

## Office on Missing Persons - 2024

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### **1. Financial Statements**

#### **1.1 Qualified Opinion**

The audit of the financial statements of the Office on Missing Persons for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and notes to the financial statements, including material accounting policy 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.

In my opinion, except for the effects of the matters described in paragraph 1.5 of this report, the accompanying financial statements give a true and fair view of the financial position of the office as at 31 December 2024, 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**

My opinion is qualified on the matters described in paragraph 1.5 of this report.

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 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 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 Office

#### **1.4 Audit Scope (Auditor's Responsibility 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 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. 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 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.

The scope of the audit also extended to examine as far as possible and as far as necessary the following;

- Whether the organization, systems, procedures, books, records and other documents have been properly and adequately designed from the point of view of the presentation of information to enable a continuous evaluation of the activities of the Office, and whether such systems, procedures, books, records and other documents are in effective operation;
- Whether the Office has complied with applicable written law, or other general or special directions issued by the governing body of the Office ;
- Whether the Office has performed according to its powers, functions and duties; and
- Whether the resources of the office had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws

## **1.5 Audit observations related to the preparation of financial statements**

### **1.5.1 Non-compliance with Sri Lanka Public Sector Accounting Standards**

	<b>Non-compliance with reference to the relevant standard</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a)	Although the financial statements of the Office of Missing Persons for the year 2024 had been prepared in accordance with Sri Lanka Public Sector Accounting Standards, the residual value and useful life of an asset had not been reviewed at least at the end of each annual reporting period in accordance with paragraph 65 of Accounting Standard 7.	It had been informed that the annual revaluation or review of the useful life and residual value of assets was to be carried out by a committee comprising officers with technical knowledge of the matter, as specified in the standard.	Actions should be taken to follow correct standards in preparing financial statements.
(b)	Fixed assets worth Rs. 524,576 had been disposed of during the year under review. Although the value of those assets had to be disclosed in the financial statements in accordance with paragraph 86(e)(ii) of Sri Lanka Public Sector Accounting Standard 7 and the amount of Rs. 22,400 received from the disposal of the relevant assets had been sent to the relevant	It had been informed that notes had been taken to overcome the shortcomings pointed out in future accounting years.	Actions should be taken to follow correct standards in preparing financial statements.

Ministry in accordance with paragraph 87(d) of Accounting Standard 7, no adjustments had been made in the financial statements and no necessary disclosures had been made. As a result, the balances in the relevant asset accounts and the relevant depreciation accounts were not correct. Further, the profit or loss from the misappropriation had not been calculated and reconciled to the final accounts.

### 1.5.2 Accounting Deficiencies

	<b>Audit Issue</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a)	The Batticaloa branch of the office had paid Rs.1,200,000 in the year under review instead of Rs.900,000 as rental for the year 2023, as a result of being recorded in the financial statements as Rs. 300,000 in the reviewed year, the surplus for the year had been understated by that value.	An oversight had occurred in the identification and accounting of accrued expenses and officers had been informed to take steps to prevent such oversights in the future.	The correct values for the year should be included in the financial statements.
(b)	A sum of Rs.177,200, which was not recognized as accrued expenses in the Board of Inquiry account in the year 2023, had been settled in the year under review and due to this, the surplus in the Board of Inquiry account for the year under review and the year had been overstated and understated by that amount respectively.	An oversight had occurred in the identification and accounting of accrued expenses and officers had been informed to take steps to prevent such oversights in the future.	The correct values for the year under review should be included in the financial statements.
(c)	Although the Ministry had provided a capital grant of	It had been announced that officials were informed to obtain	Correct values should be included

