the College of Forensic Pathologists in Colombo. The half-day workshop was conducted by Dr. Raphaël Panhuysen, Senior Scientist at Anthro.NL and Dr. Douglas Ubelaker, Senior Scientist at the Smithsonian Institution, and was attended by 60 Judicial Medical Officers. The experts presented on the use of forensic science in criminal investigations and in the search for missing persons and on the use of carbon dating in such cases.

Engagements with the media

- 5.9. The OMP seeks to engage with the media through press releases, press conferences, interviews, op-eds and by responding to requests for information from members of the media. Through such engagements the OMP seeks to inform the public of its work and dispel misconceptions regarding the same.
- 5.10. The OMP released the following press releases in 2019:

Date	Title
7 January	“Solidarity with Families of Missing Persons at the Heart of New Campaign” ⁶⁷
30 January	“Office on Missing Persons acts as observer when handing over bone samples from the Mannar mass grave to an international laboratory for carbon dating” ⁶⁸

⁶⁷ “Solidarity with Families of Missing Persons at the Heart of New Campaign” (7 January 2019) <<https://drive.google.com/file/d/1J89Cc0OgeLYWkoZMZqWUZ8SSQM18TMZs/view>> accessed 20 January 2020; “காணாமற் போனோரின் குடும்பத்துடன் புதிய பிரச்சாரத்தினூடாக இதயபூர்வமான கூட்டிணைவு” (7 January 2019) <<https://drive.google.com/file/d/1Nl6mh9c4myg1TnJNV-Xp-8TlVYRndHnJ/view>> accessed 20 January 2020); “අනුරූප්‍යන් වූ තැනැත්තන්ගේ පවුල් සමඟ සහයෝගීතාවයට නව වැඩසටහනක්” <<https://drive.google.com/file/d/1UnMd85bkTpwYweyZzEZkumygi9OM6euf/view>> accessed 20 January 2020

⁶⁸ “Office on Missing Persons acts as observer when handing over bone samples from the Mannar mass grave to an international laboratory for carbon dating” (30 January 2019) <<https://www.facebook.com/ompsrilanka/posts/2232615733664321>> accessed 20 January 2020; “மன்னார் பாரிய மனித புதைகுழிகளின் மாதிரிகளைக் கார்பன் பரிசோதனைக்காக சர்வதேச ஆய்வகத்திற்கு கையளிப்பதில் பார்வையாளராக காணாமற் போன ஆட்கள் பற்றிய அலுவலகம் பாங்கு பற்றியது” <<https://www.facebook.com/ompsrilanka/posts/2232619410330620>> accessed 20 January 2020; “අනුරූප්‍යන් වූ තැනැත්තන් පිළිබඳ කාර්යාලය විසින් මන්නාරම සමූහ මිනී වලෙන් තෝරාගත් සාම්පල රේඩියෝ කාබන්

28 February	“One year on: The Office on Missing Persons” ⁶⁹
11 March	“The Office on Missing Persons welcomes the inclusion of its Interim Relief proposals in the 2019 Budget” ⁷⁰
16 August	“Jaffna Regional Office Opening” ⁷¹
29 August	“Commemorating the International Day of the Victims of Enforced Disappearances” ⁷²
27 October	“National Day of the Disappeared (Statement by the Chairperson)” ⁷³

5.11. The OMP conducted the following media engagements in 2019:

Date	Event
8 March	Chairperson Mr. Saliya Pieris conducted an interview with News 1st
21 March	Chairperson Mr. Saliya Pieris conducted an interview with Daily FT
17 March	Chairperson Mr. Saliya Pieris conducted an interview with Sunday Times
18 March	Commissioner Dr. Nimalka Fernando conducted an interview with Dinamina
29 October	Commissioner Mr. S.K. Liyanage conducted an interview with Rasa

5.12. The Board and staff represented the OMP at the following events in 2019:

දින පරික්ෂාව සඳහා විදේශීය රසායනාගාරයකට භාර දීමේ ක්‍රියාවලිය නිරීක්ෂණය කරයි”

<<https://www.facebook.com/ompsrilanka/posts/2232620036997224>> accessed 20 January 2020.

⁶⁹ “One year on: The Office on Missing Persons” (28 February 2019)

<<https://www.facebook.com/ompsrilanka/posts/2250605728531988>> accessed 20 January 2020; “ඉරාණ්ඳු

නිරූපණය: කාණාමල් ආනන්ද ආරච්චි පත්‍රිකා මාලාව” (28 February 2019)

<<https://www.facebook.com/ompsrilanka/posts/2250606001865294>> accessed 20 January 2019; “අනුරාධපුර

විමර්ශන පිළිබඳ කාර්යාලය වසරකට පසු” (28 February 2019)

<<https://www.facebook.com/ompsrilanka/posts/2250606265198601>> accessed 20 January 2020.

⁷⁰ “The Office on Missing Persons welcomes the inclusion of its Interim Relief proposals in the 2019 Budget”

(11 March 2019) <<https://www.facebook.com/ompsrilanka/posts/2256970291228865>> accessed 20 January

2020; “2019 වර්ෂයේ සඳහා තිබිය යුතු ඉඩකඩකට නිවැරදිව පිටුපසට හසුරුවනු ලබන කාණාමල්

ආනන්ද ආරච්චි පත්‍රිකා මාලාව වර්ෂයේ පිටුපසට හසුරුවනු ලබන කාණාමල්

<<https://www.facebook.com/ompsrilanka/posts/2256971787895382>> accessed 20 January 2020; “අනුරාධපුර

විමර්ශන පිළිබඳ කාර්යාලය ඉදිරිපත් කළ අනුරාධපුර සහන යෝජනා 2019 අයවැයේ අනුරාධපුර

සාදන පිළිබඳව” (11 March 2019) <<https://www.facebook.com/ompsrilanka/posts/2256972081228686>> accessed

20 January 2020.

⁷¹ “Jaffna Regional Office Opening” (16 August 2019)

<<https://www.facebook.com/ompsrilanka/posts/2359579180967975>> accessed 20 January 2020; “ආණ්ඩු

ප්‍රධානියා අනුරාධපුර පිළිබඳව” (16 August 2019)

<<https://www.facebook.com/ompsrilanka/posts/2359580240967869>> accessed 20 January 2020; “සාමාන්‍ය

ප්‍රාදේශීය කාර්යාලය විවෘත කිරීම” (16 August 2019)

<<https://www.facebook.com/ompsrilanka/posts/2359580927634467>> accessed 20 January 2020.

