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ஆண்டறிக்கை - 2022  
**ANNUAL REPORT – 2022**



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தேசிய சிறுவர் பாதுகாப்பு அதிகாரசபை  
**National Child Protection Authority**



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மகளிர், சிறுவர் அலுவல்கள் மற்றும் சமூகவலுப்படுத்துகை அமைச்சு  
**Ministry of Women, Child Affairs and Social Empowerment**

# **Annual Report**

# **2022**



**National Child Protection Authority**

## **Vision**

To create a child friendly and safe environment for children

## **Mission**

To ensure children are free from all forms of abuse

## Board of Directors of the National Child Protection Authority in 2022

<b>Serial Number</b>	<b>Names of the Director Board Members</b>	<b>Designation and period of appointment</b>	<b>Place of work</b>
01	Mr. Udayakumara Amarasinghe	Chairman National Child Protection Authority 2021.11.22	Senior Lecturer, University of Sri Jayawadhanepura, Gangodawila, Nugegoda
02	Mrs.Sujatha Alahapperuma, (Attorney-at-Law)	Deputy Chairperson National Child Protection Authority (2019.12.24)	Retired High Court Judge
03	Dr. Swarna Wijethunga	Board member (2020.01.22 - 2021.07.15)	Senior Psychiatrist (Child and Adolescent) Lady Ridgeway Children's Hospital, Borella
04	Mr. Susantha Balapatabandi	Board member (2020.06.15)	Additional Solicitor General, President's Counsel, Attorney General's Department, Colombo 12
05	Mr. Ajith Rohana	Board member 2021.07.21	Senior DIG, Senior DIG Office, Southern Province
06	Mrs. Ashoka Alawaththa	Board member (2021.07.21)	Retired Ministry Secretary
07	Dr. Pavithra Godamunne	Board member (2021.07.15 - 2022.07.28)	Senior Lecturer, University of Kelaniya, Kelaniya
08	Dr. Kapila Bandara	Board member (2020.01.22 - 2021.07.15)	Dean, Faculty of Education, Colombo 07
09	Mr. B.K. Prabath Chandrakeerthi	Board member (2020.10.19)	Commissioner General of Labour, Department of Labour, Colombo 06
10	Mr. Hemal Kasturiarachchi	Board member (2020.10.29 - 2022.03.02)	Director General, Ministry of Finance
11	Mr. H. W. Sudheera Nilanga Vithana	Board member (2021.08.09)	Deputy Commissioner, Probation and Child Care Services Department, Battaramulla
12	Mr. M. H. G. Bandara	Board member (2020.01.22)	Additional Secretary (Administration), Ministry of women and

			Child Affairs, Baththaramulla
13	Dr. Senaka Gunathilake	Board member 2020.01.22 - 2022.07.28	Pediatrician, District General Hospital, Badulla
14	Dr. Ajith Tennakoon	Board member 2022.07.28	Chief Forensic Medical Officer ,

## Panel Members of the National Child Protection Authority in 2022

Serial Number	Names of Panel Members	Designation and Period of Appointment	Place of Work
01	Mr. N.A. Wijenayake	Panel Member (2020.06.12)	Former Senior Assistant Secretary , State Ministry of Women and Development, Pre-schools and Primary Education, School Infrastructure and Education Services
02	Mrs. A.M.D. Sumanasena	Panel Member (2020.05.26)	Commissioner, Women and Children's Affairs Division, Department of Labor.
03	Mr. K.P.N. Dewapriya	Panel Member (2020.06.11)	Senior Assistant Secretary (Administration) Ministry of Education,
04	Mrs. Roshini Hettige	Panel Member (2020.06.09)	Senior Assistant Secretary ( Law) Ministry of Justice
05	Mrs. M.C.S.Dewasurendra	Panel Member (2020.05.26)	Deputy Director ( Planning), Ministry of Information Technology and Mass media
06	Mrs.V.C.De Silva	Panel Member (2021.01.22)	Senior Assistant Secretary , Ministry of Local Government
07	Dr. Lal Panapitiya	Panel Member (2021.03.17)	Deputy Director General-Ministry of Health
08	Mrs. Hasini Pallawala	Panel Member (2020.05.20)	Senior Assistant Secretary (Administration) Ministry of Defense
09	Mr. M.D.J.C.Murage	Panel Member (2022.10.13)	Senior Assistant Secretary (Transport and Parliamentary Affairs), Ministry of Education, Isurupaya, Baththaramulla

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## **Review of the Chairman of the National Child Protection Authority**

The National Child Protection Authority was established under the National Child Protection Act Number 50 of 1998 for the formulation of a national policy for the prevention of child abuse, protection of the victims of child abuse and to carry out required treatment and further for the coordination and regulation of measures against all forms of child abuse.

The functions of the Authority have been mentioned in section 14 of the National Child Protection Act Number 50 of 1998. The drafting of the National Policy on Child Protection was completed as per clause (a) of this section. Several awareness raising programmes were conducted in the year 2022 in order to enlighten district and regional officers of the National Child Protection Authority and the officers of the Child Affairs sector on the implementation of the National Policy on Child Protection.

All the Day care centers of the country can be maintained with better quality standards through the formulation of the National Policy on day care facilities for children. The draft of the National Policy on Day care facilities for children was developed this year.

A review of the amendments to the draft laws on corporal punishment of children and of foster parental care of children was conducted in 2022, in order to strengthen the legal system related to the National Policy on Child Protection.

The National Child Protection Authority has conducted awareness programs to prevent child abuse in the year 2022 as well. Further, the required interventions were also made to reintegrate the victims of child abuse into the society.

10 Board meetings have been held in the year 2022. It can be mentioned that a significant performance was achieved generally in every sector that endeavored for ensuring child protection in the year 2022. I appreciate the support received from the board of directors, the line ministry, and the staff of the National Child Protection Authority in this endeavor.

Udayakumara Amarasinghe  
Chairman  
National Child Protection Authority

## **Introduction**

During this year several activities were conducted by the National Child Protection Authority to raise the awareness of the children in view of preventing child abuse. The National Child Protection Authority was truly committed towards the optimum betterment of the children of the nation this year as well. .

The United Nations Convention on the Rights of the Child was adopted on the 20th of November 1989 as a universal declaration. This convention consists of 54 Articles. Further the rights that every child in the world is entitled to and the duty of the state towards realizing those rights for children have been analyzed through the convention. In analyzing the social situation that prevailed in relation to child rights during the period after the adaptation of the Child Rights Convention, special focus was drawn towards child trafficking, child prostitution and the use of children for pornographic films and publications , the increase of child trafficking at international level . Similarly, the deployment of children for war related services in armed conflicts was depicted as an international crime. Taking serious note of all the said circumstances, optional protocols were adopted to the Child Rights Convention in the year 2000 to prevent children from being deployed in armed conflicts and to protect children from being used in trafficking, prostitution and pornography

With these trends that prevailed in the world, the government of Sri Lanka also adopted the United Nations Convention on the Rights of the Child in 1990. This Convention was ratified on 12th July 1991. Accordingly, a Presidential Task Force on Child Protection was established in December 1996 to recommend the measures required to safeguard child rights within Sri Lanka. The said Committee having investigated the related matters, recommended the necessity of a public institution empowered with the authority to minimize child abuse. Accordingly, the National Child Protection Authority Bill was presented in Parliament by the Minister of Justice in August 1998. This Bill was unanimously passed in Parliament in November 1998. Accordingly, the National Child Protection Authority was established under the National Child Protection Authority Act No.50 of 1998. The Authority became operative in June 1999, subsequent to the appointment of the first Chairperson and the panel of the Authority. The National Child Protection Authority, from its inception up to now, has been taking action to prevent child abuse, take proper steps relevant to incidents of child abuse and to reintegrate child victims into the society.

Action is taken to ensure child protection under the provisions of the National Child Protection Authority Act No.50 of 1998 and the Authority has been empowered by the Tsunami (Special Provisions) Act No.16 of 2005 as well to see to the advancement of the child victims of the Tsunami that occurred on 26th December 2004. Further, the Authority may intervene as a third party under the Prevention of Domestic Violence Act No.34 of 2005 when an incident of a child being subjected to domestic violence is reported

1929 Child Helpline Sri Lanka , the hotline which was operational all the 24 hours, was established at the premises of the National Child Protection Authority on 22nd July 2010 for

speedy and proper reporting of incidents of child abuse in order to act in the best interests of children. With the commencement of this hotline, a gradual increase has been observed in the reporting of child abuse incidents that had been hidden in the society. By now, information and incidents of child abuse are reported from all the districts of the country through this hotline and counseling services can also be obtained through this.

The cabinet approval was granted on 29.10.2019 for the “National Policy on Child Protection” which is a major function of the National Child Protection Authority. The drafting of the five year plan related to the implementation of this national policy has been completed.

The National Child Protection Authority has performed activities relevant to the National Action Plans for Child Protection during the year 2022 as well.