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| <p>Rs.9,487,611 during the year under review, the amount as per the books of the office was Rs. 7,500,000. Out of this, Rs. 5,659,631 had been capitalized during the year while the remaining amount of Rs.3,827,980 had been accounted as recurring expenditure.</p>  | <p>recurring expenses and capital expenses separately and spend that amount.</p>  | <p>in the financial statements.</p>   |
| <p>(d) Although Rs. 1,500,000 had been allocated for human resource development under capital expenditure in the budget estimates for the year 2024 of the Office, the expenditure of Rs. 2,045,833 incurred by the Office for training programs had been accounted under special investigations and interim report expenses under the recurrent expenditure item instead of being incurred under the capital item for which the provisions were allocated.</p>                   | <p>It had been announced that officials have been informed to account for staff training expenses under capital provisions hereafter.</p>   | <p>Capital and recurring expenses should be identified separately and included in the financial statements.</p>                                 |
| <p>(e) There is no proper system in the office to reimburse the expenses incurred in connection with the higher education activities of the officers and the amount of Rs. 121,500 incurred for the postgraduate course of an officer working in the Mannar office was considered as an expense incurred in connection with the legal activities of the institution and added to the legal expenses, the surplus in the year under review had been understated by that value.</p> | <p>The officers were informed not to account the expenses if no provisions were made in the future and it had been informed that the Board of Directors had approved the payment for the postgraduate degree to the relevant officer.</p> | <p>Actions should be taken to include accurate values in the financial statements and to make payments only to officials who have the need.</p> |

## **1.6 Accounts Receivable and Payable**

### **1.6.1 Advances**

	<b>Audit Issue</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a)	Although, in accordance with Chapter 9.1(b) of the Public Finance Circular No. 01/2020 dated 28 August 2020 and Financial Regulation 371(5), after issuing an sub imprest, the sub imprest, should be repaid within 10 days of completing the relevant work, 29 officers of the office had delayed the payment of sub imprest, received on 68 occasions by a period ranging from 11 to 96 days.	It had been informed that there is some delay in receiving vouchers for interim payment of advance payments issued to coordinators for various programs in remote areas such as Jaffna, Mannar and Batticaloa by post and necessary steps will be taken in the future to prevent unnecessary delays in the payment of advance payments.	Action should be taken as per the referenced circular and financial regulations.
(b)	Although it is stated in accordance with Circular 9.1(c) and Financial Regulation 371(4) of the above (a) that sub imprest should not be obtained for specific and unnecessary tasks, six officers of the office had taken a period of 06 to 27 days to repay the amount of Rs. 574,000 received on 07 occasions for investigative programs without spending it.	It is accepted that there has been a delay and in some cases, advances issued for the expenses incurred in investigating complaints received regarding missing persons are not spent to the estimated amount and it had been informed that these occur outside the control of the office and officers have been informed to identify future needs, prepare estimates to suit the needs and obtain advances to that amount.	Action should be taken as per the referenced circular and financial regulations.

## **1.7 Non-compliance with laws, rules, regulations and management decisions etc.**

	<b>Reference to laws, rules, regulations etc.</b>	<b>Non-compliance</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a)	Financial Regulation 395(h) of the Financial Regulation of the Democratic Socialist Republic of Sri Lanka	Although it had been stated that bank reconciliation statements should be prepared by an officer who has no connection with depositing money in the	While agreeing with the audit observation, it had been informed that it could not be implemented due to the shortage of officers, approval had	Action should be taken in accordance with the referenced regulation.

bank, writing checks or maintaining the cash book, contrary to this, the officer who deals with the cash book himself had prepared the bank reconciliation statements.

been sought to recruit officers and after recruiting officers, it was noted that the preparation of bank reconciliations would be assigned to another officer.

