

Annual Report

2023



National Child Protection Authority

Vision

To create a child-friendly and protective environment for children

Mission

To ensure children are free from all forms of abuse

Board of Directors of the National Child Protection Authority in 2023

Serial Number	Names of the Director Board Members	Designation and period of appointment	Address of work place
01	Mr. Udaya kumara 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)	Senior Psychiatrist (Child and Adolescent) Lady Ridgeway Children's Hospital, Borella
04	Dr. Ajith Thennakon	Board member (2022.01.22)	Retired Forensic Medical Officer
05	Mr. Susantha Balapatabandi	Board member 2020.06.15	Additional Solicitor General, President's Counsel, Attorney General's Department, Colombo 12
06	Mr. AjithRohana, Attorney- at-Law	Board member 2021.07.21 2021.07.21	Senior DIG, Senior DIG Office, Southern Province
07	Mr. Asanka Karawita, Attorty-at-Law	Board member (2023.04.18)	Senior DIG, Training and Advanced Training Office, Crime Reports Division, Maitland Place, Colombo 07
08	Mrs. Ashoka Alawaththa	Board member (2021.07.21)	Retired Ministry Secretary
09	Dr. Pavithra Godamunne	Board member (2021.07.15 2022.07.28)	Senior Lecturer, University of Kelaniya, Kelaniya
10	Dr. Kapila Bandara	Board member (2020.01.22 2021.07.15)	Dean, Faculty of Education, University of Colombo, Colombo 07
11	Mr. B. K. Prabath Chandrakeerthi	Board member (2020.10.19)	Commissioner General of Labour, Department of Labour, Colombo 06
12	Mr. R. K. Jayalath	Board member (2023.04.08)	Director, Ministry of Finance, Lotus Road, Colombo 01

13	Mr. Namal Indika Liyanage	Board member (2023.01.26)	Commissioner, Department of Probation and Child Care Services, Battaramulla
14	Mr. M. H. G. Bandara	Board member Representative (representing the Chairman of the Committee established by Article 40 of the Charter of the Rights of the Child for the purpose of implementing the provisions of that charter) (2020.01.22)	Additional Secretary (Administration), Ministry of women and Child Affairs, Baththaramulla
15	Dr. Senaka Gunathilake	Board member (2020.01.22 2022.07.28)	Retired Pediatrician

Panel Members of the National Child Protection Authority in 2023

Serial Number	Names of Panel Members	Designation and Period of Appointment	Address of work place
01	Mrs. A.M.D. Sumanasena	Panel Member 2020.05.26	Commissioner, Women and Children's Affairs Division, Department of Labor, Colombo 06
02	Dr. M.S.R. Perera	Panel member 2020.06.19	Deputy Director General, Ministry of Health, Nutrition and Indigenous medicine Colombo10
03	Mr. K.P.N. Dewapriya	Panel Member 2020.06.11	Senior Assistant Secretary (Administration) Ministry of Education, Isurupaya, Battaramulla
04	Mrs. Roshini Hettige	Panel Member 2020.06.09	Senior Assistant Secretary (Law) Ministry of Justice, Colombo 12
05	Mrs. M.C.S.Dewasurendra	Panel Member 2020.05.26	Deputy Director (Planning), Ministry of Information Technology and Mass media, Polhenagoda, Colombo 05
06	Mrs.V.C. De Silva	Panel Member 2021.01.22	Senior Assistant Secretary, Ministry of Provincial councils and Local Government Affairs, Union place, Colombo 10
07	Dr. Lal Panapitiya	Panel Member 2021.03.17	Deputy Director General, Ministry of Health, Nutrition and Indigenous medicine, Colombo 10
08	Mrs. HasiniPallawala	Panel Member 2020.05.20	Senior Assistant Secretary (Administration) Ministry of Defense, Sri Jayawardanapura, Kotte
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 the 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 in 2019 as per clause (a) of this section. The necessary steps were taken to finalize the five-year action plan for the implementation of the national policy on child protection.

The necessary work has been done to get the approval of the cabinet of ministers for the amendments of laws on foster parental care of children and corporal punishment of children in 2023, in order to strengthen the legal system related to the National Policy on Child Protection. Tasks have been directed to carry out preliminary work regarding medically terminating the pregnancies of girls who get pregnant due to sexual abuse, working to find out if there is a law, regulation or guide that states the actions to be followed by officers operating a public transport service, introduction of legal provisions to prevent those who are guilty of child abuse offences from working with children.

The National Child Protection Authority has conducted awareness programmes to prevent child abuse with and without provisions in the year 2023 as well. Further, the required interventions were also made to reintegrate the victims of child abuse into society.

12 Board meetings have been held in the year 2023. It can be mentioned that a significant performance was achieved generally in every sector that endeavored for ensuring child protection in the year 2023. 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

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 2023 as well.

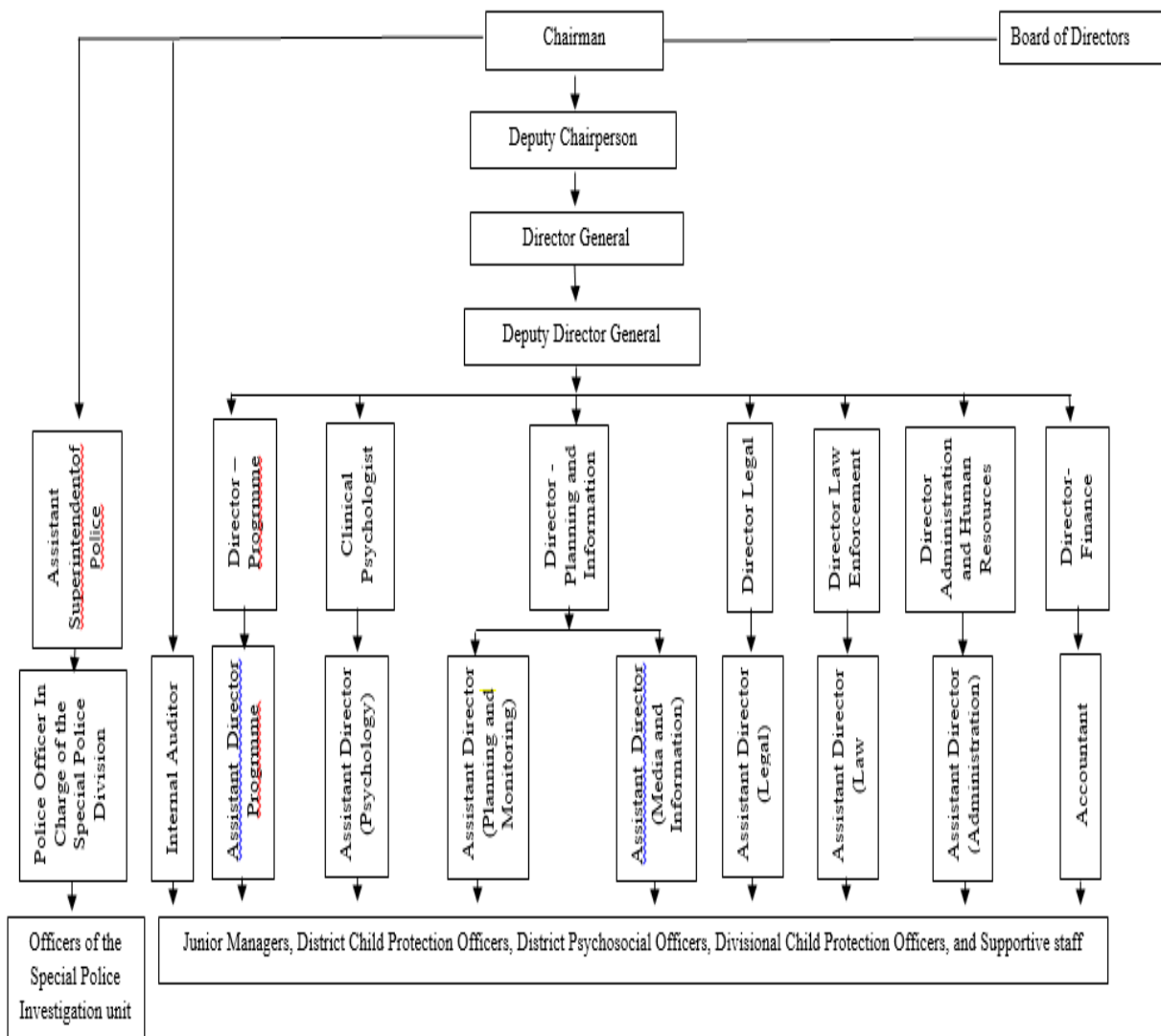
Key functions

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 2023



Organizational Structure of National Child Protection Authority in 2023

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 Research & Development Division
- 7 Psychosocial Division
- 8 Legal Division
- 9 Law Enforcement Division
 - 9.1 1929 Child Help Line Sri Lanka
 - 9.2 Central Record Room
 - 9.3 Video Evidence Recording Unit
 - 9.3.1 – Video Evidence Recording unit – Ragama.
 - 9.3.2 – Video Evidence Recording unit – Karapitiya.
 - 9.4 Cyber Surveillance Unit
 - 9.5 Investigation Unit
- 10 Internal Audit Division
- 11 Special Police Investigation Unit

Approved Cadre, staff employed and vacancies in National Child Protection Authority in 2023