⁷² “Commemorating the International Day of the Victims of Enforced Disappearances” (29 August 2019)

<<https://www.facebook.com/ompsrilanka/posts/2368312663427960>> accessed 20 January 2020; “පළවැන්නට

කාණාමල් ආනන්ද ආරච්චි පත්‍රිකා මාලාව” (29 August 2019)

<<https://www.facebook.com/ompsrilanka/posts/2368314800094413>> accessed on 20 January 2020;

“බලහත්කාරයෙන් අනුරාධපුර කරන ලද විමර්ශනයන්ගේ ජාත්‍යන්තර දිනය සමරීම” (29 August 2019)

<<https://www.facebook.com/ompsrilanka/posts/2368316686760891>> accessed 20 January 2020.

⁷³ “National Day of the Disappeared” (27 October 2019)

<<https://www.facebook.com/ompsrilanka/posts/2415109422081617>> accessed 20 January 2020; “කාණාමල්

ආණ්ඩු ප්‍රධානියා අනුරාධපුර පිළිබඳව” (27 October 2019)

<<https://www.facebook.com/ompsrilanka/posts/2415113822081177>> accessed 20 January 2020; “අනුරාධපුර

විමර්ශන පිළිබඳව” (27 October 2019)

<<https://www.facebook.com/ompsrilanka/posts/2415119262080633>> accessed 20 January 2020.

Date	Event
21 January	Commissioner Mr. S.K. Liyanage participated as a resource person at a workshop on transitional justice organized by SCRM in Anuradapura.
2 February	Commissioner Mr. S.K. Liyanage participated as a resource person at a workshop on transitional justice organized by SCRM in Colombo.
12 February	Commissioner Mr. S.K. Liyanage participated as a resource person at a workshop transitional justice organized by SCRM in Trincomalee.
15 February	Commissioner Mr. S.K. Liyanage participated as a resource person at a workshop on transitional justice organized by SCRM in Matara.
3 March	Commissioner Mr. S.K. Liyanage participated as a resource person at a workshop on transitional justice organized by SCRM in Kandy.
17 – 20 April	Chairperson Mr. Saliya Pieris in collaboration with the Government, provided a briefing on the work of the OMP to the UN Peace Building Commission at the United Nations in New York.
22 May	OMP legal staff conducted a training for civil society organizations in Matara that work on issues related to the missing and disappeared on how to obtain CoAs and Interim Relief, issues regarding certificates of death in Matara. The programme included a legal aid clinic, addressing various problems specific to the region, faced by families.
7 June	Chairperson Mr. Saliya Pieris, Commissioners Major General (retired) Mohanti Peris and Mr. Mirak Raheem attended a workshop hosted by SCRM on the operationalization of the Office for Reparations in Negombo. The Chairperson also delivered remarks on lessons that can be learnt from the OMP’s experience.
25 July	Commissioner Mr. S.K. Liyanage participated as a resource person, to raise awareness of the OMP’s mandate, at a workshop for Sri Lanka Police organized by the National Peace Council in Badulla.
25 June	Commissioner Major General (Retired) Mohanti Peiris and Chairperson Mr. Saliya Pieris participated as a resource person at a Training of Trainers on Transitional Justice and Reconciliation that targeted senior officers of the armed forces and the Police in Kukuleganga.
1 August	Commissioner Mr. S.K. Liyanage participated as a resource person at a workshop on introduction to transitional justice mechanisms organized by the National Peace Council in Monaragala.
8 August	Commissioner Mr. S.K. Liyanage participated as a resource person at a workshop on introduction to transitional justice mechanisms organized by the National Peace Council in Nuwaraeliya .
22 August	Commissioner Mr. S.K. Liyanage participated as a resource person at a workshop on introduction to transitional justice mechanisms organized by the National Peace Council in Trincomalee.
12 September	Commissioner Mr. S.K. Liyanage participated as a resource person at a workshop on introduction to transitional justice mechanisms organized by the National Peace Council in Galle.
11- 13 November	Commissioner Mr. Mirak Raheem presented remarks titled “A Mechanism to Bring IHL Home” on how the mandate of the OMP facilitates the implementation of IHL in Sri Lanka, at the 9 th South Asia Regional Conference on International Humanitarian Law organized by the Government of Sri Lanka and the ICRC.

30 November	Commissioner Mr. S.K. Liyanage participated as a resource person at a workshop on introduction to transitional justice mechanisms organized by the National Peace Council in Colombo.
3 December	Commissioner Mr. S.K. Liyanage participated as a resource person at a workshop on introduction to transitional justice mechanisms organized by the National Peace Council in Colombo.
6 December	Commissioner Mr. S.K. Liyanage participated as a resource person at a workshop on introduction to transitional justice mechanisms organized by the National Peace Council in Colombo.
10 December	Chairperson Mr. Saliya Pieris delivered remarks on hate speech at a panel organized by the Human Rights Commission of Sri Lanka, in Colombo, to mark international Human Rights Day.
18 December	Commissioner Mr. S.K. Liyanage participated as a resource person at a workshop on introduction to transitional justice mechanisms organized by the National Peace Council in Colombo.

Communications campaign

5.13. The OMP designed and developed a communications campaign titled “Pain Never Disappears, Let’s Fulfil Our Responsibility to Find the Truth” that was disseminated via digital media, radio and television. Five advertisements were produced in Sinhala,⁷⁴ Tamil⁷⁵ and English⁷⁶ to raise public awareness of the mandate of the OMP and create greater empathy for the families of the missing and disappeared. The advertisements were aired from 5 January 2019 to 13 March 2019, and from the 30 to 31 August 2019 to coincide with the International Day of the Victims of Enforced Disappearances. The total outreach was more than 4.2 million, with 7.7 million impressions⁷⁷ and nearly a million views of the videos on Facebook alone.

Digital presence

5.14. The OMP established its digital presence on Twitter⁷⁸ on 24 June 2018 and on Facebook⁷⁹ on 23 October 2018 in order to provide an official platform for the office on social media. The OMP has seen a growth in its social media following on Twitter and Facebook over the year. As of 17 December 2019, the OMP had 1,621 followers on Twitter and 5,256 followers on

⁷⁴ “Waiting for you, my brother” (5 January 2019) <<https://www.facebook.com/ompsrilanka/videos/518021968694232/>> accessed 20 January 2020, “Protection that disappeared” (5 January 2019) <<https://www.facebook.com/ompsrilanka/videos/213776772886037/>> accessed 20 January 2020

⁷⁵ “A parent’s quest for truth” (5 January 2019) <<https://www.facebook.com/ompsrilanka/videos/339694883293982/>> accessed 20 January 2020; “The pain of uncertainty” (5 January 2019) <<https://www.facebook.com/ompsrilanka/videos/1087508171410079/>> accessed 20 January 2020

⁷⁶ “Suppressing the truth” (5 January 2019) <<https://www.facebook.com/ompsrilanka/videos/546370692504682/>> accessed 20 January 2020.

