

Annual Report 2023

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Message from the Executive Director

In the year 2023 CPA's programme of work focused on the causes of the crisis of governance and the situation of marginalized communities in the polity. Consequently, constitutional reform, the Rule of Law, the situation of the Malaiyaha Tamil community and the Adivasis, the land issue in the North and East entailing both "Buddhisisation" as well as militarization, economic crimes, the build -up to elections and both the introduction and continued use of authoritarian laws to deal with dissent, profiled the programme of work of the organisation.

CPA worked with other civil society groups and wherever possible engaged ministers, government officials and the diplomatic community in its outreach and advocacy programmes. Whilst the daily economic struggle of the population dominated political discourse, CPA emphasized the pivotal importance of governance as the overarching cause of the economic crisis. Two publications were launched on emblematic cases and jurisprudence of public interest litigation, the Thé Kahata exhibition marking the 200 years of the Malayaha community in Sri Lanka was shown in Matale and the Ratnapura districts to raise awareness of the situation of that community from its own perspective, the government agreed to look further into the bill on Adivasi rights and work on the new constitution and ancillary legislation continued along with stakeholder discussions on the subject.

CPA's outreach was considerably improved by enhancement of its social media profile, especially the use of easily accessible, simple language products on a variety of subjects including constitutional reform, the Online Safety Act and the Prevention of Terrorism Act as well as land issues in the north and east. The Map of Land issues that was released was successful in profiling the issues associated with archeology and religion on the local communities.

Underpinning political discourse throughout the year, was the prospect of a presidential election in 2024 and the possibility of a general election soon thereafter. The Centre for Monitoring Election Violence (CMEV) carried on its preparations for the elections, noting that the impact of social media on the campaign will be significant.

The core work programme of CPA remains unchanged. However, within the framework of governance and human rights, there will invariably be changes of emphasis and tactics. We hope that our funders will continue to support us in this regard I wish to thank the CPA staff and hope that the call of the Aragalaya for SYSTEM CHANGE will be heeded, fleshed out, implemented and observed.

Dr. Paikiasothy Saravanamuttu
Executive Director

Introduction

Vision

A liberal, democratic Sri Lanka.

Mission

To strengthen the civil society contribution to public policymaking through programmes of research and advocacy in the areas of democratic governance and peace with human rights as an overarching priority.

About the Centre for Policy Alternatives

The Centre for Policy Alternatives (CPA) was established in 1996 with the aim of strengthening institutions and capacity-building for good governance and conflict transformation in Sri Lanka. For over two decades, CPA has set the bar in Sri Lanka for how cutting-edge research and advocacy can be communicated through constructive dialogue and innovative content to address deficits in democracy and governance.

CPA works across four key units in three offices located in Colombo. The Research & Advocacy Team engages in the critique and advocacy of policy alternatives through comprehensive field-based and applied research outputs and also leads CPA's public interest litigation efforts. The Outreach Monitoring Team works with local government and community-based organisations on participatory governance, grassroots capacity building and service delivery, while working to generate mobilisation on social equality and reconciliation. Social Indicator is CPA's survey research unit and conducts public opinion polling on a wide range of social and political issues. The Civic Media Unit manages the award-winning civic media initiatives Maatram, Vikalpa and Groundviews which seek to amplify narratives by citizens otherwise marginal to and erased from mainstream media. In addition, CPA hosts the Centre for Monitoring Election Violence (CMEV), the leading election monitoring and electoral reform advocacy organisation in Sri Lanka which promotes free and fair elections and inclusive democratic participation.

CPA works with a wide range of actors across Sri Lanka, from civil society organisations and community-based activists to students and academics to provincial and local government officials.

CPA also engages with numerous NGOs, civil society organisations and academics in the international sphere to share, collaborate on and learn from policy approaches to democratic governance and sustainable peace. CPA staff members are regularly quoted in media, both locally and internationally, for their expertise and insights. Institutional output in print and online in all three languages is regularly flagged and used in debates on domestic policy-making and international discourse.

Board of Directors

Professor Chandraguptha Thenuwara (Chairman)

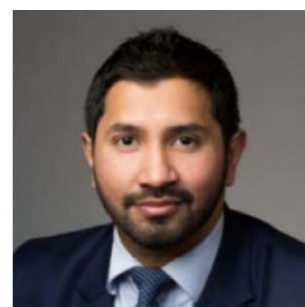
Chandraguptha Thenuwara (BFA/MFA/MPhil) is working as a Professor in the Department of History and Art Theory at the University of the Visual and Performing Arts, Colombo. In 1993, He founded the Vibhavi Academy of Fine Arts (VAFA), an artist-run alternative art school. He studied painting at the Institute of Aesthetic Studies, University of Kelaniya (1978-1981) and Surikov State Art Institute, Moscow, Russia (1985-1992); MPhil at the Post Graduate Institute of Archeology (PGIAR), Kelaniya University (2006). Since 1978 he has exhibited widely in Sri Lanka and Abroad. Chandraguptha Thenuwara is a leading Sri Lankan Artist whose work focuses on issues surrounding the impact of war in Sri Lanka. In response to the overwhelming crisis, Thenuwara devised his stylistic formulation, which he called "Barrelism", in 1997. Then since 1997, he is having special solo exhibitions annually to commemorate un-commemorative 'Black July' and current socio-political issues. His recent annual exhibition was 'Meta-Real', Saskia Fernando Gallery, Colombo (2024).



In addition, Chandraguptha Thenuwara has presented in many solo and group exhibitions. Among them, Frieze London (2022), Personal Structures, Palazzo Mora, Venice Biennale (2022), One Hundred Thousand Small Tales, MMCA, Colombo (2019), Glitch, Saskia Fernando Gallery, Colombo (2016), Beautification, Lionel Wendt Gallery, Colombo (2013), Barrelism & Other Works, The Heritage Gallery, Colombo (1997), Asia-Pacific Triennial, Queensland Art Gallery, Australia (2009), First Asian Triennial, Fukuoka Asian Art Museum, Japan (1999), Cities on the Move, Vienna Secession, Austria (1997), New Approaches in Contemporary Sri Lankan Art, The National Gallery, Colombo (1993). His works are also included in the collections such as the Los Angeles County Museum of Art, Queensland Art Gallery Australia, Fukuoka Asian Art Museum Japan, John Moore's University Art Collection Liverpool and Fine Arts Museum of Udmurtia, Izhevsk, Russia. His public monuments include the monument to the Disappeared at Seeduwa, Monument to the Cardinal Cooray at the National Basilica, Thewattha and Monument to Neelan Thiruchelvam at Kinsey Terrace Colombo.

Mr. Aritha Wickremasinghe

Aritha Wickremasinghe received a First Class Honours, BA in Political Science with Sociology from the University of Birmingham, U.K. in 2005 and a Commendation (Ranking 1) in the Graduate Diploma in Law from the University of Birmingham, U.K. in 2006. He also received a Master of Laws (LLM) from the London School



of Economics and Political Science (LSE), University of London in 2008 and is an English law qualified, practising Solicitor.

Aritha is an international banking lawyer, a founding trustee of the global education initiative Think Equal and Equality Director at iProbono. Formerly a lawyer at prestigious international firms Clifford Chance and K&L Gates in London, he has advised on over 100 financial transactions, including multi-billion dollar projects involving the world's largest banking institutions in multiple jurisdictions. Prior to joining Clifford Chance in 2010, Aritha worked in the Chambers at the UN International Criminal Tribunal for Rwanda in Tanzania, where he worked on the Military 1 and Karera cases. Aritha moved back to Sri Lanka in 2016 to set up Think Equal's Sri Lanka operations and iProbono's Equality Law division. In 2017 he was appointed as Head of Legal at the Ministry of Finance's National Agency for Public Private Partnerships.

Aritha is very active in the field of diversity and inclusion and has spearheaded various initiatives promoting equality and human rights. He has advised various Governments and UN agencies on education and economic reform and human rights. He has advised the British Government on how to use British business to promote human rights abroad and has challenged the British Government to recognise the identity of non-binary persons. He was instrumental in lobbying for the setting up of the Transgender Equality Inquiry by the Women and Equalities Committee at the British Parliament where all his submissions on behalf of his client on the recognition of non-binary identity were accepted by the Parliamentary Committee and included in its recommendations to the British Government.

A passionate and strategic campaigner for social reform, Aritha has successfully used his position in business to promote positive change for underrepresented groups and victims of injustice. He has been a guest speaker at the University of Oxford, London Business School, Kings College, London and the London School of Economics and Political Science where he has shared his experiences in law, campaigning and social reform. For his work, Aritha was ranked No.1 Future Leader by the Financial Times in their 2015 OUTstanding List alongside Facebook founder Mark Zuckerberg and Lloyds CEO, Inga Beale. In 2021, he was given the Young Role Model Award by Sri Lanka Unites and received Rotary Colombo's Award for Vocational Excellence.

Mr. Chandana L. de Silva

Chandana De Silva is a Chairman of Janashakthi Ltd. He holds a Bachelor of Science degree in Mathematics and Management from the University of London in the United Kingdom. He is a Fellow of the Institute of Chartered Accountants in England and Wales as well as of the Institute of Chartered Accountants in Sri Lanka. He has over 40 years of managerial and financial experience, of which over 23 years was in the UK. After moving back to Sri Lanka in 2002, he worked in a variety



of executive leadership roles. Following his retirement from executive roles he has contributed to boards of both listed and non-listed companies as an independent non-executive board member. He also serves as a consultant specializing in governance based institutional development, talent management, strategic planning and in guiding family-owned businesses in inter-generational transition planning.

Ms. Minoli De Soysa

Minoli de Soysa is an experienced journalist, writer and editor who has worked at several national and international publications and NGOs. She started her career as a reporter for the Sun and the Island newspapers. She later joined the Reuters news agency as a Sri Lanka correspondent, where she covered political and economic issues as well as features and human-interest stories. Before going overseas, Minoli worked for two years at the US embassy in Colombo as a political specialist. During her time abroad, she worked and volunteered with NGOs and organisations dealing with women's and children's issues. She also worked for two years as Asian Regional Communications Manager for Muslim Aid Sri Lanka. She is currently the editor of Groundviews.



She received a Master's degree in English and Journalism from New York University and a Bachelor's degree in English from the Western Australian Institute of Technology. She also has a diploma in Conflict and Peace Studies from the University of Colombo. She serves on the boards of Protecting Environment and Children Everywhere (PEaCE) Sri Lanka and the Ceylon Fellowship of Service Prithipura Home.

Dr. Dinusha Panditaratne

Dr. Panditaratne is a specialist in foreign policy, governance, and international law. She is currently Adviser and Head, Asia at the Commonwealth Secretariat. Prior to this, she was a Non-Executive Director at NDB, a leading bank in Sri Lanka. She also served as Executive Director and later a Non-resident Fellow of the Lakshman Kadirgamar Institute of International Relations and Strategic Studies (LKI), the think tank of Sri Lanka's foreign ministry.



Before her appointment at LKI, Dr. Panditaratne was an Assistant Professor at the Faculty of Law at the Chinese University of Hong Kong and a Visiting Fellow at the University of Hong Kong. She is an attorney admitted to practice in the State of New York and previously worked at Milbank LLP, a law firm on Wall Street.

Dr. Panditaratne is a member of the Asia-Pacific Leadership Network for Nuclear Non-Proliferation and Disarmament (APLN) headquartered in Seoul, and an advisor to Verité Research. She has served several non-profit institutions, including on the board of the Centre

for Equality and Justice, and as a member of the International Advisory Board of the Asian University for Women in Bangladesh.

Dr. Dinusha Panditaratne received her initial degree in law with first-class honours from the University of Oxford, where she was a Markby Scholar at Balliol College. She received her master's and doctorate from Yale Law School, where her doctoral thesis focused on international human rights law.

Dr. Sukanya Devarajan

Sukanya Devarajan is a former International Civil Servant, who is a senior institutional and organisational management specialist with over 38 years of experience in successfully designing and managing scientifically/technically- oriented development assistance programmes for international and national organisations; and in policy development and negotiations in a multi- stakeholder context. Extensive experience in inter-organisational cooperation, negotiation and in strategic engagement with the UN family, representational delegations, civil society organisations, the private sector and the academic community. Although retired, she has undertaken consultancy assignments.