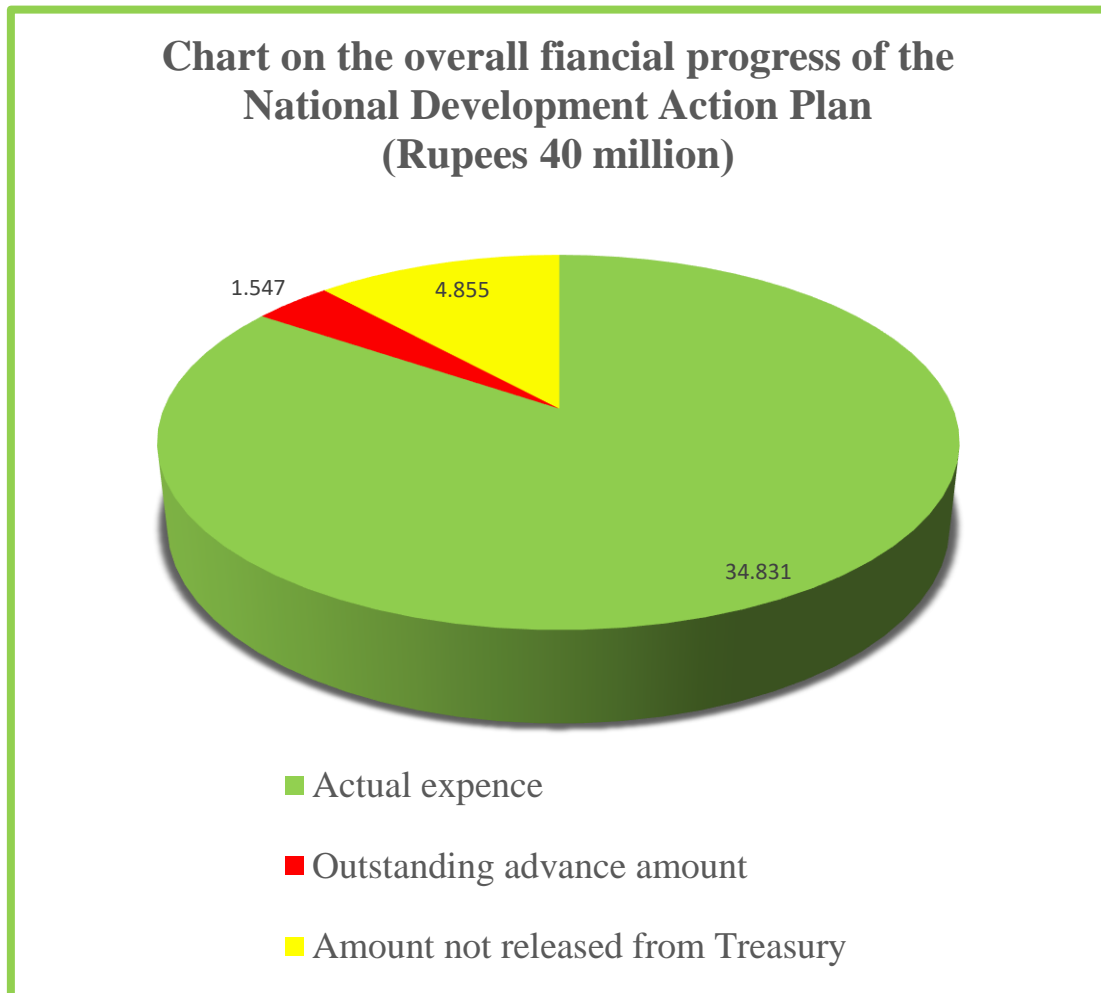
No.	Designation	Salary Code	Approved Cadre	No. employed	Vacancies
01	Director General	HM -2-1	01	01	-
02	Deputy Director General	HM -1-3	01	-	01
03	Director Administration & Human Resources	HM -1-1	01	01	-
04	Director- Finance	HM -1-1	01	-	01
05	Director- Legal	HM -1-1	01	01	-
06	Clinical Psychologist	HM -1-1	01	-	01
07	Director Planning and Information	HM -1-1	01	01	-
08	Manager (Programme)	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 – Programms (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	Board Secretary	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	Law Enforcement Officer	JM – 1-1	01	-	01
32	Information Technology Officer	MA - 4	01	-	01
33	Translator Sinhala - English	MA - 4	01	-	01
34	Translator Sinhala - 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	218	151
38	victim protection officer	MA - 3	01	-	01
39	Administrative Assistant	MA - 3	01	01	-
40	Accounts Assistant	MA - 3	03	01	02
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	02	04
46	Assistant Counselor	MA - 3	15	04	11
47	Program Assistant	MA - 3	03	01	02
48	Evidence Recording Assistant	MA - 3	10	02	08
49	Cyber Watch 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	10	05
53	Information Technology Assistant	MA – 2-1	02	01	01
54	Management Assistant (Non-Technical)	MA – 1-1	32	15	17
55	Management Assistant Typesetting Sinhala	MA – 1-1	10	02	08

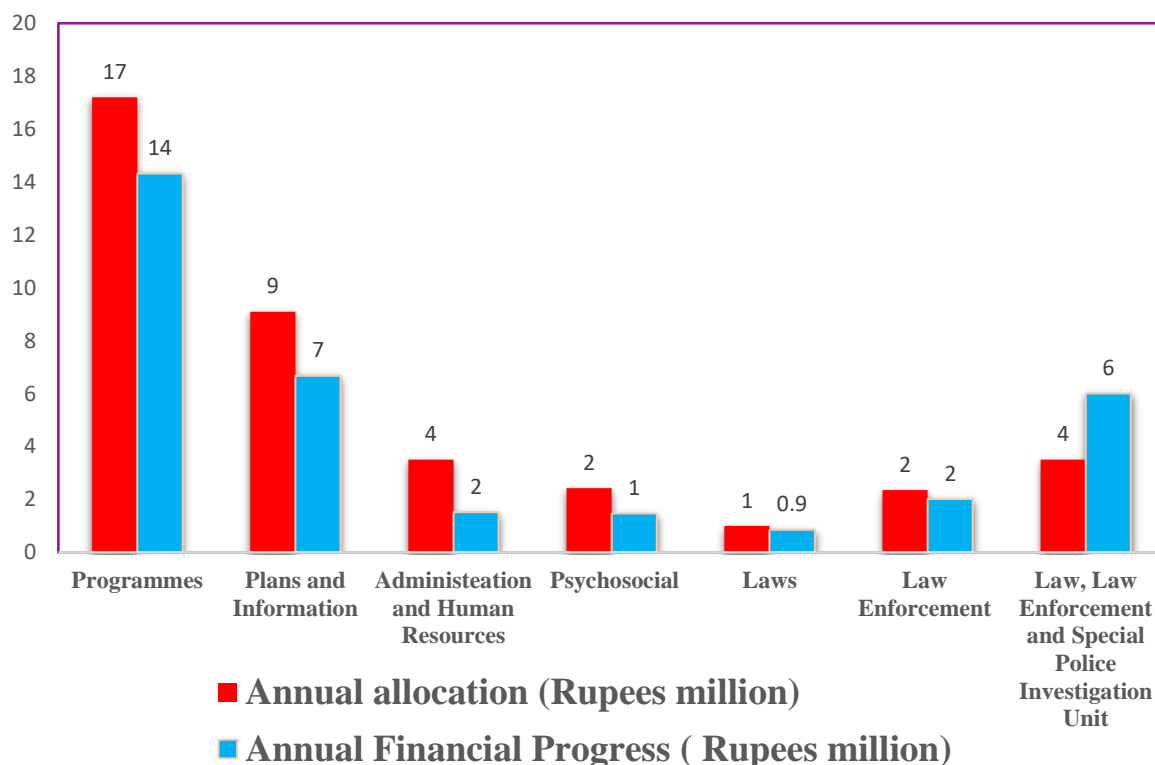
56	Management Assistant Typesetting Tamil	MA – 1-1	10	02	08
57	Management Assistant Proof Reading Sinhala	MA – 1-1	10	02	08
58	Management Assistant Proof Reading Tamil	MA – 1-1	10	-	10
59	Driver	PL 3	07	04	03
60	Messenger	PL-1	01	-	01
61	KKS	PL-1	03	03	0
62	Laborer	PL-1	02	01	01
Total			618	331	287

Analysis of the financial and operational performance

The functions of the National Child Protection Authority were implemented under the National Development Action Plan in 2023. The financial allocation for the year 2023 was 40 Million Rupees.



2023 - Ananalysis of the fiancial progress of each sector relevant to the implementation of the National Development Action Plan



Main Development Programmes Implemented– 2023

Raising the awareness of District and Divisional Secretariat public officers on the National Policy on Child Protection

The main objectives of this programme are to educate the government officers on the National Child Protection Policy at the district level and to promote integrated approaches for officers in the field of child affairs. Here Early Childhood Development Officers, Probation Officers, Child Rights Promotion Officers, Women Development Officers and Counseling Officers are educated. 25 programmes were conducted in 2023. The total number of beneficiaries that participated for these programmes in 2023 was 1218. 02 programmes were conducted virtually for the officers of the resource pool. 172 officers participated.

Furthermore, the District and Divisional officials of the National Child Protection Authority have conducted community awareness programmes regarding the National Policy on Child Protection without provision. 12 such programmes were conducted. The total number of beneficiaries participated in these programmes in 2023 was 703.

The programmes undertaken with provisions are mentioned below.

No. of Beneficiaries	No. of Programmes	District
49	01	Colombo
45	01	Gampaha
45	01	Kaluthara
45	01	Galle
92	01	Matara
54	01	Hambanthota
55	01	Badulla
57	01	Monaragala
45	01	Trincomalee
50	01	Batticaloa
61	01	Ampara
45	01	Puttalam
56	01	Kurumegala
60	01	Kandy
65	01	Matale
50	01	Nuwara Eliya
50	01	Anuradhapura
33	01	Polonnaruwa
50	01	Kegalle
54	01	Ratnapura
39	01	Jaffna
25	01	Kilinochchi
40	01	Mulativu
25	01	Mannar
28	01	Vavuniya

The programmes undertaken without the provisions are mentioned below.

District	Gampaha	Galle	Matara	Batticaloa	Kandy	Anuradhapura	Kegalle	Mannar
No. of Programmes	01	01	03	02	01	01	02	01
No. of Beneficiaries	45	150	175	65	19	43	121	85

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

The primary purpose of this is to take necessary measures to ensure child protection in a timely manner by recommending the necessary legal, administrative or other amendments for the effective implementation of the National Policy for the Prevention of Child Abuse in accordance with Section 14 (F) of the National Child Protection Authority Act No. 50 of 1998.

In accordance with the requests made by the Ministry of Women, Child Affairs and Social Empowerment to the authority as per the court orders, as well as the current needs related to child protection, the areas requiring legal, administrative and other amendments were identified.

Expert committees consisting of experts in the fields related to child protection were appointed to recommend amendments and the committees that were implemented in 2023 regarding legal, administrative and other amendments are as follows according to the fields of study.

Following are the details of the committees implemented in the year 2023 regarding legal reforms.