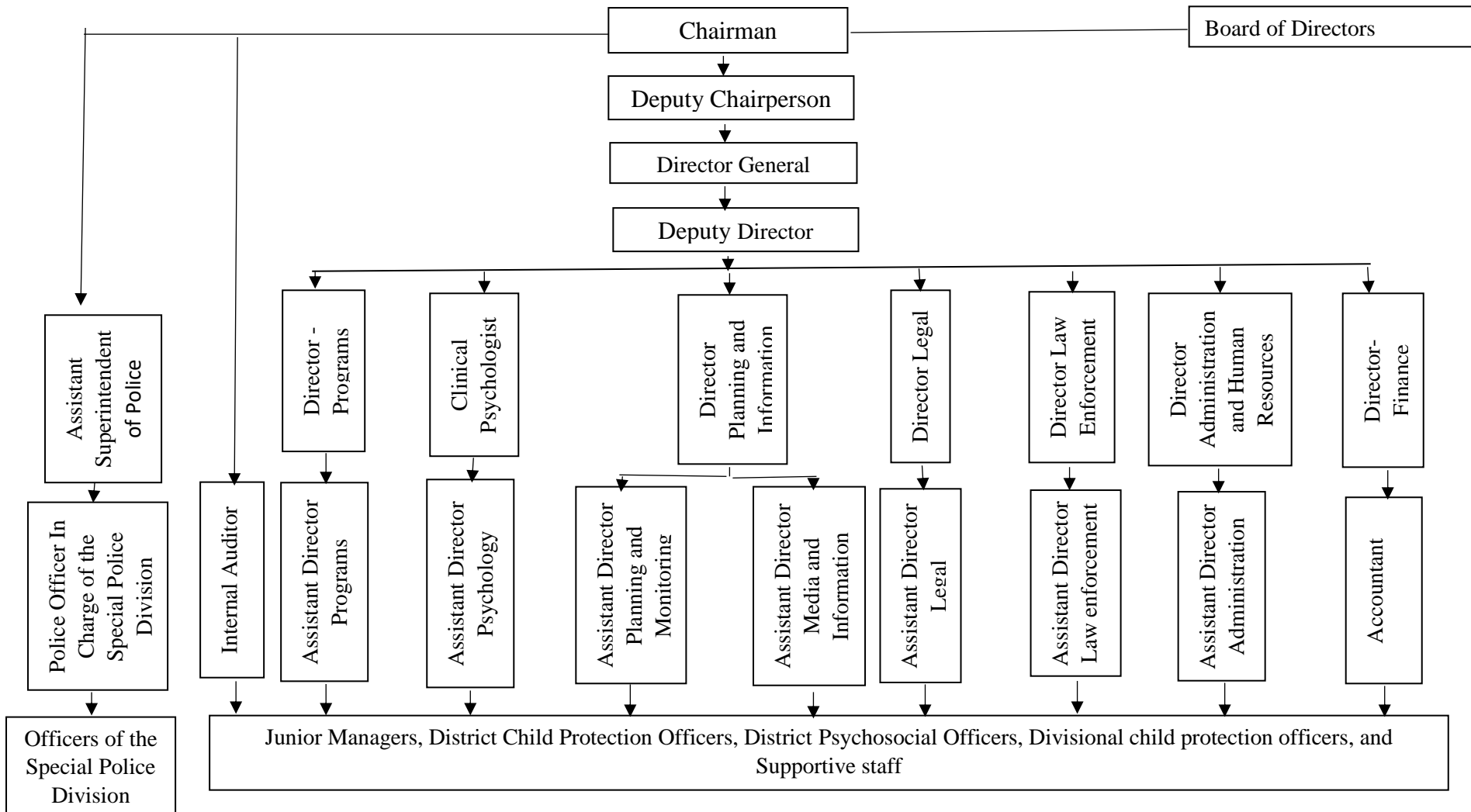
## **Key functions**

As per the National Child Protection Authority Act No. 50 of 1998, the National Child Protection Authority has been vested with several very important functions. These functions have been mentioned below. (As per section 14)

- (a) To advise the Government in the formulation of a national policy on the prevention of child abuse and the protection and treatment of children who are victims of such abuse;
- (b) To advise the Government on measures for the prevention of child abuse;
- (c) To advise the Government on measures for the protection of the victims of such abuse;
- (d) To create an awareness, of the right of a child to be protected from abuse and the methods of preventing child abuse;
- (e) To consult the relevant ministries, Provincial Councils, local authorities, District and Divisional Secretaries, public and private sector organizations and recommend all such measures as are necessary, for the purpose of preventing child abuse and for protecting and safeguarding the interests of the victims of such abuse;
- (f) To recommend legal. Administrative or other reforms required for the effective implementation of the national policy for the prevention of child abuse;
- (g) To monitor the implementation of laws relating to all forms of child abuse;
- (h) To monitor the progress of all investigations and criminal proceedings relating to child abuse;
- (i) To recommend measures to address the humanitarian concerns relating to children affected by armed conflict and the protection of such children, including measures for their mental and physical well - being and their re-integration into society;

- (j)** To take appropriate steps where necessary for securing the safety and protection of children involved in criminal investigations and criminal proceedings;
- (k)** To receive complaints from the public relating to child abuse and where necessary, to refer such complaints to the appropriate authorities;
- (l)** To advise and assist Provincial Councils and local authorities and non-governmental organizations to co-ordinate campaigns against child abuse;
- (m)** To prepare and maintain a national data base on child abuse;
- (n)** in consultation with the relevant ministries and other authorities to supervise and monitor all religious and charitable institutions which provide child care services to children;
- (o)** To conduct, promote and co-ordinate, research in relation to child abuse and child protection;
- (p)** To provide information and education to the public regarding the safety of children and the protection of the interests of children;
- (q)** To engage in dialogue with all sections connected with tourism with a view to minimizing the opportunities for child abuse;
- (r)** To organize and facilitate, workshops, seminars and discussions, relating to child abuse;
- (s)** To liaise and exchange information with foreign Governments and international organizations, with respect to detection and prevention of all forms of child abuse.

## The organizational Structure of the National Child Protection Authority in 2022



## Organizational Structure of the National Child Protection Authority in 2022

The following divisions are functional at the Head Office of the National Child Protection Authority,

- 1 Offices of the Chairman and the Deputy Chairman
- 2 Director General's Office
- 3 Administration and Human Resources Division
- 4 Finance Division
- 5 Planning and Information Division
  - 5.1 Planning and Monitoring Unit
  - 5.2 Information and Media Unit

- Library

- 6 Programme Division
- 7 Psychosocial Division
- 8 Legal Division
- 9 Law Enforcement Divisions
  - 9.1 1929 Child Help Line Sri Lanka
  - 9.2 Central Record Room
  - 9.3 Video Recording Evidence Unit
  - 9.4 Cyber Surveillance Unit
- 10 Internal Audit Division
- 11 Special Police Investigations Unit

### Approved Cadre, staff employed and vacancies in National Child Protection Authority in 2022

No.	Designation	Salary Code	Approved Cadre	No. employed	Vacancies
01	Director General	HM -2-1	01	01	-
02	Deputy Director General	HM -1-3	01	-	01
03	Director Administration & Human Resources	HM -1-1	01	01	-
04	Director- Finance	HM -1-1	01	-	01
05	Director- Legal	HM -1-1	01	01	-
06	Clinical Psychologist	HM -1-1	01	-	01
07	Director Planning and Information	HM -1-1	01	01	-
08	Director -Programs	HM -1-1	01	01	-
09	Director Law Enforcement	HM -1-1	01	01	-

10	Assistant Director- Administration	MM -1-1	01	01	-
11	Assistant Director - Legal	MM -1-1	01	-	01
12	Assistant Director – Programs (Released to the Ministry)	MM - 1-1	01	01	-
13	Assistant Director - Psychology	MM -1-1	01	01	-
14	Assistant Director - Planning and Monitoring	MM -1-1	01	01	-
15	Assistant Director - Media and Information	MM -1-1	01	01	-
16	Assistant Director - Law enforcement	MM -1-1	01	01	-
17	Accountant	MM -1-1	01	01	-
18	Internal Auditor	MM -1-1	01	01	-
19	Secretary of the Director Board	JM – 1-1	01	01	-
20	Administrative Officer	JM – 1-1	01	01	-
21	Programme Officer	JM – 1-1	01	01	-
22	Accounts Officer	JM – 1-1	01	01	-
23	Investigation Officer	JM – 1-1	02	01	01
24	Information and Media Officer	JM – 1-1	01	01	-
25	Planning and Monitoring Officer	JM – 1-1	01	01	-
26	Research and Welfare Officer	JM – 1-1	01	01	-
27	Video Evidence recording Officer	JM – 1-1	01	-	01
28	Psychosocial Officer	JM – 1-1	01	-	01
29	Cyber Crime analyst	JM – 1-1	01	-	01
30	Cyber Crime Investigation Officer	JM – 1-1	01	-	01
31	Information Technology Officer	JM – 1-1	01	-	01
32	Law Enforcement Officer	MA - 4	01	-	01
33	Translator (English)	MA - 4	01	-	01
34	Translator (Tamil)	MA - 4	01	-	01
35	District Child Protection Officer	MA - 3	25	18	07
36	District Psychosocial Officer	MA - 3	25	14	11
37	Divisional Child Protection Officer	MA - 3	369	220	149
38	Child victim protection officer	MA - 3	01	-	-
39	Administrative Assistant	MA - 3	01	01	-
40	Accounts Assistant	MA - 3	03	02	01
41	Media Assistant	MA - 3	03	01	02
42	Librarian	MA - 3	01	-	01
43	Planning Assistant	MA - 3	01	-	01
44	Legal Assistant	MA - 3	03	01	02
45	Investigation Assistant	MA - 3	06	-	06
46	Counseling Assistant	MA - 3	15	04	11
47	Program Assistant	MA - 3	03	01	02
48	Video Evidence Recording Assistant	MA - 3	10	03	07
49	Cyber Surveillance Assistant	MA - 3	02	-	02

50	Therapist	MA - 3	03	01	02
51	Video Technical Assistant	MA – 2-1	10	02	08
52	Management Assistant (Technical)	MA – 2-1	15	06	09
53	Information Technology Assistant	MA – 2-1	02	01	01
54	Management Assistant (Non-Technical)	MA – 1-1	32	19	13
55	Management Assistant – Non Technical – proofreading – Sinhala medium	MA – 1-1	10	02	08
56	Management Assistant – Non Technical – proofreading – Tamil medium	MA – 1-1	10	02	08
57	Management Assistant – Non Technical – Typesetting – Sinhala medium	MA – 1-1	10	02	08
58	Management Assistant – Non Technical – Typesetting – Tamil medium	MA – 1-1	10	01	09
59	Driver	PL 3	07	05	02
60	Messenger	PL-1	01	-	01
61	KKS	PL-1	03	01	02
62	Office Laborer	PL-1	02	01	01
<b>Total</b>			<b>618</b>	<b>330</b>	<b>288</b>

### **Analysis of the financial and operational performance**

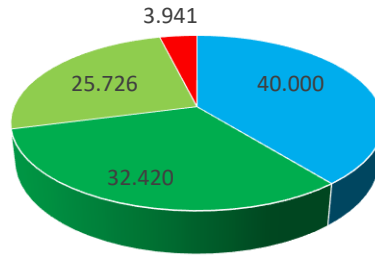
The functions of the National Child Protection Authority were implemented under 03 action plans in the year 2022.

01. National Development Action Plan (40 .000 million rupees ),
02. Which is operational around the 24 Hour 1929 Helpline Action plan of the Child Hotline (10.692 Million rupees)
03. Social Security Action Plan for Children ( 4.000 million rupees)

Financial allocations have been made for these 03 action plans in the above manner.