- (b) Paragraph 3 of Annex 1 of the Guidelines on Corporate Governance for public Enterprises issued by the Ministry of Finance No. 01/2021 dated 16 November 2021
- The annual budget had not been prepared as stated in the manual.
- Since the institution depends solely on the imprest received from the Ministry, it is difficult to act according to some of the guidelines mentioned therein; however, it was informed that a note was taken to act to the best of its ability according to the guidelines mentioned therein.
- Action should be taken in accordance with the referenced guidelines.
- (c) Paragraph 1.2.7 of Asset Management Circular No. 02/2024 dated 30 April 2024
- Two cars owned by the office had been valued at Rs.8,000,000, contrary to the circular.
- It had been informed that this valuation was the insurance value provided by the Agrahara Insurance Trust Fund and the valuation was recorded to make the necessary adjustments in the books as indicated by the audit.
- Action should be taken in accordance with the referenced circular.

## 1.8 Cash Management

Audit Issue	Comments of the Management	Recommendation
The bank reconciliation statement showed unidentified payments of Rs. 148,900 from March 2024 and actions had not been taken to recover those	It had been informed that officials had been informed about the payments mentioned in the bank reconciliation and necessary steps had been taken to recover the money as soon as possible.	The payment should be identified and action should be taken to recover it promptly.

payments in the year under review.

## 1.9 Non-compliance with tax regulations

	<b>Audit Issue</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a)	As per the tax cycle number 01 of paragraph 07 of the circular number SEC/2023/E/01 dated 29 March 2023 issued by the Inland Revenue Department, tax was calculated at a rate of Rs. 99,788 less than the tax liability from the salary of 04 officers from the regular profits received through employment during the year under review and in calculating the income for tax purposes of the officers subject to taxation, the Board of Inquiry allowances of Rs. 628,475 paid to 04 officers for participating in investigations in the months of September, October and December of the year under review had not been added to the taxable income.	It had been announced that officials had been informed to prevent such delays and calculate taxes correctly and actions are currently underway correctly.	Actions should be taken to calculate the correct tax values in accordance with tax circulars.
(b)	In the tax deduction on accumulated profits from employment in accordance with Tax Cycle No. 05, the office had over-calculated tax from 5 officers and under-calculated tax from 3 officers during the year under review.	It had been informed that officials had been educated to ensure that such oversights do not occur again.	Actions should be taken to calculate the correct tax values in accordance with tax circulars.



## **2. Financial Review**

### **2.1 Financial Result**

The operating result of the year under review amounted to a surplus/ of Rs. 3,851,889 and the corresponding deficit in the preceding year amounted to Rs.11,545,375. Therefore an improvement amounting to Rs.15,397,264 of the financial result was observed. The reasons for the improvement are an increase in personnel expenses of Rs.14,715,121, an increase in supplies of Rs.2,695,669 and a decrease in travel expenses of Rs.2,430,478, compared to an increase in government grant receipts of Rs.38,887,541

### **2.2 Trend analysis of major income and expenditure items**

- (a) A sum of Rs.9,057,144 had been spent on the acquisition of capital assets in the preceding year, while Rs.5,659,631 had been spent on the same in the year under review. Accordingly, a decrease of Rs.3,397,513, i.e. 38 per cent, was observed in the actual expenditure compared to the preceding year.
- (b) An amount of Rs.31,012,002 had been spent on personal salaries In the preceding year and Rs.45,727,123 had been spent on it in the year under review. Accordingly, an increase of Rs. 14,715,121 or 47 per cent was observed in the expenditure compared to the preceding year.
- (c) An amount of Rs.3,699,098 had been incurred for supply expenses in the preceding year and Rs.6,394,765 had been incurred for the same in the year under review. Accordingly, an increase of Rs.2,695,667 that is, 73 per cent was observed in the expenditure over the preceding year.
- (d) A sum of Rs.1,476,286 had been spent on repair expenses in the preceding year and Rs. 6,270,911 had been spent on it in the year under review. Accordingly, an increase of Rs. 4,794,625 or 325 per cent was observed in the expenditure over the previous year.