⁷⁷ The number of times a post is displayed. If an individual sees a post on their Facebook newsfeed and also sees the same post when a friend shares it, it equals two impressions.

⁷⁸ “Office on Missing Persons Twitter Account” (24 June 2018) <<https://twitter.com/ompsrilanka>> accessed on 20 January 2020.

⁷⁹ “Office on Missing Persons Facebook Account” (23 October 2018). <<https://www.facebook.com/ompsrilanka/>> accessed 20 January 2020.

Facebook. It is currently in the process of developing its website and it is expected that the site will be operational in 2020.

6. Commemoration and Memorialisation

- 6.1. The OMP has the authority to take steps towards creating public support for fulfilling the needs of relatives of missing and disappeared persons and to make recommendations concerning commemoration and acknowledgement.⁸⁰ The OMP seeks to ensure greater state recognition and acknowledgement of the issue and those affected, while supporting the rights of the families and the public to commemorate their loved ones and to recognise their work on the issue.
- 6.2. On 30 August 2019, the OMP hosted the second state-lead event to mark the International Day of the Victims Enforced Disappearances at its head office in Colombo with the participation of more than 400 members of families of the missing and disappeared. As the only state institution with a primary mandate to address the rights of the missing and the disappeared and their families, the OMP seeks, through the commemoration of the date to acknowledge the suffering and the rights of families of the missing and disappeared and ensure greater awareness of the consequences of disappearances. Prior to the establishment of the OMP, the day was marked by families and civil society organisations working on the issue.
- 6.3. To mark the occasion, the OMP designed a temporary commemorative wall for the families of the missing and disappeared to display pictures of their loved ones along with messages. Furthermore, the OMP debuted songs in Sinhala and Tamil about the pain experienced by the families of the missing and disappeared which were written and composed by Mr. Nilar N. Cassim.
- 6.4. Ms. Manouri Muttetuwegama, Chair of the All Island Commission on Disappearances, former Commissioner of the Human Rights Commission of Sri Lanka and Chairperson of the CTF addressed the gathering on the rights of the families of the missing and disappeared. The OMP Chairperson, Mr. Saliya Pieris, emphasised the importance of continuing to raise awareness of the prevalence of disappearances and the devastating consequences it continues to have on the families of the missing and disappeared. Ms. Anandi Jeyaratnam, Assistant Registrar General, spoke on how a CoA can be obtained, while the Chairperson, Commissioners and OMP staff addressed the concerns raised by families of the missing and disappeared on CoAs, CoDs, Interim Relief payments and investigations.

⁸⁰ OMP Act, Section 13(1)(j),(k)(ii).

7. Finance

**OFFICE ON MISSING PERSONS
BALANCE SHEET
AS AT 31st DECEMBER 2019**

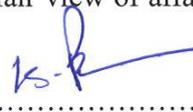
ASSETS	NOTE	2019 (Rs)	2018 (Rs)
Non-Current Assets			
Property, Plant & Equipment	1	33,668,713.34	6,983,096.75
Staff Training		-	150,750.00
International Day Commemoration		5,497,564.70	-
Current Assets			
Prepaid Expenses	2	310,000.00	-
Cash & Cash Equivalent		-	0.31
Total Assets		39,476,278.04	7,133,847.06
LIABILITIES			
Current Liabilities			
Accrued Expenses	3	5,199,967.17	1,760,192.47
Creditors		37,268.56	-
Unpaid Salary	4	120,603.10	-
Total Liabilities		5,357,838.83	1,760,192.47
NET ASSETS / EQUITY			
Net Assets	5	34,118,439.21	5,373,654.59
Total Equity & Liability		39,476,278.04	7,133,847.06

Certification

We certify that above Financial Statements are given a true and fair view of affairs as at 31st December 2019.

.....


D.A. Dissanayaka
Director (Finance & Procurement)

.....


C.S Poolokasingham
Acting Secretary

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

.....


Saliya Pieris (PC)
Chairman

.....


Mirak Raheem
Board Member (Commissioner)

.....


M A Maltidevi Peiris
Board Member (Commissioner)

OFFICE ON MISSING PERSONS
INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31st DECEMBER 2019

	NOTE	2019 (Rs)	2018 (Rs)
Revenue			
Income - Recurrent Grant	6	64,039,036.37	23,000,000.00
Total Revenue		64,039,036.37	23,000,000.00
Expenses			
Personnel Expenses	7	25,853,203.06	15,558,000.20
Traveling Expenses	8	4,333,055.88	321,030.95
Supplies and Consumable Used	9	7,628,739.02	1,299,741.70
Maintenance Expenses	10	1,344,602.98	1,237,265.25
Depreciation		698,309.68	-
Services	11	31,626,346.98	6,660,307.31
Total Expenses		71,484,257.60	25,076,345.41
Surplus/ Deficit for the period		(7,445,221.23)	(2,076,345.41)

OFFICE ON MISSING PERSONS
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31st DECEMBER 2019

	Capital Grant by the Treasury (Rs)	Accumulated Funds (Rs)	Surplus/(Deficit) for the year (Rs)	Total (Rs)
Opening Balance as at 01/07/2018	-	-	-	-
Capital Grant from Treasury	7,450,000.00	-	-	7,450,000.00
Surplus/(Deficit) for the Year 2018	-	-	2,076,345.41	(2,076,345.41)
Previous Year Adjustment	-	-	-	-
Balance as at 31/12/2018	7,450,000.00	-	2,076,345.41	5,373,654.59
	7,450,000.00	-	2,076,345.41	10,747,309.18
Opening Balance as at 01/01/2019	-	5,373,654.59	-	5,373,654.59
Capital Grant from Treasury	24,892,401.27	-	-	24,892,401.27
United Nation Development Programme (Donation of Equipment & Others)	8,497,942.00	-	-	8,497,942.00
Prior Surplus/(Deficit) Adjustment	-	-	1,814,545.00	1,814,545.00
Surplus/(Deficit) for the Year 2019	-	-	7,445,221.23	(7,445,221.23)
Previous Year Adjustment	-	985,117.58	-	985,117.58
Balance as at 31/12/2019	33,390,343.27	6,358,772.17	9,259,766.23	34,118,439.21