Serial No.	Committee Subject	Decision taken
01	Legal status on provision of sexual and reproductive health services for minors– Kalavanchikudi Magistrate Court Order	The sub-committee appointed by the Board of Directors met and discussed and the Deputy Solicitor General of the Attorney General's Department informed the authority's position on this matter to the Kalavanchikudi Magistrate's Court.
02	Tourist field and child protection	Separate and collective discussions were held with government, private organizations in the field of travel and tourism and non-governmental organizations in order to discuss about child safety with stakeholders of the travel and tourism sector. Training of trainers was conducted.
03	Introducing methods to prevent those convicted of child abuse from dealing with children	Nominations were invited from related institutions at the 230 th board meeting according to the decision taken on 21.09.2023. The committee for the introduction of methods to prevent those convicted of child abuse from dealing with children met and began discussion regarding the actions to be taken relevant to the subject.
04	Law for safe reception of abandoned infants without disclosure of identity	The legal sub-committee discussed the matter at length. Recommendations were given to the Ministry of Women, Child Affairs and Social Empowerment that without amending Section 308 of the Penal Code, baby reception windows can be set up within the existing legal framework.
05	Amendment of the corporal punishment laws	The law drafted by the committee of amendment of the corporal punishment laws was presented to the stakeholders of child protection and sought comments and suggestions. The cabinet memorandum was forward it to the ministry of Women, Child Affairs and Social Empowerment in order to direct

		the law amendment to the minister to submit it to the cabinet.
06	Foster parent care legislation	The abbreviated concept paper and cabinet memorandum related to the new legislation for foster parent care was forwarded to the Ministry of Women, Child Affairs and Social Empowerment for approval.
07	Legal provisions regarding safety of unaccompanied child using public transport services	Representatives of government agencies providing transportation services were called and discussions were held. The contribution of each government agency in child protection was identified. Legal provisions related to the subject were identified. The authority's position was reported to the Kalavanchikudi Magistrate's Court.
08	Permission for child victims to terminate pregnancies on medical reasons	A request was made to the Minister of Justice to take necessary steps regarding the relevant laws that were not amended even though the Cabinet approved the termination of pregnancy for child victims on medical reasons in December 2016.
09	Presenting suggestions on expediting child abuse proceedings	Nominations were invited from relevant institutions on the 232 nd board meeting for the committee to present suggestions on expediting child abuse proceedings as decided on 23.11.2023
10	Formulation of a compact act to ensure child protection	The second meeting session of the committee to formulate a compact act to ensure child protection was held. The committee members gave recommendations for the compact act. All information were compiled and the document including the shortcomings and suggestions for amendment was prepared. The document was submitted to the Ministry of Women, Child Affairs and Social Empowerment for further proceedings.

Monitoring of criminal proceedings on child abuse. (Pilot Programme)

The work of regulating cases related to child abuse took place through complaints received by the authority under 14(s) and referred to the legal department. Thus, providing support and protection to the witness (at court / school / home) relevant to the case of the complainant received that should be prevented from getting delayed, expediting the Attorney General's instructions, assisting in collecting documents related to the investigation, legal assistance, providing legal advice, etc. were all included in this Monitoring system. Steps were taken to

regulate child abuse cases by expediting them based on information received as a complaint. Below is the mediation regarding 40 complaints of legal department in 2023 to enforce 14(h) of the Act as Regulation of Child Abuse Criminal Proceedings. (Note that several regulations are adopted in relation to one case)

01. Forensic Reports	02
02. Police Coordination	03
03. Attorney Generals Coordination	19
04. Victim Protection	04
05. Educational Support	08
06. Mediation for Rights	03
07. Victim Support	08
08. Intelligence Information	01

The file investigation done by the legal department (Regulation) related to the criminal investigation extract files that were investigated by the special police investigation unit of the National Child Protection Authority and directed for Attorney General Advice –18 extract files in the Year 2023

Formulation of National Policy on Child Day Care Centers

The National Policy on Child Day Care Centers is prepared with the aim of facilitating the widening of child day care facilities and Monitoring them for the provision of socially fare and affordable high-quality protection that support the general development of children within a safe, compassionate environment and that will give working parents/families the feeling that their children are safe. Several aims are expected to be achieved through this. Which are,

1. Expanding equitable access for affordable child day care center facilities for children of working parents/families.
2. Facilitating the provision of high-quality child day care facilities to ensure that children reach their full potential.
3. Expansion of high-quality child day care facilities for differently able children.
4. Improving the productivity of child day care facility management.
5. Introducing an implementation framework to certify effective governance and accountability.

The drafting of the policy was completed and directed to the line ministry for cabinet approval in the year 2023.

Maintenance and Updating of the National Database

Formation and maintenance of a national database related to child abuse is a task of the national child protection authority according to section 14 (q) of the National Child Protection Authority Act no. 50 of 1998. Accordingly, the basics tasks to form this database is under process. Basic plans were made to be done in 03 stages. The support of IT experts should be obtained for the national data system and the input of data received on multi-stakeholder approaches should be done. Discussions were held with the stakeholders on how this data management system should be developed. A data system is maintained for complaints received by the National Child Protection Authority. In the year 2023, the data

system for handling complaints received by the National Child Protection Authority was updated.

1929 Sri Lanka Child Helpline Service

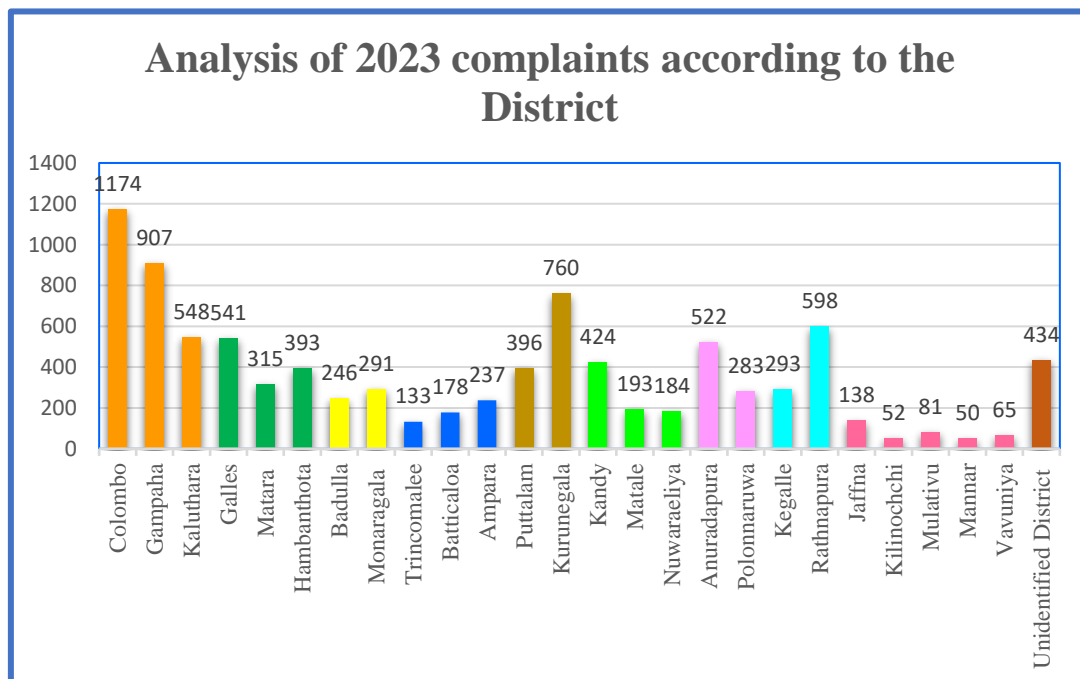
The main objective is to receive public complaints related to child abuse. Through this helpline, public complaints related to physical, mental and sexual abuse as well as neglect are received 24 hours a day. This telephone service is available in three languages: Sinhala, Tamil and English. In the year 2023, 8469 complaints were received by 1929 child helpline. 1929 Child Helpline received 118993 telephone calls.

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. 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 district and divisional levels.
06. Cases of child abuse revealed by mass media or social media.

Preliminary work is done for all these complaints received 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 2023 is 9436.

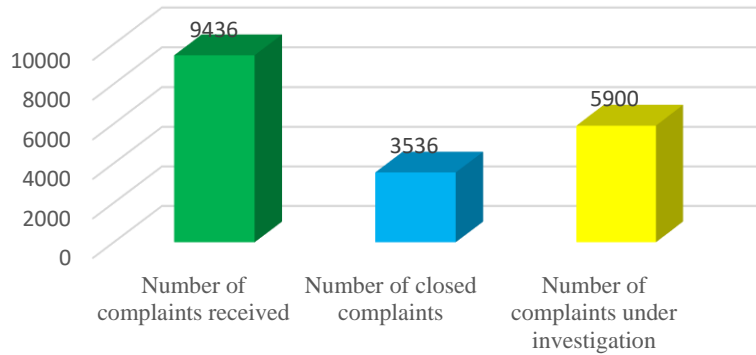


Classification of Child Abuse Complaints by Nature of Offense

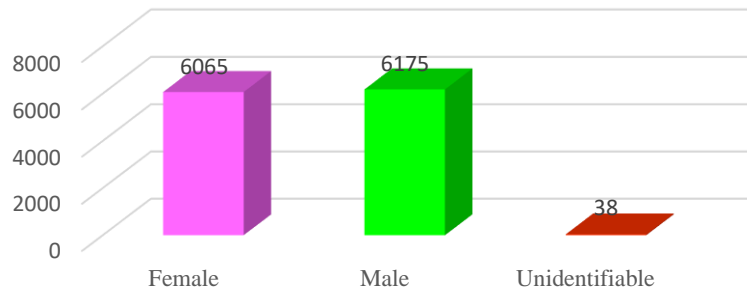
Serial No	Nature of the offense	Number of complaints
1	Pornographic publications done related to children - 286 (a) Penal Code	06
2	Failure to report child abuse that occurs on premises under their control – 286 (c) Penal Code	01
3	Causing or procuring children to beg - 288 Penal Code	323
4	Hire or employ children to act as pimps for sexual intercourse – 288 (a) Penal Code	09
5	Hiring children for limited commodity smuggling – 288 (b) Penal Code	27
6	Cruelty against children - 308 (a) Penal Code	2238
7	Causing injury – 310 Penal Code	166
8	Causing serious injury – 311 Penal Code	266
9	Sexual harassment - 345. Penal Code	469
10	Abduction from Sri Lanka – 351 Penal Code	04
11	Abduction from legal custody - 352. Penal Code	58
12	Kidnapping - 353 Penal Code	217
13	Abduction to cause serious injury – 356 Penal Code	11
14	Debt bond, slavery or forced labour – 358(a)	04
15	Using children as pimps - 360 (a) Penal Code	20
16	Sexually abusing children – 360 (b) Penal Code	08
17	Child Trafficking - 360 (c) Penal Code	32
18	Misdemeanors related to adoption – 360 (d) Penal Code	03
19	Inciting a child for sexual abuse - 360(e) Penal Code	01
20	Rape - 363 Penal Code	50
21	Misconduct – 364 (a) Penal Code	07
22	Unnatural sexual acts - 365 (a) Penal Code	01
23	Grave sexual abuse - 365 (b) Penal Code	403