## **3. Operational Review**

### **3.1 Management Inefficiencies**

	<b>Audit Issue</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a)	Although 2,109 files that had been completed by the Office for Investigation were sent to the Office as at 31 December of the year under review for Compensation for the payment of revival allowances, the Office had paid revival allowances to 1,930 files as at 31 December and 127 files had been resubmitted for payment of allowances during the year.	There are cases where several applicants, such as mother, wife, siblings, come forward regarding a missing person and there are times when several files are opened in the name of the same person and for that reason, such files may be submitted twice. However, it has been informed that officers have been educated to be more careful in this regard hereafter.	Before sending for payment, actions should be taken to check for accuracy.

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| <p>(b) After completing the investigation and obtaining the management report in this regard, 318 files were forwarded to the Registrar General's Department for the issuance of death certificates and 1,964 files for the issuance of missing certificates. 56 death certificates and 279 missing certificates during the year, were submitted which was a low of 18 per cent and 14 per cent respectively.</p> | <p>It had been informed that letters had been sent to the Registrar General on 6 occasions, including on 26 March 2023, requesting progress in this regard and replies had been received on 02 June 2025, and the Registrar General's Department would continue to work with him in this regard.</p> | <p>Follow-up activities should be continued.</p>                                  |
| <p>(c) Although the office had referred 526 files to the Search and Investigation Division for further investigation during the year after the completion of the initial investigation, the relevant division had completed the investigation of 17 files during the year.</p>  | <p>It was revealed that out of those 526 files, the proceedings in 17 files have been completed and the fate of the individuals has been confirmed, 15 of the missing persons are alive and two have died and further investigations are being conducted for the other files.</p>                    | <p>Actions should be taken to complete the investigation as soon as possible.</p> |

### 3.2 Operational Inefficiencies

Audit Issue	Comments of the Management	Recommendation
<p>Although the powers, functions and duties of the Office are set out in Part 11 of the Act No. 14 of 2016 establishing the Office on Missing Persons, and Section 10(1)(a) thereof requires the Office to search for and locate missing persons and to identify appropriate mechanisms for that purpose, out of the 8,963 files available for investigation under the second phase of the year under review, although 1104 files had been prepared for investigation during the year under review, they had not been investigated.</p>	<p>Although investigations were planned for 1,104 files, due to the failure to obtain Cabinet approval to conduct the investigations, instead of preparing files for the second phase in the third and fourth quarters, new complaints and previous calls for investigations were made for the first phase, but it had been informed that the files of applicants who did not appear for the same were examined, they were called back and 1,227 investigations were completed in the year 2024.</p>	<p>The action plan should be prepared in such a manner that the desired objectives of the institution are achieved.</p>

### 3.3 Idle or underutilized property, equipment and supplies

Audit Issue	Comments of the Management	Recommendation
Although the two cars owned by the office were valued at Rs.8,000,000 during the year under review and although Rs.1,078,106 had been spent on repairs during the year, they had not been used during the year.	Although it was hoped to recruit drivers in 2024, it had been informed that it was not possible to complete the recruitment process, and therefore, it was not possible to run the vehicles, due to the lack of drivers.	Actions should be taken to fill the vacancies promptly.

### 3.4 Procumbent Management

Audit Issue	Comments of the Management	Recommendation
(a) During the year under review, Rs.1,379,575 had been spent on installing aluminium partitions in the office and the price of the supplier submitted in accordance with paragraph 7.12.2(a) of the Procurement Guidelines was not compared with market prices and an agreement had not been entered into with the selected supplier in accordance with paragraph 8.9.1(b) of the Guidelines. Further, after the completion of this service, payment had been made without verification that the work was performed in accordance with the specifications contained therein as per paragraph 8.12.2 of the Procurement Guidelines. In addition, in accordance with Appendix 40 of the Procurement Manual and its paragraph 2.14.1, this contract and the contract for laying carpets in the archives at a cost of Rs.308,423 had	It had been informed that since the technical officers had prepared the estimate based on the existing rates, the work had been assigned for a price lower than the estimated amount and the officers had been informed to ensure that such a lapse did not occur in the future and the Human Resources Manager had certified that the work had been completed as per the estimate and actions had been taken to retain 57 per cent of the amount due to the relevant contractor and no errors had been reported regarding the work to date.	Proceedings should be carried out in accordance with the Procurement Guidelines.

been assigned to the relevant institutions with the signature of the Head of Finance and Procurement without the approval of the Head of the Institution.

