

Annual Report - 2018

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

No: 428/11A, 1st Floor, Denzil Kobbekaduwa Mawatha, Battaramulla.
Telephone: +94112879539 Fax: +94112879540
E-mail: witness.protection.srilanka@gmail.com

Table of Contents

⌘ Message from Chairman	
⌘ Message from Director General	03
⌘ Vision and Mission	04
⌘ Executive Summary	05-06
⌘ Introduction	07-08
⌘ Objectives of the Act	10
⌘ Rights and entitlements of the victims of crime and witnesses	11-13
⌘ Duties and functions of the Authority	14-15
⌘ Powers and functions of the Authority	16
⌘ Police Assistance and Protection Division	17
⌘ Board of Management - 2018	18
⌘ Staff - 2018	19-22
✓ Board of Senior Management	
✓ Subordinate Staff	
• Management Assistant (Non-technical)	
• Driver	
• Office Aide	
• Staff's details	
⌘ Performance	23-28
⌘ Policy and legal restructure	29
⌘ Financial progress	30-43
⌘ Audit Report	

Message from the Chairman

The criminal justice system of Sri Lanka was merely constructed focusing on the penal sanctions and no sufficient attention was paid to rehabilitate and redressing of the victims and witnesses of crime at that time. Thus, the victims and witnesses of a crime happened to undergo greatest difficulties of all when participating in the criminal justice process. They lack reliance in criminal justice process due to the secondary victimization, coercion and intimidation by criminals within courts and other related procedures.



Based on aforesaid facts, Sri Lanka's attention was drawn towards the requirement of a systematic process to protect the rights of victims of crime and witnesses in 2005. Another special occasion was the drawing of international attention towards the same issue. Accordingly, in 2005, the first step was taken in order to reform two new laws on providing assistance to victims of a crime and protecting the witnesses. The National Center for Victims of a Crime and National Legal Commission pioneered the process. The contribution of the Attorney General Department in reforming the new laws should be specially recalled. As a result of all these attempts, I would like to state that unanimous passing of this bill No. 04 of 2015 of Assistance to and Protection of Victims of Crime and Witnesses in Sri Lankan Parliament is a mile stone in the judicial history of Sri Lanka. I believe that the newly founded law will fill a huge gap in Sri Lankan Judicial history. On 8th January 2016, our institute was declared opened ceremoniously by the president of Sri Lanka at that time. It was established by a gazette extraordinary No.1967/8, as an Authority functions under the minister of Ministry of Justice, which came into force on 18th May 2016. Although the Authority was lagging behind in its' primary stages, in the years of 2016 and 2017, due to the hardships encountered as a newly established institution, I'm delighted to say that we have been able to strengthen its roots around 2018 to deliver an efficient and productive service.

Currently, the National Authority for the Protection of Victims of Crime and Witnesses and the Police Protection and Assistance Division which were established to implement the duties and functions of the new act are actively involved in this process. The financial assistance provided by the United Nations Development Programme in order to conduct the awareness programmes promoting the new law and to improve the infrastructure facilities of the Authority is hereby highly admired. At the same time, it is a great pleasure to recall the contribution of the government towards creating the structural environment of our institution and towards its' functionality.

It is my utmost pleasure to mention that we are the one and only institution in South East Asian Region which is fully committed to protect the Victims of Crime and Witnesses and my ultimate purpose is to make it the best institution in South Asia when it comes to protecting the victims of crime and witnesses. The Director General, Board of Management and the staff who are enthusiastically involved in the process of making Sri Lanka a country which protects victims and witnesses of a crime is hereby respectively reminded and I am delighted to give this message to the Annual Report of 2018.

Suhada K. Gamalath

The Chairman of the National Authority for the Protection of Victims of Crime and Witnesses

Message from Director General

It is my pleasure to give this brief message to the annual report of the National Authority for the Protection of Victims of Crime and Witnesses. I consider this as a special opportunity to recall the achievements of the Authority during the year of 2018.



It should be mentioned that our authority has achieved a commendable progress within the three years spent since the establishment of the National Authority for the Protection of Victims of Crime and Witnesses on 8th January 2016. Out of all these years, 2018 is special. In 2018, the Authority staff was increased to 31 members and the recruitments were made for the positions of Director (Finance Division), Assistant Director (Administration and Management Division) and three drivers. Concurrently, directing the Authority staff to skill development programmes in relevant fields to enhance their competencies was also contributed to the success of the Authority.

The number of complaints received by the Authority during 2016 and 2017 is respectively 14 and 49 and the number of complaints received were increased to 86 in 2018. When compared to the year of 2017, it is a 76% increasement. It is a great pleasure to mention that this increasement was due to the immediate investigations led on complaints and island wide awareness programmes, conducted regarding the new law on Protection of Victims of a Crime and Witnesses.

Similarly, the 40mn grant offered by the United Nation Development Programme to the Authority via an agreement between the Authority and UNDP, should be specially recalled. Using this grant, 14 workshops were conducted covering all the OICs, Judicial Medical Officers, Officers of the Legal Aid Commission Sri Lanka and Prison officers of the island during 2018. Employing the said grant to enhance the infrastructure facilities of the Authority including the improvement of the Authority premises, purchasing of Information and Technology Accessories required to the Authority, purchasing of Audio Visual Equipment required in Public Awareness Programmes, purchasing of reading materials for the Library and Research Unit of the Authority can be considered as another great accomplishment of the Authority as well. At the same time, the Authority's ability to achieve its' goals by working in collaboration with local and foreign organizations such as Ministry of Foreign Affairs, Legal Aid Commission, United Nations Children's Fund, Transparency International Organization and Victim Support Asia Organization, is highly admired.

The future prospect of our Authority is to improve the positive attributes of a democratic society by providing necessary assistance and protection to Victims of Crime and Witnesses, whereas they would be

able to perform their social obligations bravely, in a manner which their rights are protected and the legal sovereignty is assured.

Udayakumara Amarasinghe

Director General

✓ **Vision**

A Sri Lanka towards Protection of Victims of Crime and Witnesses

✓ **Mission**

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



Executive Summary

Enforcing the Act, No.04 of 2015 of Assistance to and Protection of Victims of Crime and Witnesses, National Authority for the Protection of Victims of Crime and Witnesses was established in the year of 2016, at First Floor, No. 428/11A, Denzil Kobbekaduwa Mawatha, Battaramulla. The board of management of the Authority consist of officially appointed seven members and five other members who are appointed by his excellency the president. Former Solicitor General, Presidential Counsel Mr. Suhada K. Gamalath was appointed as the Chairman to the Authority by his excellency the president.

In 2017, out of the approved 54 cadre positions for the Authority, 26 staff members were recruited and it was improved to 31 members before 31st December 2018 including the recruitment of Director (Finance), Assistant Director (Administration and Management) and three drivers. Concurrently, staff members were directed to Skill Development Workshops in order to improve their skills. Since, this is the latest wing which is affiliated to the Ministry of Justice and since the authority is the first institution established in South East Asia encompassing the scope of this subject, the staff members were participated in these workshops and conferences to acquire the knowledge in different subjects to maintain the daily routines in different divisions of the authority, to be informed about the local and international instruments and to gain knowledge in technical subjects.

Similarly, by managing the existing office area, all the employees including newly recruited employees are provided with office equipment and spaces, so that the employees can conveniently fulfill their duties appropriately.

In the year of 2018, twenty-four (24) Board Meetings, one (1) special board meeting and 6 Executive Director meetings were held.

In 2018, the number of complaints received to the authority are 86. When comparing that number with the number of complaints received in the previous year (2017), it has increased by 76%. Out of the complaints received in 2018, 24 cases have been closed. At the same time, five were provided with protection and 11 were forwarded to the other institutions. The complaints under investigation are 38 and 03 number of complaints are laid by.

With a view to achieve the goals of the institution using the grant of Rs. 40Mn received from the United Nations Development Programme (UNDP) based on the agreement in 2018, many awareness and sensitization programmes were conducted during the same year, with all the Police station Officers-In-Charge (OICs), Judicial Medical Officers, Legal Officers of the Legal Aid Commission, Prison Commissioners and Authorities. At the same time, 14 workshops were conducted for them. Particularly, Police OICs from provincial basis covering 492 police stations island wide, were made aware and sensitized of the law. Moreover, the distinguished board of management of our authority contributed for the series of lectures for those who are directly connected with the enforcement of laws related to our institution. During

all these programmes, the reading materials distributed such as handouts, leaflets and handbooks relevant to the mechanism of the authority were provided by Transparency International.

At the same time, in the year of 2018, the authority was able to maintain good relationships between, international and local organizations such as Foreign Employment Bureau, Legal Aid Commission, United Nations Development Programme, United Nations Children's Fund, Transparency International and Victim Support Asia network. Similarly, the suggestions were proposed by the authority in the Dorner Forum organized by the Ministry of Justice.