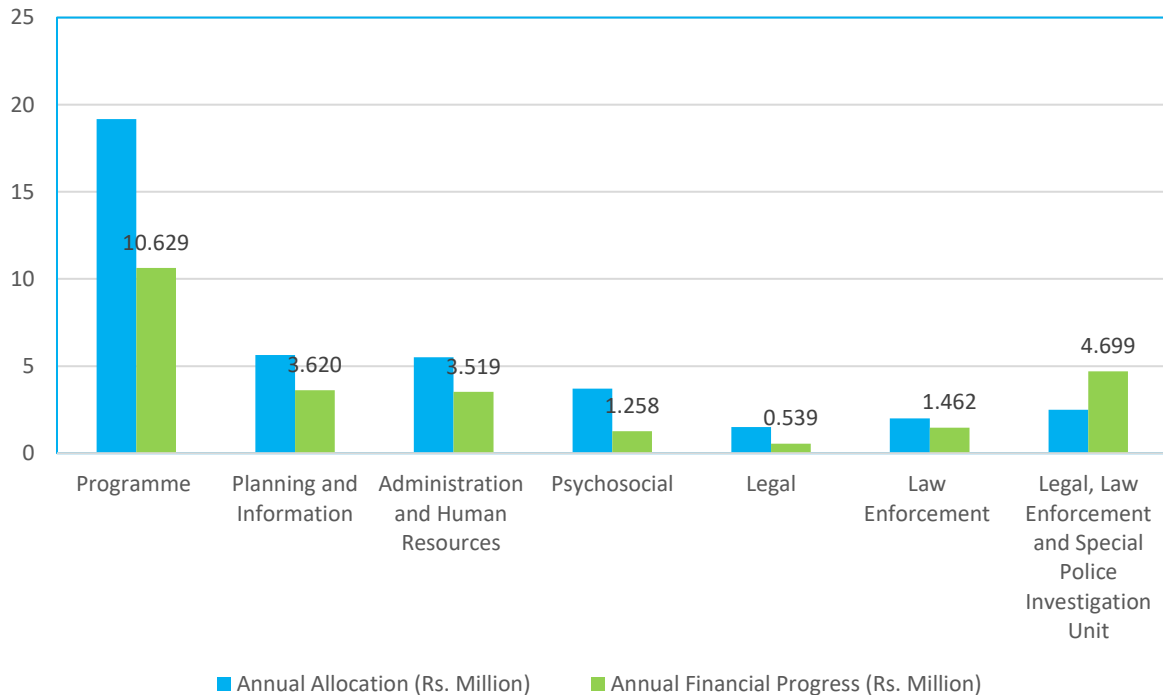
The imprest released in relation to the National Development Action Plan of the National Child Protection Authority in the year 2022 was Rs. 32.420 million. Accordingly, the actual financial progress relevant to the National Development Action Plan is Rs 25.726. Million.

### Analysis on the overall financial Progress of the National Development Action plan



- Amount Allocated ( Rupees Million)
- Imprest released (Rupees Million)
- Actual Financial Progress ( Rupees Million)
- Unsettled Advances ( Rupees Million)

### 2022 Analysis on the financial progress of each sector in relation to the implementation of the National Action plan



## **Main Development programs implemented – 2022**

### **Raising the awareness of the public officers of District and divisional secretariats on the National Policy on Child Protection.**

The objectives of this activity are to sensitize officers at the district level on the National Child Protection Policy and to promote integrated approaches for officers in the field of child affairs. Accordingly, the preparation of a resource pool was completed by including the district and divisional officers of the National Child Protection Authority, under the national program for the implementation of the national policy on child protection in the year 2022. Three TOT (Training of Trainers) training programs were conducted for the officers of the said resource pool and the number of beneficiaries that participated was 96.

### **Establishing and conducting National Steering Committee, Provincial Committees, and District and Regional Committees as independent Technical Circles in relation to the National Policy on Child Protection**

The five-year action plan for the implementation of the National Policy on Child Protection has been finalized. Accordingly, a discussion was held on 25.10.2022 with the National Planning Department in the year 2022. The recommendations have been given by the National Planning Department for the future work of the five-year action plan related to the implementation of the National Policy on Child Protection. The Five Year Action Plan was translated into Sinhala and Tamil languages.

### **Strengthening the legal framework related to the National Policy on Child Protection.**

Five areas that needed amendments were identified within the existing law related to children, on the methods used for solving the problems faced by the children involved in the judicial process. Accordingly 03 meetings have been held to review drafts of the amended laws regarding corporal punishment and child foster parental care, in the year 2022. These committees consist of a panel of experts. A two-day workshop on training interviewers to obtain video evidence of children has been conducted for 63 officers being police officers and the officers of the National Child Protection Authority.

### **Formulation of National Policy on Child Day Care Facilities.**

The aim is to maintain all the day care centers in Sri Lanka with high quality standards by preparing the national policy on child day care facilities. 08 meetings have been held in this regard in the year 2022. The National Policy on Child Day Care Facilities was submitted by the Line Ministry to the Finance Ministry for recommendations and suggestions.

## **Mapping children in need at Divisional Secretariat and GN levels.**

A pilot project related to the mapping of vulnerable children has been started in Kalutara district. In the year 2022, a discussion and an initial training was conducted for 12 officers in the two GN divisions of Pol Kotuwa and Bubulalanda in Beruwala Divisional Secretariat division of Kalutara District on how to complete the online questionnaire for mapping the vulnerable children.

## **Development of the National Database**

A national data system which includes information related to child abuse, information related to recording of video evidence, information about child abuse reported to police stations and information about vulnerable children, has been developed. The National Data System has been developed in the year 2022. Also, related improvements were made by Sri Lanka Telecom. Pre-Testing is being carried out.

## **Pilot Awareness Program to raise the awareness of Religious Clergy**

The primary objective of this program is to establish a formal system to prevent harassment against children and to protect children from all forms of abuse in places of worship. In the year 2022, the program was implemented in the selected districts of Anuradhapura, Kandy, Kurunegala, Gampaha, Vavuniya, Ampara and Trincomalee. All 07 programs have been completed. The number of beneficiaries who received awareness is 436.



## **National program to strengthen the protection of children in the Community at the regional level**

The primary objective of this program is to establish a formal methodology to protect every child from all forms of abuse by educating the community at the Divisional Secretariat level. 1 08 Divisional secretariat divisions have been covered under this in the year 2022.

## **National Program for the Establishment of School Child Protection Committees (Surakum Pawwa)**

The objective of establishing School child protection committees in these schools is to establish the right to compulsory education and to take appropriate measures to prevent the children from child abuse. The National Child Protection Authority carries out this program together with the Ministry of Education in accordance with Circular 2011/ No. 17. In the year 2022, an experience sharing program was conducted parallel to this program on the activities of the Batticaloa district. 83 Officers of the National Child Protection Authority participated in this program. 1035 School child protection committees have been formed in the year 2022.

## **Student Ambassador National Programme on Child Protection for School Prefects**

This is a program designed to create a child-friendly school environment by developing the knowledge, skills and attitudes of school senior prefects on child protection. This program is implemented with a priority on school prefects and the teachers and principals in charge of the Prefects Boards of government, semi-government, private and international schools and private schools in Sri Lanka. This program is implemented as a joint collaboration of the Ministry of Education and the Sri Lanka Police Department. In the year 2022, 611 schools have got registered for this program and 7 provincial programs covering all 25 districts were conducted to aware the principals and teachers in charge of the Prefects Boards of as the first phase.



## **Psychology and Psychosocial Programm for Schools (Siksha – Parents and Teachers awareness on Positive Discipline)**

A program to train primary school teachers on positive education using the “Shiksha” manual is conducted island wide. In the year 2022, Child Fund field staff and partner organizations conducted one lecture on positive Education for parents on 24 February 2022 in Dambulla. Under the training program on positive education, the officials of the National Child Protection Authority of all the 25 districts were enlightened under the first phase. Under the second phase,

the divisional officials of 04 provinces were aware by the district officials (Sabaragamuwa, Central, North and North Central).



### **Child Protection in Emergency Disaster situations and Emergency Relief Program for Children.**

The primary objective is to fulfill appropriate child protection requirements to ensure child protection and the well-being of children in emergency situations. This also provides emergency relief for children. 25 Programs were completed in the year 2022.

### **Providing educational support to marginalized, vulnerable at risk and invisible children and for victims of child abuse.**

This program is carried out to secure the right to education of children who are victims of child abuse, various social and economic problems, and for marginalized, vulnerable and risk and invisible children. This educational assistance and related support is provided in accordance with the National Child Protection Authority Act No. 50 of 1998. In the year 2022, educational assistance was given to 417 children. Rs. 4000 per child was granted for 231 children and Rs. 6000 each was granted to 186 children.

### **Monitoring and Supervision of Voluntary Child Development Centers**

According to section (14.c) of the National Child Protection Authority Act No. 50 of 1998, the National Child Protection Authority is entrusted with the supervision and monitoring of all religious and charitable institutions providing childcare services for children. Child Development Centers supervise and monitor District Child Protection Officers, District Psychosocial Officers and divisional Officers, in coordination with the Department of Probation and Child Care Services to implement this programme.

Seven (7) discussions were held with 280 Probation Officers and Child Protection Officers including Provincial Probation Commissioners in Central, North Central, Northern, Southern, S

abaragamuwa, Uva and North Western Provinces to plan the monitor of Voluntary Child Development Centers in 2022. The training session on psychosocial assessment of children in child development centers was conducted online for the relevant officials in these provinces. 133 officials have participated in this. During the year 2022, 313 voluntary child development centers were monitored and supervised

### **Awareness program for doctors studying in post-graduate institute of Medicine**

Doctors play a major role in making various interventions in relation to child abuse incidents and the prevention of child abuse. This program has been conducted by the National Child Protection Authority with a view to improving the knowledge, skills and attitudes of doctors to strengthen the said role performed by them. Two Online awareness programs have been conducted on Child Protection for thirty (30) doctors studying at the Postgraduate Institute of Medicine in 2022.

### **Awareness Programm for Police Officers and Officers those who work for Child Protection on “Training Curriculum, Manual and Learning Activity Code and Tool Kit for Detection, Reporting And Tools on Identification, Reporting & Investigating of Child Trafficking”**

The primary objective of this program is to guide the child-friendly approach and behavior in dealing with children by developing the knowledge, skills and attitudes of officers regarding “Training Curriculum, Manual and Learning Activity Code and Tool Kit for Detection, Reporting and Tools on Identification, Reporting & Investigating of Child Trafficking”.

In the year 2022, 05 awareness programs have been conducted for police officers in Kalutara, Kurunegala, Kilinochchi, Galle and Puttalam districts and the number of beneficiaries is 471.

### **Special community program to ensure the well-being of children in the plantation sector**

The objectives of this programme includes measures to make the families living around the plantation sector into child safe families, to identify the risks and challenges related to the children living there and to protect them from all kinds of abuse to make them a happy group and to create a group of sensitive officers who are actively engaged in child protection actions around the plantations. 25 Awareness programs have been conducted in the year 2022, and the number of beneficiaries is 928.

**Media campaigns on child protection, development of information, education and communication tools, Day Calibrations and events, exhibitions and mobile services, communication programmes related to maintaining NCPA official web, Facebook, YouTube and Twitter accounts**

Awareness programs and training programs are conducted for children, youth, parents, elders, public, officials, professionals, university undergraduates, officials of the government, private and non-government sectors on the scope of work of the National Child Protection Authority, and subjects like child protection and children's rights. The activities carried out here include issuing media releases, producing educational, communication and technical tools, holding exhibitions and mobile services related to child protection, monitor daily newspapers related to child abuse and exploitation. In the year 2022, the National Child Protection Authority issued 11 media releases and contributed resources to 66 television, radio and newspaper discussions on various themes affecting child protection, rights, laws, psychosocial support, cyber crime and on timely topics that affect child protection. These programs were also disseminated through the official YouTube channel and the official Facebook page / official Facebook account of the National Child Protection Authority. (Subscribers - 1.43K / followers 7.7 K).



Monitoring of daily newspapers that engage in the reporting of child abuse and exploitation was undertaken and were distributed among NCPA officers. Publications published by the National Child Protection Authority were distributed to all the districts and information was provided to 91 individuals. 3 Exhibitions and mobile services were held parallel to the World Children's Day during the year 2022.