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| (b) | <p>Although the Chairman of the Technical Evaluation Committee or a nominee of the Chairman selected from among the members of the Committee was required to attend the pre-bid meeting as per paragraph 2.6.1 (c) of the Government Procurement Guidelines, this had not been done in the procurement related to the purchase of 05 air conditioners for 05 sections of the office at a cost of Rs.1,549,857. Also, although in terms of paragraph 2.12 (a), all members of the Procurement Committees and Technical Evaluation Committees were required to sign a declaration in accordance with the Procurement Terms of Reference, the members of the Committee had not signed the declaration and any agreement had not been entered into in terms of paragraph 8.9.1 (b).</p> | <p>While there was no mention of a pre-bid meeting being held in the documents used for inviting bids, it had been informed that although such a pre-bid meeting was held in complex procurement activities, since there was no such complex explanation in this matter, any steps had not been taken to hold a pre-bid meeting and it had been informed that officials had been informed to ensure that such an oversight did not occur in the future.</p> | <p>Actions should be taken to carry out as per the Procurement Guidelines.</p> |
| (c) | <p>Although two training programs had been conducted for the capacity development of officers of the office during the year under review at a cost of Rs. 2,049,242, none of the requirements of the Procurement Guidelines had been fulfilled in selecting the required locations and taking action for other requirements.</p>  | <p>Bids were called for only one program and held at the CEWAS Institute, which is part of the National Water Supply and Drainage Board, and the other program was held at the Bandaranaike International Conference Hall and it had been informed that both of the aforementioned institutions are government-owned institutions.</p>  | <p>Actions should be taken to carry out as per the Procurement Guidelines.</p> |

### **3.5 Human Resource Management**

<b>Audit Issue</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
Although the approved staff strength of the office as at 31 December of the year under review was 255, the actual cadre strength was 37. The vacancies of 8 senior level officers and 25 tertiary level officers, which are required for taking decisions that would help in the efficient conduct of the office's activities, had become an obstacle in the conduct of the office's activities.	Although it was hoped to recruit officers, it could not be completed as approval could not be obtained for it and it had been informed that steps would be taken to recruit new officers in the year 2025 as soon as approval was received.	Actions should be taken to fill the vacancies expeditiously.

## **4. Accounting and Good governance**

### **4.1 Presentation of financial statements**

<b>Audit Issue</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
Although paragraph 6.6 of the Manual for Public Enterprises No. 01/2021 issued by the Ministry of Finance dated 16 November 2021, requires the submission of financial statements and a draft annual report to the audit within 60 days of the end of the accounting year, the financial statements of the office were submitted on 27 May 2025, and a draft annual report had not been submitted with it.	Although the final accounts had been prepared and submitted to the audit on 14 March 2025, due to fundamental errors, they were resubmitted on 27 May 2025. It had been informed that these errors and delays had occurred due to the lack of sufficient staff to properly allocate and delegate duties in the accounts department.	Action should be taken to submit financial statements and annual reports in accordance with the referenced circular.

### **4.2 Annual Report**

<b>Audit Issue</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
Although the annual report of the Office, which includes the audited financial statements and opinion, should be tabled in Parliament within 5 months	The submission of the annual report was delayed due to insufficient staff and it had been informed that the annual report for the year 2024 would be	Action should be taken to proceed in accordance with the referenced circular.

of the end of the accounting year in accordance with paragraph 6.6 of the Manual for State Enterprises No.01/2021 issued by the Ministry of Finance on 16 November 2021, the annual report relating to the year 2023 had been presented to Parliament on 7 March 2025.

submitted soon.