At the same time, a special workshop was organized, explaining the future prospects of the authority in relation to the assistance to Victims and Witnesses for the Prison Commissioners and officers of the authority and higher officials of the Police Protection Division. The aspects which proves the inter relationship between our institute and Department of Prison were emphasized in addition to the protection of rights and entitlements of the victims and witnesses in this programme.

In the year of 2018, the Authority was able to obtain necessary and important office equipment such as information technology equipment including Laptop computers, Printers, Photo copiers, Cameras etc. using the donations from UNDP.

Since our institution is in its early stages, the audio-visual equipment, posters and handouts which are required for public awareness programmes were purchased using UNDP grants. Besides the financial contribution of UNDP and the assistance of the higher officials of the authority, the technical assistance of UNDP was also received.

In addition, the initial step was taken to buy reading materials for the Library and Research Unit with UNDP grant.

When considering the financial progress of 2018, the Authority has achieved 90% of Government Recurrent Expenditure, 61% of Government Capital Expenditure, and 86% of expenditure out of the grants from UNDP.



Introduction

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

The Board of Management of the Authority has been appointed in terms of section 12(b) of the said Act, by His Excellency the President with effect from 11.08.2016. This Board consists of seven (7) members who are officially appointed namely the Secretary to the Ministry of Justice, the Secretary to the Ministry under which the Police Department comes, the Secretaries of both Ministries of Women and Children Affairs or their representatives, and one from Human Rights Commission, a representative of the Attorney General, a senior Deputy Inspector General of Police who is a representative of the Inspector General of Police, and including five members elected by His Excellency the President, among persons who are academically or professionally qualified and have experience in professions or fields of professional activity associated with criminology, the criminal justice system, the promotion and protection of human rights or medicine appointed by the President. Suhada K. Gamalath, PC, Solicitor General appointed to the Board of Management by His Excellency the President, has been appointed as the Chairman of this Authority with effect from 11th August 2016.

The Objectives of the Protection and Assistance of Victims of Crime and Witnesses Act are as follows:

[Section (2) of the said Act]

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

Rights and Entitlements of Victims of Crime and Witnesses

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

1. To be treated with equality, fairness and with respect to the dignity and privacy of such victim - (section 3 (1) (a))
2. Where the victim is a child, to be treated in a manner which ensures the best interest of such child - (section 3 (1) b))
3. In accordance with procedures as may be prescribed, to receive prompt, appropriate and fair redress, including reparation, restitution, for and in consideration of any harm, damage or loss suffered as a result of being a victim of a crime - (section 3 (1) (c))
4. To be medically treated for any mental or physical injury, harm, impairment or disability suffered as a victim of a crime - (section 3 (1) (e))

5. To be appropriately protected from any possible harm, including threats, intimidations, reprisals, or retaliations - (section 3 (1) (c))
6. Upon a request made by such victim to be informed by the Authority or other Division, of legal remedies available for the redress of any harm which he has suffered including civil remedies available for obtaining damages, information regarding ongoing investigations being carried out, court proceedings, and necessary medical and social services, and any other services - (section 3 (1) (f))
7. To present, either orally or in writing, a complaint pertaining to the commission of an offence and to have such complaint recorded by any Police Officer and to have such complaint impartially and comprehensively investigated by the investigation authority - (section 3 (1) (g))
8. Without prejudice to any ongoing investigation, to be represented by an Attorney-at-Law during an investigation - (section 3 (1) (h))
9. Without prejudice to any ongoing or concluded investigation, to obtain certified copies of the reports which should be filed in Magistrate's Court by Police - (section 3 (1) (i))
10. To present written communications or make representation through a legal counsel to the Attorney General, before, during and after the investigation into the offence committed against such victims of crime, and to be entitled to receive a response in regard to such communications or representations made - (section 3 (1) (j))
11. Make communications to the relevant Investigation Officer or representations and receive the response for such representations - (section 3 (1) (k))
12. Keep the court informed of the manner in which an offence committed had impacted on the life of a victim of a crime, in person or by an Attorney-at-Law after having convicted an offender and before determining the punishment for such offence - (section 3 (1) (l))
13. Where an offender has made an appeal or revision, keep the court informed of the manner in which an offence committed had impacted on the life of a victim of a crime, in person or by an Attorney-at-Law - (section 3 (1) (J))
14. In the event of any person in authority considering the grant of a pardon or remission of sentence imposed on any person convicted of having committed an offence, to receive notice thereof and submit through the Authority to the person granting such pardon or remission, the manner in which the offence committed had impacted on his life, in person or by Attorney-at-Law - (section 3 (1) (q))

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

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

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

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

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

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

Duties and functions of the Authority (section 13)

1. Promote the recognition of and respect for the rights of victims of crime.
2. Promote the recognition of and respect for the entitlements of witnesses.
3. Protect or caused to be protected the rights of victims of crime and entitlements of witnesses.

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

religion, language, cultural beliefs and practices, ethnic or social origins or disabilities or any other reason.

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

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

- **Responsibility of Implementation**

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

- **Semi Judicial Responsibilities**

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

- **Responsibilities on Services**

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

- **Regulatory Responsibilities**

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

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

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



POLICE ASSISTANCE AND PROTECTION DIVISION

Board of Management of the Authority

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

1. Chairman: - Suhadha K. Gamalath, PC,
Retired Solicitor General,
Attorney General's Department



2. Udayakumara Amarasinghe,
Senior Lecturer of Criminology,
University of Sri Jayewardenepura



3. Dr. Ajith Thennakoon,
Chief Judicial Medical Officer



4. Dr. Neil Fernando,
Specialist in Psychology



5. Dr. Hiranthi Wijemanne,
Specialist Medical Officer



The members who have been officially appointed are as follows:

1. Yasantha Kodagoda, PC,
Additional Solicitor General,
Attorney General's Department



2. M.R. Lathif,
Senior Deputy Inspector General of Police,
Police Head Quarters



3. H.G. Husain,
Attorney at-Law,
Commissioner,
Human Rights Commission



4. Mrs. Piyumanthi Peiris,
Attorney at-Law,
Additional Secretary (Legislation),
Ministry of Justice



5. Mrs. Vijitha Senaviratne,
Additional Secretary,
Ministry of Law and Order and Southern Development



6. Mr. Padmasiri Jayamanne,
Secretary,
Ministry of Law and Order



7. Ms. L. T. D. Perera,
Observer (Treasury Nominee)
Ministry of Finance and Media



Staff Details - 2018

- **Senior Management Staff**

- | | |
|--|--------------------------------|
| 1. Director General | : Mr. Udayakumara Amarasinghe, |
| 2. Director
(Legal and Law Enforcement) | : Ms. S.S.K. Kasthuriarachchi |
| 3. Director
(Policy and Programmes) | : Mr. I. Siriwardena |
| 4. Director
(Administration and Management) | : Mr. W.G.N. Fernando |
| 5. Director
(Finance) | : Mrs. G.D.R. Perera |
| 6. Assistant Director
(Finance) | : Mrs. R.A.D. Chamila Dishani |
| 7. Assistant Director
(Legal and Law Enforcement) | : Mrs. P.N.U. Pattiarachchi |

8. Assistant Director : Mr. W.M. Ajith Bandara
((Administration and Management))

9. Secretary to the Board of Management : Mrs. B.G.M.S.R.W. Goonawardene

- **Subordinate Staff**

Management Assistants (Non-technical) 10

1. Sahan Harshana Athukorala
2. S.N.H. Nadheesha Madumali Nanayakkara
3. P.A. Dilini Darshika Pererra
4. M.P. Sachithra Dulashani Gunasekara
5. I.A. Harshani Ileperuma
6. Dharshan Rajeev Jayamani
7. Umesha Hashini Lokussoriya
8. A.W.D.N.C. Jayani Seneviratne
9. Hansini Eranga Munasinghe
10. K.D. Ayesha Kithmini Fernando

- **Primary Staff**

Drivers

Number of Drivers-06

1. U.W. Wimanga Pethum
2. D.M. Sampath Nishantha Bandara
3. A. Prabath Nishantha
4. S.B. Bagya Pradeep Madhushanka
5. K. Kasun Madushan
6. S. Gamini Vimukthi Wijekumara