24	Unnatural offences – 365 Penalty Code	0
25	Publications related to offences – 365 (c)	04
26	Ordinance on Children and Youth	2932
27	Child Labor - Act number 47of 56	181
28	Domestic Violence - Domestic Violence Act Number34 of2005	46
29	Child Offenders	310
30	Compulsory Education - 1939Education Ordinance	1922
31	Abortion	03
32	Attempting suicide	25
33	Child marriages	39
34	Internet harassment (Threatening using nude photos)	150
35	Children in need of counselling/ psycho – social support	454
36	Access for children	02
37	Drug induced abuse	125
38	Inability to send to school due to financial and other reasons	10
39	Mother migrating abroad leaving children under 2 years of age	03
40	Problems related to the behavior of children	26
41	Problems related to violent behavior of children	27
42	Problems related to online education	01
43	Requests for educational assistance	13
44	Youth pregnancies	53
45	Lack of birth certificates	37
46	Refusing to attend school	06
47	Police assaults and arrests	03
48	Other	691
	Total	11387

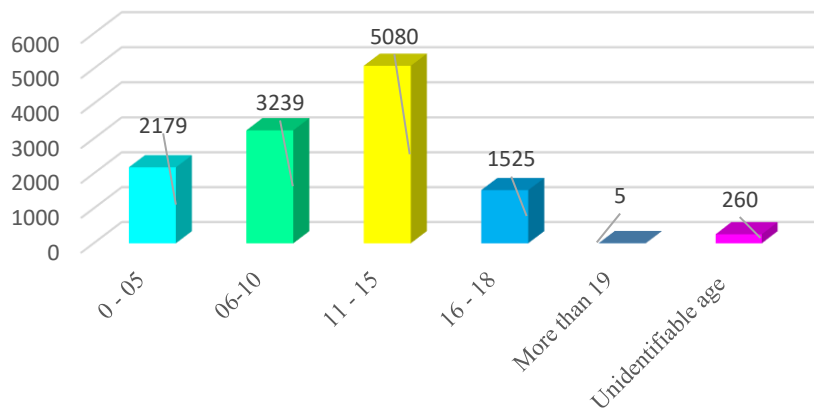
Analysis of Child Abuse complaints received and closed complaints by the National Child Protection Authority in 2023



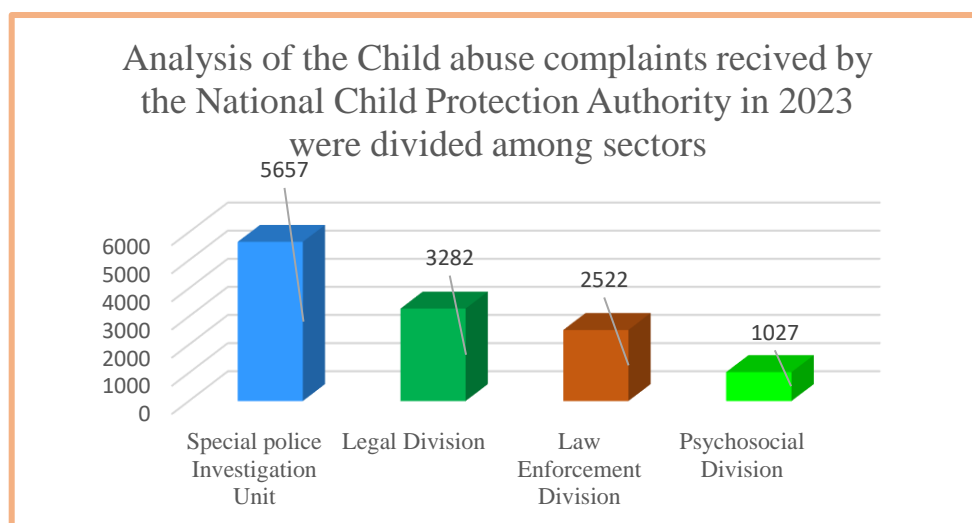
Analysis of child abuse complaints received by the National Child Protection Authority in 2023 by Gender



Age - Wise Analysis of Child Victims in relation to complaints in the Year 2023



- ❖ In the above chart, 05 children are shown as above 19 years of age. It is due to complaints received in relation to child abuse committed under the age of 18.



National Programme for the establishment of School Child Protection Committees (Surakum Pawwa)

The objective of establishing School Child Protection Committees in schools is to create a child friendly environment within the school, 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 programme together with the Ministry of Education in accordance with Circular 2011/ No. 17. In 2023, it was also planned to carry out an evaluation of schools with active committees to promote school child Protection committees. 986 schools have registered for this. 783 School Child Protection committees have been formed in the year 2023. The number of beneficiaries is 61,590.

District	Number of School Child Protection Committees	Number of Beneficiaries
Colombo	26	2983
Gampaha	67	3655
Kaluthara	34	2628
Galle	19	1493
Matara	29	2260
Hambanthota	32	3286
Badulla	06	248
Monaragala	12	661
Trincomalee	19	1394
Batticaloa	44	5630
Ampara	47	2554
Puttalam	06	532
Kurumegala	87	6450
Kandy	51	3458
Matale	53	3264
Nuwara Eliya	17	587
Anuradapura	27	2019
Polonnaruwa	13	960
Kegalle	32	3609
Ratnapura	25	1607
Jaffna	97	6892
Kilinochchi	02	922
Mulativu	12	2574
Mannar	12	1022
Vavuniya	14	902

“Student Ambassador” National Programme on Child Protection for School Senior Prefects

This programme was implemented by the National Child Protection Authority in collaboration with the Ministry of Education with the aim of improving the knowledge, skills and attitudes of school senior prefects on child Protection. This programme gets the participation of prefects to reduce child abuse in schools as well as educate the school community about child protection. In the year 2023, 532 schools have registered for this programme. 02 training programmes were conducted for officers virtually. 24 awareness programmes were conducted. 09 District Student Ambassador Summits were conducted. The number of beneficiaries is 1500.

District	Number of schools registered
Colombo	33
Gampaha	31
Kaluthara	21
Galle	21
Matara	14
Hambanthota	10
Badulla	24
Monaragala	07
Trincomalee	44
Batticaloa	18
Ampara	63
Puttalam	17
Kurunegala	39
Kandy	55
Matale	17
Nuwara Eliya	13
Anuradapura	34
Polonnaruwa	04
Kegalle	23
Ratnapura	26
Jaffna	07
Kiinochchi	02
Mulativu	03
Mannar	04
Vavuniya	02

"University Student Ambassador" National Programme on Child Protection for University Students

The primary objective of this programme is to develop the knowledge, skills and attitudes of university students about child protection. On the notification of the University Grants Commission, local Coordinating Officers were appointed for 17 State Universities for this programme in the year 2023. 2265 students from all 17 universities have registered. 07 awareness programmes were conducted. These university students are involved with the School Student Ambassador Programme on a voluntary basis under the supervision of the National Child Protection Authority officials regarding child protection.

University	Number of university students registered
Colombo	102
Kelaniya	197
Sri Jayawardanapura	130
Kothalawala	23
Moratuwa	9
Gampaha	22
Wikramaarachchi	8
Open University	107
Peradeniya	42
Ruhuna	346
Jaffna	34
Vavuniya	251
Wayamba	231
Eastern	604
Eastern South	92
Rajarata	43
Uva Wellassa	24
Sabaragamuwa	24

Child Protection in Emergency/ Disaster situations and Emergency Relief Programme for Children.

The primary objective is to fulfill appropriate child protection requirements to ensure child Protection and well-being of children in emergency situations. This also provides emergency relief for children. Financial provisions of Rs. 750,000 was given to each of the 25 districts to carry out the programmes in the year 2023.

Providing educational assistance or relevant support to victimized marginalized, vulnerable and invisible children and for victims of child abuse.

This programme is carried out to secure the right to education for victimized marginalized, vulnerable and invisible children identified in the complaints reported to the National Child Protection Authority with a complaint number and recommended for educational assistance. Educational assistance was given to 685 children under this in the year 2023. For these financial provisions of Rs.3,208,000 was given.

National Programme of Monitoring and Supervision of Child Development Centers

According to section 14 (s) of the National Child Protection Authority Act No.50 of 1998, National Child Protection Authority is entrusted with the supervision and monitoring of all religious and charitable institutions providing childcare services for children. The programme was implemented in coordination with the Department of Probation and Child Protection Services by District Child Protection Officers, District Psychosocial Officers and Divisional Child Protection Officers to supervise and monitor voluntary Child Development Centers spread across the island. Apart from this, about 311 child Protection awareness programmes have been conducted for children and staff of Child Development centers in the year 2023. In the year 2023, 306 Voluntary Child Development Centers were monitored and regulated.

District	Colombo	Gampaha	Kaluthara	Galle	Matara	Hambanthota	Badulla	Monaragala	Trincomalee	Batticaloa	Ampara	Puttalam	Kurumegala	Kandy	Matale	Nuwara Eliya	Anuradapura	Polonnaruwa	Kegalle	Ratnapura	Jaffna	Kilinochchi	Mulativu	Mannar	Vavuniya
Moniters and regulated voluntary child development centers	41	21	42	10	05	03	07	04	13	30	08	18	18	16	08	08	05	02	06	08	10	09	03	06	05

Monitoring the progress of all criminal proceedings related to child abuse

Section of monitoring the progress of all criminal proceedings related to child abuse according to section 14 (h) the National Child Protection Authority Act No. 50 of 1998 is implemented to regulate the progress of all investigations and criminal proceedings relating to child abuse with a view to achieving the best interests of the child victim. The National

Child Protection Authority used the responsive regulatory system as its case management system last year and will use a responsive and progressive case management system from the year 2023. Accordingly, the activities of collecting information on the ongoing child abuse cases in the High Courts have been started at the police division level and it is expected to take the necessary steps after entering the collected information into a data system. In its first phase, the National Child Protection Authority's Special Police Investigation Unit has taken initial steps to initiate the progress regulation process regarding 648 child abuse cases pending in the High Courts across the island.

Awareness programme on child protection 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 programme 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 awareness programmes on Child Protection have been conducted for 30 doctors studying at the Postgraduate Institute of Medicine in 2023.

National awareness programme on child protection for teachers, students and staff of the National College of Education

The main objective of this programme is to create a safe and happy a generation of children who study in a child friendly school through developing a community of teachers and staff who are conscious and sensitive on child protection. 09 programmes were done in 09 National Colleges of Education in 2023. The total number of beneficiaries that were made aware through it was 2790.