### 4.3 Annual Action Plan

	<b>Audit Issue</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a)	10 programs planned to be implemented at a cost of Rs. 8,800,000 in the year under review were not implemented during the year and there was an increase in expenditure ranging from 122 per cent to 459 per cent over the estimated amount for 4 programs and there was a saving of more than 82 per cent in 08 programs.	It had been informed that although a Data Base Management System was planned, the ICRC had agreed to provide the system free of charge and although funds had been allocated to conduct efficiency bar examinations, the government funds could not be spent on it since those officers had failed the examination held at the initial stage, the prices of goods had increased when the tasks mentioned in the estimate prepared in the year 2023 were to be implemented in the fourth quarter of 2024 and that foreign agencies had contributed resources for certain tasks.	The action plan should be prepared in a way that achieves the desired objectives of the institution.
(b)	Although the Victim and Family Support Unit had been allocated Rs. 3.4 million to conduct programs to provide mental health and psychosocial support to the members of the victim's families, the financial progress had not been mentioned. Also, although it was planned to conduct 6 programs in 6 districts at a cost of Rs. 1.4 million, only one program had	It had been informed that these programs could not be held due to the fact that there was only one officer in the Victim and Victim Family Support Unit and the lack of Tamil-speaking officers with knowledge of mental health and psychosocial support.	The action plan should be prepared in a way that achieves the desired objectives of the institution.

been conducted and compared to the estimated programs, its progress was at a low level of 16 per cent.

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| (c) | Although the Protection Unit had estimated that it would spend Rs.1.2 million during the year to conduct about 12 programs to support counseling activities for victim families, only 01 program was conducted during the year, which was a low level of 08 per cent compared to the estimated programs.  | It had been informed that although programs were planned to provide mental health and psychosocial support to the victim families, only one of the 12 programs was held due to the lack of necessary officers.  | The action plan should be prepared in a manner that achieves the desired objectives of the institution. |
| (d) | Although a sum of Rs. 700,000 had been estimated to be spent on capacity development programmes for officers in the Legal Division during the year under review, only 2 programmes had been conducted during the year at a cost of Rs.1,000. The physical progress of this programme was at the level of 40 per cent, and 99 per cent of the estimated amount remained.   | It had been informed that since only three officers of the Legal Division were engaged in official duties in the year 2024, the said capacity development programs were conducted within the office itself and therefore no expenditure was incurred on hall facilities, transportation expenses or additional meals.   | Actions should be taken to implement Development programs to increase the capacity of legal officers.   |
| (e) | Although the Legal Division had allocated Rs.500,000 to conduct mobile service programs to support the social welfare issues of 100 family members of missing persons during the year under review, only a training program for officers of the Hambantota District Secretariat was conducted during the year at a cost of Rs.136,000. Although the physical progress of this program was shown as 45 per cent, the purpose for which the funds were allocated, that is., | It had been informed that as of the third quarter of 2024, there was insufficient capacity to organize and conduct mobile service programs due to the fact that only three officers in the Legal Division were on duty and that awareness programs were held with the participation of sixty government officers representing all the Divisional Secretariats in the Hambantota District. | Actions should be taken to implement Development programs to increase the capacity of legal officers.   |

the social welfare issues of 100 families, had not been supported.

- (f) Although a sum of Rs. 2,321,983 had been spent during the year on the preparation of exploration manuals and investigation strategies, any funds had not been allocated for the same in the year under review and although an amount of Rs. 1,500,000 had been allocated for the printing of reports, publications and manuals related to exploration and investigations, any steps had not been taken to complete those tasks.
- Although the relevant preliminary work for the preparation of exploration manuals and investigation strategies had been initiated and being carried out, it had not been completed by the end of 2024, and therefore the provisions show a balance, and it was informed that the expenditure incurred for the preparation of exploration manuals and investigation strategies had been borne under special investigation reports.
- The action plan should be prepared in a manner that achieves the desired objectives of the institution.