Dr. Zameer Careem

Dr. Zameer Careem is a medical doctor, historian, lecturer, author, and resource person for several television and podcast series. He has served as a visiting and guest lecturer at universities in the Czech Republic, India, Indonesia, Iran, Sri Lanka, Türkiye, and Ukraine. In 2022, he became the first Sri Lankan academic to be awarded both the ICRO Scholarship to Iran and the KATIP Scholarship to Türkiye. He is the author of four books, notably *Persaudaraan: Malay Life in Sri Lanka* (2017) and *From Europa to Tabrobana* (2023), the latter published by the Sri Lankan Embassy in Vienna. His work is featured in academic publications and held in institutions such as Stanford University, the University of Chicago, Emory University, the New York Public Library, and the national libraries of Australia, Singapore, and Sri Lanka. Dr. Careem has delivered plenary lectures at the University of Colombo and General Sir John Kotelawala Defence University, and was a guest speaker at the inaugural Indology Day in Türkiye, organised by the Indian Embassy and Ankara University. He has also represented Sri Lanka at the 2019 TWMCC Conference in Abu Dhabi and the 2023 International Conference hosted by the University of Rajasthan. In addition to his academic work, he runs a YouTube channel dedicated to Sri Lankan history and heritage.



Dr. Paikiasothy Saravanamuttu | Executive Director

Dr. Paikiasothy Saravanamuttu received a BSc Econ Hons, Upper Second Class degree and Ph. D in International Relations from the London School of Economics and Political Science (LSE), University of London, in 1979 and 1986, respectively. He lectured in International Politics at the University of Southampton, UK, from 1984 – 92.

Dr. Saravanamuttu is the founder and Executive Director of the Centre for Policy Alternatives (CPA). He was a member of the Foreign Policy Advisory Group and the Board of the Lakshman Kadirgamar Institute for International and Strategic Studies. He has presented papers on governance and peace in Sri Lanka at a number of international conferences and is widely quoted in the international and local media.



In 2010, Dr. Saravanamuttu was awarded the inaugural Citizens Peace Award by the National Peace Council of Sri Lanka and in September 2013, he was invited by President Obama to attend his "High Level Event On Civil Society", in New York. In 2016, he was appointed Secretary of the Consultative Task Force on Mechanisms for Reconciliation and in 2017, short-listed for the Peace Prize awarded by the city of Ypres, Belgium. He is also a member of the Regional Advisory Group of Amnesty International for Asia and a Board member of South Asians for Human Rights.

Dr Saravanamuttu is a founder director of the Sri Lanka Chapter of Transparency International and a founding Co-Convener of the Centre for Monitoring Election Violence (CMEV), which has monitored all the major elections in Sri Lanka since 1997 and the civil society alliance the Platform for Freedom. In 2004 he was an Eisenhower Fellow (2004). Subsequently he was the Chairperson of the Eisenhower Fellows, Sri Lanka and a Member of the Gratiaen Trust.

Research and Advocacy

The Research & Advocacy team aims to strengthen stakeholder contributions to public policymaking by creating a robust knowledge base and judicial precedent. This includes independently monitoring challenges within the legal and policy frameworks, ensuring compliance with judicial decisions, international obligations, and upholding constitutional governance values. Additionally, the initiative seeks to build partnerships with marginalized groups and individuals in targeted communities, providing support for advocacy through both legal and non-legal resources. Another key objective is to establish a body of legal and public policy research that prioritizes long-term focus, moving beyond reactive responses to urgent developments.

Activities

Meetings and Workshops

CPA conducted a series of meetings and workshops in Colombo, the North, and the East to address pressing issues and develop strategies for advocacy and reform. On March 23, 2023, a discussion was held at the CPA Head Office to reflect on the one-year anniversary of the Aragalaya and explore future directions. This session engaged 15 participants, including civil society members, lawyers, and Aragalaya activists, whose shared ideas inspired plans for a larger follow-up discussion. Earlier, on January 27, 2023, a workshop at the CPA Head Office presented a draft legislative package, which CPA had been developing over two years. This package included a draft constitution and proposed Acts such as the Public Service Media Bill, National Economic Council Act, National Security Act, Counter Terrorism Bill, Devolution Bill, and others.

On October 5, 2023, a closed-door meeting was held at the Courtyard by Marriott in Colombo to discuss proposed laws and policy initiatives, including the Anti-Terrorism Act (ATA), Online Safety Bill, and National Unity and Reconciliation Commission (NURC). The event, attended by 75 participants, including MPs, civil society representatives, lawyers, academics, and UN officials, provided a platform for dialogue that fostered greater understanding and clarity on these legislative challenges and prospects.

In October and November 2023, CPA planned two meetings in the North and East to discuss land research findings and advocacy efforts. Due to security concerns, CPA staff opted for smaller, in-office discussions with partners in Mannar and Jaffna. Despite the reduced scale, these sessions effectively addressed human security and land issues while strategizing on documentation and advocacy. Virtual meetings were also conducted to monitor land-related developments in Ampara, Trincomalee, and Batticaloa.

On December 9, 2023, CPA organized a residential meeting at Habarana Village by Cinnamon to discuss research findings and plan strategies for 2024 and beyond. This session included 25

participants, such as North and East partners, Hashtag Generation, and CPA's Research and Advocacy Team, with interpretation provided in Tamil and English. Discussions centered on key topics like ethno-religious issues, language and land rights, combating fake news, leveraging social media platforms for advocacy, and utilizing the Right to Information Act more effectively. Participants also emphasized the need for public consultations on proposed laws, increased shadow report submissions, and international advocacy, particularly on enforced disappearances.

The meeting concluded with recommendations to organize coordinated campaigns on the Online Safety Bill, Anti-Terrorism Act, and Truth and Reconciliation Commission, as well as to examine Parliamentary Voting History. Participants expressed a strong interest in collaborative advocacy and requested a follow-up meeting in Colombo to engage with MPs and other stakeholders. These initiatives reflect CPA's commitment to addressing governance, human rights, and reconciliation challenges in Sri Lanka.

Advocacy Material on Social Media Platforms

CPA has been actively producing advocacy tools in-house, an ongoing effort continuing into 2024. One notable initiative is the **Land Issues Map** (accessible at <https://www.cpalanka.org/land-issues-in-sri-lanka/>), which pinpoints locations with identified land issues across Sri Lanka. Updated every two weeks, the map provides detailed information on each location, including the key issue, background, developments, and, where available, photographs. This dynamic resource, informed by partners and field visits, is continually refined through collaborative discussions. These mapped locations have also been visualized in video format, with the latest updates. Additionally, CPA partnered with an advertising company to produce advocacy materials in English, Sinhala, and Tamil to reach broader audiences effectively.

Between December 2023 and January 2024, CPA released a series of engaging videos in all three languages to raise awareness about the Online Safety Bill, explaining its key aspects and implications in an easily digestible format. Another significant social media campaign, based on the long-form interview series "Reconstituting Sri Lanka" (details at <https://www.cpalanka.org/reconstituting-sri-lanka/>), aimed to summarize content from previous episodes. The campaign culminated in a 15-minute feature video that consolidated discussions on proposed constitutional reforms, connecting them to the one-year anniversary of the Aragalaya protests. This centerpiece video was supported by animation text-based videos that offered concise overviews of the interviews, driving traffic to the main content, along with static posts to raise awareness and interest.

The campaign, executed between May 1 and July 31, achieved notable outcomes, including 700 views of the flagship video within two days of its launch on CPA's YouTube channel. The broader series garnered approximately 20,000 views, with an average retention rate of 14%. The campaign effectively summarized the series' content through well-designed multimedia

outputs, addressing challenges along the way. The lessons learned and outcomes provide a strong foundation for future successes in advocacy-driven social media campaigns.

Monitoring of land and other conflicts

The Centre for Policy Alternatives (CPA) has been actively monitoring land-related conflicts in the Northern and Eastern provinces of Sri Lanka, including Trincomalee, Batticaloa, Ampara, Jaffna, Vavuniya, Mannar, Kilinochchi, and Mullaitivu. The primary issues identified in these regions include land grabbing by the Department of Archaeology and Buddhist monks, as well as the impacts of militarization and securitization. CPA remains committed to continuing its monitoring efforts in these areas throughout 2024.

In addition to monitoring, CPA has engaged in Public Interest Litigation (PIL) to address these challenges. Although not directly funded by the project, these legal actions form a critical component of CPA's broader advocacy work. Notable cases include:

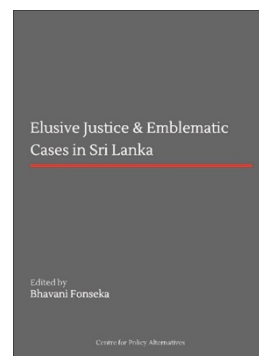
1. **Appeal against Judgement in Mirusuvil Land Writ** - SC/SPL/LA/229/2019.
2. **Case in the North: Kurunthoormalai Temple in Jaffna** - SC (FRA) 186/2021.
3. **Land Cases in Trincomalee** - HCT/Writ/649/20 and HCT/650/20.

These efforts reflect CPA's dedication to addressing land rights and related issues in Sri Lanka, complementing its advocacy and awareness-raising initiatives.

Publications

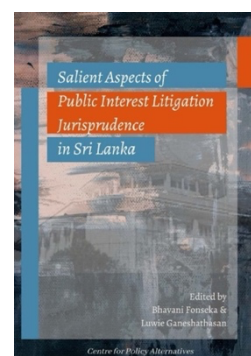
Elusive Justice and Emblematic Cases in Sri Lanka

CPA published *Elusive Justice and Emblematic Cases in Sri Lanka*, edited by Bhavani Fonseka, which explores the challenges victims of past human rights abuses face in their pursuit of justice. The book was officially launched on April 4, 2023, with 300 copies printed in English and distributed widely to universities, libraries, civil society organizations, members of Parliament, lawyers, diplomatic missions, the UN, NGOs, and INGOs. The publication is accessible online at [Elusive Justice and Emblematic Cases in Sri Lanka](#).



Salient Aspects of Public Interest Litigation Jurisprudence in Sri Lanka

CPA launched the publication *Salient Aspects of Public Interest Litigation Jurisprudence in Sri Lanka*, edited by Bhavani Fonseka and Luwie Ganeshathasan, on April 4, 2023, at the Galle Face Hotel, Colombo. The event was attended by 150 participants, including members of Parliament,



civil society representatives, lawyers, ambassadors, high commissioners, INGOs, UN agencies, NGOs, and CPA staff and board members. Following the launch, a panel discussion and reception were held. The publication can be accessed online at [Salient Aspects of Public Interest Litigation Jurisprudence in Sri Lanka](#).

Advocacy tools (visuals) focused on emblematic cases, accountability, and impunity were produced and displayed at a book launch on 4 April 2023. Eleven selected visuals were showcased during the event to highlight these critical issues. A few of the visuals can be seen below.



A short note titled "State Response to the Right to Protest Amidst the Socio-Economic and Governance Crisis" was published in February 2023. The publication explores the state's response to the right to protest during the ongoing socio-economic and governance challenges in Sri Lanka. The note can be accessed [here](#).

A small guide titled "Unpacking Sri Lanka's 21st Amendment to the Constitution" was printed in 300 copies in English and widely disseminated. The guide provides an overview and analysis of the 21st Amendment. It can be accessed [here](#).

Additionally, a short primer on "Economic Crimes" was published, linked to the previous year's UNHRC Resolution on Sri Lanka, which addressed economic crimes and accountability. This primer explores how economic crimes relate to past human rights violations and provides simple tools for furthering discussions on justice in Sri Lanka. A total of 300 brochures in English were printed and disseminated. The primer can be accessed [here](#).

The Centre for Policy Alternatives (CPA) has released several significant publications and commentaries addressing pressing issues in Sri Lanka. In May 2023, CPA published *Proposed Anti-Terrorism Act (ATA) – Key Concerns*, outlining critical issues surrounding the proposed legislation. This was followed by *Preliminary Comments* on the same Act in September 2023, offering CPA’s initial analysis. In October 2023, CPA further expanded its engagement with the issue through a detailed *Commentary Comparing the Proposed Anti-Terrorism Bill to the Prevention of Terrorism Act*, providing a comparative assessment of the two pieces of legislation.

Beyond the ATA, CPA has also focused on other vital policy matters. A key publication titled *Land Issues in the Northern and Eastern Provinces in Sri Lanka* sheds light on long-standing land concerns affecting these regions. Additionally, CPA analyzed the *Proposed Amendments to the Online Safety Bill* in October 2023, examining the implications of these changes. To support public understanding, CPA also released a user-friendly *FAQs on the Online Safety Bill* in December 2023, offering accessible information on the bill's content and potential impact.

The Centre for Policy Alternatives (CPA) has released a series of statements addressing key issues related to repression, dissent, and proposed legislation in Sri Lanka. One such statement, *CPA Statement Regarding Concerns with Continued Repression in Sri Lanka*, raises alarm over the persistent repression faced by citizens. CPA also addressed the increasing limitations on freedom of expression in its *Statement on Recent Arrests under the ICCPR Act & Shrinking Space for Dissent*, which highlights the misuse of legal provisions to stifle dissent.

In relation to legislative developments, CPA issued a *Statement on the Anti-Terrorism Bill*, outlining its concerns regarding the bill’s potential to undermine civil liberties. Additionally, in commemoration of the 40th anniversary of Black July, CPA released a reflective statement titled *Forty Years after Black July*, drawing attention to the continuing relevance and consequences of that historic event. CPA also expressed its position on the *Proposed Online Safety Bill* through a dedicated statement, emphasizing the bill’s implications for freedom of expression and digital rights in Sri Lanka.