National College of education	Pulathisi N.C.O.E. - Polonnaruwa	Pasdunrata N.C.O.E. - Kaluthara	SriPada N.C.O.E.- Nuwaraeliya	Nilwala N.C.O.E.- Matara	Madakalpuwa N.C.O.E.- Madaklapuwa	Jaffna N.C.O.E.- Jaffna	Siyana N.C.O.E.- Gampaha	Ruwanpura N.C.O.E.- Rathnapura	Wayamba N.C.O.E.- Kurunegala
Number of programmes	01	01	01	01	01	01	01	01	01
Number of beneficiaries	244	360	271	338	227	230	440	305	375

National programme to educate nurses in nursing training colleges under the Ministry of Health about child protection

The primary objective of this is to make all the interventions in the health sector related to children for the best benefit of children by creating a group of nurses who are sensitive to child protection. This programme has been done in association with nursing training colleges under the Ministry of Health. 04 programmes were completed in the year 2023. The total number of beneficiaries informed is 729.

Nursing training college	Anuradhapura	Colombo	Ampara	Galle
Number of programmes	01	01	01	01
Number of beneficiaries	85	45	273	326

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

The primary objective of this is to develop and use information related to public awareness regarding the role of the National Child Protection Authority. Here issuing news announcements, various publications, conducting exhibitions and mobile services related to child protection, regulating daily newspaper reports related to child abuse, exploitation, informing the society through mass media, holding day celebrations, maintenance of the official website of National Child Protection Authority, Facebook, YouTube of Twitter are done. In the year 2023, resources have been contributed for 36 television, radio and newspaper programmes. 04 news releases were issued. 01 awareness programmes for journalists was conducted. 03 awareness programmes regarding child protection were conducted. Conducted 5 exhibitions and mobile services. Information was provided for 144 people.

A media campaign was conducted. In celebration of the World Children's Day in 2023, the National Child Protection Authority organized the All-Island Art, Poster and Cartoon Competition organized on the theme of child rights and child protection a total of 781 winners were selected including 48 National Level Winners and 733 District Level Winners after the final judgement was done. The total number of drawings received was 16277.

Conducting special investigations, Monitoring of investigations, Monitoring of criminal proceedings, child abuse and judicial proceedings and monitor 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 2023, the Special Police Investigation Unit of the National Child Protection Authority has completed 2158 court appearances, (1051 High Courts, 1108 Magistrate Courts) The legal division of National Child Protection Authority has made 37 court appearances and provided legal assistance to 1419 individuals. The National Child Protection Authority has received 166 complaints on cyber bullying through telephones and in person.

Month	January	February	March	April	May	June	July	August	September	October	November	December
Number of court appearances of the special police unit	278	252	250	110	224	212	189	142	194	239	212	131
Number of court appearances of the Legal Division	07	04	06	02	02	04	03	-	01	03	05	01
Number of legal support provision	166	118	158	153	130	120	98	79	97	82	114	104
Number of Cyber Surveillance Complaints	14	13	13	13	19	16	14	14	13	16	08	13

Establishment and maintenance of 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. While National Child Protection Authority Head Office is already providing this service, the new Child Friendly Video Evidence Recording Unit at the Lama Piyasa Premises of the Colombo South Teaching Hospital (Ragama) records the evidence of children. 252 Video evidence recordings have been completed in 2023. 225 video evidence tapes have been released on court orders and attorney general orders.

Month	January	February	March	April	May	June	July	August	September	October	November	December
Number of video evidence recordings	32	40	30	16	20	28	26	08	11	05	13	23
Number of copies released from thr video evidence recordingd	12	07	12	06	12	12	10	25	32	50	34	13

National Child Centered Psychosocial Support Service.

The main objectives are to reduce the number of child victims, prevent the risk of child abuse, providing support for education and promotion physical and mental health. This provides child-centered psychosocial support to children. This service is provided by District Psychosocial Officers and Divisional Child Protection Officers. Psychosocial support and intervention was given to 783 children in 2023 while 397 children were followed up. In addition, 157 psychosocial consultations and 26 case conferences have been conducted. 09 court appearances have been made for pre-mental preparation of children for video evidence recording.

Month	January	February	March	April	May	June	July	August	September	October	November	December
Number of osychosocial support and interventions	150	58	140	81	39	95	30	56	69	82	82	96
Number of follow ups	39	72	-	42	50	27	78	05	12	04	-	-
Number of psychosocial counsellings	25	22	27	23	08	16	09	07	05	07	07	08
Number of court appearances	01	02	01	-	-	-	-	02	02	01	01	-

Child Abuse Recovery Curriculum

The main objective of this is to use this recovery curriculum as therapeutic advice for providing psychosocial support for the victims with the aim of building healthy personalities within child victims through psychosocial recovery and skill development and preventing them from being abused again. The English and Sinhala medium recovery curriculum was directed to the expert committee for standardization in 2023.

Awareness programme for Hotel 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 2023, 15 programmes were conducted in 15 districts. The number of beneficiaries is 570.

District	Colombo	Gampaha	Kaluthara	Matara	Hambantota	Badulla	Monaragala	Trincomalee	Ampara	Kurunegala	Kandy	Matale	Kegalle	Rathnapura	Mannar
Number of programmes	01	01	01	01	01	01	01	01	01	01	01	01	01	01	01
Number of beneficiaries	40	08	35	45	34	45	32	35	35	80	10	45	45	41	40

National programme of introducing “Family Group Conference” technical tool to ensure the protection of children of migrant workers from all forms of abuse

The main objective of this is conducting workshops regarding the “Family Group Conference” technical tool for the officers of the National Child Protection Authority regarding dealing with the families of migrant workers and utilizing these technical tools in district and regional levels. 01 workshop was conducted in 2023. The number of beneficiaries is 43.

Special programme implemented to improve the well-being of children living in coastal villages

The main objective of this is to make the children living in coastal areas a live happily by making the families living in coastal areas child friendly families and protecting the children living there from all form of abuse and to create a group of sensitive officers who are actively working in child protection activities in coastal areas. 12 programmes were conducted in 2023. The total number of beneficiaries is 402.

District	Colombo	Gampaha	Kaluthara	Galle	Matara	Hambanthota	Trincomalee	Ampara	Puttalam	Jaffna	Mulathivu
Number of programmes	01	01	02	01	01	01	01	01	01	01	01
Number of beneficiaries	43	28	76	33	30	35	30	32	35	30	30

Special community programme 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. 16 programmes have been conducted in the year 2023. The total number of beneficiaries is 724.

District	Colombo	Kaluthara	Galle	Monaragala	Kurunegala	Kandy	Matale	Nuwara Eliya	Kegalle	Rathnapura	Badulla	Mathara
Number of programmes	01	01	01	02	01	01	01	01	03	02	01	01
Number of beneficiaried	39	70	30	112	47	53	36	35	126	75	56	45

Pilot Awareness Programme to raise the awareness of Religious Clergy

The primary objective of this programme is to protect children from all forms of abuse in and to establish a formal system to prevent harassment against children. 15 programmes were conducted in 2023. The total number of beneficiaries is 582.

District	Nuwara Eliya	Kegalle	Puttalam	Hambanthota	Badulla	Rathnapura	Monaragala	Mulathivu	Kaluthara	Matara	Galle	Colombo	Matale
Number of programmes	01	01	01	01	01	01	02	01	01	02	01	01	01
Number of beneficiaried	45	45	27	26	45	49	78	45	45	65	40	42	30

National programme to strengthen the protection of children of the community at regional level

The primary objective of this programme is to establish a formal methodology to protect every child from all forms of abuse by educating the community at the Divisional Secretariat level. 1192 programmes were conducted in 2023. The total number of beneficiaries is 74720.

District	Colombo	Gampaha	Kaluthara	Galle	Matara	Hambanthota	Badulla	Monaragala	Trincomalee	Batticaloa	Ampara	Puttalam	Kurumegala	Kandy	Matale	Nuwara Eliya	Anuradapura	Polonnaruwa	Kegalle	Ratnapura	Jaffna	Kilinochchi	Mulativu	Mannar	Vavuniya
Number of programmes	45	61	05	34	134	30	03	46	04	20	105	01	100	41	85	15	48	11	94	112	179	01	08	03	07

Special Police Investigations

The Special Police Investigation Unit of National Child Protection Authority strives to promptly investigate and implement law 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 2023

Serial No	Offence	No. Reports	No. being investigated	No. with investigation completed	False	No. referred to the court	No. taken up in court	Referred to external police stations for investigation
01	Petty Crimes	05	-	05	-	05	04	-
02	Miscellaneous complaints	-	-	-	-	-	-	-
03	Juvenile crimes	12	-	12	-	12	08	01
Total		17	-	17	-	17	12	01

Photograph Collection

01. Programmes done associated with plantation field Kothmale



02. Programmes done associated with the coastal area



03. Nursing officers Awareness Programmes

Anuradhapura



04. Teacher Student Awareness Programmes of National College of Education

Matara – Nilwala



05. School Child Protection Committee Establishment Programmes



06. “Student Ambassador” National Programme on Child Protection for School Senior Prefects



07. "University Student Ambassador" National Programme on Child Protection for University Students



08. All-Island Art, Poster, and Cartoon Competition



NATIONAL CHILD PROTECTION AUTHORITY(NCPA) OF SRI LANKA

ACCOUNTING POLICIES-YEAR ENDED 31 ST DECEMBER,2023

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 2023 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 31.01.2024.

Note 05:- Gratuity Provision

Gratuity provision for the year, 2023 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".