- **Office Aides**

Number of Office Aides- 06

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

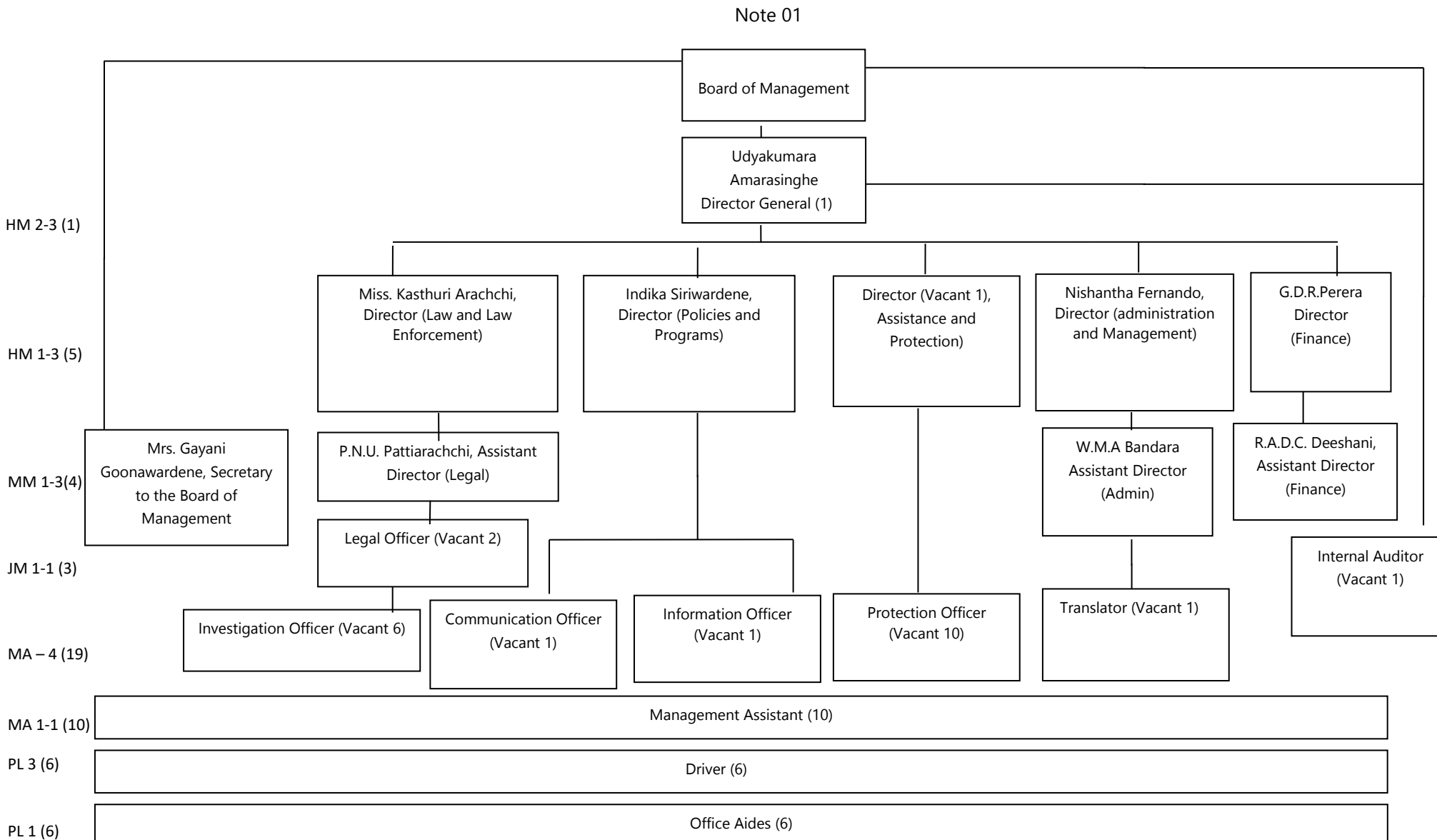
National Authority for the Protection of Victims of Crime and Witnesses

Details of the Staff – 31st December 2018

Table Number 01

Group	Salary Code	Approved Cadre by D.M.S.	Existing Cadre	Vacant
<u>Senior Level</u>				
Director General	HM 2-3	1	1	0
Director	HM 1-3	5	4	2
Assistant Director	MM 1-3	3	3	0
Secretary to the Board of Management	MM 1-3	1	1	0
<u>Tertiary Level</u>				
Legal Officer	JM 1-1	2	0	2
Internal Auditor	MA 4	1	0	1
Investigation Officer	MA 4	6	0	6
Protection Officer	MA 4	10	0	10
Communication Officer	MA 4	1	0	1
Information Officer	MA 4	1	0	1
Translator	MA 4	1	0	1
<u>Secondary Level</u>				
Management Assistant (Non-technical)	MA 1-1	10	10	0
<u>Primary Level</u>				
Driver	PL 3	6	6	0
Office Aid	PL 1	6	6	0
Total		54	31	23

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



Performance Report

Administration & Management Division.

1. With the view to improve the skills of the existing staff, the staff members were sent to different skill development workshops in 2018.

The workshops are as follows.

Programme No:	Name of the Institute	Designation & Number of officers	Name of the Training Programme	Training Duration
01.	Skill Development Fund	Management Assistants -2	Training Programme on Maintenance of Fixed Assets related to Property/ Equipment	26 th February 2018
02.	Skill Development Fund	Management Assistants -10	Three-day workshop on Inauguration of services	From 19 th March 2018-21 st March 2018
03.	UNODC- Viana	Director General - 01	27 th Session of the Commission on Crime Prevention & Criminal justice (CCPCJ)	From 14 th May 2018 to 19 th may 2018
04.	Skill Development Fund	Assistant Director (Finance) 01 & Management Assistants - 01	Three day workshop on Procurement Procedure	From 31 st May 2018 to 01 st June 2018
05.	Skill Development Fund	Drivers – 04	The Duties & Responsibilities of Drivers	From 19 th July 2018 to 20 th July 2018
06.	Skill Development Fund	Management Assistants - 02	Workshop on Procurement Procedure	From 19 th July 2018 to 20 th July 2018
07.	National Institute of Labour Studies	Director (Finance)	Workshop on Procurement Procedure	From 3 rd August 2018 to 07 th August 2018
08.	Information Technology Resource Development Authority	Assistant Director – 03 The Secretary to the board of Management -01 Management Assistant – 09 Office Aides – 02	Computer Application Course	From 10 th November 2018 to 22 nd Feb 2019
09.	Miloda Academy of Financial Studies	Management Assistance - 02	Public Finance Regulations	From 26 th November 2018 to 28 th November 2018
10.	Skills Development Fund/ Burapha University Thailand	Director (Finance), Director (Administration & Management)- 02	International Training Programme on Enterprise Project and Organization Management	From 04 th November 2018 to 10 th November 2018
11.	Skills Development Fund Reva University of Bangalore	Director (Finance), The Secretary to the board of Management - 02	Organizational Performance through Enterprise Learning Methodology with Peace of Mind	19 th November 2018 to 26 th November 2018

27th Session of the Commission on Crime Prevention and Criminal Justice (CCPCJ)
UNODC-Viana

2018.05.14-2018.05.19



International Training Programme on Enterprise Project and Organization
Management

Skill Development Authority /Burapha University Thailand

04.11.2018-10.11.2018



Organizational Performance through Enterprise Learning Methodology with Peace of Mind

Skill Development Authority /Reva University of Bangalore

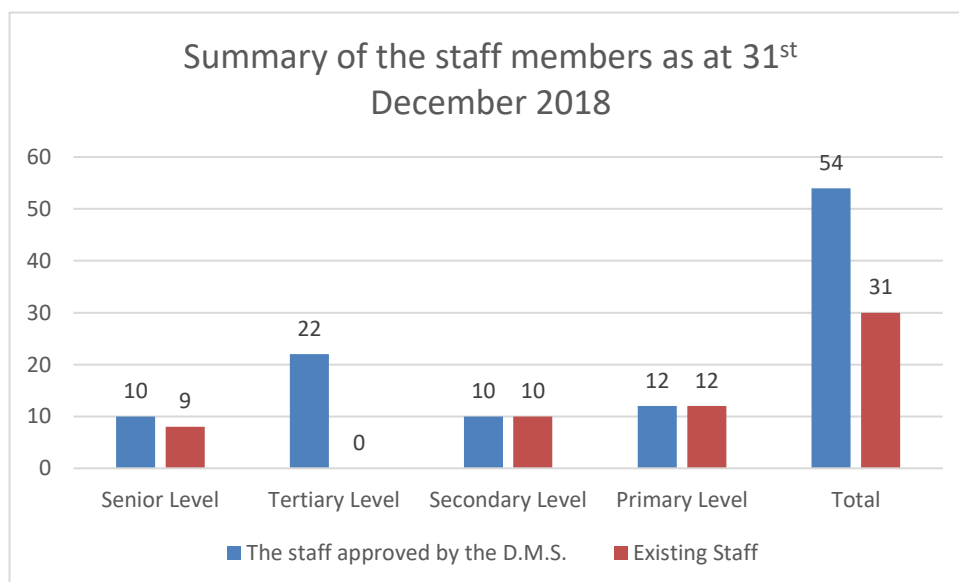
19.11.2018-26.11.2018



In the year of 2018, 24 Board Meetings (2 meetings per month), 01 Special Management Board Meeting, 06 Executive Committee Meetings and 02 Audit Committee Meetings were held.