Public Interest Litigation

The Centre for Policy Alternatives (CPA) has been at the forefront of various Public Interest Litigation (PIL) cases challenging political governance and constitutional issues in Sri Lanka. These include:

The Centre for Policy Alternatives (CPA) has played a leading role in several Public Interest Litigation (PIL) cases that challenge political governance and constitutional issues in Sri Lanka. In February 2023, CPA filed a Fundamental Rights (FR) petition against the failure of various government departments to conduct the Local Government Elections, citing a breach of democratic rights. That same month, the Supreme Court granted leave to proceed with an

FR application filed by Dr. Paikiasothy Saravanamuttu, contesting the declaration of a state of emergency in May 2022 under Articles 12(1), 13, and 14(1)(a), (b), and (c) of the Constitution.

In April 2023, CPA intervened in the Supreme Court Special Determination (SC SD 13/2023) in support of the Penal Code (Amendment) Bill, which aimed to enhance protections against hate speech and discrimination. Continuing its active engagement in legislative review, CPA challenged the constitutionality of the *Municipal Councils (Amendment) Act*, *Urban Councils (Amendment) Act*, and *Pradeshiya Sabha (Amendment) Act* in July 2023 through multiple Supreme Court Special Determinations.

In October 2023, CPA filed a petition challenging the constitutionality of the Online Safety Bill (SC/SD 89/2023), raising concerns about the bill's potential for misuse and infringement on digital rights. Most notably, in November 2023, CPA contested the Prevention of Terrorism (De-radicalization) Regulations under SC FR 91/2023, and the Supreme Court ruled that the regulations were unconstitutional, marking a significant victory for civil liberties in Sri Lanka.

In addition to its past litigation efforts, the Centre for Policy Alternatives (CPA) is currently engaged in several ongoing cases that address a wide range of constitutional and governance issues in Sri Lanka. Among these is the challenge to the presidential pardon granted to Sunil Ratnayake (SC FR 101 & 105/2020), as well as a separate case contesting the pardon of Gnanasara Thero (SCFR 256/2019), both raising questions about accountability and the rule of law.

CPA is also pursuing a case challenging the discriminatory prohibition on the sale of alcohol to women (SCFR 33 & 34/2018), and another against the Cabinet decision that allowed former President Maithripala Sirisena continued use of the official residence on Paget Road (SCFR 447/2019). In response to emergency-related developments, CPA has filed challenges to the proclamation of a state of emergency by Gazette No. 2278/22 (SCFR 197/2022) and to the Emergency Regulations No.1 of 2022 (SCFR 262/2022).

Further, CPA is appealing the judgment in the Mirusuvil Land Writ case (SC/SPL/LA/229/2019), and is involved in a case concerning the Kurunthoormalai temple in Jaffna (SC (FRA) 186/2021), which pertains to religious and cultural rights. It is also engaged in land rights litigation in Trincomalee (HCT/Writ/649/20 and HCT/650/20). Most recently, CPA has challenged the government's continued failure to take necessary steps to hold the Local Government Elections (SCFR 79/2023), reaffirming its commitment to democratic processes and constitutional accountability.

In 2023, the Centre for Policy Alternatives (CPA) saw the conclusion of several significant legal cases, each contributing to important constitutional and human rights developments in Sri Lanka.

In *SCFR 91/2021*, the Supreme Court ruled on a Fundamental Rights petition challenging the “de-radicalization” regulations issued under the Prevention of Terrorism Act. The Court

found that the *Prevention of Terrorism (De-radicalization from holding violent extremist religious ideology) Regulations No. 1 of 2021* violated the fundamental rights of the petitioners under Articles 10, 12(1), and 13 of the Constitution. Declaring the regulations null and void, the Court emphasized that they were inherently flawed and incapable of being corrected. The State was ordered to pay Rs. 25,000 to each petitioner as costs.

In *SCSD 89/2023*, CPA challenged the constitutionality of the proposed Online Safety Bill. The Supreme Court determined that several clauses of the Bill were inconsistent with the Constitution, requiring a special majority in Parliament to be passed into law. The Court also recommended specific amendments to address these constitutional concerns.

CPA also supported progressive legislative reform through its intervention in *SCSD 13/2023*, concerning a Private Member's Bill to amend the Penal Code by decriminalizing homosexuality under Sections 365 and 365A. The Court upheld the Bill, ruling that it was consistent with the Constitution and could be enacted with a simple majority in Parliament.

In another key judgment, *SCSD 36–38/2023*, the Supreme Court reviewed three private member Bills proposing amendments to the *Municipal Councils Ordinance*, *Urban Councils Ordinance*, and *Pradeshiya Sabha Act*. The Court held that all three Bills were unconstitutional and would require both a special majority in Parliament and approval via a referendum for enactment.

Lastly, in *SCFR 273/2021*, a case challenging the potential implementation of the death penalty, the matter was withdrawn following an assurance from the President that no death warrants would be signed. However, the petitioners retained the right to revive the case if there were any signs of the death penalty being implemented in the future.

These outcomes collectively underscore CPA's sustained engagement in protecting fundamental rights, democratic governance, and constitutional integrity in Sri Lanka.

Future Work

The Centre for Policy Alternatives (CPA) remains steadfast in its mission to promote human rights, democracy, and the rule of law in Sri Lanka. Looking ahead, CPA has outlined a comprehensive set of activities to guide its ongoing work in response to evolving political and social challenges.

A core focus will continue to be **Public Interest Litigation (PIL)**, where CPA will initiate and support legal challenges to state policies and practices that infringe upon fundamental rights and constitutional guarantees. Alongside its legal advocacy, CPA will maintain a robust program of **documentation and publication**, releasing reports in English, Sinhala, and Tamil on key issues such as the Anti-Terrorism Act, constitutional amendments, economic crimes,

civil and political rights, and the rights of religious minorities. These publications will present evidence-based alternatives and foster informed public debate.

CPA will also undertake **focused research on critical topics**, including the proposed Broadcasting Authority, the legacy of past Commissions of Inquiry (COIs), the proposed Truth and Reconciliation Commission (TRC), and land-related conflicts—particularly in the North and East of the country. It will continue to **monitor legal and constitutional reforms**, offering alternative proposals where necessary, and challenging problematic legislation through legal and advocacy avenues.

A particular emphasis will be placed on **monitoring the implementation of the Prevention of Terrorism Act (PTA)** and the **International Covenant on Civil and Political Rights (ICCPR)** Act, ensuring these legal instruments are not used to suppress dissent or violate individual rights. CPA will also conduct **field visits** to conflict-affected areas in the North and East to engage with local communities on issues such as land appropriation and militarization.

On the international front, CPA will sustain its **engagement with the United Nations Human Rights Council (UNHRC)** and other global forums to advocate for accountability and justice in Sri Lanka. It will also document and analyze **land appropriation and militarization trends**, examining their long-term impact on reconciliation and community rights.

In fostering broader collaboration, CPA will convene **small meetings and discussions with local and international partners** to strategize on addressing pressing challenges. Additionally, CPA will continue to document and analyze the **process of constitutional reform**, offering critical insights into efforts to reshape Sri Lanka's governance framework.

Finally, CPA will expand its **advocacy through social media**, creating accessible tools and running campaigns on human rights, reconciliation, proposed legislation, and democratic governance. These efforts will be actively disseminated through CPA's platforms on Twitter, Facebook, and Instagram, aiming to shape public discourse and engage a wide audience.

Through this multi-pronged approach, CPA reaffirms its commitment to building a more just, democratic, and rights-respecting Sri Lanka.

Capacity Building & Outreach Monitoring

Looking Back on 2023

In 2023, OUTREACH implemented several key initiatives to promote social cohesion, accountability, and justice. In the aftermath of COVID-19 and the Aragalaya movement,



enhancing public access to information and addressing disputes became a priority, as rising social issues and tensions risked further conflict. These projects played a vital role in mitigating these tensions. A significant achievement was engaging youth through digital advocacy, fostering a new generation of advocates for social change.

Amidst ongoing economic instability, OUTREACH remained committed to fostering inclusivity and resilience. In this context, supporting marginalised women against microcredit scams, empowering Adivasi communities to advocate for legal protections, and highlighting the issues faced by estate workers through the Kahata exhibition were of particular importance.

However, these are communities that have historically experienced systemic neglect, harassment, and exploitation. Challenges arose not only in the trust-building process but also due to external forces discouraging these groups from seeking justice. Despite these obstacles, community members were successfully empowered to advocate for justice by overcoming their fears and developing sustainable community networks. Bureaucratic hurdles further complicated matters, but the partnerships established throughout the year significantly enhanced collective capacity to support and uplift these underserved groups.

Looking ahead, key priorities include advocating for microcredit reforms at the local governance level, promoting a bill on Adivasi rights, and further expanding the social discourse surrounding the issues faced by estate communities. OUTREACH will continue to address evolving challenges and empower marginalised voices in the ongoing pursuit of social justice and equitable development.

Activities

Advocating For The Bill Addressing The Rights Of The Adivasi (Indigenous) Community In Sri Lanka

January 2023 – To date This project is dedicated to advancing the rights of Adivasi communities in Sri Lanka through focused advocacy and strategic collaboration with key

government institutions. The initiative not only strengthened communication between Adivasi leaders, policymakers, and government officials but also ensured a participatory process involving Adivasi communities. Through active discussions, these communities were empowered with essential knowledge and skills, while diverse Adivasi leaders were unified to advocate more effectively for their rights.

A significant breakthrough was achieved when government institutions agreed to revisit the proposed bill and thoughtfully consider its provisions. This marks a crucial step toward establishing legal protections for Adivasi rights. This progress resulted from numerous high-level meetings with key government bodies, including the Ministry of Justice, the Attorney General's Department, the Human Rights Commission, the Ministry of Wildlife and Forest Conservation, and the Department of Irrigation.

Moving forward, the project seeks to overcome remaining obstacles and foster effective policy dialogues, ensuring that the Adivasi community's rights are recognized and upheld within Sri Lanka's legal framework

Achievements

The Centre for Policy Alternatives (CPA) has made significant progress in advancing the rights of Adivasi communities in Sri Lanka through successful government engagement and targeted research initiatives.

Successful Government Engagement CPA secured a **formal commitment from the government** to revisit and consider a proposed bill relevant to the rights and welfare of Adivasi communities. A major milestone in this process was a **meeting between Adivasi leaders and the Prime Minister**, alongside key regional leaders, to directly address pressing issues affecting their communities.

In addition, CPA facilitated **24 stakeholder meetings with government representatives**, including sessions led by Mr. Wijeyadasa Rajapakshe, former Minister of Justice, Prison Affairs, and Government Reforms. These engagements brought together various government institutions to ensure a multi-sectoral dialogue. Significantly, CPA also **presented a paper in Parliament**, formally outlining the specific grievances and challenges faced by Adivasi communities across the country.



Research and Publications on Adivasi Issues CPA produced **five key studies** to enhance understanding and policy development concerning Adivasi rights in Sri Lanka. These studies offer critical insights and recommendations for improving the status and protection of indigenous groups. The publications include:

- *The Adivasi Policy Brief*
- *Grievances Faced by Adivasi Communities in Sri Lanka*
- *Safeguarding the Rights of Adivasi Communities in Sri Lanka*
- *Regulations for Indigenous Groups*
- *Concept Note for the Indigenous Rights*

These achievements reflect CPA's continued commitment to promoting inclusivity, protecting minority rights, and ensuring that the voices of historically marginalized communities are heard at the highest levels of governance.

As part of its commitment to empowering Adivasi communities, the Centre for Policy Alternatives (CPA) implemented several key initiatives focused on capacity building, community engagement, and public awareness. Adivasi leaders were provided with essential advocacy skills, enabling them to effectively engage in the legislative process and represent their communities in policy discussions. To further strengthen their collective voice, CPA facilitated the creation of a national network of Adivasi leaders, enhancing collaboration and advocacy efforts for the protection of indigenous rights.

In addition, CPA conducted five community meetings across different regions, involving Adivasi youth and women to ensure inclusive participation. These engagements provided valuable insights that were integrated into policy documents and advocacy strategies. A notable achievement was the establishment of a special identity card system for Coastal Adivasis, granting them legal access to forests for traditional honey harvesting—an important step in recognizing and supporting their cultural and economic practices.

To raise awareness and amplify these voices, CPA also produced seven YouTube videos showcasing the lives, challenges, and resilience of Adivasi communities across Sri Lanka. These multimedia efforts serve to educate the broader public and highlight the need for inclusive and rights-based policy solutions.