NATIONAL CHILD PROTECTION AUTHORITY			
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31, DECEMBER 2023			
		Rs.	Rs.
DESCRIPTION	NOT	2023	2022
REVENUE			
Recurrent Grant -Treasury		279,390,000.00	274,380,000.00
-Other Agencies	1A	3,957,163.00	436,612.00
Other Income	1B	15,960,197.77	18,399,836.87
Treasury Grant for Implementation of NPA		34,447,243.97	31,027,255.90
Receipts for National Child Protection Fund	1C	437,429.14	202,943.76
TOTAL REVENUE		334,192,033.88	324,446,648.53
EXPENSES			
Administration Expenses	2	260,898,047.14	264,162,936.01
Other Operating Expenses	3	79,837,639.02	70,102,684.18
Project Expenses	4	3,957,163.00	436,612.00
National Child Protection Fund - Expenses	5	839,884.94	-
Finance Cost	6	530.73	-
TOTAL EXPENSES		345,533,264.83	334,702,232.19
NET SURPLUS / (DEFICIT) FOR THE PERIOD	7	(11,341,230.95)	(10,255,583.66)

BREAKDOWN OF SURPLUS / (DEFICIT)	
NET SURPLUS / (DEFICIT) FOR THE PERIOD - Treasury	(10,938,775.15)
NET SURPLUS / (DEFICIT) FOR THE PERIOD - NCPF	(402,455.80)
NET SURPLUS / (DEFICIT) FOR THE PERIOD	(11,341,230.95)

NATIONAL CHILD PROTECTION AUTHORITY			
STATEMENT OF FINANCIAL POSITION AS AT 31,DECEMBER 2023			
		Rs.	Rs.
DESCRIPTION	NOTE	2023	2022
ASSETS			
NON CURRENT ASSETS			
Property, Plant & Equipments	8	181,519,432.38	190,748,784.93
Lease Hold Land	8.1	17,812,701.01	18,591,742.11
Long Term Receivables	9	2,425,739.83	1,969,607.45
		201,757,873.22	211,310,134.49
CURRENT ASSETS			
Inventory - Stationery		1,140,746.82	961,545.39
Investments & Savings	10	9,347,501.25	531,497.24
Accounts Receivable	11	2,981,613.58	10,426,783.25
Prepayments	12	392,792.85	640,803.89
Cash & Cash Equivalent	13	3,684,796.85	6,190,966.96
		17,547,451.35	18,751,596.73
TOTAL ASSETS		219,305,324.57	230,061,731.22
LIABILITIES			
NON CURRENT LIABILITIES			
Gratuity Provision		72,932,907.50	66,134,780.00
Project Surplus	14-A	877,075.27	1,456,238.27
National Child Protection Fund	14-B	1,693,044.44	2,095,500.24
		75,503,027.21	69,686,518.51
CURRENT LIABILITIES			
Accrued Expenses	15	8,729,111.57	2,865,411.81
Short Term Provisions	16	950,893.50	1,266,153.50
		9,680,005.07	4,131,565.31
TOTAL LIABILITIES		85,183,032.28	73,818,083.82
NET ASSETS		134,122,292.29	156,243,647.40
FINANCED BY			
Capital Grants	17	38,516,248.32	41,957,104.80
Revaluation Reserve		160,366,469.85	166,669,981.25
Retained Earnings		(64,760,425.88)	(52,383,438.65)
		134,122,292.29	156,243,647.40

NATIONAL CHILD PROTECTION AUTHORITY			
CASH FLOW STATEMENT FOR THE YEAR ENDED 31, DECEMBER 2023			
		Rs.	Rs.
PARTICULARS	NOTE	2023	2022
CASH FLOWS FROM OPERATING ACTIVITES			
Surplus / (Deficit) from ordinary activities		(11,341,230.95)	(10,255,583.66)
Prior Year Adjustments			
Retained Earnings		(1,438,212.08)	(2,528,957.51)
Capital Grants		-	(11,077.53)
Non Cash Movements			
Depreciation	8	13,336,809.06	12,166,941.82
Amortization of Lease Land	8.1	779,041.10	779,041.10
Received Fixed Asset from Donations		(3,409,700.48)	(6,199,100.00)
Revalued Fixed Assets		-	(83,832,231.70)
Depreciation of Remooval Assets		(355,015.00)	(1,675,054.64)
Capital Grant Donations		-	2,663,600.00
Amortization of Capital Grant		-	(12,945,982.92)
Amortization of Project Funds		(3,957,163.00)	(436,612.00)
Amortization of Revaluation Reserves		(6,303,511.40)	83,829,147.45
CASH FLOWS FROM OPERATING ACTIVITES			
Increase/Decrease in Payables		5,863,699.76	(281,337.94)
Increase/Decrease in Short term provision		26,100.00	(348,000.00)
Increase/Decrease in Inventories		(179,201.43)	(114,426.62)
Increase/Decrease in Receivables		(55,999.54)	1,299,352.99
Increase/Decrease in Prepayment		248,011.04	(97,740.94)
Gratuity Provisision		8,170,077.50	8,431,387.50
Gratuity Payment		(1,713,310.00)	(1,551,867.50)
Net Cash Flows from Operating Activities		(329,605.42)	(11,108,502.10)
CASH FLOWS FROM INVESTING ACTIVITES			
Purchase of Fixed Assets		(697,756.03)	(1,581,276.30)
Fixed Asset Removals		355,015.00	1,689,216.41
Increase/Decrease in Long term Receivables		(456,132.38)	(1,969,607.45)
Proceeds from Investment		(550,616.06)	1,272,813.32
Decreased in Fixed Deposit		(764,218.74)	(2,677,587.60)
Net Cash Flows from Investing Activities		(2,113,708.21)	(3,266,441.62)
CASH FLOWS FROM FINANCING ACTIVITES			
Grants for Project Funds	14	3,378,000.00	24,000.00
Proceeds from Capital Grant	17	(3,440,856.48)	4,928,244.10
Net Cash Flows from Financing Activities		(62,856.48)	4,952,244.10
Net decrease in cash and cash equivalents		(2,506,170.11)	(9,422,699.62)
Cash and Cash equivalents at the beginning of the period		6,190,966.96	15,613,666.58
Cash and Cash equivalents at the end of the period	13	3,684,796.85	6,190,966.96

NATIONAL CHILD PROTECTION AUTHORITY				
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31, DECEMBER 2023				
				Rs.
	Capital Grant	Revaluation Reserve	Retained Earnings	Total Equity
Restated balance at 1 January 2022	43,569,799.47	34,038,634.65	(39,403,453.72)	38,204,980.40
Comprehensive Income				
Profit for the year	-	-	(10,458,527.42)	(10,458,527.42)
Total Other Comprehensive Income / Expenses	(1,612,694.67)	132,631,346.60	(2,521,457.51)	128,497,194.42
Balance at 31 December 2022	41,957,104.80	166,669,981.25	(52,383,438.65)	156,243,647.40
Correction of prior period error	3,673,726.25	-	-	3,673,726.25
Restated balance at 1 January 2023	45,630,831.05	166,669,981.25	(52,383,438.65)	159,917,373.65
Comprehensive Income				
Profit / Loss for the year	-	-	(10,938,775.15)	(10,938,775.15)
Total Other Comprehensive Income / Expenses	(7,114,582.74)	(6,303,511.40)	(1,438,212.08)	(14,856,306.22)
Balance at 31 December 2023	38,516,248.31	160,366,469.85	(64,760,425.88)	134,122,292.28

NOTES TO THE FINANCIAL STATEMENTS	Rs.	Rs.
NOTE 1 A	2023	2022
RECURRENT GRANTS - OTHER DONOR AGENCIES		
Unicef Action plan	3,141,750.00	-
Peoples Bank	410,413.00	36,612.00
Tsunami Sponsorship(Daily Mirror) Income	405,000.00	400,000.00
TOTAL	3,957,163.00	436,612.00

	Rs.	Rs.
NOTE 1 B	2023	2022
OTHER INCOME		
Reimbursement By Ministry	-	3,607,000.00
Interest Income	964,858.68	471,182.88
Distress Loan Interest	115,405.87	15,911.47
Sundry Income	747,183.06	806,542.84
Differed Income	14,115,850.16	12,945,982.92
Donations	-	290,040.75
Fixed Assets Disposal A/C	16,900.00	263,176.01
TOTAL	15,960,197.77	18,399,836.87

		Rs.
NOTE 1 B (1)	2023	2022
Breakup of the Reimbursement By Ministry		
Trust Fund Action Plan	-	2,782,000.00
24 Hour Tall Free Help Line Action Plan	-	825,000.00
Total	-	3,607,000.00

	Rs.	Rs.
NOTE 1 C	2023	2022
RECEIPTS FOR NATIONAL CHILD PROTECTION FUND		
NCPF Receipts	437,429.14	202,943.76
TOTAL	437,429.14	202,943.76

NOTE 2 - ADMINISTRATION EXPENSES	Rs.	Rs.
NOTE 2.1	2023	2022
PERSONNEL EMOLUMENTS		
Staff Salaries	150,563,526.76	150,370,123.67
E.P.F	21,747,410.36	21,946,994.27
E.T.F	5,454,042.68	5,505,663.97
Monthly Allowances	23,766,110.29	24,313,244.51
Cool Allowance	70,661.65	34,507.60
Overtime	1,680,007.61	2,122,907.24
Holiday Pay	79,045.50	92,519.25
Cost of living allowances	30,614,242.17	31,660,927.39
Gratuity Contribution	8,170,077.50	8,431,387.50
Acting Payment	5,148,949.40	4,911,951.87
Allowance for Apprentices Training	1,747,000.00	1,357,750.00
Fuel & Vehicle Allowance	8,184,973.22	9,354,746.29
TOTAL	257,226,047.14	260,102,723.56

	Rs.	Rs.
NOTE 2.2	2023	2022
TRAVELLING		
Travelling & Subsistence Payments - District officers	3,358,464.67	3,443,212.27
- Office Staff	54,950.00	69,175.00
Vehicle Hiring Charges	258,585.33	364,897.18
Foreign Travelling	-	182,928.00
TOTAL	3,672,000.00	4,060,212.45

NOTE 3 - OTHER OPERATING EXPENSES	Rs.	Rs.
NOTE 3.1	2023	2022
SUPPLIES & CONSUMEBLES		
Stationary & Office Requisites	3,206,429.19	2,736,262.52
Stationary for District Officers	1,059,362.18	1,312,454.16
Newspapers	332,160.00	218,710.00
Fuel	1,242,700.00	1,806,634.91
TOTAL	5,840,651.37	6,074,061.59

	Rs.	Rs.
NOTE 3.2	2023	2022
MAINTENANCE		
Motor Vehicles	2,438,423.72	1,394,411.68
Computer & Equipment	996,905.41	1,402,143.27
Building & Office	535,957.00	549,073.00
TOTAL	3,971,286.13	3,345,627.95

	Rs.	Rs.
NOTE 3.3	2023	2022
CONTRACTUAL SERVICES		
Telephone	5,187,762.99	5,204,289.21
Stamp & Postage	725,200.00	401,940.00
Electricity	5,386,653.56	2,682,785.18
Water	380,852.66	252,955.92
Insurance	554,520.41	707,939.48
Security service	3,996,776.58	3,444,924.83
Cleaning Service	1,989,086.25	1,641,179.00
Printing	11,315.00	275,988.00
Translation fees	-	1,112.50
Rates & Taxes	81,816.38	105,454.38
Audit Fees	476,100.00	450,000.00
Board Expenses	732,236.10	639,348.00
Interview Board Expenses	189,344.00	123,800.00
Audit & Management Committee	131,595.00	105,128.00
Web Maintenance	315,381.60	418,378.60
Service agreement - Computer & Other	788,007.87	501,354.23
1929 Meal Allowance	299,200.00	215,400.00
TOTAL	21,245,848.40	17,171,977.33