OFFICE ON MISSING PERSONS
CASH FLOW STATEMENT AS AT 31st DECEMBER 2019

	2019 (Rs)	2018 (Rs)
Receipts		
Funds	87,000,000.00	30,450,000.00
Received from Presidential Secretariat/Cabinet Office for Water & Electricity	2,036,492.81	-
Other Receipts	39,685.31	1,138.00
Total Cash Inflows	89,076,177.81	30,451,138.00
Payments		
Operating Activities		
Salaries & Wages	(15,124,076.91)	(7,010,219.66)
Holiday Pay & Over Time	(481,505.78)	(37,844.44)
Other Allowances	(10,239,701.45)	(8,369,805.00)
Travel & Subsistence - Local	(3,086,592.41)	-
Travel & Subsistence - Foreign	(1,321,145.91)	(321,030.95)
Stationery Office Requisites	(2,481,226.98)	(1,044,616.57)
Fuel Expenses	(1,330,741.92)	-
Diets & Uniform	(2,903,439.28)	(233,946.13)
Vehicles Maintenance	(252,087.05)	-
Plant and Machinery Maintenance	(704,051.20)	-
Buildings & Structures	(353,614.73)	(797,807.06)
Transport	(3,143,989.91)	(534,163.30)
Postal & Communication	(8,612,625.73)	(1,391,749.97)
Electricity Bills & Water Bills	(4,838,424.66)	(55,493.56)
Rent & Local Taxes	(1,148,283.37)	-
Other Services Charges	(10,650,834.01)	(3,623,127.18)
International day Commemoration	(5,497,564.39)	-
Staff Training	-	(150,750.00)
Net Cash Flow from Operating Activities	(72,169,905.69)	(23,570,553.82)
Investing Activities		
Payment for Building & Structures	(808,304.00)	-
Purchasing Furniture and Office Equipment	(3,466,302.43)	(6,880,583.87)
Purchasing Plant, Machinery and Equipment	(12,631,666.00)	-
Net Cash Flow from Investing Activities	(16,906,272.43)	(6,880,583.87)
Net Decrease / (Increase) in Cash and Cash Equivalents	(0.31)	0.31
Cash and Cash Equivalents at Beginning of Period	0.31	-
Cash and Cash Equivalents at End of Period	0.00	0.31

OFFICE ON MISSING PERSONS
TRIAL BALANCE AS AT 31.12.2019

CODE	DESCRIPTION	DR (Rs)	CR(Rs)
1001	Salaries & Wages	15,165,676.56	
1002	Overtime & Holiday Payments	471,598.14	
1003	Other Allowances	10,215,928.36	
1101	Travelling – Local	3,118,792.41	
1102	Travelling – Foreign	1,214,263.47	
1201	Stationary & Office Requirement	3,255,494.57	
1202	Fuel	1,332,241.92	
1203	Diets & Uniforms	3,041,002.53	
1301	Vehicle Maintenance	252,087.05	
1302	Plant & Machinery Maintenance	738,901.20	
1303	Building & Structures Maintenance	353,614.73	
1304	Depreciation	698,309.68	
1401	Transport	3,427,581.94	
1402	Postal and Communication	8,871,694.17	
1403	Electricity and Water	3,042,859.38	
1404	Rents & Local Taxes	1,415,706.04	
1409	Other Services	14,868,505.45	
1800	Surplus/(Deficit)		1,814,545.00
2102	Office Furniture & Equipment	15,808,910.21	
2103	Plant & Machinery	17,749,808.81	
2001	Building & Structures	808,304.00	
2201	Accrued Expenses		5,199,967.17
2201 - 1	Creditors		37,268.56
2201 - 2	Unpaid Salary		120,603.10
2201 - 3	Accumulated Depreciation		698,309.68
2200 - 3	Pre-Paid Expenses	310,000.00	
2509	International Day Commemoration	5,497,564.70	
3001	United Nation Development Program (Donation of Equipment & Others)		8,497,942.00
3002	Capital Funds		24,892,401.27
3002 - 1	Recurrent Funds		64,039,036.37
3003	Capital B/F		5,373,654.59
3003 - 1	Prior Adjustment		985,117.58
Total		111,658,845.32	111,658,845.32

OFFICE ON MISSING PERSONS
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER 2019

NOTE	CODE				(Rs)
1	Property Plant Equipment				
	Type	Balances as at	Addition	Disposal	Balances as at
		01.01.2019			31.12.2019
	2001 Building & Structures		808,304.00	-	808,304.00
	2102 Furniture & Office Equipment	6,983,096.75	8,825,813.46	-	15,808,910.21
	2103 Plant Machinery & Equipment		17,749,808.81	-	17,749,808.81
		<u>6,983,096.75</u>	<u>27,383,926.27</u>	<u>-</u>	<u>34,367,023.02</u>
	1304 Accumulated Depreciation				
	Building & Structures	-	-	-	-
	Furniture & Office Equipment	-	698,309.68	-	698,309.68
	Plant Machinery & Equipment	-	-	-	-
		<u>-</u>	<u>698,309.68</u>	<u>-</u>	<u>698,309.68</u>
	Written Down Value				<u><u>33,668,713.34</u></u>
2	2200 - 3 Prepaid Expenses				
	Rent for Matara (Donation By UNDP)				150,000.00
	Rent for Mannar (Donation By UNDP)				160,000.00
					<u>310,000.00</u>
3	2201 Accrued Expenses				
	Other Allowances				42,741.94
	Travelling - Local				32,200.00
	Stationary Office Requisites				630,336.34
	Fuel				1,500.00
	Diets & Uniforms				96,327.00
	Machinery Maintenance				34,850.00
	Transport				311,431.25
	Postal & Communication				288,291.32
	Electricity & Water				317,778.74
	Tax & Lease				267,422.67
	Others				
	Cleaning Service		815,371.53		
	Security Service		2,017,816.38		
	Other		343,900.00		3,177,087.91
					<u>5,199,967.17</u>
4	2201 - 2 Unpaid Salary				
	Unpaid Salary				80,062.58
	Unpaid Stamp				75.00
	Unpaid EPF				35,187.41
	Unpaid ETF				5,278.11
					<u>120,603.10</u>
5	Net Assets				
	Capital Funds 01/01/2019				5,373,654.59
	Previous year Adjustments				985,117.58
	Previous year - Surplus/ (Deficit)				1,814,545.00
					<u>8,173,317.17</u>
	Funds received from treasury for capital expenses				24,892,401.27
	United Nation Development Programme (Donation of Equipment & Others)				8,497,942.00
	Accumulated fund before surplus/(Deficit)				41,563,660.44
	Surplus/ (Deficit) for the year				(7,445,221.23)
					<u>34,118,439.21</u>