Voice Of Citizens

1ST SEPTEMBER 2023 – To date

The Voice of the Citizens is a dynamic social media initiative aimed at enhancing public understanding of critical social issues in Sri Lanka, focusing on themes such as constitutional reforms, governance, elections and other social issues.

By utilizing diverse media formats across platforms like Facebook, TikTok, and YouTube, along with an e-magazine, the project effectively engages a broad audience.

It also champions policy-related advocacy projects, including efforts around Adivasi rights and microcredit. This outreach not only amplifies community voices but also incorporates insights from experts, activists, and scholars, enriching the national discourse on pressing challenges.

As the audience grows, the platform recognizes the importance of interactive content and is committed to increasing viewership and subscriber engagement in the coming year.

Achievements

The Centre for Policy Alternatives (CPA) successfully expanded its outreach and capacity-building efforts by covering **eight districts** across Sri Lanka—Polonnaruwa, Anuradhapura, Nuwara Eliya, Puttalam, Kalutara, Matale, Vavuniya, and Ratnapura—through a series of **two-day training sessions**. These sessions focused on equipping young people with practical skills in digital communication and civic engagement.

A total of **113 youth** (69 males and 44 females) benefited from these trainings, enhancing their abilities in **social media use, ethical communication, counter-speech, and misinformation prevention**. These skill-building efforts not only empowered participants but also encouraged them to contribute meaningfully to online discourse and community awareness.

As a direct outcome of the trainings, **69 social media news products**—including **short video clips and interviews**—were created by the participants, reflecting their new skills and commitment to responsible digital storytelling.

Rti Awareness Radio Programs Project.

1st August 2022 – 31st June 2024

The RTI Awareness Radio Program aimed to educate the public on the Right to Information (RTI) Act and promote its use for transparency and accountability.

The RTI Awareness Radio Program significantly increased public awareness and engagement with the Right to Information Act, evidenced by a substantial rise in inquiries and active usage of RTI mechanisms among listeners, leading to greater transparency and accountability in civic matters.

Moving forward, the program aims to expand its reach through additional programming and resources, further enhancing public engagement and ensuring that all citizens have sustained access to vital information.

Achievements

The Centre for Policy Alternatives (CPA) successfully aired **104 radio programs** across two languages—Sinhala and Tamil—on **Uva F.M** and **Rangiri F.M.**. Each language platform featured **52 programs**, ensuring widespread reach and engagement with diverse communities.

The programs covered **six thematic areas**:

Human Rights, Legislation, Policy, Microfinance, Agriculture, and Infrastructure. Among these, **26 programs** were dedicated to **Human Rights and Social Justice**, highlighting crucial issues around rights protection and advocacy. Additionally, **32 programs** delved into **Legislation and Policy matters**, while **12 programs** focused on **Microfinance** and related concerns. The remaining **16 programs** addressed topics on **Agriculture, Environment, Infrastructure, and Public Services**, providing in-depth discussions on vital national issues.

Further enhancing its outreach, CPA received **200+ calls** through the **RTI Hotline** from **over 20 locations** across **six provinces**, with a variety of thematic issues related to the **Right to Information** being addressed. Notably, concerns around **land issues** and **infrastructure** were frequently raised.

In response to pressing concerns, CPA organized **emergency discussions** regarding the **Data Protection Act**, where the potential implications for **journalists' freedom of speech** and the **right to information** were critically examined. These discussions underscored the importance of safeguarding press freedoms in the face of emerging legal frameworks.

Strengthening Early Warning Capacities For Promoting Social Cohesion

23rd October 2023 to 23rd April 2024

This project was designed to strengthen grassroots peacebuilders in Sri Lanka by enhancing their capacity to identify and address communal conflicts through targeted training, coordination, and digital advocacy.

The project catalysed a shift in community dynamics, fostering a culture of collaboration and proactive engagement among diverse stakeholders in addressing and resolving conflicts.

Looking ahead, foundations will be built upon by leveraging technology and local partnerships to deepen social cohesion and resilience within communities, ultimately creating a more sustainable framework for peacebuilding in the region.

Achievements

As part of its efforts to strengthen grassroots peacebuilding and civic engagement, the Centre for Policy Alternatives (CPA) successfully **capacitated 70 peacebuilders**, including **civil society representatives, journalists, and human rights defenders**. These individuals were trained to play a proactive role in conflict resolution, community dialogue, and rights advocacy.

Recognizing the evolving landscape and regional needs, CPA expanded its original plan of 18 sessions to **29 tailored training programs**, significantly broadening its outreach and

deepening impact across multiple districts. These programs were specifically designed to address the unique challenges faced by communities and enhance participants' practical skills.

In addition, **113 digital peace advocates** were trained, focusing on **digital literacy and social media advocacy**. This empowered participants to utilize digital platforms not only for **promoting peace narratives** but also for **monitoring and reporting conflicts** effectively in real time.

Trained peacebuilders also took initiative beyond the training, by identifying critical issues in their communities and **filing Right to Information (RTI) requests**, thereby leveraging legal tools to demand accountability and transparency.

Promoting Access To Justice And Remedy Of Women Entrepreneurs Affected By The Covid-19 Pandemic

28th August 2023 to 29th February 2024

To empower women entrepreneurs affected by microfinance practices by enhancing their access to justice, fostering advocacy efforts, and establishing supportive networks that promote legal protections.

The project has created a robust framework for advocacy and support, leading to increased awareness among women and stakeholders, and resulting in greater legal protections and community engagement in addressing microfinance injustices.

The project will expand training and advocacy efforts to further strengthen women's groups and enhance collaboration with local institutions for sustainable protection against misleading financial practices.

Achievements

The Centre for Policy Alternatives (CPA) empowered **40 women's group leaders** across four districts, equipping them with strong **advocacy skills** and knowledge of **referral systems** to address pressing community issues, particularly those affecting women.

As part of the broader advocacy strategy, **20 meetings** were conducted with key decision-makers, involving **84 participants—25 women and 59 men**—to raise awareness and seek solutions to the growing problem of **unregulated money lending**.

To ensure sustainability and community-driven action, **four women's groups** were formally established and are now fully operational in **Kilinochchi, Vavuniya, Anuradhapura, and Ampara**. These groups actively work on addressing exploitative lending practices and supporting local women in accessing safe financial options.

A total of **522 participants** were capacitated through **40 district-wide programs**, which focused on advocacy training and community empowerment across a diverse range of groups.

Importantly, **by-laws** were successfully **drafted in the Northern and North Central provinces**, marking a critical step toward regulating **unregulated money lending** and offering much-needed legal protection for vulnerable women in these regions.

The Kahata Exhibition 2023

January 2023 - September 2023

This exhibition was designed to showcase the lives and struggles of estate workers through the eyes of Tamil Plantation youth. The exhibition thereby contributes to raising awareness and advocating for necessary changes in the sector.

The initiative encourages youth participation by inviting them to drive social transformation and influence tea plantation practices, thereby further strengthening and empowering selected youth in photojournalism and socially responsible photography. This allows them to take greater ownership and responsibility in their roles in transforming their communities.

Building on the success of last year's exhibition, this continuation fosters dialogue and promotes lasting change within the community.

Looking ahead, the Kahata concept will be further expanded to engage deeper level of advocacy focusing on bringing to light on Estate Worker issues.

Achievements



The Centre for Policy Alternatives (CPA) organized **two major "Kahata" exhibitions** in **Matale and Ratnapura districts**, drawing over **6,000 visitors**. These events commemorated the **200-year anniversary of the Malaiyaha Tamil community's arrival in Sri Lanka**, creating space for historical recognition, public dialogue, and increased social awareness of the community's contributions.

The exhibitions also served to **amplify the voices of 26 estate youth photojournalists**, whose work was prominently featured. This not only **elevated their social visibility** but also opened doors for **mentorship, collaboration, and potential career opportunities** in media and advocacy fields.

On the policy front, CPA presented an **initial framework on Malaiyaha Tamil issues** to the Minister, offering a **non-exhaustive commentary on possible policy reforms**. Insights were also shared with the **Ministry of Water Supply and Estate Infrastructure Development**, highlighting **policy gaps and structural challenges** affecting the plantation sector.

These efforts contributed to **tangible improvements in administrative practices** within the sector, fostering **positive changes for estate workers** and advancing the broader conversation on justice and equity for the Malaiyaha Tamil community.

Implementation Of The Official Language Policy (Olp) In Selected Ministries, Government Institutions & Sample General Public In Sri Lanka.

15th June - 31st August 2023

The project aimed to promote equality and reconciliation by evaluating the effectiveness of the Official Language Policy (OLP) in Sri Lankan ministries and government institutions, focusing on achievements, challenges, and public perceptions.



It provided critical insights that facilitated key policy changes and enhanced engagement with policymakers, fostering a more inclusive framework for linguistic diversity.

Achievements

The Centre for Policy Alternatives (CPA) carried out a **comprehensive evaluation of 23 key government institutions**, assessing their implementation of the Official Languages Policy (OLP). This evaluation contributed to identifying gaps and opportunities for improvement in language accessibility across public services.

Through sustained advocacy and research, CPA successfully influenced **five key policy recommendations**, which were adopted to enhance OLP implementation and promote inclusivity. To further strengthen awareness and dialogue, **15 workshops and seminars** were conducted with government officials, civil society actors, and other stakeholders, encouraging knowledge exchange and the adoption of best practices.

A **brief report** was also produced, presenting findings on the status of OLP implementation within selected ministries and institutions, alongside an assessment of **public perceptions** regarding the policy's effectiveness and accessibility.

CPA's efforts included **direct engagement with policymakers**, ensuring that the insights from the evaluations and public consultations informed decision-making processes aimed at advancing language rights in Sri Lanka.

Creating Civic Space To Promote Informed Advocacy And Social Cohesion In Sri Lanka

25th September 2022 – 30th June 2023

The project aimed to equip peacebuilders with essential tools for informed advocacy, focusing on agriculture, land, and water issues.

It empowered a diverse network of civil society and community leaders through training and resource development.

The project successfully facilitated intercommunity dialogues, fostering understanding and trust among diverse ethnic and religious groups. By addressing early warning signs and mediating local conflicts, it promoted peaceful coexistence. Engaging youth in peacebuilding initiatives empowered them as agents of positive change, effectively contributing to conflict prevention and mitigation efforts.

Achievements

A national **Network of Peacebuilders** was established, comprising dedicated individuals from civil society, youth groups, and community leaders committed to advancing peace initiatives across Sri Lanka. As part of this effort, **70 Peacebuilder Coaches** (62 males and 8 females) were capacitated to effectively utilize data for peacebuilding, respond to hate speech narratives, and enhance digital literacy. In addition, **918 District-Level Peacebuilders** (429 males and 489 females) were empowered with skills to identify and report early signs of communal conflicts. At the provincial level, **113 Grassroots Peacebuilders** (46 women and 67 men) were trained to recognize conflict dynamics, identify triggers and stakeholders, and understand tools for efficient reporting.



To support these initiatives, **two social media platforms**—the *Voice of Citizen* Facebook page and YouTube channel—were launched to collect, verify, and report conflict triggers while generating responses to hate speech and promoting digital literacy. Furthermore, a **mobile application** named *Voice of Citizens* was introduced to facilitate real-time reporting of issues, specifically focusing on gathering data related to conflict triggers in the agriculture sector.

Promoting Access To Justice And Remedy For Women Entrepreneurs Affected By Covid-19

20th May 2022 - 31st May 2023

The project aimed to empower women entrepreneurs affected by microfinance practices and the COVID-19 pandemic by enhancing their access to justice, providing legal education, and fostering support networks.

It established a robust network of women equipped with legal knowledge and resources, enabling effective advocacy for their rights and navigation of the microfinance landscape, thereby enhancing their economic resilience and promoting sustainable business practices.

Looking ahead, the focus will be on advocating for the implementation of bylaws at the local government level, pushing for stronger regulations in the microfinance sector, and continuing to strengthen support networks to further empower women entrepreneurs.

Achievements

A total of **60 Legal Empowerment and Resource Access Workshops** were conducted, reaching **490 participants**—430 females and 60 males—from vulnerable groups such as widows, women-headed households, and single parents. These workshops capacitated women on legal referral processes and accessing vital resources effectively. Additionally, **63 women's groups** across Trincomalee, Batticaloa, Nuwara Eliya, and Polonnaruwa were networked and strengthened, enhancing connections among women entrepreneurs and enabling them to share resources and support each other's ventures. As a result of these empowerment initiatives, **491 Right to Information (RTI) applications** were submitted by women seeking greater transparency and access to services. Furthermore, **16 advocacy meetings** on microfinance regulation were held, engaging **68 participants** including key stakeholders from the Human Rights Commission and microfinance companies, to address and push for the regulation of illegal microfinance activities.

Promoting Language Rights And Effective Implementation Of The Official Languages Policy In Sri Lanka

1st March 2022 – 31st March 2023

The project aimed to assess compliance with the bilingual policy across 29 Divisional Secretariat Divisions in Sri Lanka through interviews and Right to Information applications. It successfully evaluated the implementation of the Official Languages Policy in targeted public institutions, promoting equality and reconciliation among citizens.