NOTE 3.4	2023	2022
DEPRECIATION / AMORTIZATION		
Lease Land	779,041.10	779,041.10
Building	2,727,517.50	1,050,872.85
Motor Vehicles	4,844,500.00	4,844,500.00
Furniture	1,007,277.02	1,549,539.13
Equipments	3,060,358.66	3,186,178.87
SAIEVAC Project		
- Equipments	750.00	2,750.00
UNDP Project		
- Equipments	267,399.79	267,399.79
UNICEF Project		
- Motor Vehicle	660,300.00	660,300.00
- Equipments	748,609.09	374,004.18
GIZ - Motor Vehicle	-	211,300.00
SAVE THE CHILDREN - Equipments	20,097.00	20,097.00
TOTAL	14,115,850.16	12,945,982.92

	Rs.	Rs.
NOTE 3.5	2023	2022
OTHER OPERATING EXPENSES		
Sundry Expenses	109,734.00	245,187.10
Chairperson Entertainment	421,336.75	535,181.89
TOTAL	531,070.75	780,368.99

	Rs.	Rs.
NOTE 3.6	2023	2022
NPA - IMPLEMENTING EXPENSES		
Implementation National Policy & Maintain Data Base	3,882,612.07	1,626,153.13
Protecting and safeguarding the best interest of the child	12,165,058.08	8,161,261.53
Monitor child care services, Preventing child abuses & Follow	11,116,560.25	8,960,902.59
Receive complaints & take steps for the safety and protectio	3,845,328.36	2,142,984.20
Conduct, promote and co-ordinate knowledge relation to viol	341,708.50	61,825.75
Tsunami Disaster Relief Programme	568,665.00	1,088,037.20
Development Programmes, workshops, discussions & etc.	1,384,507.95	1,681,749.50
Capacity Building , Rehabilitation	828,492.00	2,454,751.50
NCPA Social Protection for Children	-	825,000.00
Action Plan for 24 Hour Toll Free Help Line	-	2,782,000.00
TOTAL	34,132,932.21	29,784,665.40

NOTE 4	2023	2022
PROJECT EXPENSES		
UNICEF Action Plan	3,141,750.00	-
Sithuvili Siththam Expenses	410,413.00	36,612.00
Tsunami Sponsorship(Daily Mirror)Expense	405,000.00	400,000.00
TOTAL	3,957,163.00	436,612.00

	Rs.	Rs.
NOTE 5	2023	2022
NATIONAL CHILD PROTECTION FUND EXPENSES		
NCPF - Payments	839,884.94	-
TOTAL	839,884.94	-

	Rs.	Rs.
NOTE 6	2023	2022
FINANCE COST		
Bank Charges	530.73	-
TOTAL	530.73	-

	Rs.	Rs.
NOTE 7	2023	2022
NET SURPLUS/(DEFICIT) FOR THE PERIOD		
NET SURPLUS / (DEFICIT) FOR THE PERIOD - Treasury	(10,938,775.15)	(10,458,527.42)
NET SURPLUS / (DEFICIT) FOR THE PERIOD - Projects	-	-
NET SURPLUS / (DEFICIT) FOR THE PERIOD - NCPF	(402,455.80)	202,943.76
TOTAL	(11,341,230.95)	(10,255,583.66)

NOTE 8					Rs.
PROPERTY, PLANT & EQUIPMENT	Balance B/F as at 1/1/2023	Additions	Removals	Prior Year Adjustment	Balance C/F as at 31/12/2023
COST/ VALUATION					
NCPA					
Building	136,375,875.00	-	-	-	136,375,875.00
Motor vehicle	48,445,000.00	-	-	-	48,445,000.00
Furniture	17,665,309.87	225,832.50	-	1,481,639.00	19,372,781.37
Equipments	61,827,329.49	471,923.53	(12,465.00)	2,261,416.00	64,548,204.02
	264,313,514.36	697,756.03	(12,465.00)	3,743,055.00	268,741,860.39
Fixed Assets Received From Projects					
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	-	(342,550.00)	-	736,632.89
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	11,028,244.68	-	-	-	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
	29,340,441.80	43	(342,550.00)	-	28,997,891.80
TOTAL	293,653,956.16	697,756.03	(355,015.00)	3,743,055.00	297,739,752.19

NOTE 8 Cont.					Rs.
DEPRECIATION	Balance B/F as at 1/1/2023	Depreciation for the Year 2023	Removals	Prior Year Adjustment	Balance C/F as at 31/12/2023
NCPA					
Building	-	2,727,517.50	-	-	2,727,517.50
Motor vehicle	16,505,166.00	4,844,500.00	-	-	21,349,666.00
Furniture	14,563,456.08	1,007,277.02	-	168,054.40	15,738,787.50
Equipments	51,942,886.50	3,060,358.66	(12,465.00)	165,300.12	55,156,080.28
	83,011,508.58	11,639,653.18	(12,465.00)	333,354.52	94,972,051.28
Fixed Assets Received From Projects					
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	-	(342,550.00)	-	736,632.89
SAIEVAC Project					
- Furniture	79,147.50	-	-	-	79,147.50
- Equipments	83,757.00	750.00	-	-	84,507.00
UNDP Project					
- Furniture	33,112.80	-	-	-	33,112.80
- Equipments	267,399.79	267,399.79	-	-	534,799.58
UNICEF Project					
- Motor Vehicle	3,027,609.00	660,300.00	-	-	3,687,909.00
- Equipments	8,531,876.13	748,609.09	-	-	9,280,485.22
GIZ - Motor Vehicle	2,113,000.00	-	-	-	2,113,000.00
SAVE THE CHILDREN - Equipments	51,834.89	20,097.00	-	-	71,931.89
	19,893,662.65	1,697,155.88	(342,550.00)	-	21,248,268.53
TOTAL	102,905,171.23	46 13,336,809.06	(355,015.00)	333,354.52	116,220,319.81

NOTE 8 Cont.					Rs.
DEPRECIATION	Balance B/F as at 1/1/2023	Depreciation for the Year 2023	Removals	Prior Year Adjustment	Balance C/F as at 31/12/2023
NCPA					
Building	-	2,727,517.50	-		2,727,517.50
Motor vehicle	16,505,166.00	4,844,500.00	-		21,349,666.00
Furniture	14,563,456.08	1,007,277.02	-	168,054.40	15,738,787.50
Equipments	51,942,886.50	3,060,358.66	(12,465.00)	165,300.12	55,156,080.28
	83,011,508.58	11,639,653.18	(12,465.00)	333,354.52	94,972,051.28
Fixed Assets Received From Projects					
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	-	(342,550.00)	-	736,632.89
SAIEVAC Project					
- Furniture	79,147.50	-	-	-	79,147.50
- Equipments	83,757.00	750.00	-	-	84,507.00
UNDP Project					
- Furniture	33,112.80	-	-	-	33,112.80
- Equipments	267,399.79	267,399.79	-	-	534,799.58
UNICEF Project					
- Motor Vehicle	3,027,609.00	660,300.00	-	-	3,687,909.00
- Equipments	8,531,876.13	748,609.09	-	-	9,280,485.22
GIZ - Motor Vehicle	2,113,000.00	-	-	-	2,113,000.00
SAVE THE CHILDREN - Equipments	51,834.89	20,097.00	-	-	71,931.89
	19,893,662.65	1,697,155.88	(342,550.00)	-	21,248,268.53
TOTAL	102,905,171.23	47,13,336,809.06	(355,015.00)	333,354.52	116,220,319.81

NOTE 8.1						Rs.
Lease Hold Land	Lease Period (Years)	Lease Cost	Accumulated Amortization up to last Year	Balance B/F	Amortization for the Year 2023	Balance C/F
Lease Hold Land (2000)	50	8,422,459.89	3,874,331.56	4,548,128.33	168,449.20	4,379,679.13
Lease Hold Land (2016)	30	18,317,757.08	4,274,143.30	14,043,613.78	610,591.90	13,433,021.88
		26,740,216.97	8,148,474.86	18,591,742.11	779,041.10	17,812,701.01

	Rs.	Rs.
NOTE 9	2023	2022
LONG TERM RECEIVABLES		
Distress Loan	2,425,739.83	1,969,607.45
TOTAL	2,425,739.83	1,969,607.45
	Rs.	Rs.
NOTE 10	2023	2022
INVESTMENTS & SAVINGS		
Gratuity Fund Investment A/C - 261605	476,574.23	231,037.56
Tsunami Savings A/C - 679016	64,004.18	62,393.29
Distress Loan Savings A/C - 89945554	541,534.89	238,066.39
Fixed Deposit	8,265,387.95	7,501,169.21
TOTAL	9,347,501.25	8,032,666.45
	Rs.	Rs.
NOTE 11	2023	2022
ACCOUNTS RECEIVABLE		
Festival Advance	135,250.00	156,750.00
Cash Advance	1,558,700.05	2,103,641.19
Receivable A/C	162,681.00	186,371.63
Distress Loan Receivable	714,569.53	461,908.21
NCPA Receivable from Fund	410,413.00	16,943.01
TOTAL	2,981,613.58	2,925,614.04
	Rs.	Rs.
NOTE 12	2023	2022
PREPAYMENTS		
Insurance	137,110.20	366,228.37
Service agreement	255,682.65	274,575.52
TOTAL	392,792.85	640,803.89
	Rs.	Rs.
NOTE 13	2023	2022
CASH & CASH EQUIVALENTS		
Bank of Ceylon - Current Account 228076	3,019,423.97	4,806,172.21
- Current Account 71252941	504,848.14	843,270.01
People's Bank -Current Account 174-1-001-4-0347385	160,524.74	541,524.74
TOTAL	3,684,796.85	6,190,966.96

NOTE -14 A						
BREAKDOWN OF PROJECT FUND BALANCES						
					Rs.	
Project Name	Balance /B/F	Prior Year Adjustment	2023		Balance C/F	
			Funds/Receipts	Expenses		
Tsunami Sponsorship - Daily Mirror	541,524.74	-	24,000.00	(405,000.00)	160,524.74	
Child Fund	504,300.53	-	-	-	504,300.53	
Peoples Bank	410,413.00	-	-	(410,413.00)	-	
UNICEF Fund	-	-	3,354,000.00	(3,141,750.00)	212,250.00	
Total	1,456,238.27	-	3,378,000.00	(3,957,163.00)	877,075.27	
NOTE -14 B						
BREAKDOWN OF NATIONAL CHILD PROTECTION FUND						
					Rs.	
Fund Name	Balance /B/F	Prior Year	Receipts (Note - 1C)	Expenses (Note 5)	Surplus/ (Deficit) for the year 2023	Balance C/F
National Child Protection Fund	2,095,500.24	-	437,429.14	(839,884.94)	(402,455.80)	1,693,044.44