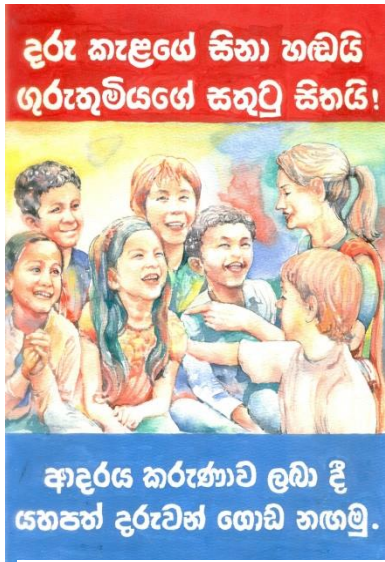


S.De S. Jayasinghe Stadium-Dehiwala

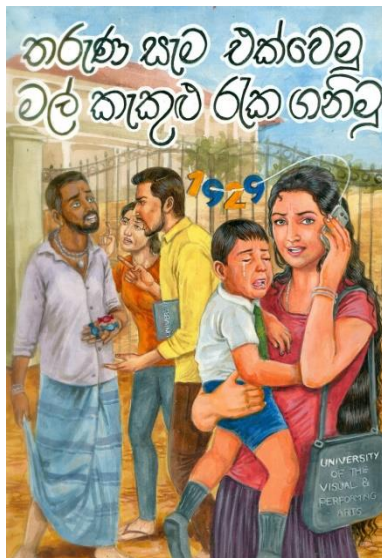


Rupavahini Cooperation

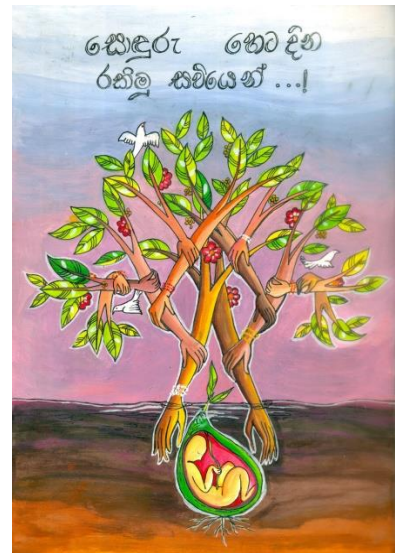
In line with the World Children's Day in the year 2022, the final assessment of the All- Island Painting, Poster and Cartoon Competitions organized by the National Child Protection Authority was conducted and a total of 792 winners were selected as 55 national level winners and 737 district level winners.



First Place  
Category -08 - Posters  
All Island Winner



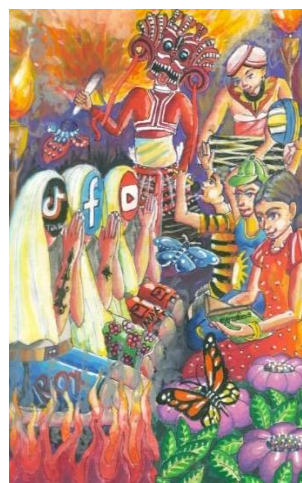
First Place  
Category -09- Posters  
All Island Winner



Third Place  
Category -10 - Posters  
All Island Winner



First Place  
Category - 05 - Art  
All Island Winner



First Place  
Category - 05 -Art  
All Island Winner

## **Special investigations, monitor of investigations, monitor criminal court proceedings, child abuse and court proceedings and monitoring cyber work**

The main objective here is to take care of the children who are victims of child abuse. In view of doing that, the National Child Protection Authority conducts special investigations related to child abuse in accordance with the Act. In the year 2022, the Special Police Investigation Unit of the National Child Protection Authority has completed 2658 court appearances, (1173 High Courts, 1665 Magistrate Courts) The legal department of the National Child Protection Authority has made 41 court appearances and provided legal assistance to 1386 individuals. The National Child Protection Authority has received 170 complaints on cyber bullying through telephones and in person.

## **Establishment and maintenance of the child-friendly video evidence recording units and support for children whose rights have been violated.**

The main aim of this is to prevent children who become victims of child abuse from becoming secondary victims. The new Child Friendly Video Evidence Recording Unit at the National Child Protection Authority Head Office and the “Lama Piyasa” Premises of the Colombo North Teaching Hospital (Ragama) records the evidence of children. . 197 Video evidence recordings have been completed in 2022. 144 evidence tapes have been released on court orders, and 213 typescripts have been released. 60 appearances were made in the High Courts to provide video evidence.

## **1929 Sri Lanka Child Helpline**

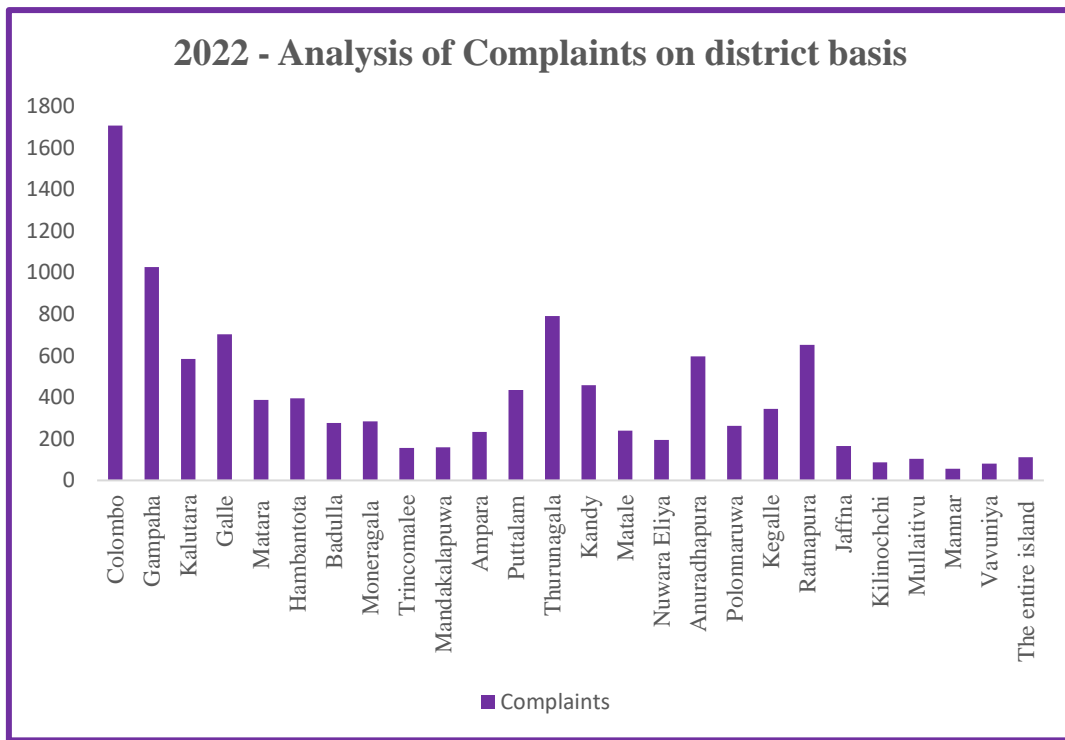
The main objective is to receive public complaints related to child abuse. Through this helpline, public complaints related to physical, mental and sexual abuse as well as neglect and cyber abuse are received around the clock on all the 365 days. In the year 2022, 9,574 complaints were received by 1929 child helplines. 1929 Child Helpline received 115,768 telephone calls as well.

## **Complaints on child abuse**

Complaints on child abuse are received by the National Child Protection Authority through several ways. They are given below.

01. Complaints received over 1929 child helpline Sri Lanka
02. Verbal complaints made in person at the Authority.
03. Complaints received by post, through fax and e-mail.
04. Information received through cyber surveillance.
05. Complaints received by the child protection officials at the regional level.

All these complaints received are speedily taken up for primary investigation and they are categorized based on the nature of the complaint. The total number of complaints received by the National Child Protection Authority within the year 2022 is 10,497.



Serial No	Nature of the offense	Number and percentage of complaints
1	Pornographic publications - 286 (a) Penal Code	7
		0.1%
2	Procuring children to beg - 288 Penal Code	249
		2.4%
3	Sexual exploitation of children - 360 (b) Penal Code	25
		0.2%
4	Deploying children for the transportation of drugs - 288 (b) Penal Code	41
		0.4%
5	Cruelty against children - 308 (a) Penal Code	2096
		20.0%
6	Sexual harassment - 345. Penal Code	729
		6.9%

7	Abduction from legal custody - 352. Penal Code	<b>131</b>
		1.2%
8	Kidnapping - 353 Penal Code	<b>171</b>
		1.6%
9	Trafficking of children- 360 (a) Penal Code	<b>132</b>
		1.3%
10	Rape - 363 Penal Code	<b>167</b>
		1.6%
11	Incest - 364 (a) Penal Code	<b>1</b>
		0.0%
12	Grave sexual abuse - 365 (b) Penal Code	<b>185</b>
		1.8%
13	Using children as pimps - 360 (a) Penal Code	<b>0</b>
		0.0%
14	Unnatural sexual acts - 365 (a) Penal Code	<b>0</b>
		0.0%
15	Negligence of children- 71. CYPO	<b>2005</b>
		19.1%
16	Child Labor - Act number 47 of 1956	<b>214</b>
		2.0%
17	Compulsory education - 1939 Education Ordinance	<b>1231</b>
		11.7%
18	Domestic Violence - Domestic Violence Act Number 34 of 2005	<b>82</b>
		0.8%
19	Juvenile Offenders - CYPO	<b>229</b>
		2.2%
20	Other	<b>2802</b>
		26.7%
	<b>Total</b>	<b>10497</b>
		100.0%

## **National Child Centered Psychosocial Support Service.**

The main objectives are to reduce the number of child victims, prevent the risk of child abuse and promotion of education and physical and mental health. This provides child-centered psychosocial support to children. This service is provided by District Psychosocial Officers and Local Child Protection Officers. Psychosocial intervention was given to 828 children, psychosocial support was provided to 117 children (female - 36 male 17) 647 children were followed up, 36 children were prepared for video evidence recordings. Psychosocial support was provided to 9 boys who came to record video evidence. Further, educational support was given to 33 children who came to record video evidence.

## **Providing psychosocial training for professionals and preparing IEC tools etc.**

The main objectives of this measure are to update the knowledge of child protection professionals and to support the recovery of child victims. Tamil translation and Sinhala translation related to Child Abuse Recovery Curriculum have been completed in the year 2022. Translations are currently under review. The kit bag was purchased to provide psychosocial support to NC PA officers. NCPA conducted the first program of Training of Psychosocial Officers as Recovery Trainers (TOT). Kit bag was given for 07 districts. The kit bag was given to the Ragama video evidence recording studio.

## **Awareness program for Authorities in charge of accommodation owners**

The purpose of this is to establish a formal methodology after an initial awareness for the heads of the institutions in order to protect the children from all forms of abuse that may happen to the children in the institutions that provide accommodation. In the year 2022, 18 awareness raising programs were conducted for 703 beneficiaries.