Key achievements include a comprehensive report with actionable recommendations and the establishment of a strategic plan for government institutions to form language committees. This initiative enhanced understanding and transparency in language policy adherence, fostering inclusivity and effective communication, ultimately leading to lasting societal change and improved practices within public institutions.

Achievements

Comprehensive one-on-one interviews were conducted across **29 Divisional Secretariat Divisions (DSDs)** to assess compliance with the bilingual policy through the use of RTI applications. Additionally, **public institutions** were evaluated to measure the effective implementation of the Official Languages Policy (OLP), supporting broader efforts toward equality and reconciliation in Sri Lanka. To strengthen data collection efforts, **29 field enumerators** were successfully trained through a two-day program focused on enhancing bilingual data gathering skills. This work culminated in the production of **one detailed research report** titled *"A Brief Report on the Implementation of the Official Languages Policy in Selected Ministries & Government Institutions & Public Perception on OLP in Sri Lanka,"* offering actionable recommendations to improve policy implementation. Furthermore, a **strategic plan** was developed to guide government institutions in establishing language committees and drafting language plans, ensuring the sustainable and effective enforcement of the Official Languages Policy.

Constitutional Reform Dialogue

1 July 2022 - 8 February 2023

This initiative successfully established a robust local and regional discourse on socio-economic and political developments, with a particular emphasis on constitutional reforms.

By fostering a more informed and active civil society, it significantly enhanced public discussions surrounding these reforms. The project resulted in a citizenry that is not only better informed but also actively engaged in governance processes, advocating for democratic change.

Moving forward, the focus will continue to be on promoting discourse on governance issues and enhancing citizen participation through social media platforms.

Achievements

24 Citizens' Groups were established across the country, bringing together civil activists, journalists, human rights defenders, environmentalists, economists, and community leaders. These groups engaged in **local discussions** on pressing socio-economic and political challenges, with a strong focus on constitutional reforms using evidence-based information. A **research report** titled *"Citizen's Perspectives on Socio-Political Developments in the Context of Constitutional Reforms - 2022"* was published, contributing valuable insights to the National Reform Dialogue. To maintain public engagement, **monthly media updates** were provided, reaching a wide audience through both mainstream and social media platforms. Furthermore, activist networks were **strengthened** to bolster ongoing advocacy efforts for constitutional reforms.

Agricultural Policy Initiative

November 2022 – January 2023

The Agricultural Policy Initiative aimed to enhance Sri Lanka's National Agriculture Policy by fostering dialogue among political stakeholders and experts.

Addressing the urgent need for a coherent national policy, the initiative identified key agricultural challenges and promoted sustainable practices for improved food security, economic stability, and environmental resilience.

By consulting experts and sharing findings with stakeholders, including political party representatives, the initiative empowered communities and raised public awareness, effectively bridging the gap between policy and practice to strengthen the agricultural sector.

Achievements

Three studies were conducted to critically examine Sri Lanka's agricultural landscape: *"National Agriculture Policy: A Critical Reflection," "Review and Suggestions for the National Agriculture Policy,"* and a *"Report on a Series of Advocacy Dialogues with Political Parties."* Through these efforts, **three political parties** were engaged in advocacy dialogues, including four members from the United National Party, two members from Samagi Jana Balawegaya, and three members from the People's Liberation Front (JVP). Additionally, a **discussion was held with Mr. Mahinda Amaraweera**, Member of Parliament and Minister of Agriculture, to further policy dialogue. As part of the awareness-raising initiatives, **five videos** were produced covering key topics such as *ecological agriculture, agricultural programs in Cuba* presented by Dr. Lionel Weerakone, and *land issues in the North and East* related to agriculture.

Social Indicator

Social Indicator (SI) is the survey research arm of CPA. SI was established in 1999, filling a longstanding vacuum for a permanent, professional, and independent polling facility on social and political issues in Sri Lanka. Driven by the strong belief that polling is an instrument that empowers democracy, SI has been conducting polls on a large range of socio-economic and political issues since its inception.

Democracy thrives through the active involvement of an informed and engaged public. While elections provide periodic opportunities for participation, there is often a gap where meaningful public engagement with governance is limited. Moreover, institutions and stakeholders rarely have access to reliable data reflecting public views on government performance. Bridging this gap is essential to ensure decisions are informed by citizens' concerns. Periodic public opinion surveys are key to understanding public sentiment, offering valuable insights into perceptions and expectations. These surveys help governments assess policy effectiveness, track changes in public opinion, and make necessary adjustments. By regularly listening to the people, governments can build trust and foster a more accountable, responsive, and effective system of governance.

Social Indicator – 2023

In 2023, Sri Lanka faced less severe political, economic, and social consequences compared to 2022, although significant challenges remained. Improvements were made, with the government passing key legislation such as the Anti-Corruption Act, Anti-Terrorism Act, Online Safety Act, and Election Expenditure Regulations, which impacted the country's democracy. However, the government's focus on spending cuts and tax hikes to secure IMF assistance placed additional burdens on citizens. Meanwhile, attention to national reconciliation dropped down the government's priority list, while the year remained crucial for economic recovery and governance. In this backdrop, SI continued to conduct its 4th & 5th waves of 'the Confidence in Democratic Governance Index' surveys, and the 2nd wave of 'the Economic Reform Index' survey.

Summary of the projects in 2023

Confidence in Democratic Governance Index - Wave 04

This Survey was held with the aim of capturing the public opinion on areas of local government elections which were a subject of debate at that time, public experience on their household economy, and satisfaction towards the economic management of the government. It was an island-wide survey covering all 25 districts. A semi-structured questionnaire was administered among 1222 respondents from the four main ethnic communities (Sinhala, Tamil, Up-Country Tamil, and Muslim). Fieldwork for the study was conducted from the 12th to the 18th of January 2023.

Report

- Topline report (English): <https://www.cpalanka.org/confidence-in-democratic-governance-index-wave-4-topline-report/>
- The executive summary of the topline report in Tamil - <https://www.cpalanka.org/confidence-in-democratic-governance-index-wave-4-topline-report-tamil/>
- The executive summary of the topline report in Sinhala - <https://www.cpalanka.org/confidence-in-democratic-governance-index-wave-4-topline-report-sinhala/>

Infographics

➤ Facebook

English - <https://www.facebook.com/share/p/1FyhpBSNj1/>

Sinhala - <https://www.facebook.com/share/p/1FyhpBSNj1/>

Tamil - <https://www.facebook.com/share/p/1FyhpBSNj1/>

➤ Instagram

English - https://www.instagram.com/p/CoT2dBPJ5pg/?img_index=1

Sinhala - https://www.instagram.com/p/CoT4ulhJAzf/?img_index=1

Tamil - https://www.instagram.com/p/CoT4DYrpc-K/?img_index=1

➤ Twitter

English - <https://twitter.com/CPASL/status/1621091885879291905/photo/1>

Sinhala - <https://twitter.com/CPASL/status/1621091593922183174/photo/1>

Tamil - <https://twitter.com/CPASL/status/1621091146180214784/photo/1>

Confidence in Democratic Governance Index - Wave 05

The fifth wave of the study primarily focused on the key demands that were mooted in the political discourse at that time, the proposed Anti-Terrorism Act and Online Safety Bill, measures taken by the government in relation to Easter Sunday attacks, awareness and perception of *Malaiyaha* Tamil Community, regulation of Election Expenditure Act, absence of local government authority and provincial councils, perception of IMF suggested policy changes/ structural reforms, public opinion on provincial council system, and the perception of level of corruption. This survey sample was 1350 random individuals from four main ethnic communities (Sinhala, Tamil, *Malaiyaha* Tamil, and Muslim) across all 25 districts.

- Summary Findings and Overview of the Confidence in Democratic Governance Index - December 2023. Link: <https://www.cpalanka.org/summary-findings-and-overview-of-the-confidence-in-democratic-governance-index-december-2023/>
- Topline report - Confidence in Democratic Governance Index (Wave 5). Link: <https://www.cpalanka.org/confidence-in-democratic-governance-index-wave-5/>

Infographics

➤ Facebook

English -

<https://www.facebook.com/CPASL/posts/pfbid02Kfvqjs4ETZ5xPm2HQVXdtjKbR3CxQTN2WaYNamq9xved1i9dKN1y9AroKB9sZDEol>

Sinhala -

<https://www.facebook.com/CPASL/posts/pfbid02PkZPYsdgR8rX8XLBCBqXAmw5xTjMMaTVDZnmZbfuPK7aqEzPSVZXV8okXEMVNE44l>

Tamil

<https://www.facebook.com/CPASL/posts/pfbid02WE8flrAd5jFNXafHWPSO7e8WXqHbQQZti81QZdDmJvLs5Ev4c3icDSTPHapwSHfHl>

➤ Instagram

English - https://www.instagram.com/p/C1rOzAUqyCX/?img_index=1

Sinhala - https://www.instagram.com/p/C1rSU7dKxZl/?img_index=1

Tamil - https://www.instagram.com/p/C1ro2KNqJ7C/?img_index=1

➤ Twitter

English - <https://twitter.com/CPASL/status/1742857485751373988>

Sinhala - <https://twitter.com/CPASL/status/1755119539233112540>

Tamil - <https://twitter.com/CPASL/status/1755119095316349194>

Economic Reform Index – Wave 02

The Economic Reform Index – Wave 2 was conducted in mid-2023. The poll was designed to capture public opinion on the economy and economic reforms initiated or discussed during that period. The survey involved 1000 respondents across all 25 districts. SI released the topline report, the infographics, and the key summary findings reports in Sinhala and Tamil.

- Topline report, Link: <https://www.cpalanka.org/economic-reform-index-wave-2-top-line-report/>
- Summary Findings- Sinhala: https://www.cpalanka.org/wp-content/uploads/2023/09/ERI-2_EXECUTIVE-SUMMARY_SINHALA_FINAL.pdf
- Summary Findings- Tamil: https://www.cpalanka.org/wp-content/uploads/2023/09/ERI-2_EXECUTIVE-SUMMARY_TAMIL-FINAL.pdf

Infographics

➤ Facebook

English -

<https://www.facebook.com/CPASL/posts/pfbid0ZAKM9otvSZnFwTz5umuxsStsM7qHeew9S2Ub8Uq7wqiVtQzNmQUWxoFHRHJfSbjGl>

Sinhala

<https://www.facebook.com/CPASL/posts/pfbid02d8R5ioCoNWX6fKi4TwEhWaf5HBAYnC3PAaZj2XGnXs8r5hkXZpEmVHFswZ6iRGP2l>

Tamil

<https://www.facebook.com/CPASL/posts/pfbid0xM1r6SvokBVok29sYVHaHMUmYj6upLK8EK87F8WbdvuFNsTHv5uREuqSv3Bw2U6zl>

➤ **Instagram**

English - https://www.instagram.com/p/CxUM-khIxt4/?img_index=1

Sinhala - https://www.instagram.com/p/CxZvq3hKdvr/?img_index=1

Tamil - https://www.instagram.com/p/CxaVkOgP3_3/?img_index=1

➤ **Twitter**

English - <https://twitter.com/CPASL/status/1703591011446853713>

Projects Started in 2023 and Continuing to 2024

➤ **Survey on Democracy and Reconciliation in Sri Lanka**

The study included a combination of both quantitative and qualitative content analyses on issues related to post-war reconciliation and Transitional Justice in Sri Lanka. SI analyzes data from previous surveys. Employing a comparative approach, to examine responses to recurring questions posed in a series of surveys conducted by SI-CPA over the two decades and delves into an explore on of longitudinal trends related to different angles reconciliation and will produce an in-depth report. SI will conduct an island-wide survey and release a summary findings report, infographics, and the topline report.

➤ **Public Opinion on Reconciliation in Sri Lanka**

Social Indicator intend to conduct a survey on reconciliation, to assess the perceptions and expectations of the public in relation to reconciliation. Hence, this survey identifies public perception on a wide range of important issues related to reconciliation and peacebuilding with the aim of informing political decision making and influencing public policy. CPA-SI designed the study centered on how the public is experiencing reconciliation in their day-to-day life, and the perceptions around those experiences. SI will conduct an island-wide survey and release a summary findings report, infographics, and the topline report.

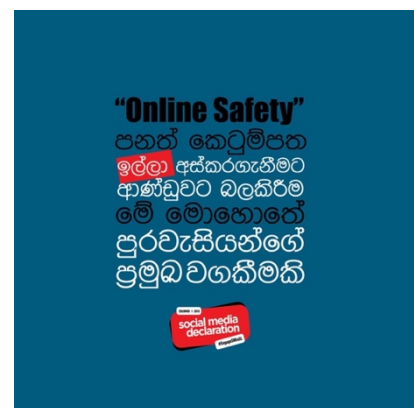
Civic Media

In 2023, the Civic Media Team (CMT) comprising Groundviews, Vikalpa and Maatram continued its focus on current issues pertaining to democratic governance, human rights and social issues in Sri Lanka.