Details of the recruited staff to the Authority as at 31st December 2018 are as follows.

Service Category	Approved Cadre by D.M.S.	Existing Cadre
<u>Senior Level</u> Director General Director Assistant Director Secretary to the Board of Management	10	9
<u>Tertiary Level</u> Legal Officer Internal Auditor Investigation Officer Caring Officer Communication Officer Information Officer Translator	22	0
<u>Secondary Level</u> Management Assistant (Non-technical)	10	10
<u>Primary Level</u> Driver Office Aid	12	12
Total	54	31

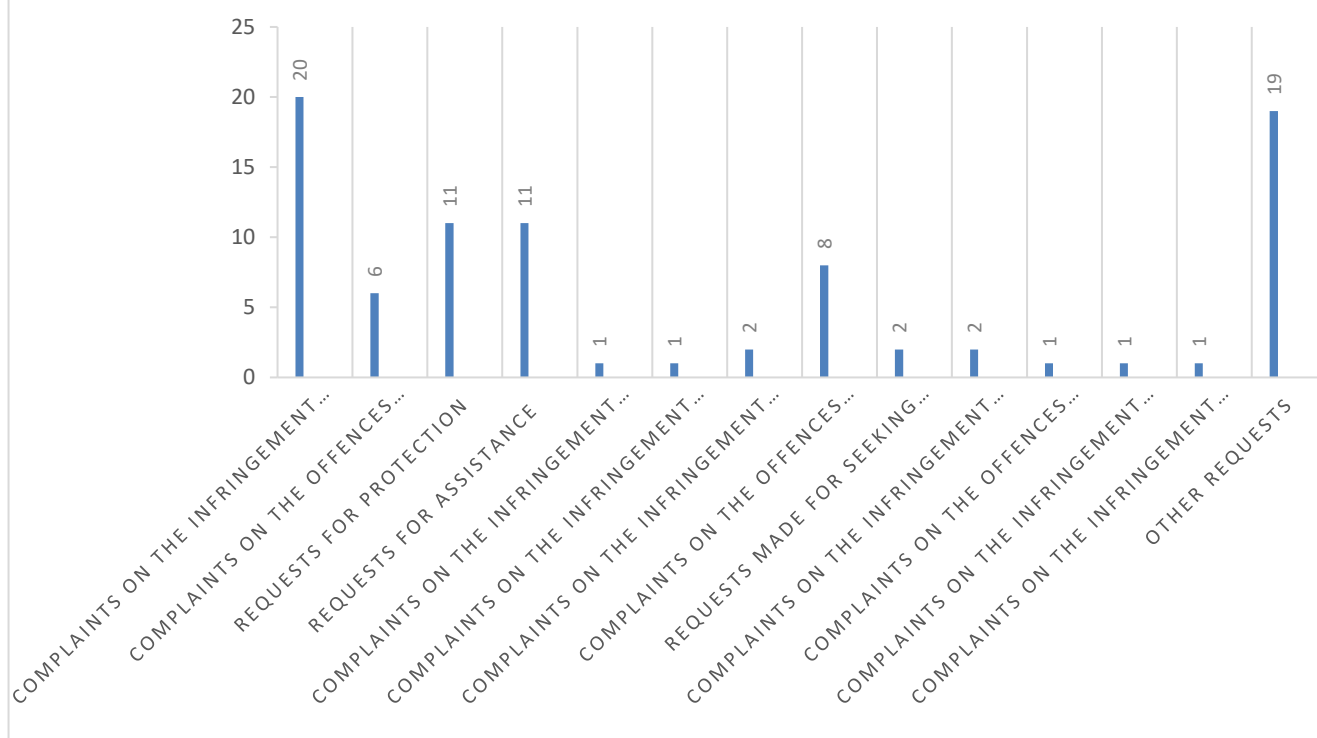


Law & Law Enforcement Division

During the period starting from 1st of January 2018 to 31st of December 2018, 86 requests & complaints were received to the National Authority for the Protection of Victims of Crime and Witnesses from the general public & government institutions. There were situations where several complaints were made via a single letter based on the nature of the content and they were categorized as follows,

Nature of request	Number of requests
Complaints on the infringement of rights and entitlements	20
Complaints on the offences coming under sections 8,9	06
Requests for protection	11
Requests for assistance	11
Complaints on the infringements of rights and entitlements and requests made seeking assistance	01
Complaints on the infringements of rights and entitlements and complaints on the offences coming under sections 8,9	01
Complaints on the offences coming under sections 8,9 and requests made seeking assistance	02
Complaints on the offences coming under sections 8,9 and requests made seeking for protection	08
Requests made for seeking protection and requests made for seeking assistance.	02
Complaints on the infringements of rights and entitlements and complaints on the offences coming under sections 8,9 and requests made seeking for protection	02
Complaints on the infringements of rights and entitlements and requests made for seeking protection and requests made for seeking assistance.	01
Complaints on the infringements of rights and entitlements and complaints on the offences coming under sections 8,9 and requests made seeking assistance	01
Complaints on the infringements of rights and entitlements and complaints on the offences coming under sections 8,9 and requests made seeking for protection and requests made seeking assistance	01
Other requests	19
Total	86

Nature of requests and number of requests



Out of the complaints received during 2016 and 2017, 29 complaints were pending until 1st of January 2018 and thus, 115 complaints were investigated during 2018. Out of all the complaints received to the Authority, investigations of 63 complaints have been completely closed at the end of 2018.

The summary of the completed investigations of complaints during 2018

Nature of the request	Serial number	Findings
Complaints on the infringements of rights and entitlements	(48) – VWPA/COM/KAL/02	According to the report of Assistant Superintend of Police, it has been communicated that legal action was taken against the Police Officers responsible for the incident, and thereby the rights of the complainant have been protected.
	(44) - VWPA/COM/KAL/03	Since the action has been instituted by relevant Police Station, the rights of the complainant have been protected.
	(66) – VWPA/L&LE/RE/3/18	Since Colombo North Senior Police Superintendent informed that the case was brought into settlement by both parties, the Board of Management decided to close the case.
	(67) - VWPA/L&LE/RE/4/18	Since the lawyer for the complainant has informed via a letter that the complainant

		is contented about the investigation, the case was closed.
	(68) - VWPA/L&LE/RE/5/18	As the complainant was found to be neither a victim nor a witness according to the Police Division report, it was decided to take necessary measures in the board meeting held on 2018.02.06.
	(75) -VWPA/L&LE/RE/8/18	The complaint was lodged by the complainant mentioning that she could not get the opportunity to hear the punishment given to the defendant. In order to take this measure, the act of the penal code should be amended. Since a committee has been appointed in this regard and as there is a legal barrier in intervening into such affairs, it was decided to close the case after informing the complainant during the board meeting.
	(92) - VWPA/L&LE/RE/12/18	It was decided by the Board of Management that this case is out of the scope of the Act
	(94) - VWPA/L&LE /RE/13/18	According to police report, the case was closed since the rights of the complainant have been protected.
	(110) - VWPA/L&LE/RE/18/18	The request of the complainant was fulfilled.
	(135) - VWPA/L&LE/RE/23/18	According to the police report, the rights of the complainer have been protected. Thus, the case was closed.
Complaints on the offences coming under sections 8,9	(26) - VWPA/COM/COL/09	Since the related police stations have properly investigated the case and since there was no threat found according to the threat survey report, it was decided to close the case during the technical committee meeting held on 2018.02.09
	(64) - VWPA/L&LE/0/2/18	Since there was no threat found against the complainant according to the police division report, it was decided to close the case during the board meeting held on 2018.02.06
	(86) - VWPA/L&LE/0/10/18	Since there was no offence found coming under sections 8,9, it was decided to close the case during the technical committee meeting held on 2018.10.13
	(93) - VWPA/L&LE/0/11/18	Since there was no offence found coming under sections 8,9 according to the Police Division Report, it was decided to close the case during the board meeting held on 2018.09.11