## **National program to ensure protection of children of migrant workers from all forms of abuse**

A program to introduce “family meeting” technical tools to protect the children of migrant workers from all forms of abuse and violence was started in the year 2022. The tool was first discussed with the director of NISD, and then the program was planned to be conducted with the development officers of the Ministry of Labor and Foreign Employment as a training of trainers for the District Child Protection Officers, District Psychosocial Officers and Divisional Child Protection Officers.

## **Development of child protection resource library.**

Support for research related to child protection is extended by providing information, services and information resources of the highest quality. The main purpose is to develop the reading appetite of the officers of the institution. It is also expected to develop knowledge related to various prominent fields such as child protection, child development, law, and psychology and child rights. The library of the National Child Protection Authority is used by various children, researchers, university students, and various library users to acquire knowledge. The library was used by 200 individuals in the year 2022 to read books. Four library cupboards and 124 books have been purchased for the library.

## **Support and supervision of children affected by Tsunami under the Tsunami Foster Parent Care Program.**

Under the Tsunami (Special Provisions) Act No. 16 of 2005, educational assistance has been extended monthly. The main objectives are to examine the guardianship of children affected by the tsunami disaster and to provide recommendations on guardianship and care in view of ensuring the best interests of the children. Further it is anticipated to provide educational facilities for marginalized and vulnerable children affected by the tsunami disaster and protect their educational rights under the sustainable theme of education for all. In the year 2022, 25 children were given educational assistance. District Tsunami Foster Parent Care Boards were held for the districts of Ampara, Mandakalapua, Galle, Matara, Hambantota.

## **National Child Protection Fund**

A set of guidelines has been prepared in the year 2022 in order to streamline the National Child Protection Fund established in 2011, and the approval has been obtained by the Board Paper 219/05. It is expected to provide support to children who need all kinds of help and support under this fund. Arrangements have been made to get financial assistance for this.

## **Legal functions**

The legal division of the National Child Protection Authority established under the National Child Protection Authority Act number 50 of 1998, renders the relevant functions under the following Acts in addition to the functions vested by clause 14 of the Authority Act.

- Tsunami (Special Provisions) Act No. 16 of 2005
- Prevention of Domestic Violence Act No. 34 of 2005

In connection with the provisions of the International Convention on Civil and Political Rights Act No. 56 of 2007, the National Child Protection Authority endeavors to Protection the safety of children by promoting the best interests of the child.

Functions of the Legal Division of the Authority can be categorized as follows.

- Prevention mechanisms for Child protection
  - Response Mechanisms
- Advising the government on the steps to be taken to prevent child abuse and to ensure the safety of the victims of child abuse
- Department of Buddhist Affairs - 11
  - Department of Muslim and religious affairs - 1
  - Police Department - 2
  - Road Passenger Transport Authority - 1
  - Department of Probation and Child Care Services - 12
  - Ministry of Education - 17
- recommending the legal, administrative and other amendments required for the effective implementation of the National Policy on the prevention of child abuse
- A special committee was formed to identify the areas that should be amended in the existing law related to the methods of solving the problems faced by the children involved in the judicial process. Accordingly, in the year 2022, meetings have been held to review drafted amendments made by the legal committees regarding the corporal punishment for children and foster parental care for children.
- Facilitate, monitor and coordinate child protection related statutes, policies, laws, regulations and circulars.
- Advocacy and lobbying on child protection issues.
- Facilitating responses for concluding observations and recommendations on the international obligations of the Government of Sri Lanka in relation to child protection.
1. United Nations Convention on the Rights of the Child (UNCRC) and its Optional Protocols
  2. Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)
  3. International Covenant on Civil and Political Rights (ICCPR)
  4. United Nations Convention against Transnational Organized Crime (UNTOC)
  5. GSP ± System of Concessions of the European Union
- Facilitation in relation to formulation of school curriculum on law and the child.
- Providing legal advice and support regarding child protection issues.
- Providing legal advice over the phone in the year 2022, - 1315
  - Providing legal advice to clients at the legal department in person - 58

- Providing advice and legal assistance to children who are victims of abuse, children affected by tsunami, providing legal assistance to children subjected to domestic violence and child labor and making the related coordination.
- Handling complaints related to child abuse cases arising out of violation of any of the provisions of the following Acts
  - Employment of Women, Young Persons and Children Act
  - Children and Young Persons Ordinance
  - Regulations relating to compulsory education made under the Education Ordinance

### **Complaints handled in the year 2022**

- Total number of complaints referred to the Legal Department by 1929 hotline - 3020
- Number of follow-ups on complaints received during 2011 – 2021 - 552
- Number of complaints with files closed during 2011 – 2021 - 1140
- The number of complaints completed in the year 2022, out of the complaints referred to the legal department in the year 2022– 1052

#### ➤ **Representing the National Child Protection Authority in legal matters**

- Courts – Magistrate Courts and District Courts
- Commissions - Human Rights Commission, Right to Information Commission, Press Complaints Commission
- Labor Tribunals

### **Number of Court appearances representing the Authority in 2022**

<b>Serial No.</b>	<b>Court</b>	<b>No. of Cases</b>
1	Juvenile Court, Battaramulla	25
2	Magistrate Court, Mahara	02
3	Magistrate Court, Homagama	02
4	Magistrate Court, Kesbewa	02
5	Magistrate Court, Dambulla	01
6	Magistrate Court, Gangodawila	01
7	Magistrate Court, Minuwangoda	04
8	Colombo-District Court	02
9	Court of Appeal	02
<b>Total</b>		<b>41</b>

- Monitoring the legitimacy/ consistency of media reporting on children
- Assessing the legitimacy of reports in the year 2022 - 2433 completed.
- Legal guidance has been given to 02 media organizations to avoid problematic/illegal media reporting.
- Monitoring the legality of the extract files referred by the Special Police Investigation Unit of the Authority - 42
- Preparation of legal documents of National Child Protection Authority
- Memoranda of Understanding – 13
- Legal documents - 90
- Preparation of documents/letters-1164
- Monitoring trials of criminal cases of child abuse
- The information of all the existing child abuse cases in the high courts of the island has been collected and entered into a data system, in accordance with the power assigned to the authority to regulate the progress of criminal proceedings related to child abuse under the section of the National Child Protection Authority Act (14H).
- To create awareness through dissemination of knowledge and skills about child rights and child related laws and regulations and circulars etc. by becoming resource persons.
- Making recommendations regarding children in need of educational assistance among the public complaints referred to the legal division- 506

## **Special Police Investigations**

The Special Police Investigation Unit of the National Child Protection Authority strives to promptly investigate and act upon complaints of child abuse received through the 1929 Sri Lanka Child Helpline and through other methods.

**Report on complaints investigated by Special Police Investigation Unit in the year 2022**

<b>Serial No</b>	<b>Offence</b>	<b>No. Reported</b>	<b>No. being investigated</b>	<b>No. with investigation completed</b>	<b>False</b>	<b>No. referred to the court</b>	<b>No. taken up in court</b>	<b>Referred to external police stations for investigation</b>
01	Petty Crimes	3	-	3	-	3	3	-
02	Miscellaneous complaints	-	-	-	-	-	-	-
03	Juvenile crimes	26	7	19	-	26	26	-
<b>Total</b>		<b>29</b>	<b>7</b>	<b>22</b>	<b>-</b>	<b>29</b>	<b>29</b>	<b>-</b>

## **NATIONAL CHILD PROTECTION AUTHORITY (NCPA) OF SRI LANKA ACCOUNTING POLICIES-YEAR ENDED 31 ST DECEMBER, 2022**

### **1. General Information**

The NCPA has been established under National Child Protection Authority Act No.50 of 1998 and its Head Office is located at No, 330, Thalawathugoda Road,Madiwela,Sri Jayewardenepura.

### **2. Summary of Significant Accounting Policies**

The Principal Accounting Policies adopted in the preparation of these financial statements are set out below. The policies have been consistently applied to all the years presented, unless otherwise stated. The financial statements includes financial position (Balance sheet), financial performance (Income statement), Changes of Equity, cash flow statement, Accounting policies and notes.

### **3. Basis of Preparation**

The financial statements are prepared in accordance with the Sri Lanka Public Sector Accounting Standards. NCPA is not liable to pay income tax in Sri Lanka in accordance with Inland Revenue Act No.28 of 1972 under the provision of section 8(a)(xxvi) & Section 42 (f). The financial statements are prepared under the historical cost convention.

NCPA has adopted the following Sri Lanka Public Sector Accounting Standards (SLPSAS).

#### **SLPAS 1 - Presentation of Financial Statements**

This Standard is to prescribe the manner in which general purpose financial statements should be presented to ensure comparability both with the entity's financial statements of previous periods and with the financial statements of other entities. To achieve this objective, this Standard sets out overall considerations for the presentation of financial statements, guidance for their structure, and minimum requirements for the content of financial statements prepared under the accrual basis of accounting. The recognition, measurement and disclosure of specific transactions and other events are dealt with in other SLPSASs.

#### **SLPAS 2 - Cash flow Statement**

The cash flow statement identifies the sources of cash inflows, the items on which cash was expended during the reporting period, and the cash balance as at the reporting date. Information about the cash flows of an entity is useful in providing users of financial statements with

information for both accountability and decision making purposes. Cash flow information allows users to ascertain how a public sector entity raised the cash it required to fund its activities and the manner in which that cash was used. In making and evaluating decisions about the allocation of resources, such as the sustainability of the entity’s activities, users require an understanding of the timing and certainty of cash flows. The objective of this Standard is to require the provision of information about the historical changes in cash and cash equivalents of an entity by means of a cash flow statement which classifies cash flows during the period from operating, investing and financing activities.

### SLPSAS 3 - Accounting Policies, Changes in Accounting Estimates and Errors

This Standard is to prescribe the criteria for selecting and changing accounting policies, together with the accounting treatment and disclosure of changes in accounting policies, changes in accounting estimates and the corrections of errors. This Standard is intended to enhance the relevance and reliability of an entity’s financial statements and the comparability of those financial statements over time and with the financial statements of other entities.

#### 1. Depreciation

Land is not depreciated. Depreciation on the other assets is calculated using the straight line method to allocate their cost over their estimated useful lives, as follows. Depreciation begins when an item of property, plant and equipment is available for use and will continue until it is derecognized.

Building	2%
Motor Vehicles	10%
Office Furniture	15%
Office Equipment	15%
Computer & Accessories	25%
Sports Items	15%
Musical Instrument	25%
Agro Equipment	25%

NCPA does not include any item of property, plant and equipment which is purchased for utilizing the project funds in accordance with the agreement signed with particular donor

agency. The property, plant and equipment which are purchased out of project funds belong to the donor agency. The separate assets register is being maintained for the projects until the transfer of ownership of those to NCPA.