Following the appointment of Ranil Wickremesinghe as the 8th executive president in July 2022, a period of increased suppression of protest and silencing of dissenting voices began, along with the continuing struggle for low income families to make ends meet. The year saw more people slide into poverty. Many families had to cut down on the quality and quantity of their food as parents faced difficulties in feeding their children and sending them to school. Child malnutrition was on the rise. The three platforms highlighted the impact of the economic crisis on the most vulnerable in society caught in the austerity measures resulting from the IMF aid package.

The year saw the 75th anniversary of independence, 40 years after Black July and 200 years since the arrival of the Malaigaya Tamil community. Two proposed bills - the Anti-Terrorism Bill and the Online Safety Bill - raised many human rights concerns and fears about stifling freedom of expression.

Vikalpa, Maatram and Groundviews advocated against the Online Safety Bill with a series of articles as well conferences, discussions and online campaigns with civil society organizations. Vikalpa launched a campaign against the bill by informing people online to defeat the government's attempts to suppress freedom of expression.



Vikalpa and Maatram had workshops for trainers on online safety with expert advice on subjects such as social media as a human right, understanding security issues, generative AI, skills needed for a trainer and a specially designed training module related to the online context in Sri Lanka. Several of the training programmes were carried out in Tamil.



A major initiative by Vikalpa was spearheading awareness of the Social Media Declaration through workshops, training programmes, meetings and discussions to foster a community that encourages the responsible use of social media and the strengthening of digital security to allow for the right to access and an information based society.

The team continued its coverage of human rights issues with a campaign to repeal the Prevention of Terrorism Act featuring interviews with lawyers and victims of draconian

law to highlight how it has been abused for 43 years. Groundviews and Maatram conducted a campaign on Transitional Justice: Repairing Countries Post Conflict where three emblematic cases were examined in detail to see how the justice system had failed the victims - the Navy 11 case, the Mirusuvil massacre and the Mylanthanai massacre.

In the North and East, families of the disappeared continued their protests demanding answers to the whereabouts of their relatives while police torture and repression continued unabated. The CMT reported on the unresolved cases of disappearances that have dogged the country for several decades while continuing to focus on other emblematic cases that have either been dropped for want of convincing evidence or have seen justice being denied to victims.

Disappearances are an issue that the Sinhala mainstream media shows reluctance to cover; disappearances that occurred in the North and East are hardly included in the Southern media's scope. Fourteen years after the end of the war, Vikalpa gave prominence to communicating citizens' perspectives on disappearances to Sinhala readers. A primary objective was to provide strength to the struggle of war-affected victims seeking truth and justice while contributing somewhat to solutions.

Vikalpa focused attention on those who disappeared in the South. It reported on the struggle of Mayuri Jayasena, the wife of businessman Madushka Silva who was abducted in a white van in 2013 as she seeks justice for his disappearance. Similarly, Vikalpa supported and reported on the struggle for justice by Sandhya Eknaligoda, wife of journalist Prageeth Eknaligoda who disappeared in 2010.

Vikalpa also covered the annual event in Negombo to commemorate those who disappeared in the South. For 33 years the mothers, fathers, wives and close relatives have been searching for their loved ones. The state's continued inability to bring those responsible to justice have allowed a culture of impunity to flourish.

For the International Day of the Disappeared, Maatram published a documentary on the demand for justice by Sachithanandam Padmaranjani, who handed over her husband to the army during the final phase of the war. Padmaranjani, who came to the military controlled area



with her young children, handed over her husband to the army in the hope that he would be released after investigation. He has not been seen since.

While commemorating 200 years since the arrival of the Malaigaya Tamil community, the CMT drew attention to issues such as the culture, socio-economic status and politics of the community. The community is marginalised and faces many hardships. The CMT highlighted their history and culture as depicted in an exhibition and story of their journey to the hill country.

To mark the anniversary, civil societies organised a procession from the north to the south demanding that they be recognised as a unique community that should be treated equally. Maatram published several articles and interviews covering issues such as the changes and setbacks as far as the art, culture, socio-economic status and politics of the upcountry people were concerned.

Since this community is a marginalised one, Maatram gave prominence to its demand for the recognition of its ethnic identity and understood the importance of those people's demand for ethnic identity and advocated to support their voices when this issue was not taken into account in the mainstream media.



May 18 marked 14 years since the end of the civil war. The CMT able to create a space for discussions on remembrance, accountability for crimes committed during the war, the issue of the disappeared and solutions to the ethnic problem through articles, poetry, photographs and videos. The CMT has published many reports emphasising the need for justice for the relatives of the missing.

The war-affected Tamil people gathered to remember how, during the final days of the war, while many were dying, others survived in extremely difficult conditions. Commemorating this, Vikalpa documented with photographs the memorial programme on May 18 in Mullivaikkal, where people gathered demanding truth and justice.

The military still maintains control over the lands of people in the North and East after the war. Since 2010, the Navy has taken over lands in Panama, where a majority of Sinhalese people live, and continues to use them for military activities. Vikalpa has consistently tried to bring the Panama people's land issue to global attention. In recognition of this effort, the Alliance for Land Rights presented Vikalpa website with an award.

Vikalpa carried a series of investigative articles about damage to forests and the environment with special attention to the Sinharaja rainforest, which is a World Heritage site. Vikalpa also added content about the destruction of forests and watersheds carried out with the involvement of politicians.

Groundviews had a series of articles on the ongoing destruction of the environment and the danger to humans and wildlife caused by encroaching on habitats of elephants and leopards.

The team also covered the occupation of land of people in the North and East under the guise of Buddhism, replacing Hindu sites of worship with Buddhist temples with the aid of the Archaeology Department to promote the Sinhala Buddhist agenda of the government.

Increasing child abuse incidents, the lack of LGBTIQ rights and the Israeli-Palestinian conflict were also issues that were covered by the CMT during the year.

groundviews.org

vikalpa.org

maatram.org

Some of the main stories covered by the CMT:

Groundviews

[Sri Lanka at 75: A Photostory](#)

<https://groundviews.org/2023/02/27/alarming-increase-in-online-child-sexual-abuse-materials/>

<https://groundviews.org/2022/09/15/fighting-malnutrition-in-vulnerable-families/>

<https://groundviews.org/2023/03/02/a-promising-poet-silenced-by-the-pta/>

<https://groundviews.org/2023/03/26/anti-terrorism-bill-the-good-bad-and-the-ugly/>

<https://groundviews.org/2023/09/15/strong-criticism-and-weak-excuses-sri-lanka-at-hrc/>

<https://groundviews.org/2023/10/30/northern-muslims-right-to-return-whose-responsibility/>

Vikalpa

Easter attack – Four years without justice! - පාස්කු පන රහාරය – ජනප්‍රිය නැව් වසර 4! [Photos/Video] <https://www.vikalpa.org/article/42262>

40 years for the Black July | "A country without remembrance cannot learn." <https://www.vikalpa.org/article/42563> - කළු ජූලියට වසර 40යි | “සිහිකිරීම් නොකරන රටකට ඉගෙන ගත නොහැක.”

International Day of Remembrance of Victims of Enforced Disappearance

Photos/Video <https://www.vikalpa.org/article/42672> - ..කිසිවක් නොව, අපට අවශ්‍ය යුක්තියයි (බලහත්කාරයෙන් අතුරුදහන් කරවීමෙන් ගොදුරු බවට පත් වූවන් අනුස්මරණය කරන ජාත්‍යන්තර දිනයේදී අතුරුදහන් වූවන්ගේ පවුල්වල ඥාතීන් කියයි) Photos/Video

Online Safety Bill: A Trojan Horse for Dictatorship? <https://www.vikalpa.org/article/42790> - 'ONLINE කුමෙල සුරක්ෂිතභාවය පිළිබඳ පනත'(කෙටුම්පත): ඒකාධිපතිත්වය උදෙසා වන ට්‍රොජන් අශ්වයෙක්ද?

21 days of Batticaloa dairy farmers' hunger strike - "Sinhalese people from other areas shoot our cows, attack us too" <https://www.vikalpa.org/article/42822> - මඩකලපුවේ කිරි ගොවීන්ගේ උපවාසයට දින 21යි - “වෙනත් ප්‍රදේශවලින් එන සිංහල මිනිස්සු අපේ ගවයින්ට වෙඩි තියනවා, අපිටත් පහර දෙනවා”

Maatram

[Demands of the indigenous community on the 75th Independence Day of Sri Lanka](#)

[இலங்கை மக்களின் இதயத்தைத் தொடராத சுதந்திர தினக் கொண்டாட்டம்!](#)

Protecting the democratic right to protest

[எதிர்ப்பை வெளிக்காட்டுவதற்கான ஜனநாயக உரிமையை பேணிப்பாதுகாத்தல்!](#)

[Executive presidency -- that cannot be abolished even after decades of debate!](#)

[பல தசாப்தகால விவாதத்துக்குப் பின்னரும் கூட ஒழிக்கமுடியாமல் இருக்கும் நிறைவேற்று அதிகார ஜனாதிபதி பதவி!](#)

Incidents of disappearance: The time has come for the army to be held accountable for past mistakes!

[காணாமற்போன சம்பவங்கள் : இராணுவம் கடந்த காலத் தவறுகளுக்கு பொறுப்புக் கூறவேண்டிய தருணம் வந்திருக்கிறது!](#)

[President's approaches to further strengthening forces against a solution to the ethnic issue -](#)

[தமிழ்க்கட்சிகள் மீது ஜனாதிபதி முன்வைக்கும் அடிப்படையற்ற குற்றச்சாட்டு இனப்பிரச்சினைத் தீர்வுக்கு எதிரான சக்திகளை மேலும் வலுப்படுத்தும் ஜனாதிபதியின் அணுகுமுறைகள்](#)

Muttur NGO massacre: 17 years completed - [மூதூர் தொண்டு நிறுவனப் படுகொலை: 17](#)

[வருடங்கள் நிறைவு](#)

(VIDEO) | "It was under the tamarind tree that I handed over my man..." (VIDEO) | “அந்தப்

[புளிய மரத்துக்கடியில் வச்சிதான் என்ட மனுசன குடுத்தனான்...”](#)

Centre for Monitoring Election Violence

Money in politics and other reform priorities, public awareness, and advocacy

Project duration: - July 27, 2022 to March 22, 2023

The core objective of this project was to create a strong social discourse on the need for regulation of election campaign expenditure.

Activity Summary

Conduct public awareness advocacy events in selected 20 cities about newly introduced campaign finance regulations. It also included social media and community radio programs in addition to public events.

CMEV conducted public advocacy campaign on the newly passed law to regulate election campaign expenditure of political parties and candidates.

These awareness advocacy campaigns were an amalgamation and modification of advocacy campaigns designed by workshop participants during the awareness training programs. All the awareness campaigns included a street drama performed by youth groups in each district, the distribution of leaflets on the main features of new laws to regulate election campaign expenditure, social media campaigns and public announcements by youth volunteers to explain the new law. The Public awareness was conducted during the period from February 19, 2023, to March 05, 2023, covering 20 main cities in 10 districts.

In the later part of the campaign, it also included a message demanding to hold local government elections which have been postponed illegally. In parallel with this public awareness campaign, CMEV also conducted 5 community radio programs with Uva Radio and Rangiri FM during this period.

CMEV also conducted one national conference on the new law on regulating election campaign expenditure with the participation of Political party representatives, Representative of the Election Commission, and leader of the CSOs on January 26, 2023.

Hon Minister Wijeyadasa Rajapaksha (Ministry of Justice, Prison and constitutional reforms), Mr Anthony Banbury (President and CEO of IFES), Dr. Paikiasothy Saravanamuttu (Co-Convenor-CMEV), Mr Mahinda Deshapriya (Chairman, NDC), Ms Sankhitha Gunarathne (Deputy Executive Director – TISL) were the keynote speakers while Mr Saman Sri Ratnayaka (Commissioner General – EC), Ms Silja Pasilinna (Chief of Party, IFES), Mohamed Ziyad (TISL), Hareendra Banagala AAL, Anuradha Kandanage AAL, joined the panel discussion which was facilitated by Mr Luwie Ganeshathasan.

It was highlighted on the importance of the engagement of public and activists in order to keep improving the newly enacted act to ensure the atmosphere for fair elections.

Final National consultation on the new law to regulate election campaign expenditure was conducted with the participation of more than 100 participants from local government candidates to discuss gaps and challenges on March 21, 2023.

The main learning of all these public events was that the public, as well as politicians, are not well aware of the new law and its impact on political campaigns.

Local government election candidates contesting for Colombo and surrounding local government bodies did participate in this event

Future work, changes, and challenges

The challenge was the economic crisis.