NOTE	CODE		(Rs)
6		Income - Recurrent Grant	
		Recurrent Funds received from Treasury	63,935,713.87
		Recurrent Funds received from Ministry	103,322.50
			<u><u>64,039,036.37</u></u>
7		Personnel Expenditure	
	1001	Salaries & Wages	15,165,676.56
	1002	Over Time and Holiday Payment	471,598.14
	1003	Other Allowances	
		COL & Professional Allowances	3,036,248.78
		Monthly Allowances - Commissioners & Others	6,404,072.00
		Resigned Employee Allowances	38,484.97
		Training, Assignment Basis Payments	737,122.61
			<u>10,215,928.36</u>
			<u><u>25,853,203.06</u></u>
8		Travelling Expenses	
	1101	Travelling - Local	
		Staff Travelling	118,792.41
		Commissioner Travelling	3,000,000.00
			<u>3,118,792.41</u>
	1102	Travelling - Foreign	1,214,263.47
			<u>4,333,055.88</u>
9		Supplies and Consumable Used	
	1201	Stationery & Office Requisites	
		Sri Lanka State Trading General Corporation	1,017,615.00
		Metropolitan Office	731,958.00
		Senkada Printers	220,900.00
		Others	1,285,021.57
			<u>3,255,494.57</u>
	1202	Fuel	1,332,241.92
	1203	Diets & Uniforms	
		Jaffna Office Opening	806,565.00
		Matara Office Opening	222,550.00
		Meeting for College of Forensic Medicine	155,250.00
		First Year Anniversary Celebration - BMICH	171,600.00
		Commissioner/Staff Field Visit & Others	1,685,037.53
			<u>3,041,002.53</u>
			<u><u>7,628,739.02</u></u>
10		Maintenance Expenses	
	1301	Vehicle Maintenance	252,087.05
	1302	Machinery Maintenance	738,901.20
	1303	Buildings & Structures	353,614.73
			<u>1,344,602.98</u>
11		Services	
	1401	Transport	
		Staff Transport Allowances	1,889,681.21
		Transport	440,599.93
		Hired Vehicle	1,097,300.80
			<u>3,427,581.94</u>
	1402	Postal & Communication	
		Paper Advertisement for Job Vacancies	6,772,083.25
		Stamp	146,940.00
		Internet	199,551.22
		Telecom	1,473,038.70
		News Paper Charges	280,081.00
			<u>8,871,694.17</u>
	1403	Electricity & Water	3,042,859.38
	1404	Tax and Rental	1,415,706.04
	1409	Other Services	
		Security Service	7,040,043.53
		Cleaning Services	2,222,677.73
		Mass Grave	1,442,792.50
		S.W.R.D Bandaranaike Memorial Hall Charges	83,575.85
		Sound System & Interprets for Training of Victim & Family Support	92,000.00
		Sri Lanka Foundation - Training Programme	463,650.00
		Rent for Matara & Mannar	2,450,000.00
		Other	1,073,765.84
			<u>14,868,505.45</u>
			<u><u>31,626,346.98</u></u>

Summary of Accounting Policies

For the Year ended 31st December 2019

1. Measurement

The Financial Statements have been prepared on a historical cost basis, except where appropriate disclosures are made with regard to fair value under relevant notes. Assets and liabilities are grouped in an order that reflects their relative liquidity position. Financial statements have been prepared for 12 months period from 1st of January 2019 to 31st December 2019.

Office on Missing Persons is established under Parliament Act No 16 of 2016 and amendment under the Act No 09 of 2017.

2. Property Equipment

a. Recognition and Measurement

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

b. Depreciation

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

Asset	Years
Buildings	05%
Furniture & Fittings	10%
Office Equipment (Computer/Printer/Photocopy)	20%
Motor Vehicle	20%

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

3. Employees Benefits

a. Provision for Gratuity

The Office on Missing Persons has not provided for Gratuity as no employees fulfil the requirements under the Gratuity Act No. 12 of 1983

b. Defined Contribution Plans

The Office on Missing Persons contributes 12 % of the salary to the Employees' Provident Fund (EPF) and 3% of the salary of each employee to the Employees' Trust Fund (ETF) under defined contribution plan.

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

4. Accounting for Grants

Grants released by the Treasury through the Ministry of National Integration, Official Languages, Social Progress and Hindu Religions Affairs for capital purposes have been credited to the accumulated fund and recurrent grants have been shown under income in the financial statements.

5. Income and Expenditure

The Financial statements referred to above are fairly presented in conformity with the Sri Lanka public sector accounting standards.

Treasury grants have been recognized on cash basis and other revenue has been recognized on accrual basis. All expenditure related to current accounting year have been recognized on accrual basis.

6. Cash Flow Statement

Cash flow statement has been prepared using the direct method.

7. Presentation Currency

The Financial Statements are presented in Sri Lankan Rupees.