## 2. Amortization

Land is amortized based on the lease period. Other assets should be amortized equal to the depreciation rates. Rates as follows,

Details of Land	Lease Duration (Years)
Land (2000)	50
Land (2016)	30

Other Assets	Amortization Rate
Building	2%
Motor Vehicles	10%
Office Furniture	15%
Office Equipment	15%
Computer & Accessories	25%
Sports Items	15%
Musical Instrument	25%
Agro Equipment	25%

### Notes to the Accounts

#### Note 01:- Amortization

Grants are recognized in profit or loss on a systematic basis over the periods in which the entity recognizes as expenses the related costs for which the grants are intended to compensate.

#### Note 02:- Contingency liability

The NCPA has contingency liability in respect of legal cases arising in relating to the one interdicted employee of Authority.

#### Note 03:- Differed Income

Annual capital grant amortization value, against the fixed assets in 2022 is included to the differed income account in Note 1 B.

#### Note 04:- Accrued Expenses

Total Accrued expenditure stated in finance statements includes only the reported accruals as at 31.01.2023.

#### Note 05:- Gratuity Provision

Gratuity provision for the year, 2022 was calculated for the employees who completes the service, over one year.

Note 06-: Closing Stock

Closing stationery stock have been valued at "Average Cost Basis".

<b>NATIONAL CHILD PROTECTION AUTHORITY</b>			
<b>STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31, DECEMBER 2022</b>			
		Rs.	Rs.
<b>DESCRIPTION</b>	<b>NOT</b>	<b>2022</b>	<b>2021</b>
<b>REVENUE</b>			
Recurrent Grant -Treasury		274,380,000.00	249,600,000.00
-Other Agencies	1A	436,612.00	552,975.00
Other Income	1B	18,399,836.87	17,306,116.83
Treasury Grant for Implementation of NPA		31,027,255.90	24,300,000.00
Receipts for National Child Protection Fund	1C	202,943.76	18,380.00
<b>TOTAL REVENUE</b>		<b>324,446,648.53</b>	<b>291,777,471.83</b>
<b>EXPENSES</b>			
Administration Expenses	2	264,162,936.01	229,747,957.81
Other Operating Expenses	3	70,102,684.18	62,302,800.73
Project Expenses	4	436,612.00	552,975.00
National Child Protection Fund - Expenses	5	-	-
Finance Cost	6	-	-
<b>TOTAL EXPENSES</b>		<b>334,702,232.19</b>	<b>292,603,733.54</b>
<b>NET SURPLUS / (DEFICIT) FOR THE PERIOD</b>	<b>7</b>	<b>(10,255,583.66)</b>	<b>(826,261.71)</b>

<b>NATIONAL CHILD PROTECTION AUTHORITY</b>			
<b>STATEMENT OF FINANCIAL POSITION AS AT 31, DECEMBER 2022</b>			
		Rs.	Rs.
<b>DESCRIPTION</b>	<b>NOTE</b>	<b>2022</b>	<b>2021</b>
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
Property, Plant & Equipments	8	190,748,784.93	91,926,688.40
Lease Hold Land	8.1	18,591,742.11	19,370,783.21
Investments & Savings	9	531,497.24	1,804,310.56
Long Term Receivables	10	1,969,607.45	-
		<b>211,841,631.73</b>	<b>113,101,782.17</b>
<b>CURRENT ASSETS</b>			
Inventory - Stationery		961,545.39	847,118.77
Distress Loan Repayment		-	470,734.14
Accounts Receivable	11	10,426,783.25	9,048,548.64
Prepayments	12	640,803.89	543,062.95
Cash & Cash Equivalents	13	6,190,966.96	15,613,666.58
		<b>18,220,099.49</b>	<b>26,523,131.08</b>
<b>TOTAL ASSETS</b>		<b>230,061,731.22</b>	<b>139,624,913.25</b>
<b>LIABILITIES</b>			
<b>NON CURRENT LIABILITIES</b>			
Gratuity Provision		66,134,780.00	59,270,622.50
Project Surplus	14-A	1,456,238.27	1,868,850.27
National Child Protection Fund	14-B	2,095,500.24	603,377.27
		<b>69,686,518.51</b>	<b>61,742,850.04</b>
<b>CURRENT LIABILITIES</b>			
Accrued Expenses	15	2,865,411.81	3,146,749.75
Short Term Provisions	16	1,266,153.50	2,069,525.14
		<b>4,131,565.31</b>	<b>5,216,274.89</b>
<b>TOTAL LIABILITIES</b>		<b>73,818,083.82</b>	<b>66,959,124.93</b>
<b>NET ASSETS</b>		<b>156,243,647.40</b>	<b>72,665,788.32</b>
<b>FINANCED BY</b>			
Capital Grants	17	41,957,104.80	53,405,510.34
Revaluation Reserve		166,669,981.25	34,038,634.65
Retained Earnings		(52,383,438.65)	(14,778,356.67)
		<b>156,243,647.40</b>	<b>72,665,788.32</b>

<b>NATIONAL CHILD PROTECTION AUTHORITY</b>			
<b>CASH FLOW STATEMENT FOR THE YEAR ENDED 31, DECEMBER 2022</b>			
		Rs.	Rs.
<b>PARTICULARS</b>	<b>NOTE</b>	<b>2022</b>	<b>2021</b>
<b>CASH FLOWS FROM OPERATING ACTIVITES</b>			
Surplus / (Deficit) from ordinary activities		(10,255,583.66)	(826,261.71)
<b>Prior Year Adjustments</b>			
Retained Earnings		(2,528,957.51)	(21,386,079.17)
Capital Grants		(11,077.53)	21,852,684.05
<b>Non Cash Movements</b>			
Depreciation	8	12,166,941.82	11,645,216.14
Amortization of Lease Land	8.1	779,041.10	779,041.10
Received Fixed Asset from Donations		(6,199,100.00)	(7,882,665.28)
Revalued Fixed Assets		(83,832,231.70)	(33,683,917.00)
Depreciation of Remooval Assets		(1,675,054.64)	(1,861,333.94)
Capital Grant Donations		2,663,600.00	7,882,665.28
Amortization of Capital Grant		(12,945,982.92)	(12,109,165.59)
Amortization of Project Funds		(436,612.00)	(1,911,310.06)
Amortization of Revaluation Reserves		83,829,147.45	33,316,393.55
<b>CASH FLOWS FROM OPERATING ACTIVITES</b>			
Increase/Decrease in Payables		(281,337.94)	(2,954,374.05)
Increase/Decrease in Short term provision		(348,000.00)	(31,360.00)
Increase/Decrease in Inventories		(114,426.62)	575,747.96
Increase/Decrease in Receivables		1,299,352.99	(4,601,482.54)
Increase/Decrease in Prepayment		(97,740.94)	(21,214.38)
Gratuity Provisision		8,431,387.50	7,889,925.00
Gratuity Payment		(1,551,867.50)	(2,471,543.00)
<b>Net Cash Flows from Operating Activities</b>		<b>(11,108,502.10)</b>	<b>(5,799,033.64)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITES</b>			
Purchase of Fixed Assets		(1,581,276.30)	(3,518,775.66)
Fixed Asset Removals		1,689,216.41	1,913,765.74
Increase/Decrease in Long term Receivables		(1,969,607.45)	58,676.82
Proceeds from Investment		1,272,813.32	4,026,687.38
Increased in Fixed Deposit		(2,677,587.60)	-
<b>Net Cash Flows from Investing Activities</b>		<b>(3,266,441.62)</b>	<b>2,480,354.28</b>
<b>CASH FLOWS FROM FINANCING ACTIVITES</b>			
Grants for Tsunami Sponsorship - Daily Mirror	14	24,000.00	1,024,000.00
Proceeds from Capital Grant	17	4,928,244.10	3,800,000.00
<b>Net Cash Flows from Financing Activities</b>		<b>4,952,244.10</b>	<b>4,824,000.00</b>
<b>Net decrease in cash and cash equivalents</b>		<b>(9,422,699.62)</b>	<b>1,505,320.64</b>
<b>Cash and Cash equivalents at the beginning of the period</b>		<b>15,613,666.58</b>	<b>14,108,345.94</b>
<b>Cash and Cash equivalents at the end of the period</b>	<b>13</b>	<b>6,190,966.96</b>	<b>15,613,666.58</b>

NATIONAL CHILD PROTECTION AUTHORITY				
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31, DECEMBER 2022				
				Rs.
	Capital Grant	Revaluation Reserve	Retained Earnings	Total Equity
<b>Restated balance at 1 January 2021</b>	<b>53,832,010.65</b>	<b>722,241.10</b>	<b>(14,800,161.03)</b>	<b>39,754,090.72</b>
<b>Comprehensive Income</b>				
Profit for the year	-	-	(844,641.71)	(844,641.71)
Total Other Comprehensive Income / Expenses	(426,500.31)	33,316,393.55	866,446.07	33,756,339.31
<b>Balance at 31 December 2021</b>	<b>53,405,510.34</b>	<b>34,038,634.65</b>	<b>(14,778,356.67)</b>	<b>72,665,788.32</b>
Correction of prior period error	(9,835,710.87)	-	(24,625,097.05)	(34,460,807.92)
<b>Restated balance at 1 January 2022</b>	<b>43,569,799.47</b>	<b>34,038,634.65</b>	<b>(39,403,453.72)</b>	<b>38,204,980.40</b>
<b>Comprehensive Income</b>				
Profit / Loss for the year	-	-	(10,458,527.42)	(10,458,527.42)
Total Other Comprehensive Income / Expenses	(1,612,694.67)	33,316,393.55	(2,521,457.51)	29,182,241.37
<b>Balance at 31 December 2022</b>	<b>41,957,104.80</b>	<b>166,669,981.25</b>	<b>(52,383,438.65)</b>	<b>156,243,647.40</b>

NOTES TO THE FINANCIAL STATEMENTS	Rs.	Rs.
NOTE 1 A	2022	2021
<b>RECURRENT GRANTS - OTHER DONOR AGENCIES</b>		
Peoples Bank	36,612.00	552,975.00
Tsunami Sponsorship(Daily Mirror) Income	400,000.00	-
<b>TOTAL</b>	<b>436,612.00</b>	<b>552,975.00</b>

	Rs.	Rs.
NOTE 1 B	2022	2021
<b>OTHER INCOME</b>		
Reimbursement By Ministry	3,607,000.00	3,911,784.75
Interest Income	471,182.88	258,578.87
Distress Loan Interest	15,911.47	4,448.68
Sundry Income	806,542.84	707,047.29
Differed Income	12,945,982.92	12,424,257.24
Donations	290,040.75	-
Fixed Assets Disposal A/C	263,176.01	-
<b>TOTAL</b>	<b>18,399,836.87</b>	<b>17,306,116.83</b>

	Rs.	Rs.
NOTE 1 B (1)	2022	2021
<b>Breakup of the Reimbursement By Ministry</b>		
Trust Fund Action Plan	2,782,000.00	3,911,784.75
24 Hour Tall Free Help Line Action Plan	825,000.00	-
<b>Total</b>	<b>3,607,000.00</b>	<b>3,911,784.75</b>

	Rs.	Rs.
NOTE 1 C	2022	2021
<b>RECEIPTS FOR NATIONAL CHILD PROTECTION FUND</b>		
NCPF Receipts	202,943.76	18,380.00
<b>TOTAL</b>	<b>202,943.76</b>	<b>18,380.00</b>