Shortage of materials, and increasing costs of goods and services including travel cost has become a main challenge to implement project activities.

At the time of project proposal development, there was no parliament-passed law on regulating election campaign expenditure. CMEV started implementing second main activity of conducting public advocacy campaign on the newly passed law to regulate election campaign expenditure of political parties and candidates. Therefore, it was expected to conduct an advocacy campaign for demanding new regulations. Since the new law was introduced during the project implementation, the activity was modified to conduct public awareness advocacy campaign in 20 cities about the new regulation and its impact on future elections.

As future activities, CMEV has planned to create wider awareness advocacy campaign about the new Campaign finance regulation Law and its impact on future elections.

Strengthening the free and fair electoral process in Sri Lanka through increased citizen involvement in election observation

November 07, 2022 to October 31, 2023

The overall goal of this project would be to strengthen free and fair electoral processes in upcoming elections through an inclusive and professional election observation process. The above goal would be achieved through the following objectives:

1. To increase the engagement of women, youth and all other underrepresented groups in the professional election monitoring and voter education process.
2. To enhance the clarity and effectiveness of the election monitoring process through digital technology and cost-effective methods in upcoming elections.

Activity Summary

Conduct an inclusive and comprehensive election monitoring capacity-building training program for prospected CMEV's Field Monitors and District Coordinators.

The training course includes an election monitoring toolkit which provides knowledge on election laws and procedures, international standards of democratic elections, identifying and categorization of election violence and malpractices, and building capacities of information collection, verification and reporting, use of digital technology for reporting purposes, networking for information collection and personal safety and security procedures. The training the on proposed digital incident reporting and analyzing platform would be an essential part of this training. The training module development is carried out in-house with the consultation of both external and internal experts.

225 youths including women, PWDs and members of other underrepresented communities selected through a transparent and competitive process.

The training will be conducted by both online and in-person training methods. Every candidate has attended 06 training sessions for the successful completion of their training. At the end of each training, their knowledge improvements will be analyzed with pre and post evaluation methods. The online trainings happening as per activity time line via Zoom platform.

Only candidates who successfully complete the training would only get the opportunity to join CMEV as an Election observer or staff member in the upcoming election.

The first group of the prospective Long Term Election Observers of CMEV was provided with comprehensive election monitoring and capacity-building training on 18,19,20 and 21st of April 2023 at Hotel Janaki, Colombo. 125 participants attended the training program.

During the training, they were given depth understanding of free and fair elections, national and international standards, the role of election observers and the code of conduct of election observers. Further, they were provided knowledge on Sri Lankan election monitoring history and its contribution to empowering the democratic election process, CMEV election monitoring strategies and tools.

The training program (certificate courses) included 06 modules, first module covered through the above mentioned 01st in person Training, second module covered through the online platform (Zoom).

The training on the third and fourth modules of certificate courses for the first group of protective CMEV Monitors was conducted on September 30 and October 01, 2023. The training was conducted as a two-day residential training at TI Rathana Community Training Centre in Kottawa. Another training on third and fourth modules for second group of participants was conducted on 11th and 12th of October 2023 at TI Rathana Community Training Centre in Kottawa.

The training on the fifth and sixth(final) modules was conducted on 22nd October 2023. Two separate trainings in Sinhala and Tamil medium were conducted as a two-day residential training at TI Rathana community training center and National Institute of Planation management -NIPM athurugiriya.

Award Ceremony of the Certificate Course on Election Observation for Prospective CMEV Monitors

CMEV successfully conducted Award Ceremony of the Certificate Course on Election Observation for Prospective CMEV Monitors. 205 participants who successfully completed the all modules of the training program- Certificate Course on Election Observation received their awards on 23 October 2023 at the Sri Lanka Foundation Institute.

The award ceremony was conducted in the presence of Hon. Michael Appleton, High Commissioner of New Zealand, Mr Saman Sri Rathnayake, Commissioner General of the Election Commission, Mr Chris Yonke, Resident Program Director, IRI, Dr P. Saravanamuttu, Udaya Kalupathirana, Co-convenors of CMEV and many other CSO representatives.

Introduce a Digitalized Incidents Reporting and Analyzing System (DIRAS)

Digitalized Incidents Reporting and Analyzing System for Observers is an internal tool which has limited access for the general public used for the purpose of collection of election incidents violence and malpractices, situation updates, incident mapping, analysis and generating reports.

The system will be developed as a mobile and computer application for easy use by field observers and district coordinators. All data fed into the application will be reported to the provincial desk for follow-up and verification. Following the verification, data will be saved in the central database which has access only to the assigned officer of the CPA secretariat for analysis and reporting purposes. The possibility of easy mapping and comparison of location, political affiliation, victims and perpetrators in all pre, election day and post-election incidents would be an added benefit for understanding trends of election violence and main perpetrators.

The development of the beta version of the system will be done. A test run of the beta version will be done with the training program participants.

Future work, changes, and challenge

Increasing costs of goods and services including travel costs and hotel charges (meals & accommodation) have become a challenge to implementing project activities. The reduction of the exchange rate of the US dollar made an impact on project expenses as the contract was signed with the donor in US dollars.

The announcement for the Local government elections in January 2023 is also a challenge to implementing the project activities within the timeline. CMEV was involved in the preparation for the Election observation mission.

For future activities, CMEV has planned to create a wider awareness advocacy campaign about the new Campaign finance regulation Law and its impact on future elections. CMEV has also planned to work with election management body and relevant stakeholders to introduce an online application tool for Voters, before the next election, which tool includes the details of voters, polling stations, candidates etc.

Enhancing Voter Awareness and Confidence in Voting for Better Local Democracy in Sri Lanka

June 15, 2023 to October 13, 2023

The purpose of these voter and civic education campaigns are to elevate citizens understanding around the importance of democratic engagement and local government structures in the event of continued electoral delays and ability to identify election related disinformation, orchestrated by the current government, which has become widespread following the 2023 looming local government election timeline.

Activity Summary

Conduct in-person community awareness campaigns

Conduct in-person community awareness campaigns in the form of confabs – in 32 selected locations in 8 districts reaching over 1900 individuals, to build understanding around democracy, local governance, voting rights, and understanding around recent electoral reforms. The welcoming and informal nature of these discussions would better ensure reach to marginalized community groups, such as women, youth, estate workers, people with disabilities, the LGBTIQ+ community, sex workers, and other groups which are largely excluded through traditional forms of awareness raising.

Sign language translations will be provided while engaging the Deaf community.

During the period from July 10 2023, to September 13, 2023 CMEV conducted 38 community awareness discussion in Vavuniya, Trincomalee, Galle, Matara, Rathnapura, Badulla Batticaloa and Monoragala districts with the participation of 2147 individuals.

Launch of parallel Radio programs and social media campaigns

Designed campaigns on local governance, ongoing discussion on electoral reforms and other related topics on all CMEV social media platforms and the CMEV website, targeting youth and

fresh voters. Particular radio programs were broadcasted through Lak FM and UVa community radio.

Lak FM-10 Radio programs

Uva Community radio- 05 programs

Future work, changes, and challenge

As future activities, CMEV has planned to conduct Community awareness discussions on Citizenry rights, duties and inclusive democracy across the country, in order to create wider awareness among the voters.

Conduct a series of awareness advocacy campaigns about the new Campaign finance regulation Law and its impact on future elections.

CMEV has also planned to create a wider advocacy campaign for introducing an appropriate advance voting system for Sri Lankan voters.

In addition to the project activities CMEV issue media statements related the announced local government elections 2023

[LG Election 2023 – Postponement of the Postal Votes](#)

February 17, 2023

link: <https://cmev.org/2023/02/17/lg-election-2023-postponement-of-the-postal-votes/>

[Statement on Disruptions to the Local Government Elections 2023](#)

February 14, 2023

link: <https://cmev.org/2023/02/14/statement-on-disruptions-to-the-local-government-elections-2023/>

[Statement on death threats received to two members of the Election Commission](#)

January 19, 2023

link: <https://cmev.org/2023/01/19/statement-on-death-threats-received-to-two-members-of-the-election-commission/>

Donor Organisations

- International Republican Institute (IRI)
- National Languages Equality Advancement Project (NLEAP)/ Alinea International
- ICSC- International Coalition of Sites of Conscience
- Australian High Commission (AUSAID)
- IFES - International Foundation for Electoral Systems
- National Languages Equality Advancement Project (NLEAP)/ Alinea International
- Friedrich Naumann Foundation for Freedom (FNF)
- Professor Neil De Votta - Wake Forest University
- Foundation Open Society Institute (FOSI/OSF)
- Friedrich Naumann Foundation for Freedom (FNF)
- United Nations Development Programme(UNDP)
- Management System International-MSI
- United Nations Development Programme(UNDP)

**CENTRE FOR POLICY
ALTERNATIVES (GUARANTEE) LTD**

FINANCIAL STATEMENTS

31ST DECEMBER 2023

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF CENTER FOR POLICY ALTERNATIVES (GUARANTEE) LTD

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Center for Policy Alternative (Guarantee) Ltd, ("The Organization") which comprise the Statement of Financial Position as at 31 December 2023, and the Statement of Comprehensive Income, the Statement of Changes in Reserve and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, so far as appears from our examination, Center for Policy Alternative (Guarantee) Ltd maintained proper accounting records for the year ended 31 December 2023 and the financial statements give a true and fair view of the Center for Policy Alternative (Guarantee) Ltd state of affairs as at 31 December 2023, and its surplus of Income over Expenditure and cash flows for the year then ended in accordance with Sri Lanka Accounting Standards and Sri Lanka Statement of Recommended Practice for Not-For-Profit Organizations (Including Non-Governmental Organization) (SL SoRP-NPO's [including NGO's]) issued by the Institute of Chartered Accountants of Sri Lanka.

Basis for Opinion

We conducted our audit in accordance with Sri Lanka Auditing Standards (SLAuSs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements of the Code of Ethics issued by CA Sri Lanka that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

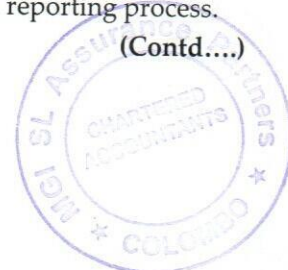
Responsibilities of Board and those Charged with Governance for the Financial Statements

Board of Directors ("The Board") is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Accounting Standards and Sri Lanka Statement of Recommended Practice for Not-For-Profit Organizations (Including Non-Governmental Organization) (SL SoRP-NPO's [including NGO's]) issued by the Institute of Chartered Accountants of Sri Lanka, and for such internal control as Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

(Contd....)



INDEPENDENT AUDITORS' REPORT (CONTD.....)

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with the SLAuSs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



INDEPENDENT AUDITORS' REPORT (CONTD.....)

Report on Other Legal and Regulatory Requirements

As required by section 163 (2) of the Companies Act No. 07 of 2007, we have obtained all the information and explanations that were required for the audit and, as far as appears from our examination, proper accounting records have been kept by the Company.

M. S. Pathana

MGI SL Assurance Partners.

Chartered

Accountants



Colombo

30 July 2024

CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	2023 Rs.	2022 Rs.
Income Resources	3	<u>195,031,972</u>	<u>172,955,413</u>
Project Expenditure	4		
Staff Costs		(52,641,209)	(58,132,795)
Other Direct Costs		(89,606,399)	(66,843,430)
Other Indirect Expenditure		(52,784,364)	(47,979,189)
Total Project Cost		<u>(195,031,972)</u>	<u>(172,955,413)</u>
Surplus on Projects		-	-
Revenue Earned from Other Activities	14	37,941,798	51,453,518
Other Administrative Expenses	15	<u>(33,866,700)</u>	<u>(8,987,178)</u>
		4,075,098	42,466,341
Surplus Before Tax		<u>4,075,098</u>	<u>42,466,341</u>
Income Tax Expenses	16	(242,036)	(5,824,789)
Surplus for the Year		<u>3,833,062</u>	<u>36,641,552</u>

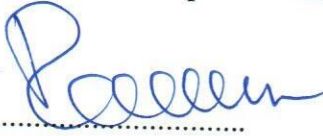


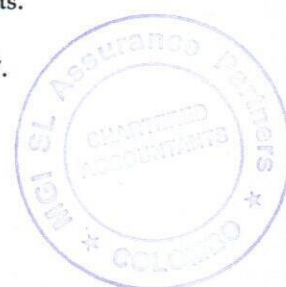
CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2023

ASSETS	Note	2023 Rs.	2022 Rs.
Non Current Assets			
Property, Plant and Equipment	6	5,716,925	6,843,092
		<u>5,716,925</u>	<u>6,843,092</u>
Current Assets			
Receivables	7	12,615,204	14,045,189
Short Term Investments	8	149,866,260	89,290,981
Cash and Cash Equivalents	9	1,052,080	563,074
		<u>163,533,544</u>	<u>103,899,244</u>
Total Assets		<u><u>169,250,469</u></u>	<u><u>110,742,336</u></u>
FUNDING AND LIABILITIES			
Accumulated Funds			
Unrestricted Funds	11	25,153,333	21,320,271
Restricted Funds	12	109,825,362	38,957,497
Capital Reserve		5,270,379	6,245,445
		<u>140,249,074</u>	<u>66,523,213</u>
Non Current Liabilities			
Retirement Benefit Liability	13	11,799,500	15,554,975
Canada Fund Payable-due more than one year		12,538,381	13,888,381
		<u>24,337,881</u>	<u>29,443,356</u>
Current Liabilities			
Payables	10	4,144,222	10,923,963
Bank Overdrafts	9	519,292	3,851,804
		<u>4,663,514</u>	<u>14,775,767</u>
Total Equity and Liabilities		<u><u>169,250,469</u></u>	<u><u>110,742,336</u></u>

The accounting policies and notes on pages 05 through 18 form an integral part of the Financial Statements.