	(95) - VWPA/L&LE/0/12/18	Since there were insufficient evidences to take measures under sections 8,9 according to the Police Division Report, it was decided to close the case during the board meeting held on 2018.06.14
Requests made seeking for protection	(03) – VWPA/COM/HAM/02	According to the statement given by the complainant dated 2018.01.24, there had not been a threat against him at that time, the file related to particular complaint was closed.
	(14)- VWPA/COM/INT/01	It was reported that there was no threat found according to the report presented by the police division. Thus, it was decided to close the case during the technical committee meeting held on 2018.02.09.
	(35) – VWPA/COM/KAL/01	According to the report of the police division, since there had not been a threat at that time, the file related to particular complaint was closed.
	(54)- VWPA/COM/COL/19	Based on the request of the complainant to close the complaint, it was decided to close the case during the board meeting held on 2018.06.14
	(91)- VWPA/L&LE/P/5/18	This complaint was lodged against an order of the juvenile court. Since it is beyond the power authority to take measures against a court order, the file was decided to close during the Board meeting after informing the complainant in this regard.
	(100)- VWPA/L&LE/P/7/18	Since this case was beyond the scope of this authority, it was decided to close the case during the board meeting held on 2018.09.11
Requests seeking assistance	(23)- VWPA/COM/COL/6	Since the relevant case had been brought into a settlement by both parties, the file related to particular complaint was closed.
Complaints on the offences coming under sections 8,9 and requests made seeking for protection	(60)- VWPA/L&LE/P/2/17 VWPA/L&LE/0/2/17	As the complainer is not a witness of the relevant case according to the report of the terrorist investigation division, it was decided to close the file during the board meeting held on 2018.05.08
	(98)- VWPA/L&LE/0/13/18 VWPA/L&LE/P/6/18	It was decided to close the file during the technical committee meeting held on 2018.10.13 in accordance with the recommendation of the police division report

Complaints on the infringements of rights and entitlements and complaints on the offences coming under sections 8,9	(62)- VWPA/L&LE/RE/01/18 VWPA/L&LE/0/1/18	Since the transfer of the complainant has done under a formal procedure, it was decided to close the file.
Complaints on the infringements of rights and entitlements and complaints on the offences coming under sections 8,9 and requests made seeking for protection	(56)- VWPA/L&LE/RE/1/17 VWPA/L&LE/0/1/17 VWPA/L&LE/P/1/17	Since the complainant and the offender were reconciled, the case was closed.
Other requests	(13) – VWPA/COM/NUW/01	Since no threats were found against the complainant according to the Grama Niladhari report , the file was closed.
	(40)- VWPA/COM/KAL/02	The complainant has agreed to lodge a civil complaint related to this incident. Therefore, the file was closed during the technical committee meeting held on 2018.02.09
	(59)- VWPA/L&LE/MISO//01/17	The department of Crime and Investigation has conducted investigations regarding this complaint and since the investigation has revealed that the relevant incident has taken place beyond the territorial waters of Sri Lanka, the Authority was informed that there is no power to take legal actions against the criminals. Therefore, the file related to particular complaint was closed.
	(107)- VWPA/L&LE/MISC/11/18	Since the complaint was out of the scope of this authority, the file was decided to close by the Director General on 2018.09.27
	(115)-VWPA/L&LE/ MISC/11/18	According to the report of the assistant senior superintendent of police, the file was closed.
	(106)- VWPA/L&LE/MISC/9/18	According to the report of the senior superintendent of police, the file was closed.
	(104)- VWPA/L&LE/MISC/8/18	Since the case was out of the scope of the authority, the file was closed.

Policy & Programme Division

With a view to strengthen the mechanism of protecting victims of crimes and witnesses, UNDP has given an LKR 40 million grant & that agreement was signed between the Chairman of the National Authority for the Protection of victims of Crimes and Witnesses & the country director of UNDP on 24th November 2017. Accordingly, that grant was credited to the account of the Authority via Ministry of Justice on February 2018 and they were utilized to improve infrastructure and to conduct awareness programmes. Furthermore, they are utilized for other purposes of the Authority.

Island wide awareness programmes were successfully conducted for the officers who contribute to matter of justice under the Policy and Programme Division such as,

- Police OICs
- Lawyers
- Judicial Medical Officers
- Commissioners & Authorities of the Department of Prison.

The programmes held for the year of 2018 were as follow.

The Awareness Programmes for OICs & Chief Inspectors of Police			
Programme	Duration	Venue	No: of participants
01- Western Province (Phase I)	2018.03.22 - 2018.03.23	BMICH	54
02- Western Province (Phase II)	2018.04.23 - 2018.04.24	BMICH	56
03- Central Province	2018.05.30 - 2018.05.31	National Institute of Co-operation Development (N.I.C.D) at Polgolla	61
04- Southern Province	2018.06.12 - 2018.06.13	Pearl Cliff Hotel Mathara	61
05- Sabaragamuwa Province	2018.06.28 - 2018.06.29	Hotel Grand Guardian Rathnapura	28
06- Eastern Province	2018.03.25 - 2018.03.26	Monty Hotel Ampara	54
07- North Central Province	2018.08.24 - 2018.08.25	Heritage Hotel Anuradhapura	36
08- Uva Province	2018.10.26 - 2018.10.27	Grand Heritage Hotel Badulla	38
09- North Western province	2018.10.13 - 2018.10.14	Carolina Beach Hotel Chillaw	47

10- Northern Province	2018.12.05 - 2018.12.06	Tilko Hotel -Jaffna	52
Other Programme			
11- The Awareness Programme for Judicial Medical Officers	2018.05.25	BMICH	60
12- The Awareness Programme for BAR Association of Sri Lanka	2018.07.07	Hotel Grand Monarch	100
13- The Awareness Programme for Legal Aid Commission of Sri Lanka	2018.07.21	BMICH	60
14- The Awareness Programme for High Officials of Prison	2018.12.10	BMICH	40

Awareness Programme for OICs & HQIs of Western Province – 1st Phase

Date – 22nd & 23rd March 2018
Venue – Bandaranaike Memorial International Conference Hall
Number of Officers - 54



Awareness Programme for Police OICs & HQIs of Western Province – 2nd Step

Date - 23rd & 24th April 2018
Venue - Bandaranaike Memorial International Conference Hall
Number of Officers -56





Awareness Programme for OICs & HQIs of Central Province

Date - 30th & 31st May 2018
 Venue - Institute of Cooperative Development - Polgolla
 Number of Officers - 61



Awareness Programme for police OICs -Central Province
 NAPVCW 30th & 31st May 2018 @NICD - Polgolla



Awareness Programme for police OICs -Central Province
 NAPVCW 30th & 31st May 2018 @NICD - Polgolla



Awareness Programme for police OICs -Central Province
 NAPVCW 30th & 31st May 2018 @NICD - Polgolla

Awareness Programme for OICs & HQIs of Southern Province

Date - 12th June 2018 & 13th June 2018
Venue - Peral Cliff Hotel - Matara
Number of Officer - 61



Awareness Programme for OICs & HQIs of Sabaragamuwa Province

Date - 28th & 29th June 2018
Venue - Hotel Grand Guardian - Rathnapura
Number of Officer - 28



Awareness Programme for OICs & HQIs of Eastern Province

Date - 25th & 26th July 2018
 Venue - Monty Hotel - Ampara
 Number of Police - 54



Awareness Programme for OICs & HQIs of North Central Province

Date - 24th & 25th August 2018
 Venue - Heritage Hotel - Anuradhapura
 Number of Officers - 36



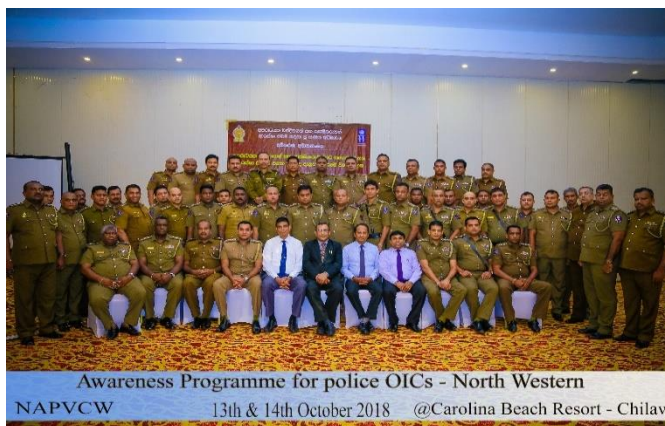
Awareness Programme for OICs & HQIs of Uva Province

Date - 26th & 27th October 2018
 Venue - Grand Heritage Hotel -Badulla
 Number Officers - 38



Awareness Programme for OICs & HQI of North Western Province

Date - 13th October 2018 & 14th October 2018
 Venue - Carolina Beach Hotel – Chilaw
 Number of Officers - 47



Awareness Programme for OICs & HQI of Northern Province

Date - 05th & 06th December 2018
 Venue - Tilko Hotel - Jaffna
 Number of Officers - 52