NOTE 8					Rs.
PROPERTY, PLANT & EQUIPMENT	Balance B/F as at 1/1/2022	Additions	Removals	Prior Year Adjustment	Balance C/F as at 31/12/2022
<b>COST/ VALUATION</b>					
<b>NCPA</b>					
Building	52,543,643.30	136,375,875.00	(52,543,643.30)	-	136,375,875.00
Motor vehicle	48,445,000.00	-	-	-	48,445,000.00
Furniture	16,592,401.88	1,252,406.30	(179,498.31)	-	17,665,309.87
Equipments	58,245,310.48	3,864,370.00	(282,350.99)	-	61,827,329.49
	<b>175,826,355.66</b>	<b>141,492,651.30</b>	<b>(53,005,492.60)</b>	-	<b>264,313,514.36</b>
<b>Fixed Assets Received From Projects</b>					
Rehabilitation Project - Furniture	501,446.00	-	-	-	501,446.00
Trafficking ILO Project - Furniture	754,701.00	-	-	-	754,701.00
ILO Research Project - Furniture	6,969.00	-	-	-	6,969.00
Tsunami Donor Project - Furniture	2,232,158.65	-	-	-	2,232,158.65
Tsunami Training Project - Furniture	1,035,193.00	-	-	-	1,035,193.00
Code of Conduct Project - Furniture	96,275.00	-	-	-	96,275.00
PCN Project - Computer	2,121,560.00	-	(1,042,377.11)	-	1,079,182.89
SAIEVAC Project					
- Furniture	79,147.50	-	-	-	79,147.50
- Equipments	85,757.00	-	-	-	85,757.00
UNDP Project					
- Furniture	33,112.80	-	-	-	33,112.80
- Equipments	1,782,665.28	-	-	-	1,782,665.28
UNICEF Project					
- Motor Vehicle	8,378,609.00	-	-	-	8,378,609.00
- Equipments	8,549,634.68	2,663,600.00	(184,990.00)	-	11,028,244.68
GIZ - Motor Vehicle	2,113,000.00	-	-	-	2,113,000.00
SAVE THE CHILDREN - Equipments	133,980.00	-	-	-	133,980.00
	<b>27,904,208.91</b>	<b>2,663,600.00</b>	<b>(1,227,367.11)</b>	-	<b>29,340,441.80</b>
<b>TOTAL</b>	<b>203,730,564.57</b>	<b>144,156,251.30</b>	<b>(54,232,859.71)</b>	-	<b>293,653,956.16</b>

NOTE 8 Cont.					Rs.
DEPRECIATION	Balance B/F as at 1/1/2022	Depreciation for the Year 2022	Removals	Prior Year Adjustment	Balance C/F as at 31/12/2022
<b>NCPA</b>					
Building	16,360,405.07	1,050,872.85	(17,411,277.92)		-
Motor vehicle	13,639,980.20	4,844,500.00	(1,979,314.20)		16,505,166.00
Furniture	13,184,253.49	1,549,539.13	(170,336.54)		14,563,456.08
Equipments	49,034,058.62	3,186,178.87	(277,350.99)		51,942,886.50
	<b>92,218,697.38</b>	<b>10,631,090.85</b>	<b>(19,838,279.65)</b>	-	<b>83,011,508.58</b>
<b>Fixed Assets Received From Projects</b>					
Rehabilitation Project - Furniture	501,446.00	-	-	-	501,446.00
Trafficking ILO Project - Furniture	754,701.00	-	-	-	754,701.00
ILO Research Project - Furniture	6,969.00	-	-	-	6,969.00
Tsunami Donor Project - Furniture	2,232,158.65	-	-	-	2,232,158.65
Tsunami Training Project - Furniture	1,035,193.00	-	-	-	1,035,193.00
Code of Conduct Project - Furniture	96,275.00	-	-	-	96,275.00
PCN Project - Computer	2,121,560.00	-	(1,042,377.11)	-	1,079,182.89
SAIEVAC Project					
- Furniture	79,147.50	-	-	-	79,147.50
- Equipments	81,007.00	2,750.00	-	-	83,757.00
UNDP Project					
- Furniture	33,112.80	-	-	-	33,112.80
- Equipments	-	267,399.79	-	-	267,399.79
UNICEF Project					
- Motor Vehicle	2,367,309.00	660,300.00	-	-	3,027,609.00
- Equipments	8,342,861.95	374,004.18	(184,990.00)	-	8,531,876.13
GIZ - Motor Vehicle	1,901,700.00	211,300.00	-	-	2,113,000.00
SAVE THE CHILDREN - Equipments	31,737.89	20,097.00	-	-	51,834.89
	<b>19,585,178.79</b>	<b>1,535,850.97</b>	<b>(1,227,367.11)</b>	-	<b>19,893,662.65</b>
<b>TOTAL</b>	<b>111,803,876.17</b>	<b>12,166,941.82</b>	<b>(21,065,646.76)</b>	-	<b>102,905,171.23</b>

<b>NOTE 8 Cont.</b>			<b>Rs.</b>
<b>NET BOOK VALUES</b>	<b>COST</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
<b>NCPA</b>			
Building	136,375,875.00	-	136,375,875.00
Motor vehicles	48,445,000.00	16,505,166.00	31,939,834.00
Furniture	17,665,309.87	14,563,456.08	3,101,853.79
Equipments	61,827,329.49	51,942,886.50	9,884,442.99
	<b>264,313,514.36</b>	<b>83,011,508.58</b>	<b>181,302,005.78</b>
<b>Fixed Assets Received From Projects</b>			
Rehabilitation Project - Furniture	501,446.00	501,446.00	-
Trafficking ILO Project - Furniture	754,701.00	754,701.00	-
ILO Research Project - Furniture	6,969.00	6,969.00	-
Tsunami Donor Project - Furniture	2,232,158.65	2,232,158.65	-
Tsunami Training Project - Furniture	1,035,193.00	1,035,193.00	-
Code of Conduct Project - Furniture	96,275.00	96,275.00	-
PCN Project - Computer	1,079,182.89	1,079,182.89	-
SAIEVAC Project			
- Furniture	79,147.50	79,147.50	-
- Equipments	85,757.00	83,757.00	2,000.00
UNDP Project			
- Furniture	33,112.80	33,112.80	-
- Equipments	1,782,665.28	267,399.79	1,515,265.49
UNICEF Project			
- Motor Vehicle	8,378,609.00	3,027,609.00	5,351,000.00
- Equipments	11,028,244.68	8,531,876.13	2,496,368.55
GIZ - Motor Vehicle	2,113,000.00	2,113,000.00	-
SAVE THE CHILDREN - Equipments	133,980.00	51,834.89	82,145.11
	<b>29,340,441.80</b>	<b>19,893,662.65</b>	<b>9,446,779.15</b>
<b>TOTAL</b>	<b>293,653,956.16</b>	<b>102,905,171.23</b>	<b>190,748,784.93</b>

	Rs.	Rs.
<b>NOTE 9</b>	<b>2022</b>	<b>2021</b>
<b>INVESTMENTS &amp; SAVINGS</b>		
Gratuity Fund Investment A/C - 261605	231,037.56	1,743,758.92
Tsunami Savings A/C - 679016	62,393.29	60,551.64
Distress Loan Savings A/C - 89945554	238,066.39	-
<b>TOTAL</b>	<b>531,497.24</b>	<b>1,804,310.56</b>
	Rs.	Rs.
<b>NOTE 10</b>	<b>2022</b>	<b>2021</b>
<b>LONG TERM RECEIVABLES</b>		
Distress Loan	1,969,607.45	-
<b>TOTAL</b>	<b>1,969,607.45</b>	<b>-</b>
	Rs.	Rs.
<b>NOTE 11</b>	<b>2022</b>	<b>2021</b>
<b>ACCOUNTS RECEIVABLE</b>		
Festival Advance	156,750.00	261,000.00
Cash Advance	2,103,641.19	3,391,812.58
Receivable A/C	186,371.63	513,477.64
Distress Loan Receivable	461,908.21	58,676.81
Fixed Deposit	7,501,169.21	4,823,581.61
NCPA Receivable from Fund	16,943.01	-
<b>TOTAL</b>	<b>10,426,783.25</b>	<b>9,048,548.64</b>
	Rs.	Rs.
<b>NOTE 12</b>	<b>2022</b>	<b>2021</b>
<b>PREPAYMENTS</b>		
Insurance	366,228.37	377,054.29
Service agreement	274,575.52	166,008.66
<b>TOTAL</b>	<b>640,803.89</b>	<b>543,062.95</b>
	Rs.	Rs.
<b>NOTE 13</b>	<b>2022</b>	<b>2021</b>
<b>CASH &amp; CASH EQUIVALENTS</b>		
Bank of Ceylon - Current Account 228076	4,806,172.21	11,852,259.83
- Current Account 71252941	843,270.01	2,843,882.01
People's Bank -Current Account 174-1-001-4-0347385	541,524.74	917,524.74
<b>TOTAL</b>	<b>6,190,966.96</b>	<b>15,613,666.58</b>

NOTE -14 A						
BREAKDOWN OF PROJECT FUND BALANCES						
						Rs.
Project Name	Balance /B/F	Prior Year Adjustment	2022		Balance C/F	
			Funds/Receipts	Expenses		
Tsunami Sponsorship - Daily Mirror	917,524.74	-	24,000.00	(400,000.00)	541,524.74	
Child Fund	504,300.53	-	-	-	504,300.53	
Peoples Bank	447,025.00	-	-	(36,612.00)	410,413.00	
<b>Total</b>	<b>1,868,850.27</b>	<b>-</b>	<b>24,000.00</b>	<b>(436,612.00)</b>	<b>1,456,238.27</b>	
NOTE -14 B						
BREAKDOWN OF NATIONAL CHILD PROTECTION FUND						Rs.
Fund Name	Balance /B/F	Prior Year	Receipts ( Note - 1C)	Expenses (Note 12)	Surplus/ (Deficit) for the year 2022	Balance C/F
National Child Protection Fund	603,377.27	1,289,179.21	202,943.76	-	202,943.76	2,095,500.24

	Rs.	Rs.
<b>NOTE 15</b>	<b>2022</b>	<b>2021</b>
<b>ACCRUED EXPENSES</b>		
Overtime	171,037.06	325,952.98
Security Service	297,122.96	307,336.31
Cleaning Service	141,060.00	148,041.25
Travelling & Subsistence	810,704.38	1,018,200.00
Electricity	233,846.50	234,531.80
Water	4,628.93	2,448.24
Stationary	48,250.00	50,000.00
NCPF Payable to NCPA	16,943.01	-
Telephone Expenses	437,604.73	566,288.36
Sundry Creditors	577,400.00	209,922.39
Web Maintenance	26,214.24	41,249.24
News Paper Expenses	28,100.00	13,190.00
Holiday Payment	-	8,029.50
Allowance For Apprentis Training	72,500.00	73,500.00
Salary Payable	-	148,059.68
<b>TOTAL</b>	<b>2,865,411.81</b>	<b>3,146,749.75</b>
	Rs.	Rs.
<b>NOTE 16</b>	<b>2022</b>	<b>2021</b>
<b>SHORT TERM PROVISION</b>		
Provision for Audit Fees	450,000.00	798,000.00
Provision for Distress Loan Repayment	-	470,734.14
Provision-Gratuity Fund Short Term	816,153.50	800,791.00
<b>TOTAL</b>	<b>1,266,153.50</b>	<b>2,069,525.14</b>