OFFICE ON MISSING PERSONS
Accrued expenditure 2019 - Code -2201

V/No	Description	Description	Exp.Code	Accrued	Amount	Total
01/08	K.Prabakaran	Assignment basis payment	1003	2201	42,741.94	42,741.94
01/54	K.Prabakaran	Travelling Allowance	1101	2201	32,200.00	32,200.00
01/23	Print animation (Pvt) Ltd	Forms printing payment	1201	2201	17,800.00	
01/42	Sajini Fernando	Buying 4 reports	1201	2201	2,400.00	
02/15	Sri Lanka State Trading Gen	Purchasing stationeries	1201	2201	185,856.00	
02/18	Metropolitan Office (Pvt) Ltd	Purchasing toners	1201	2201	146,880.00	
02/19	Geststner of Ceylon PLC	Purchasing toners	1201	2201	63,180.00	
02/20	John Keells Office	Purchasing toners	1201	2201	11,288.34	
02/21	Office Networks (pvt) Ltd	Purchasing toners	1201	2201	202,932.00	630,336.34
01/03	S.Prateepanathan	Settlement of fuel	1202	2201	1,500.00	1,500.00
01/26	K.Venthan	Attending to Traning Program	1203	2201	31,460.00	
01/27	K.Venthan	Attending to a program	1203	2201	30,170.00	
01/28	K.Venthan	Attending program at mannar	1203	2201	15,790.00	
01/56	J.Thatparan	Re-imbusement the expenses	1203	2201	18,907.00	96,327.00
02/11	Futurer Marketing Enterprises	Air conditioner reinstallation	1302	2201	34,850.00	34,850.00
01/24	Suvinto Travels	Travelling to Batti	1401	2201	47,040.00	
01/28	K.Venthan	Working at Jaffna	1401	2201	300.00	
01/56	J.Thatparan	Re-imbusement the expenses	1401	2201	1,200.00	
02/13	Suvinto Travels	Monthly Hire - Nov	1401	2201	141,812.50	
02/14	Suvinto Travels	Monthly Hire - Dec	1401	2201	121,078.75	311,431.25
01/13	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	2,625.94	
01/14	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	17,899.35	
01/15	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	702.85	
01/16	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	2,964.47	
01/17	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	3,234.21	
01/22	Express Deleiver	Newspaper delivery charges	1402	2201	17,880.00	
01/25	T.Selvakumar	Communication allowances	1402	2201	1,707.43	
01/29	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	900.39	
01/30	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	525.84	
01/31	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	495.91	
01/32	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	719.92	
01/33	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	998.96	
01/34	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	3,154.22	
01/44	Chandima Dunuwila	Communication allowances	1402	2201	1,627.53	
01/45	R.K.Gunapala	Communication allowances	1402	2201	2,667.65	
01/46	H.K.D.Jayani Harsha	Communication allowances	1402	2201	2,304.61	
01/47	C.S.Poolokasingham	Communication allowances	1402	2201	1,616.39	
01/48	J.Thatparan	Communication allowances	1402	2201	15,204.68	
01/49	Dialog axiata	Monthly telephone charges	1402	2201	7,927.77	
01/50	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	656.28	
01/57	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	559.50	
01/58	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	2,126.92	
01/59	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	935.82	
01/60	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	3,580.23	
02/01	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	1,137.04	
02/04	Sri Lanka Telecom PLC	Monthly telephone charges	1402	2201	997.51	
02/07	Dialog Broadband Networks	Monthly telephone charges	1402	2201	12,232.20	
02/09	Express Newspapeers	Advertisement payment	1402	2201	106,950.00	
02/48	Dialog axiata	Monthly Internet charges	1402	2201	6,412.75	
	Sri Lanka Telecom	Monthly telephone charges	1402	2201	5,751.81	
	Sri Lanka Telecom	Monthly telephone charges	1402	2201	1,112.09	
	Sri Lanka Telecom	Monthly telephone charges	1402	2201	3,195.80	
	Sri Lanka Telecom	Monthly telephone charges	1402	2201	23,468.91	

	J.Thatparan	Communication allowances	1402	2201	9,023.07	
	Chandima Dunuwila	Communication allowances	1402	2201	1,607.68	
	H.K.D.Jayani Harsha	Communication allowances	1402	2201	1,978.37	
	D.A.Dissanayake	Communication allowances	1402	2201	9,125.58	
	K.P.M.Kelum	Communication allowances	1402	2201	2,526.48	
	Sri Lanka Telecom	Monthly telephone charges	1402	2201	9,755.16	288,291.32
01/18	Ceylon Electricity Board	Monthly Electricity charges	1403	2201	3,395.50	
01/19	Ceylon Electricity Board	Monthly Electricity charges	1403	2201	3,570.60	
01/20	National water supply	Mothly water bills	1403	2201	1,274.76	
01/35	National water supply	Mothly water bills	1403	2201	1,077.83	
01/36	National water supply	Mothly water bills	1403	2201	259.97	
01/37	National water supply	Mothly water bills	1403	2201	41,676.48	
01/40	Ceylon Electricity Board	Monthly Electricity charges	1403	2201	1,619.95	
01/41	Ceylon Electricity Board	Monthly Electricity charges	1403	2201	234,592.17	
01/51	Ceylon Electricity Board	Monthly Electricity charges	1403	2201	181.00	
01/52	Ceylon Electricity Board	Monthly Electricity charges	1403	2201	3,076.50	
02/22	Mount Spring water	Water Bottles payment	1403	2201	18,988.84	
02/23	Mount Spring water	Water Bottles payment	1403	2201	6,779.94	
	Mount Spring water	Water Bottles payment	1403	2201	1,285.20	317,778.74
	Rent	Rent payment	1409	2201	267,422.67	
01/53	kaththalingam Thusiyanthiny	Lawyer payment	1409	2201	38,400.00	
02/08	Sumit enterprises	Name board payment	1409	2201	35,500.00	
02/12	Crown Support Services	Cleaning Service payment	1409	2201	115,518.21	
02/25	LRDC	Security service payment	1409	2201	84,059.25	
02/26	LRDC	Security service payment	1409	2201	84,059.25	
02/27	LRDC	Security service payment	1409	2201	166,717.51	
02/28	LRDC	Security service payment	1409	2201	86,861.23	
02/29	LRDC	Security service payment	1409	2201	375,036.31	
02/30	LRDC	Security service payment	1409	2201	163,148.04	
02/32	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	47,405.30	
02/33	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	43,572.35	
02/34	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	36,778.00	
02/35	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	39,720.24	
02/36	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	39,739.40	
02/37	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	33,734.10	
02/38	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	31,680.72	
02/41	Krishnan Yogeswaran	Lawyer payment.	1409	2201	105,000.00	
02/42	LRDC	Security service payment	1409	2201	84,059.25	
02/43	LRDC	Security service payment	1409	2201	370,047.00	
02/44	LRDC	Security service payment	1409	2201	359,106.48	
	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	40,920.12	
	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	28,704.00	
	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	47,405.30	
	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	30,445.00	
	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	38,844.70	
	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	37,567.05	
	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	47,405.30	
	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	27,721.44	
	Resource Environment (pvt) Ltd	Cleaning Service payment	1409	2201	32,889.50	
	LRDC	Security service payment	1409	2201	81,574.02	
	LRDC	Security service payment	1409	2201	81,574.02	
	LRDC	Security service payment	1409	2201	81,574.02	
	Crown support	Cleaning Service payment	1409	2201	95,320.80	
	Mass Grave	Research Assistant	1409	2201	165,000.00	3,444,510.58
					5,199,967.17	5,199,967.17

OFFICE ON MISSING PERSONS
BANK RECONCILIATION STATEMENT FOR THE MONTH OF DECEMBER - 2019
 Bank - Bank of Ceylon – Narahenpita

Current Account No - 82830172

	Rs.	Rs.
(A) Summary of the Cash Book		
Opening Cash Book Balance as at 01.12.2019		534,887.13
ADD		
Receipts during the Month (Funds)	9,000,000.00	
Other Receipts	71,979.06	
Total Receipts		9,606,866.19
LESS		
Payments during the month		(9,606,866.19)
Closing Cash book balance as at 31.12.2019		-
(B) Bank Reconciliation		
Balance as per Bank Statement - 31.12.2019		3,242,796.30
ADD		
Cheque book charges		750.00
		3,243,546.30
LESS		
Cheque issued but not presented to the bank (Schedule 01)		(3,243,546.30)
Reconciled Cash Book Balance 31.12.2019		-