Awareness Programme for Judicial Medical Officers

Date - 25th May 2018
 Venue - Bandaranaike Memorial International Conference Hall
 Number of Officers - 60





Awareness Programme for Bar Association of Sri Lanka

Date - 07th July 2018
 Venue - Hotel Grand Monarch - Thalawathugoda
 Number of Officers - 100





Awareness Programme for Legal Aid Commission of Sri Lanka

Date - 21st July 2018
 Venue - Bandaranaike Memorial International Conference Hall
 Number of Officers - 60



Awareness Programme for Higher Officials of Department of Prison

Date - 10th December 2018
Venue - Bandaranaike Memorial International Conference Hall
Number of Officers - 40



- 3000 handbooks comprising the Act of Assistance to and Protection of Victims of Crimes & Witnesses & the rights & entitlements of victims of crime & witness were printed and supplied by Transparency International in the year of 2018.
- In the year of 2018, the progress of authority was reported while maintaining constant relationship with the Ministry of Foreign Affairs.
- On 31st of August 2018, a series of suggestions containing the forthcoming plans and requirements of the authority were presented at the Donor forum organized by the Department of Prison & a report regarding that was handed over to the Ministry.
- On 21st of December, a special programme on future prospects was conducted with the patronage of the Chairman and the Director General of the Authority in collaboration with Commissioners of Prison at the Authority premises. The Director (Policy & Programme), Director (Legal & Law Enforcement), Director (Police Assistance & Protection Division) and the Technical Specialist of UNDP participated in this discussion as well.

Finance Division

Financial Progress from 01st January 2018 to 31st December 2018

Description	Provisions for the year 2018 (LKR Million)	Expenditure by 31 st December 2018	Financial Progress date of December 2018
Recurring expenses of the Government	32.60	31.17	95.69%
Capital Expenditure of the Government	15.00	9.13	60.86%
Expenditure UNDP Funds	21.66	18.70	86.33%
Total	69.29	59.00	85.18%

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2018

ACCOUNTING POLICIES

1. CORPORATE INFORMATION

1.1. Domicile and Legal Form

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

1.2 Principal Activities and Nature of Operations

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

1.3 The Number of Employees

The number of employees at the end of the year 2018 was 30.

2 BASIS OF PREPARATION

2.1 Statement of Compliance.

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

2.2. Basis of Measurement

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

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

2.2 Functional and presentation Currency.

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

3 SIGNIFICANT ACCOUNTING POLICIES

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

3.1. Property, Plant and Equipment

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

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

Property, Plant and Equipment- Received as Grant

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

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

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

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

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

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

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

the carrying amount of the asset) is included in the income statement in the year the asset is derecognized.

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

3.2 Inventories

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

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

3.3. Cash and Cash equivalents

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

3.4. Cash flow Statement

Cash flow Statement has been prepared using the indirect method.

3.5. Liabilities and Provisions

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

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

3.6. Taxation

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

3.7. Employee Benefits

I. Define Contribution Plan.

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

II. Define Benefit Plan

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

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

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

3.8. Funds of the Authority

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

1. Fund of the Authority

This fund should be credited

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

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

2. Protection Fund

There shall be paid into the Protection Fund

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

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

3.9. Revenue Recognition

3.9.1 Revenue Recognition

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

3.9.2 Expenditure

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

3.10. Comparative information

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

3.11. Events occurring after balance sheet date

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

3.12. Commitments and contingencies

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

3.13. Accounting of Grants

i. Government Grants

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

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

3.14. Investment





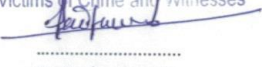
Under subsection (b) of section 14 describes, invest monies lying to the credit of its Fund in an appropriate and secure manner and open and maintain current, savings, or deposit accounts in bank.

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

NATIONAL AUTHORITY FOR THE PROTECTION OF VICTIMS OF CRIME AND WITNESSES
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

	NOTE	2018 Rs	2017 Rs
ASSETS			
CURRENT ASSETS			
CASH IN HAND AND BANK	08	555,800	-
DEPOSITS	09	15,000	-
OTHER ASSETS	10	1,159,720	-
TOTAL CURRENT ASSETS		1,730,520	-
NON CURRENT ASSETS			
PROPERTY PLANT & EQUIPMENT	11	15,482,742	2,661,292
TOTAL NON CURRENT ASSETS		15,482,742	2,661,293
TOTAL ASSETS		17,213,262	2,661,292
LESS:			
LIABILITIES			
CURRENT LIABILITIES	12	246,514	-
TOTAL CURRENT LIABILITIES		246,514	-
NET CURRENT ASSETS		1,484,005	-
NON CURRENT LIABILITIES	13	440,404	-
TOTAL LIABILITIES		686,919	-
TOTAL NET ASSETS		16,526,343	2,661,292
FINANCED BY			
ACCUMULATED FUND	14	487,801	-
AUTHORITY PROTECTION FUND	15	555,800	-
GOVERNMENT GRANTS	16	8,139,968	2,661,292
UNDP GRANTS	17	7,342,774	-
		16,526,343	2,661,292

"The Accounting policies on pages 1 to 5 and notes on pages 10-15 form an integral part of these Financial Statements. The Board of Management is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Board of Management and signed on their behalf."

 G.D.R. Perera Director (Finance)	 Udayakumara Amarasinghe Director General	 Suhada K. Gamalath Chairman
 Vijitha Senarathna Board Member	 Dr. Neil Fernando Board Member	

National Authority for the Protection of Victims of Crime and Witnesses

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

NATIONAL AUTHORITY FOR THE PROTECTION OF VICTIMS OF CRIME AND WITNESSES
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER 2018

	NOTE	2018 Rs	2017 (OCT-DEC) Rs
REVENUE	1		
GRANTS	1.1	31,181,249	5,123,226
OTHER INCOME	1.2	23,080,227	68,238
TOTAL REVENUE		54,261,476	5,191,464
OPERATING EXPENSES			
PERSONAL EMOLUMENTS	2	22,659,856	4,185,310
TRAVELLING EXPENSES	3	310,004	42,168
SUPPLIES & CONSUMABLE ITEMS	4	2,900,051	409,759
MAINTENANCE	5	3,295,380	5,590
CONTRACTUAL SERVICES	6	23,514,465	480,399
DEPRECIATION	7	1,093,920	68,238
TOTAL EXPENSES		53,773,675	5,191,464
SURPLUS / (DEFICIT) FOR THE PERIOD		487,801	-

NATIONAL AUTHORITY FOR THE PROTECTION OF VICTIMS OF CRIME AND WITNESSES
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.12.2018

	2018 Rs	2017 Rs
CASH FLOW FROM OPERATING ACTIVITIES		
SURPLUS/(DEFICIT) FOR THE YER	487,801	-
LESS : PROFIT ON SALE OF FIXED ASSETS	-	-
AMORTIZATION OF CAPITAL GRANT	(1,093,920)	(68,238)
ADD : DEPRECIATION FOR THE YEAR	1,093,920	68,238
PROVISION FOR GRATUITY	440,404	-
OPERATING SURPLUS/(DEFICIT) BEFORE WORKING CAPITAL	928,205	-
INCREASE OF INVENTORIES	(1,159,720)	-
INCREASE/(DECREASE) OF TRADE & OTHER RECEIVABLES	-	-
INCREASE OF PREPAYMENTS	(15,000)	-
INCREASE OF ACCRUED EXPENCES & PAYABLES	246,514	-
GRATUITY PAID DURING THE YEAR	-	-
	(928,205)	-
NET CASH FLOW FROM OPERATING ACTIVITIES	-	-
CASH FLOW FROM INVESTING ACTIVITIES		
PURCHASE OF FIXED ASSETS	(13,915,369)	-
PROCEEDS FROM SALE OF FIXED ASSETS	-	-
INVESTMENT	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	(13,915,369)	-
CASH FLOW FROM FINANCING ACTIVITIES		
NET RECEIPT OF INTERNAL FUNDS	555,800	-
CAPITAL GRANT	13,915,369	-
NET CASH FLOW FROM FINANCING ACTIVITIES	14,471,169	-
NET CASH USED	555,800	-
CASH & CASH EQUIVALENTS AS AT 01/01/2018	-	-
CASH & CASH EQUIVALENTS AS AT 31/01/2018	555,800	-

NATIONAL AUTHORITY FOR THE PROTECTION OF VICTIMS OF CRIME AND WITNESSES
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31ST DECEMBER 2018