					Rs.
<b>NOTE 17</b>	<b>Balance B/F as at 1/1/2022</b>	<b>Receipts for the year 2022</b>	<b>Expenses for the year 2022</b>	<b>Prior Year Adjustment</b>	<b>Balance C/F as at 31/12/2022</b>
<b>CAPITAL EMPLOYED</b>					
<b>Capital Grants</b>					
Government Grant - Capital	20,074,604.87	1,392,744.10	(6,084,482.52)	15,699.18	15,398,565.63
British High Commission - Building	10,163,413.80		(338,780.46)	(9,824,633.34)	-
UNICEF - Grant	433,572.73	2,663,600.00	(430,704.18)	-	2,666,468.55
GIZ - Grant	211,300.00		(211,300.00)	-	-
Capital Grant - UNDP	1,782,665.28		(267,399.79)	-	1,515,265.49
Capital Grant - Asset Acquisition Dev. Activities	13,202.00		(4,950.75)	-	8,251.25
Capital Grant -Lease Land	14,654,205.67		(610,591.90)	-	14,043,613.77
Capital Grant - SAVE THE CHILDREN	102,242.11		(20,097.00)	-	82,145.11
Ministry Grant (Capital Acquisition)	226,136.88	3,535,500.00	(626,232.17)	(26,776.71)	3,108,628.00
Capital Grant - President Office - Motor Vehicle	5,744,167.00	-	(610,000.00)	-	5,134,167.00
<b>TOTAL</b>	<b>53,405,510.34</b>	<b>7,591,844.10</b>	<b>(9,204,538.77)</b>	<b>(9,835,710.87)</b>	<b>41,957,104.80</b>

Chairman,

National Child Protection Authority.

Report of the Auditor General on the financial statements and other legal and regulatory requirements of the National Child Protection Authority for the year ended 31st December, 2022 in terms of Section 12 of the National Audit Act No. 19 of 2018.

## **1. Financial Statements**

### **1.1 Qualified Opinion**

The audit of the Financial statements of the National Child Protection Authority for the year ended 31st December 2022 comprising of the statement of financial position, as at 31st December, 2022, and the statement of financial performance and the statement of changes in equity for the year then ended, statement of changes in equity and of cash flow statement for the year then ended and notes to the financial statements and a summary of significant accounting policies, 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 report in pursuance of provisions in Article 154(b) of the Constitution will be tabled in Parliament 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 financial position of the National Child Protection Authority as at 31st December 2022 and its financial performance and cash flows for the year then ended give a true and fair view in accordance with the Sri Lanka Public Sector Accounting Standards.

#### 1.2 Basis for the qualified opinion

- a) Action had not been taken to recognize and adjust in the financial statements in terms of Sri Lanka Public Sector Accounting Standard 11 a sum of Rs. 32,420,000/-, which had been received during the year under review as government capital grants.
- b) As a sum of Rs. 1,481,639/-, which had been paid for fixing aluminum cupboards during the year under review, had been written off against profit as a revenue expense instead of capitalizing it under property, plant and equipment, the profit and the value of property, plant and equipment of the current year had been understated in the financial statements by the said amount.
- c) Although the balance in the revaluation reserves account as at 31 December of the year under review should be Rs. 135,279,060/-, the balance in the revaluation reserves account had been understated by Rs. 31,390,922/- as Rs. 35,132,366/- of capital grants

and Rs. 3,741,444 of amortization had been wrongly debited and credited respectively to the revaluation reserves account.

- d) Although a sum of Rs. 1,289,179 of the retained profit of the National Child Protection Authority had been transferred to the National Child Protection Fund, details relating to that had not been produced to the Audit.
- e) As the Accountant, who had been interdicted since 2010, had been reinstated in 2022, a sum of Rs. 8,781,059/- had been paid to her as the salary in arrears, but provisions had not been allocated for that in the financial statements. Instead of adjusting to the retained profit the sum of Rs. 4,027,143/- which was paid during the year under review out of the salary in arrears, it had been adjusted as an expense during the year under review, and consequently the deficit in the year had been overstated by that amount in the financial statements. Further, provisions had not been made in the financial statements for the amount of Rs. 4,753,916/-, which remains to be paid out of the salary in arrears.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLASs). My responsibility under these auditing standards is further described in the Auditor's Responsibility for the Audit of the Financial Statements section of this report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **1.3 Other Information Contained in the Annual Report 2022 of the Authority**

Other information refers to the information that is included in the Annual Report 2022 of the Authority, which I had obtained prior to the date of this audit report, but not included in the financial statements and my audit report on the same. The management is responsible for other information.

My opinion regarding the financial statements does not cover the other information, and I will not give any assurance or express any opinion regarding the same.

My responsibility in relation to my audit of the financial statements is to read the other information identified above, and in doing so, to consider whether the other information is materially inconsistent with the financial statements or with the knowledge I have gained during the audit or otherwise.

If I decide based on the other information I collected prior to the date of this audit report and based on the tasks carried out by me that other information contains material misstatements, it is required that I report such information. I have nothing to report in this regard.

### **1.4 Responsibilities of the Management and the authorities on the Financial statements**

Management is responsible for the preparation of financial statements that give a true and fair view in the 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 alternate but to do so.

These parties charged with governance duties are responsible for the Authority's financial reporting process.

As per 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 of the Authority to be prepared.

### **1.5 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 skepticism throughout the audit. I also,

- My opinion is based on Identifying and assessing 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 obtaining 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 attempts to override 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 of 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.

The authorities were enlightened on the audit disclosures, defects in the main internal control process and the other matters identified within my audit.

## **2. Report on other Legal and Regulatory Requirements.**

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

2.1.1 I have obtained all the information and explanation required for the audit, other than the impact caused by the facts detailed in the section on 'the basis for qualified opinion' in my report, 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 National Audit Act, No. 19 of 2018

2.1.2 The Financial statements presented are consistent with the preceding year as per the requirement of Section 6 (1) (d) (iii) of the National Audit Act No. 19 of 2018.

2.1.3 The Financial Statements presented include 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

2.2 Within the measures adopted and evidence obtained and limiting to quantitative factors, my attention was not drawn towards any consideration so as to make the following statements:

2.2.1 To state that any member of the governing body of the Authority has any direct or indirect interest in any contract entered into by the Authority which are out of the normal course of business as per the requirement of section 12(d) of the National Audit Act No. 19 of 2018;

2.2.2 To state that the Authority has not performed according to any relevant written law, or any general or special provisions issued by the board of the Authority as per the requirement of section 12(g) of the National Audit Act No, 19 of 2018 other than the observations mentioned below.

Reference to laws/Regulations	Observations
( a).Code of financial Regulations of the Democratic Socialist Republic of Sri Lanka	
i. Financial Regulation 104	Action had not been taken regarding the misplaced laptop computer which was identified in the Board of Survey in 2021, in accordance with the financial regulations.
ii. Financial regulation 371( 2) ( b) amended by the Public Finance Circular Number 01/2020 dated 28 <sup>th</sup> August 2020	An advance with a total value of Rs. 941900 had been provided on 06 occasions exceeding the stipulated limit, although it is necessary to provide an ad-hoc interim imprest up to a maximum of Rs. 100000 as one time payment only to the staff grade officers for a specific purpose.
Financial regulation 371 amended by Public Finance Circular Number 01/2020 dated 28 <sup>th</sup> August, 2020	Action had not been taken in the year 2022 to settle the advances with a total value of Rs. 2103641 issued on 107 occasions in the year 2022, although it is required to settle the imprest issued before the 31 <sup>st</sup> of December of the same financial year.

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 other than the observations mentioned below.

Powers, functions and duties	Observations
(a) National Child Protection Act No. 50 of 1998	
( i). Sections 14 (a,b,c, f) of the Act	Action had not been taken in the year under review to get the cabinet approval for the five year action plan relevant to

	the implementation of the National Policy on Child Protection which has received approval on the 29 <sup>th</sup> of October 2019
(ii).Section 14 ( i) of the Act	Out of 10691 complaints received by the National Child Protection Authority from 01 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2022 , i.e. 47% of the complaints remained as unresolved complaints and further more than 50% of the complaints received by the Investigation division, psychosocial division and the Legal division were under investigation.10497 Complaints had been received on abuse and harassment in the year under review, however, final action had not been taken in relation to 6731 complaints out of that , even as at the end of the year under review.

2.2.4 That the resources of the Authority have not been procured prudently, efficiently and productively in line with the relevant rules and regulations within the relevant period, as per the requirement of the section 12( h) of the National Audit Act Number 19 of 2018.

### **2.3 Other Matters**

(a).The building belonging to the District secretariat, Mutative which was verbally assigned to the use of the National Child Protection Authority with effect from the year 2014 had been idling without any use being taken up until the date of the report and a sum of Rs. 865680 had been spent within the year under review for the security services provided for the said building.

(b). The land adjoining the National Child Protection Authority had been purchased in 2016 on lease period of 30 years, at a lease value of Rs. 18,317,757 but remained idle without being utilized for any purpose even up to now.

(c). A total amount of Rs. 1789090 , i.e. 54% out of the total of the advances issued to district secretaries and divisional secretaries for the implementation of the programs in the Action Plan in the year 2022, had been idling.

(d). The Although the National Child Protection Fund was established in the year 2010 for taking all the required measures in relation to the prevention of child abuse, protection of the

victims of child abuse and for the protection of their rights, its funds had not been utilized for fulfilling the relevant objectives. The balance of the fund as at the end of the year under review was Rs. 2905500.

( e). The approved cadre of the National Child Protection Authority was 618 as at the 31<sup>st</sup> December of 2022 and there were vacancies of 46% which was 287 officers. Out of that, since 2021, there were 148 vacancies of Child Protection Officers who render a significant duty in relation to child abuse. Accordingly, this substantial dearth of human resources in the National Child Protection Authority, had become a bottleneck pertaining to the performance of duties in the Authority.

(f).The database on Child Abuse developed by the University of Colombo at an expense of Rs. 1.2 million in the year 2016 could not be utilized effectively. Therefore, the Sri Lanka Telecom has been entrusted with the duty of developing a new National database in the year 2021 and the total cost was Rs. 1403255. As a result the amount of Rs. 1.2 which was spent for the previous database had become a futile expense.

( g). A sum of rupees 4000000 had been allocated on educational and other support in the year under review targeting 1000 children who are marginalized, vulnerable and victims of child abuse. However only a sum of Rs. 1514000 had been provided to 417 children.

W.P.C.Wickramarathne

Auditor General.