Prepared by: *crnt*

Checked by: *Layankushu*

Certified by: *Jim*

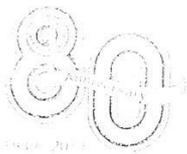
OFFICE ON MISSING PERSONS
 BANK RECONCILIATION STATEMENT FOR THE MONTH OF DECEMBER - 2019

Relevant Schedule

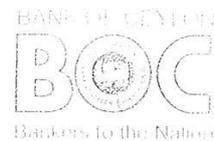
Schedule 01

Cheque issued but not presented to the bank

Date	Cheque No	Amount
27.11.2019	443486	750.00
27.11.2019	443492	750.00
27.11.2019	443495	750.00
27.11.2019	443496	750.00
06.12.2019	446153	27,830.00
09.12.2019	446159	5,000.00
23.12.2019	447079	75,296.25
27.12.2019	447091	12,938.16
27.12.2019	447092	1,739.76
27.12.2019	447093	2,234.14
27.12.2019	447094	2,650.14
27.12.2019	447095	299,811.33
30.12.2019	449096	2,470.76
30.12.2019	447097	3,336.78
30.12.2019	447098	1,408.90
30.12.2019	447099	4,936.50
30.12.2019	447100	2,228,700.00
30.12.2019	447101	123,467.63
30.12.2019	447102	448,725.95
Total		3,243,546.30



NARAHENPIYA BRANCH
Tel: 2368514/Tel: 2368515
Ref. MI SM/762/2020/02/18/03



18/02/2020

DIRECTOR FINANCE
OFFICE ON MISSING PERSONS
SHRAWASTHI
NO 32 MARK FERNADO ROAD
COLOMBO 07 00700

Dear Sir, /Madam

CONFIRMATION OF BALANCES

At the request by OFFICE ON MISSING PERSONS we write to confirm that the balance in under-mentioned account as at 31/12/2019 as follows.

Account Type	Account No	Date of Account Opened	Amount in Figures	
current	82830172	26-06-2018	LKR	3,242,796.30

The funds in the said accounts can be withdrawn without any restriction.

Yours faithfully,


.....
Manager


.....
Personal Banking Officer

For re-confirmation of the above balance you may contact Mr J A A Jayasinghe (Senior Manager) on Tel. No. 011-2338749 or Mr. K G C Deepal (Branch Manager) on Tel. 011-2204925 at our Head Office.

The Chairmen**Office on Missing Persons****Financial Statement of the Office on Missing Persons for the year ending 31st December 2019 and in connection with other legal and regulatory requirements -Report of the Auditor General under Section 12 of the National Audit Act No. 19 of 2018**
-----**1. Financial Statements**
-----**1.1 Qualified Opinion**

The financial statements of the Office on Missing Persons for the year ended 31 December 2019 comprising the balance sheet as at 31 December 2019 and the income and expenditure statement, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, which are in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and the Financial Act No. 38 of 1971 should be published in accordance with my comments and observations. In accordance to the provisions in Article 154(6), my report will be tabled in Parliament in due course. In my opinion, except for the effects of the matters described in Paragraph of Basis for Qualified Opinion of this report, the accompanying financial statements give a true and fair view of the financial position of the Office as at 31 December 2019, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

(a) Although a sum of Rs.2,924,950.00 had been accounted as recurrent expenditure which recurrent expenditure was incurred by the United Nations Development Program, but relevant grants were added to the reserves without being identified as income of the Office. Therefore the deficit of the Office was overstated by that amount during the year under review.

(b) Accrued amount had been understated by Rs.1,436,320 relevant to 3 items of expenditure during the year under review.

(c) Festival expenses of Rs.2,505,909.00 had been capitalized which was incurred for the International Day of the Missing Persons.

(d) The building rent expenses of Rs. 200,000.00 paid for the next year was accounted as expenditure of the year under review.

(e) The building rent expenses of Rs.2,450,000.00 which was paid during the year under review was shown under the other services expenses in the financial statements.

(f) Computer and Accessories valued at Rs. 6,845,457.00 which had been purchased during the year under review had been accounted as machinery and equipment in the Statement of Financial position.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAUSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Office's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Office or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Office's financial reporting process. As per Section 16(1) of the National Audit Act No. 19 of 2018, the Office should maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared.

1.4 Auditor's Responsibility in Auditing Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is enough and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. However, future events or conditions may cause to cease to continue as a going concern.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Important audit search identified during my audit, major internal control, weaknesses and administrators were informed of other matters.

2 Report on other legal and regulatory requirements

The National Audit Act No. 19 of 2018 contains special provisions relating to the following requirements.

- In accordance with the requirements specified in Section 12 (a) of the National Audit Act No. 19 of 2018 all the information and explanations required for the audit in the basic section for

factual opinion in my report, received by me and carried on the basis of the appropriate financial statement as my investigation shows.

- In accordance with the requirement mentioned in Section 6 (1) (d) (iii) of the National Audit Act No. 19 of 2018 the financial statement of the office is similar to the previous year.
- Section 6 (1) (d) (iv) of the National Audit Act No. 19 of 2018 last year as per the requirement mentioned included in the financial statement submitted other than the recommendation mentioned in paragraph 1.2 (d) made by me

Follow-up actions and evidence obtained and nothing like the following claim within the boundaries of quantitative matters caught my attention.

- In accordance with the requirement specified in Section 12 (d) of the National Audit Act No. 19 of 2018 a member of the Office of Directors may contact the office directly or in connection with a contract or may have a relationship outside of normal business status.
- Except for the following observations, based on requirements of Section 12 (d) of the National Audit Act No. 19 of 2018, no activities have been executed against to different applicable written frame or other general or special orders issued by the executive committee of the office.

References to Laws, Rules, Regulations

Description

 Paragraph 2 (i) of the Asset Management Circular of the Ministry of Finance and Mass Media No. 02/2017 dated 21 November 2017.

 A vehicle had been used without a formal acquisition belonging to the Ministry as per the circular and Rs. 252,087.00 and Rs. 328,802.00 had been made for vehicle maintenance expenses and fuel respectively.