	FUNDS	GRANTS	ACCUMILATED FUND & RESERVES	TOTAL
	(RS)	(RS)	(RS)	(RS)
BALANCE AS AT 1ST JANUARY 2017	-	2,729,531	-	2,729,531
TRANSFERS DURING THE YEAR	-	(68,238)	-	(68,238)
BALANCE AS AT 1ST DECEMBER 2017	-	2,661,292	-	2,661,292
BALANCE AS AT 1ST JANUARY 2018	-	2,661,292	-	2,661,292
CHARGED DURING THE YEAR	-	40,939,171	487,801	41,426,972
TRANSFERS DURING THE YEAR	555,800	(28,117,722)	-	(27,561,922)
BALANCE AS AT 31ST DECEMBER 2018		15,482,742	487,801	16,526,342

NOTES TO THE FINANCIAL STATEMENTS

NOTE 01	2018	2017 (OCT-DEC)
INCOME	RS	RS
1.1- GRANTS		
<u>GOVERNMENT GRANT - RECURRENT</u>		
RECEIVED DURING THE YEAR	32,600,000	5,462,000
RETURNED DURING THE YEAR	(1,418,751)	(338,774)
	31,181,249	5,123,226
1.2 - OTHER INCOME		
<u>SUNDRY INCOME</u>		
RECEIVED DURING THE YEAR	115,680	-
RETURNED DURING THE YEAR	(115,680)	-
	-	-
<u>DIFFERED REVENUE</u>		
DIFFERED REVENUE-GOVT.GRANTS	3,650,932	
DIFFERED REVENUE-UNDP GRANTS	19,429,295	68,238
	23,080,227	68,238
TOTAL INCOME	54,261,477	5,191,464

**** The "Authority" was allocated Rs. 60,000,000.00 as Recurrent Allocation for 2018. But only 32,600,000.00 was required as recurrent expenses during the year 2018 and the balance amount of Rs.27,400,000.00 was reallocated to the Line Ministry.**

**** Advance given by the line Ministry amounting to Rs 32,600,000.00 for Recurrent Expenses was settled on 31/12/2018**

NOTE 02	2018	2017 (OCT-DEC)
EXPENCES	RS	RS
PERSONAL EMOLUMENTS		
SALARIES & WAGES	9,950,484	1,662,570
EPF	1,581,254	302,457
ETF	395,314	75,614
OVERTIME & HOLIDAY PAYMENT	767,749	12,886
GRATUITY	440,404	-
ACTING ALLOWANCE	339,608	215,147
TRAVELLING ALLOWANCE	1,600,000	600,000
FUEL ALLOWANCE	1,116,210	179,010
COST OF LIVING ALLOWANCE	2,424,500	403,520
ADJUSTMENT ALLOWANCE	1,000,807	318,620

PROFESSIONAL ALLOWANCE	251,526	38,710
BOARD ALLOWANCE	1,790,000	220,000
OTHER ALLOWANCE	1,002,000	156,777
TOTAL	22,659,856	4,185,310

NOTE 03	2018	2017 (OCT-DEC)
TRAVELLING EXPENCES	RS	RS
DOMESTIC TRAVELLING	91,478	4,100
FOREIGN TRAVELLING	218,526	38,068
TOTAL	310,004	42,168

NOTES TO THE FINANCIAL STATEMENTS

NOTE 04	2018	2017 (OCT-DEC)
SUPPLIES & CONSUMABLE ITEMS	RS	RS
PRINTING & STATIONERY	737,743	67,962
FUEL & LUBRICANT	853,234	36,834
UNIFORM	36,000	-
ENTERTAINMENT	318,903	30,771
ADVERTISING	646,070	251,333
NEWS PAPERS	15,600	-
SUPPLY OTHERS	292,501	22,860
TOTAL	2,900,051	409,759

NOTE 05	2018	2017 (OCT-DEC)
MAINTANANCE	RS	RS
MAINTENANCE EXPENDITURES - VEHICLES	1,501,580	-
MAINTENANCE EXPENDITURES - PLANT, MACHINERY & EQUIP.	211,280	4,590
MAINTENANCE EXPENDITURES - BUILDING & STRUCTURE	1,582,520	1,000
TOTAL	3,295,380	5,590

NOTE 06	2018	2017 (OCT-DEC)
CONTRACTUAL SERVICES	RS	RS
TRANSPORT	18,172	3,636
TELECOMMUNICATION	671,686	62,576
POSTAL CHARGES	28,600	755
ELECTRICITY & WATER	16,732	4,927
CLEANING CHARGES	766,153	406,105

SERVICE OTHERS-GOVT. AWARENESS PROGRAMMES	3,280,909	-
SERVICE OTHERS-UNDP. AWARENESS PROGRAMMES	18,705,398	-
SERVICE OTHERS-OTHERS	26,815	2,400
TOTAL	23,514,465	480,399

NOTE 07	2018	2017 (OCT-DEC)
DEPRECIATION	RS	RS
BUILDING& STRUCTURE REHABILITATION-GOVT. GRANT	32,431.91	-
FURNITURE & OFFICE EQUIPMENT-GOVT. GRANT	327,365.66	68,238
FURNITURE & OFFICE EQUIPMENT-UNDP GRANT	161,865.01	-
COMPUTERS . & ACCESSORIES-GOVT. GRANT	6,060.27	-
COMPUTERS . & ACCESSORIES-UNDP GRANT	562,032.05	-
SOFTWARE DEVELOPMENT-GOVT. GRANT	4,164.95	-
TOTAL	1,093,920	68,238

NOTES TO THE FINANCIAL STATEMENTS

NOTE 08	2018	2017
CASH IN HAND AND BANK	RS	RS
BOC-C/A-81479591	-	-
BOC-AUTHORITY FUND C/A-81624249	555,800	-
PETTY CASH	-	-
TOTAL	555,800	-

NOTE 09	2018	2017
DEPOSITS	RS	RS
REFUNDABLE DEPOSITS - FUEL	15,000	-
TOTAL	15,000	-

NOTE 10	2018	2017
OTHER ASSETS	RS	RS
STOCKS	1,159,720	-
TOTAL	1,159,720	-

NOTE 11									
NATIONAL AUTHORITY FOR THE PROTECTION OF VICTIMS OF CRIME AND WITNESSES									
			FIXED ASSETS AS AT 31ST DECEMBER 2018						
PARTICULARS	BUILDING	MOTOR	FURNITURE &	COMPUTERS	PLANT	SOFTWARE	OTHERS	LAND	TOTAL
		VEHICLE	OFFICE EQUIPMENT		& MACHINERY				
	RS	RS	RS	RS	RS	RS	RS	RS	RS
COST AS AT 01 JANUARY 2018	-	-	2,729,531	-	-	-	-	-	2,729,531
ADDITIONS	1,991,278	-	6,450,466	5,283,600	-	190,026	-	-	13,915,370
DISPOSALS	-	-	-	-	-	-	-	-	-
COST AS AT 31 DECEMBER 2018	1,991,278	-	9,179,997	5,283,600	-	190,026	-	-	16,644,901
ACC. DEP. AS AT 01 JANUARY 2018	-	-	68,238	-	-	-	-	-	68,238
DEPRECIATION	32,432	-	489,231	568,092	-	4,165	-	-	1,093,920
DISPOSALS	-	-	-	-	-	-	-	-	-
ACC. DEP. AS AT 31 DECEMBER 2018	32,432	-	557,469	568,092	-	4,165	-	-	1,162,158

W.D.V AS AT 01 JANUARY 2018	-	-	2,661,292	-	-	-	-	-	2,661,292
W.D.V AS AT 31 DECEMBER 2018	1,958,846	-	8,622,528	4,715,508	-	185,861	-	-	15,482,742
** FURNITURE & OFFICE EQUIPMENTS FOR THE VALUE OF RS. 3,415,071.00 & COMPUTERS & ACCESSORIES FOR THE VALUE OF RS. 4,651,600.00 HAD BEEN PURCHASED BY UNITED NATIONS DEVELOPMENT PROGRAMME ON BEHALF OF THE AUTHORITY.									