NOTE 15			Rs.	Rs.
ACCRUED EXPENSES			2023	2022
Overtime			178,989.40	171,037.06
Security Service			434,523.73	297,122.96
Cleaning Service			174,526.60	141,060.00
E.P.F. Payable			478,293.00	-
E.T.F. Payable			71,743.95	-
Travelling & Subsistence			661,650.91	810,704.38
Electricity			502,960.69	233,846.50
Water			7,263.02	4,628.93
Stationary			-	48,250.00
NCPF Payable to NCPA			410,413.00	16,943.01
Telephone Expenses			429,741.98	437,604.73
Sundry Creditors			2,600,427.14	577,400.00
Web Maintenance			27,024.96	26,214.24
News Paper Expenses			28,790.00	28,100.00
Holiday Payment			2,564.25	-
Allowance For ApprentisTraining			73,750.00	72,500.00
PAYE Tax			1,469,990.32	-
Salary Payable			1,176,458.62	-
TOTAL			8,729,111.57	2,865,411.81

NOTE 16			Rs.	Rs.
SHORT TERM PROVISION			2023	2022
Provision for Audit Fees			476,100.00	450,000.00
Provision-Gratuity Fund Short Term			474,793.50	816,153.50
TOTAL			950,893.50	1,266,153.50

					Rs.
NOTE 17	Balance B/F as at 1/1/2023	Receipts for the year 2023	Expenses for the year 2023	Prior Year Adjustment	Balance C/F as at 31/12/2023
CAPITAL EMPLOYED					
Capital Grants					
Government Grant - Capital	15,398,565.63	697,756.03	(4,443,024.20)	1,412,310.25	13,065,607.71
UNICEF - Grant	2,666,468.55	-	(805,309.09)	-	1,861,159.46
Capital Grant - UNDP	1,515,265.49	-	(267,399.79)	-	1,247,865.70
Capital Grant - Asset Acquisition Dev. Activities	8,251.25	-	(4,950.75)	-	3,300.50
Capital Grant -Lease Land	14,043,613.77	-	(610,591.90)	-	13,433,021.87
Capital Grant - SAVE THE CHILDREN	82,145.11	-	(20,097.00)	-	62,048.11
Ministry Grant (Capital Acquisition)	3,108,628.00	-	(920,857.17)	-	2,187,770.83
Capital Grant - President Office - Motor Vehicle	5,134,167.00	-	(610,000.00)	-	4,524,167.00
Capital Grant - ICTA	-	-	(130,108.87)	2,261,416.00	2,131,307.14
TOTAL	41,957,104.80	697,756.03	(7,812,338.77)	3,673,726.25	38,516,248.32

NATIONAL AUDIT OFFICE

My No.} VOT/B/NCPA/01/2023/20
2023

Your No.}

Date} 11th of June

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 2023 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 2023 comprising of the statement of financial position, as at 31st December 2023, 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(6) 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 of 31st December 2023 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) Due to the crediting of Rs. 6,303,511 to the financial performance report from the revaluation recovery account as deferred income in contrary to paragraphs 52 and 53 of the Sri Lanka Accounting Standard 7, the deficit of the year under review and the balance of the revaluation recovery account was understated by that amount.

(b) Due to the allocation of Rs. 474,794 as gratuity for 04 offices that retired in the year under review, the deficit of the year and gratuity allocations was overstated by that amount.

(c) An internet portal software for the reporting of child abuse worth Rs. 3,909,000 (10,000 Britain Pounds) that was received as a donation in the year under review and a database

worth Rs. 1,461,961 developed and given by the Sri Lanka Telecom institution were not accounted.

(d) The documents required to confirm the distribution of school stationary items of worth Rs. 2,568,680 that were purchased within the year under review were not submitted for audit.

(e) (i) The amount of money generated by financial activities was overstated in the financial flow statement by Rs. 760,612 due to the identification of material project funds of Rs. 3,378,000 received in the year under review as a cash inflow and identification of Rs. 697,756 of cash received as capital grants as a cash out flow of Rs. 3,440,856 instead of a cash inflow.

(ii) The amount of money generated by operational activities was overstated by Rs. 601,969 due to the adjustment of Rs. 10,260,674 as deferred income of the year under review even though it was Rs. 14,115,850 and Rs. 3,253,206 received in the previous year to the year's deficit of the financial flow statement.

(f) Even though the total value of the equipment which is worth Rs. 2,261,416 received as donations in the year under review from the ICT agency should be accounted as donations in the financial performance report, Rs. 130,108 from it was accounted as deferred income to the financial performance report and Rs. 2,131,307 was accounted as capital grants of the statement of financial position.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAS). 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 2023 of the Authority

Other information refers to the information that is included in the Annual Report 2023 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. 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 controlling authorities on the financial statements

It is the responsibility of the management to decide on the internal controls that will be required to prepare these financial statements according to Sri Lanka State Sector Accounting Standards as well as presenting them with justification and void of any false statements that can be developed due to fraud and errors.

When preparing financial statements, it is also the responsibility of the management to decide the capability of the continuation of the institution, and if not the management intend to liquidate the institution or the operations are to be winded up either when there is no other alternative, it is the responsibility of the management to keep accounts on the basis of continuity and reveal the matters pertaining to the continuity of the institution.

The responsibility of investigating the financial reporting process of the institution is held by the parties applicable for administration.

The institution should maintain books and records pertaining to its income, expenditure, assets and liabilities so that the institution can prepare annual and contemporary financial statements in terms of sub section 16 (1) of National Audit Act No. 19 of 2018.

1.5 Auditor's responsibilities related to the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements 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 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,

- Planned and implemented timely and relevant audit procedures to identify and assess the risks of material misstatement of the Financial Statements that may occur due to fraud or error when obtaining 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.
- Obtained 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.

The appropriateness of accounting policies used, and the reasonableness of accounting estimates and related disclosures made by the management were appreciated.

- The decision was made to use the relevance of utilizing the basis of continuous existence of the institution for accounting based on the audit evidence obtained regarding whether there is a quantity uncertainty on the continuous existence of the institution due to the incidences and circumstances. If I decide on a prevailing sufficient uncertainty, my attention of the audit report should be paid to the financial statements and if those revelations are insufficient, my opinion should be modified. However, the continuous existence may end based on future incidents or situations.
- The overall presentation of the financial statements including the appropriate and fair inclusion of the transactions and events which were the basis for the structure and content of the financial statements and the disclosures were appreciated.

I inform the governing parties about the important audit findings, major internal administration weaknesses as well as the other particulars found at my audit.

2. Report on other legal and regulation requirement

2.1 Special provisions on the following requirements are included in the National Audit Act No. 19 of 2018.

2.1.1 According to the requirements mentioned in section 12 (a) of the National Audit Act No. 19 of 2018 except for the effect of the facts explained in the section basis for qualified opinion in my report, I have obtained all the required information and clarifications for the audit and as per my investigation, proper financial reports were maintained by the authority.

2.1.2 The financial statements submitted by the authority correspond with those of the previous year according to the requirement mentioned in section 6 (1) (d) (III) of the National Audit Act No. 19 of 2018.

2.1.3 The financial statements submitted include the recommendations issued by me in the previous year according to the requirement mentioned in section 6 (1) (d) (IV) of the National Audit Act No. 19 of 2018.

2.2 Within the limitations of the actions taken and based on the evidence obtained as well as the quantity of the particulars furnished, nothing was brought into my attention to furnish following statements.

2.2.1 Any direct or indirect relationship of any member of the governing body of the authority away from the general business relationship regarding any agreement pertaining to the authority 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(f) of the National Audit Act No. 19 of 2018 other than he observations mentioned below.

Reference to laws/Regulations	Observations
Financial regulation 371(5) amended by the Public Finance Circular Number 01/2020 dated 28 th August 2020	An advance of a total value of Rs. 1,558,700 that had been provided on 67 occasions in the year under review were not settled before the 31 st of December of the year under review.

2.2.3 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
National Child Protection Act No. 50 of 1998	
(a) Sections 14 (f)	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 had received approval on the 29 th of October 2019. Due to that the authority failed to establish and maintain relevant National Steering Committee, provincial committees, district and regional committees as independent technical circles.
(b) Section 14 (h)	Information requested by the legal division regarding child abuse criminal proceeding in the year under review was not received from 96 police stations. Further, the legal division of the authority had failed to perform the activities of regulation of criminal proceedings related to child abuse. The authority had failed to maintain a safe house until the day of the report.
(c) Sections 14 (e), (l), (g)	While 123,732 child abuse complaints were received by the authority from 2011 until the date of this report, 52,922 complaints of them, that is 43 percent were still under investigation. Therefore, the authority failed to fulfill its responsibility of formulating a methodology to complete the process of investigation of complaints related to children who are victims of child abuse before the child reaches adulthood.

The presence of a large number of vacancies of district and regional officers who perform a very important role related to child abuse and not implementing a proper mechanism in the authority regarding the prevention of child abuses that are increasing daily within the country had further caused the massive escalation of unresolved complaints.

(d) Section 14 (q)

It was revealed during the audit that that the authority is unable to find out and confirm the amount and current progress of child abuse complaints received from around the island due to the lack of action to introduce a mechanism until now for the formal coordination between the Sri Lanka Police, Department of Probation and Child Protection Services and Line Ministry that establish the data system and function regarding child abuse.

(e) Section 14 (j)

Even though the cabinet approved to begin video evidence recording units on provincial level in 2021, action had not been taken to establish video evidence recording units in 7 provinces until the date of this report. Even though the video evidence recording unit of the southern province had begun in 2013, this unit and the received technical equipment are not functioning since 2015 due to the prevailing shortcomings and Rs. 7,760,500 was estimated to replace these technical equipment.

- The authority had failed to maintain a safe house for the accommodation facilities of victimized children until the date of report according to section 2.5 of the video evidence recording guide published by the Attorney General's Department.

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 Mulativu District secretariat, 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. 1,084,684 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 until the date of the report.
- (c) Due to the release of the assistant manager (programmes) from external institutions for more than 12 years, the tasks to be performed by this position could not be performed efficiently.
- (d) Appointment of officers lacking minimum basic qualifications for the positions of the Investigation Officer, Manager (Planning and Information), Information and Technology Assistant, Manager programmes, Assistant Director (Media and Information) of the National Child Protection Authority against the letter of the Director General of the Management Service department dated 25th of January 2016.

(Signed)

W.P.C.Wickramarathne
Auditor General.