- In accordance with the requirement mentioned in section 12 (e) of the National Audit Act No. 19 of 2018, the Office on Missing Persons has acted contrary to its powers, duties and functions.
- In accordance with the requirement mentioned in Section 12 (f) of the National Audit Act No. 19 of 2018 office resources are not utilized in an efficient and effective manner within the time frame.

3 Other audit observations

The observations made are as follows.

- Although an action plan has been prepared for the Office on Missing Persons for the year 2019, this Action Plan has been prepared only for the purchase of equipment and goods for the needs of the institution and None of the functions relating to exercise, of duties were included in this Action Plan which in Section 10 (1) of Part II of the Office of Missing Persons (Establishment, Administration and Discharge of Functions) No.14 of 2016.
- Although a sum of Rs. 2,935,713.00 had been spent for recurrent expenditure and those received grant shown as an income of the Office which had been received as capital grant from the General Treasury, but the approval had not been obtained for this from the General Treasury.
- It was observed in audit that existences of vacancies 30 out of 39 senior management level posts and 99 out of 114 tertiary level posts may have adversely affected the administrative works.

W.P.C. Wickremaratne

Auditor General



අතුරුදහන් වූ තැනැත්තන් පිළිබඳ කාර්යාලය
காணாமல் போன ஆட்கள் பற்றிய அலுவலகம்
OFFICE ON MISSING PERSONS

නො.408, 03 වන මහල
ගලු පාර
කොළඹ 03, ශ්‍රී ලංකා

இல. 408, 03ம் மாடி,
காலி வீதி,
கொழும்பு 03, இலங்கை.

No. 408, Level 03,
Galle Road,
Colombo 03, Sri Lanka.

මගේ අංකය }
எனது இல } OMP/F&P/44
My No }

ඔබේ අංකය }
உமது இல }
Your No }

දිනය }
திகதி } 2020.11.30
Date }

**Deputy Auditor General
National Audit Office**

**Financial statements of Office on Missing Persons, for the year ending 31 December 2019,
Detailed Audit Report submitted to the Chairman under Section 13 (7) A of the Finance
Act No. 38 of 1971 in respect of its activities**

Reference your letter No: EHA / D / OMP / SS / 01/19/56 dated 25.09.2020 sent to me on the above subject.

I would like to inform you that the following action has been taken at present on the matters mentioned in that letter

<p>1.4 Financial Statements 1.4.1 Defects identified in the Accounts</p> <p>i. A sum of Rs. 2,924,950.00 being recurrent expenditure incurred by the United Nations Development Program is calculated receipt of income from office was set aside and included without identification. Due to this the office deficit for the year under review was exaggerated to that extent.</p> <p>ii. Salary and allowances, Employees Provident Fund and Trust Fund and the value of the receipts of Rs.1, 436,320.00 to be paid has been calculated less, for the year under review</p> <p>iii. A sum of Rs. 2,505,909.00 being Festival expenses for the International Day of the Missing persons was capitalized.</p> <p>iv. A sum of Rs.200,000.00 being building rent paid for the next two months of the following year for the Batticaloa Regional Office has been accounted as expenditure for the year under review</p> <p>v. A sum of Rs.2,450,000.00 paid as building rent for Matara and Mannar Regional Offices has been shown in the financial statements of other service expenses.</p>		<p>I. Actions have been taken to rectify this error in the financial statements for the year 2020.</p> <p>II. Action has been taken to rectify this error in the financial statements for the year 2020</p> <p>iii. Instruction has been given to the Officer to rectify the related errors in future.</p> <p>iv.Action has been taken to adjust the accounts.</p> <p>v.Action has been taken to enter the account properly in 2020.</p> <p>vi.Since 2020, new account codes have been introduced</p>
--	--	---

vi. During the year under review, Computers and Other Equipment valued at Rs. .6,845,457.00 have been shown as machinery and equipment in the Financial Statements.

1.4.2 Unauthorized transactions

A sum of Rs. 2,935,713.00 being capital grant was received from the General Treasury. Although the grant was mentioned as a requirement of the office, the approval of the General Treasury was not obtained.

1.5 Noncompliance with legal rules, regulations, and management decisions.

(a) Contradicted to the Circular Instruction, an additional payment of Rs.20,802 has been paid as translation fees, calculated Rs.4 per word and Rs.5 per word.

(b) The vehicle belonging to the Ministry was used without proper handing over as per the circular.

3. For functional review

3.1 Procurement Management

(a) The Jaffna Regional Office had brought wooden furniture and equipment to the worth of Rs. 91,511.00 for circuit rooms. Quotations as per 1.2.1 (a) (c) (d) of Guidelines of the Procurement Manual were not called to reap maximum economic benefits, confirming the transparency and fairness of the evaluation and selection procedures.

(b) Although three quotations are sought as per para 2.14.1 of the Procurement Manual in respect of service and goods under the Market Pricing Scheme as per the guidelines Contrary to them, fixed assets and office equipment worth Rs.765,947.00 were procured during the year under review.

and steps have been taken to maintain proper accounts

Action has been taken to obtain the approval of the Treasury.

This was done because it was difficult to find a government translator and work could not be done from them in time, and they were instructed to follow the instructions in the circular in the future.

Steps are being taken to hand over the vehicle concerned as per the rules.

Under these 17 items have been procured. When considering the total value of the goods, preparation of specification levels and the appointment of technical committees are not practical. In such cases, there are provisions for direct purchase under Procurement Manual Guidelines 3.5 and 3.6. Action has been taken accordingly.

This includes purchases made on 08 occasions during the months of January, February, March, May, June, October and November. . Purchases are made in accordance with the provisions under Sections 3.5 and 3.6 of the Guidelines of the Procurement Manual taken into account emergencies in each case.

<p>3.2 Human Resource Management At the senior management level there are 30 vacancies out of 39 posts and at the other level there are 99 vacancies out of 114 posts, the audit revealed that there may be adverse effects in the administration matters.</p> <p>4. Accounting activities and good governance 4.1 Annual Action Plan Although an action plan for 2019 has been prepared for the Office on Missing Persons, this action plan is prepared only for the purchase of equipment and supplies for the needs of the Office on Missing Persons (Establishment, Administration, Performance of Duties) under Act No. 14 of 2016. None of the actions related to the execution of the activities mentioned in Part II 10 (1) are included in the action plan.</p>		<p>Action has been taken to fill the relevant posts by 2021.</p> <p>Instructions have been given to the concerned sectional heads to prepare an action plan in a proper manner.</p>
---	--	---

Sgd (Acting) Chairman,

Office on Missing Persons
By order of the Board of Directors

Copies: 01. Hon.Minister of Justice - Ministry of Justice

02. Hon.Minister of Finance - Ministry of Finance.