NOTES TO THE FINANCIAL STATEMENTS

NOTE 12	2018	2017
OTHER LIABILITIES	RS	RS
ACCURED EXPENSES - OTHER ALLOWANCE	100,000.00	-
ACCURED EXPENSES - OVERTIME	65,198	-
ACCURED EXPENSES - TRAVELLING DOMESTIC	10,400	-
ACCURED EXPENSES - FUEL	5,000	-
ACCURED EXPENSES - TELECOMMUNICATION	55,756	-
ACCURED EXPENSES - HOLIDAY PAYMENTS	3,441	-
ACCURED EXPENSES - SALARIES & WAGES	6,719	-
TOTAL	246,514	-

NOTE 13	2018	2017
NON CURRENT LIABILITIES	RS	RS
GARUAITY PAYABLE (Note 13 (1))	440,404	-
TOTAL	440,404	-

NOTE 13(1)	2018	2017
GRATUITY	RS	RS
BALANCE AT THE BEGINNING OF THE YEAR	-	-
CHARGE FOR THE YEAR	440,404	-
GRATUITY PAID DURING THE YEAR		-
TOTAL	440,404	-

NOTE 14	2018	2017
ACCUMILATED FUND	RS	RS
OPENING BALANCE	-	-
SURPLUS / (DEFICIT) FOR THE YEAR	487,801	-
TOTAL	487,801	-

NOTE 15	2018	2017
AUTHORITY PROTECTION FUND	RS	RS
OPENING BALANCE	-	-
TRANSFER DURING THE YEAR	555,800	-
TOTAL	555,800	-

NOTES TO THE FINANCIAL STATEMENTS

NOTE 16	2018	2017
GOVERNMENT CAPITAL GRANTS	RS	RS
OPENING BALANCE	2,661,292	-
RECEIVED DURING THE YEAR	11,212,000	2,729,531
RETURNED DURING THE YEAR	(2,082,393)	-
DIFFERED DURING THE YEAR	(3,650,932)	(68,238)
TOTAL	8,139,968	2,661,292

NOTE 17	2018	2017
UNDP CAPITAL GRANTS	RS	RS
OPENING BALANCE	-	-
RECEIVED DURING THE YEAR- UNDP FIXED ASSETS GRANT	8,066,671	-
RECEIVED DURING THE YEAR- UNDP CAPITAL GRANT	21,660,500	-
RETURNED DURING THE YEAR	(2,955,102)	-
DIFFERED DURING THE YEAR	(19,429,295)	-
TOTAL	7,342,774	-

NATIONAL AUTHORITY FOR THE PROTECTION OF VICTIMS OF CRIME AND WITNESSES

INCOME & EXPENDITURE STATEMENT- AUTHORITY PROTECTION FUND

YEAR ENDED 31ST DECEMBER 2018

DESCRIPTION	TOTAL RS.
<u>INCOME FROM COURT PROCEEDURES</u>	
PENALTY COLLECTION	555,800
TOTAL COLLECTION (A)	555,800
ADD - INTEREST INCOME	-
TOTAL INTEREST (B)	-
LESS- EXPENDITURE	-
TOTAL EXPENDITURE (C)	-
NET BALANCE (A) + (B) + (C)	555,800

NATIONAL AUTHORITY FOR THE PROTECTION OF VICTIMS OF CRIME & WITNESSES
EXPENDITURE REPORT FOR UNITED NATIONS DEVELOPMENT PROGRAMME
PERIOD- 01/01/2018-31/12/2018

EXPECTED CP OUTPUTS and indicators including annual targets	PLANNED ACTIVITIES <i>List all activities to be undertaken during the year towards stated outputs</i>	Planned Budget - 2018		Payments and Expenditures (Rs)			
		Budget Description	Amount	Payments Received by Cash	Payments Received by Fixed Assets	Expenditures	Balance In Cash
	<u>PROGRAMMES CONDUCTED</u>		(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
	Conducting sensitization programmes for the officers of the Police Victims of Crime & Witnesses Assistance & Protection Division (Section 13(k) of the Act)		1,531,000	765,000	-	-	765,000
	Conducting training & sensitization programmes for relevant stakeholders such as Sri Lanka Judges Institute, IGP, Attorney General's Department, Judicial Medical Officers, Bar Association, Department of Prisons, Ministry of Women & Child Affairs, Ministry of Law & Order, Ministry of Justice, Legal Aid Commission, etc. (Section 13(k) of the Act)		11,791,000	3,895,500	-	10,029,359	(6,133,859)

	Conducting comprehensive & innovative (electronic & print) public awareness campaign on the rights & entitlements of victims of crime & witnesses & the procedure for requesting protection etc. (Section 13(k) of the Act)		11,595,000	5,000,000	-	8,676,039	(3,676,039)
	Procure necessary equipment for the National Authority, develop an automated case management database to monitor the progress of a complaint and/or request for protection made by victims of crime of witnesses, Establish a Victim & Witness Protection Library & Research Center at the National Authority		15,083,000	12,000,000	-	-	12,000,000
	Furniture & Office Equipment purchased by UNDP on behalf of the Authority.				8,066,671	8,066,671	
	Total		40,000,000	21,660,500	8,066,671	26,772,069	2,955,102

Director General,

National Authority for the Protection of Victims of Crime and Witnesses

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the National Authority for the Protection of Victims of Crime and Witnesses for the year ended 31 December 2018 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of financial statements of the National Authority for the Protection of Victims of Crime and Witnesses for the year ended 31 December 2018 comprising of the statement of financial position as at 31 December 2018 and the statement of financial performance, statement of changes in equity and cash flow statement for the quarter then ended, and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. My comments and observations which I consider should be report to Parliament appear in this report. My report to Parliament under the provisions in Article 154(6) of the Constitution will be tabled in due course

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Authority as at 31 December 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

The advance of Rs.8,676,039 paid according to the agreement entered into with the Selasine Television Institute for the preparation of printed and electronic communication equipment under the public awareness programme during the year under review had been brought to accounts as an

expenditure of the year under review without being stated as advances in the financial statements. Accordingly, surplus of the year under review had been understated by Rs. 8,676,039 in the financial statements.

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 Authority'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 Authority' or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

As per Sub-section 16(1) of the National Audit Act No. 19 of 2018, the Authority is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Authority.

1.4 Auditor's Responsibilities for the Audit of the 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 scepticism 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 sufficient 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 Authority'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 Authority'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. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, 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.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. Report on Other Legal and Regulatory Requirements

National Audit Act, No. 19 of 2018 includes specific provisions for following requirements.

- Except for the effect of the matters described in the Basis for Qualified Opinion paragraph, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the Authority as per the requirement of Section 12 (a) of the National Audit Act, No. 19 of 2018.
- The financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.
- The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention;

- to state that any member of the governing body of the Authority has any direct or indirect interest in any contract entered into by th/ Authority which are out of the normal cause of business as per the requirement of section 12 (d) of the National Audit Act, No. 19 of 2018.
- to state that the Authority has not complied with any applicable written law, general and special directions issued by the governing body of the Authority as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018.

Reference to law/ direction

Description

Section 05 of the Service Agreement entered into between the Authority and the Salecine Institute on 28 November 2018.

Before undertaking the creations in terms of the agreement on the preparation of printed and electronic communication equipment relating to the public awareness programme- 2018, the total sum of Rs.8,676,039.

- to state that the Authority has not performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018
- to state that the resources of the Authority had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12 (h) of the National Audit Act, No. 19 of 2018 except for the following observations.

Although plans have been drawn to purchase 05 air-conditioners in the Procurement Plan approved for the year under review, deviating from the above Plan, 06 air-conditioners had been purchased at a cost of Rs.540,000 and procurement activities had been initiated to purchase another air-conditioner. In the preparation of Procurement Plan, estimates had been prepared at Rs.310,000 for an air-conditioner. Nevertheless, in calling for quotations, all institutions had presented bids less than Rs.100,000. As the Authority had over realistically prepared estimates, budget had not been made use of effectively. Since specifications had not been properly fixed in purchasing air-conditioners, an additional cost of Rs.105,050 had to be bear for the installation of air-conditioners in addition to the purchasing cost. Over realistically

3. Other Audit Observations

- (a) According to the Performance Report of the Authority from 01 January to 31 December 2018, the total number of complaints referred to the Law and Law Enforcement Division by the public and Government institutions amounted to 86. The number of complaints of which had been closed on completion of their investigations was 23 and the number of complaints of which the investigations were in progress was 38. The number of complaints either closed or referred to another institutions stood at 19 and there were 5 complaints under the provision of security and 4 complaints that had been set aside. The Authority had not established a Security Division or an Assistance Division and as such, 30 complaints or 35 per cent of the total number of complaints received by the Authority had been referred to the “Assistance and Protection Division of Victims of Crime and Witnesses of Sri Lanka Police”.
- (b) The building in which the Authority is maintained at present is owned by the Ministry of Justice and the maintenance expenses such as water, electricity are borne under the Ministry of Justice. The Authority has incurred an expenditure of Rs.1,991,278 for internal partitions in

the preparation of office premises in that building which has not been properly vested in the Authority. Action had not been taken to obtain a formal assurance so as to receive the benefits of the said capital expenditure to the Authority.

- (c) The photocopy machine and the printing machine worth Rs.410,363 received by the Authority under the United Nations Development Project (UNDP) had not been used even by the year under review.
- (d) Even though the approved cadre of the Authority was 54, the actual cadre as at 31 December 2018 remained at 31. Accordingly, 31 posts directly influential to the discharge of the functions of the Authority had further remained vacant as at 31 December 2018.

W.P.C.Wickramaratne
Auditor General.