These Financial Statements are in compliance with the requirements of the Companies Act No. 07 of 2007.


.....
Finance Manager



The Board of Directors is responsible for these Financial Statements. Signed for and on behalf of the Board by:

1. 
.....
Director

Date : 30.7.2024

2. 
.....
Director

Date : 30.07.2024

CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD
STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31ST DECEMBER 2023

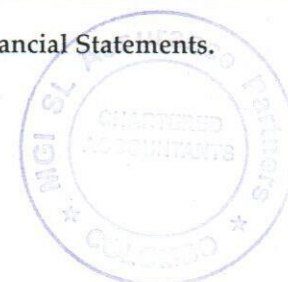
	Unrestricted Funds Rs.	Restricted Fund Rs.	Capital Reserve Rs.	Total Rs.
Balance As At 01 January 2022	(15,321,281)	53,821,798	7,086,154	45,586,671
Additional Funds Received During the Year	-	158,600,271	-	158,600,271
Funds Transferred to Statement of Comprehensive Income	-	(172,955,413)	-	(172,955,413)
Project Assets Capitalized through Capital Reserve	-	-	2,203,259	2,203,259
Funds Returned to Donor	-	(856,449)	-	(856,449)
Restricted fund Receivable Write-off	-	347,290	-	347,290
Amortization of Capital Reserve	-	-	(3,043,968)	(3,043,968)
Surplus for the Year	36,641,552	-	-	36,641,552
Balance As At 31 December 2022	21,320,271	38,957,497	6,245,445	66,523,213
Funds Received During the Year	-	265,897,441	-	265,897,441
Funds Transferred to Statement of Comprehensive Income	-	(195,031,971)	-	(195,031,971)
Project Assets Capitalized through Capital Reserve	-	-	1,878,999	1,878,999
Restricted Fund Receivable Write-off	-	2,395	-	2,395
Amortization of Capital Reserve	-	-	(2,854,065)	(2,854,065)
Surplus for the Year	3,833,062	-	-	3,833,062
Balance As At 31 December 2023	25,153,333	109,825,362	5,270,379	140,249,074



CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2023

		2023	2022
	Notes	Rs.	Rs.
Cash Flow Generated From / (Used in) Operating Activates			
Surplus Before Tax		4,075,098	42,466,341
Adjustments for;			
- Depreciation	6	2,854,065	3,043,968
- Provision for Defined Benefit Plans	12	5,197,000	2,535,649
- Loss on Disposal of Assets		96,687	78,779
- Write Off From Projects		2,395	347,290
- Interest Earned	13	(19,463,181)	(8,007,925)
- Amortization of Project Assets Capitalized Through Capital Reserve		(2,854,065)	(3,043,968)
Operating (Deficit)/ Surplus before Working Capital Changes		<u>(10,092,001)</u>	<u>37,420,134</u>
Working Capital Changes;			
- Decrease /(Increase) in Receivables		1,429,985	(2,950,242)
- (Decrease)/ Increase in Payables		(7,021,779)	1,482,331
Cash Generated (Used In)/ From Operations		<u>(15,683,794)</u>	<u>35,952,223</u>
- Canada Fund Repaid		(1,350,000)	(1,350,000)
- Defined Benefit Plan Costs Paid	12	(8,952,475)	(3,852,500)
Net Cash Flow Generated (Used In)/ From Operating Activities		<u>(25,986,269)</u>	<u>30,749,723</u>
Cash Flow Generated From / (Used in) Investing Activities			
- Net Investment in Government Securities and Fixed Deposits		(60,575,279)	(32,665,263)
- Sale Proceeds Received from disposal of Property, Plant and Equipment		54,415	65,000
- Interest Earned		19,463,181	8,007,926
Net Cash Flow Used In Investing Activities		<u>(41,057,683)</u>	<u>(24,592,337)</u>
Cash Flow Generated From / (Used in) Financing Activities			
- Excess Fund Inflow/ (Outflow) for Project Activities		70,865,469	(15,211,591)
Net Cash Flow Generated From Financing Activities		<u>70,865,469</u>	<u>(15,211,591)</u>
Net Increase/ (Decrease) in Cash and Cash Equivalents		<u>3,821,518</u>	<u>(9,054,205)</u>
Cash and Cash Equivalents at the Beginning of the Year		(3,288,730)	5,765,475
Cash and Cash Equivalents at the End of the Year	9.2	<u>532,788</u>	<u>(3,288,730)</u>

The accounting policies and notes on pages 05 through 18 form an integral part of the Financial Statements.



CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS

1 Corporate Information

1.1 General

The Centre for Policy Alternative (Guarantee) Ltd was incorporated on 17th June 1996 under the Companies Act No.17 of 1982 as a company limited by guarantee. It was registered on 6th January 2009 under the companies Act No.7 of 2007 as a company limited by guarantee.

The Centre for Policy Alternative (Guarantee) Ltd is domiciled in the Democratic Republic of Sri Lanka with its Head Office located in Colombo. Its programmes are carried out throughout the country.

The Centre for Policy Alternative (Guarantee) Ltd was formed on the firm belief that there is an urgent need to strengthen instruction & capacity building for good governance & conflict transformation in Sri Lanka & non partial civil society groups have an important & constructive construction to contribute to this process.

Programmes are implemented through 4 thematic. Such units are Research and Advocacy and Public Interest Litigation Civic Media Social Indicator and Capacity Building and outreach Monitoring Election Violence (CMEV), formed together with the Free Media Movement (FMM) & the Coalition against Political Violence as an independent and nonpartisan organization to monitoring the incidence of election related violence. Currently CMEV is made up of CPA, FMM and INFROM Human Rights Documentation Centre.

1.2 Principal Activities of the Organization

(a) Research and Advocacy and Public Interest Litigation

In fulfillment of the Centre's mandate to promote conflict transformation & governance, the Legal & Constitutional Unit undertakes research & advocacy on issue of constitutional reform & conflict transaction, law reform, and electoral & human rights.

(b) Civic Media

The Media Unit in CPA was constituted to further the Centre's objectives of formulating policy options to inform & shape the practice & culture of governance in Sri Lanka. The Media Unit hopes to engender a socially responsible media by examining the content & form of media coverage, and by publishing "Media Monitor", a journal highlighted problems with media reporting in Sri Lanka.

(c) Social Indicator

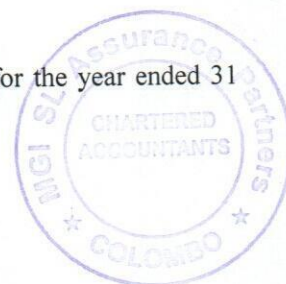
Social indicator is the polling unit of the Centre. Social Indicator was established in 1999 with the assistance of the Canadian International Development Agency funded for Governance & Institutional strengthening project in Sri Lanka which was implemented by the Human Rights Research and Educational Centre of the University of Ottawa.

(d) Capacity Building and Outreach Monitoring

The Outreach team leads CPA's engagements with Civil Society and Non-Governmental Organizations at the grass root level.

1.3 Date of Authorization for Issue

The Financial Statements of Centre for Policy Alternative (Guarantee) Ltd for the year ended 31 December 2023 was authorized by the Board of Directors on 30th July 2024



CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 General Policies

2.1.1 Basis of Preparation

The Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Reserves and the Statement of Cash Flows, together with the accounting policies and notes to the financial statements of the Company as at 31 December 2023 and for the year then ended comply with the Sri Lanka Statement of Recommended Practice for Not-for-Profit Organization (Including Non-Governmental Organization) (SL SoRP-NPO's [including NGO's]) issued by the Institute of Chartered Accountants of Sri Lanka.

2.1.2 Statement of Compliance

The Financial Statements have been prepared on a historical cost basis, except for computer equipment, computer software, office equipment, furniture and fittings that have been measured at fair value. The preparation and presentation of these Financial Statements is in compliance with the Companies Act No.07 of 2007.

2.1.3 Comparative Information

The accounting policies have been consistently applied by the company and, are consistent with those used in previous years. Comparative information is restated wherever necessary to comply with the current presentation.

2.1.4 Going Concern

The directors of the company have made an assessment of the company's ability to continue as a going concern and they do not intend either to liquidate or to cease trading.

2.2 Taxation

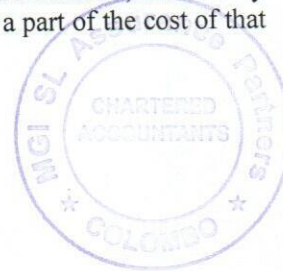
Current Taxes

As per the Inland Revenue Act No.24 of 2017 and amendments thereto, all Non-Government at Organization are liable to income tax at 3% of all monies received at the rate of 30%

However, a provision has not been made in these Financial Statements for income tax on above basis since the year of assessment 2005/2006, based on the position that the company doesn't fall within the definition of Non-Governmental Organization as explained in the section 195 of the Inland Revenue Act No.24 of 2017. However, balance Income shall be taxed at 30%.

2.3 Borrowing Cost

Borrowing Cost are recognized as an expense in the period in which they are incurred, unless they are incurred in respect of a qualifying asset in which case it is capitalized as a part of the cost of that asset.



CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS

2.4 Accounting for the Receipts & Utilization of Funds

2.4.1 Funds

Unrestricted Funds

Unrestricted Funds are those that are available for use by the organization at the discretion of the board, in furtherance of the general objectives of the organization and which are not designated for any specific purpose.

Contributions received from the general public are recognized in the Statement of Comprehensive Income on a cash basis.

Restricted Funds

Where grants are received for use in an identified project or activity, such funds are held in a Restricted Funds account and transferred to the Statement of Comprehensive Income Account to match with expenses incurred in respect of that identified project. Unutilized funds are held in their respective fund accounts and included under Accumulated Funds in the Statement of Financial Position until such time as they are required.

Where approved grant expenditure exceeds the income received and there is a certainty that the balance will be received such amount is recognized through Debtors in the Statement of Financial Position.

The activities for which these Restricted Funds may and are being identified in the notes to the Financial Statements.

2.5 Valuation of Assets and their Measurement Bases

2.5.1 Receivables

Receivables are stated at the amounts they are estimated to realize.

2.5.2 Cash & Cash Equivalents

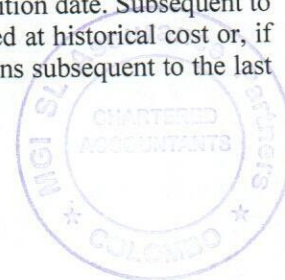
Cash and Cash Equivalents are defined as cash in hand, demand deposits, short term investments readily convertible to identified amounts of cash and which are not subject to any significant risk of change in value.

For the purpose of the Cash Flow Statement, cash and cash equivalents consist of cash in hand and bank deposits, net of outstanding bank overdrafts. Investments with short maturity (i.e. of 3 months or less from the date of acquisition are also treated as cash equivalent).

2.5.3 Property, Plant and Equipment

2.5.3.1 Cost and Valuation

All items of Property, Plant and Equipment are initially recorded at cost. Where any item of property, plant and equipment subsequently revalued, the entire class of such assets are revalued. Revaluation is carried out with sufficient regularity to ensure that their carrying amount do not differ materially from their fair values as at the Statements of Financial Position date. Subsequent to the initial recognition of an asset, Property, Plant and Equipment are carried at historical cost or, if revalued, at the revalued amount less any subsequent depreciation. Additions subsequent to the last revaluation are carried at the cost less any subsequent depreciation.



CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS

2.5.3.2 Depreciation

Depreciation is provided for on all assets on the straight-line basis and is calculated on the cost or revalued amount of all Property, Plant and Equipment less any terminal value in order to write off such amounts over the estimated useful lives of such assets. Depreciation is provided on assets commencing from the month the assets is available for use.

2.5.3.3 Project Assets

Where Property, Plant and Equipment is purchased as a part of project expenses through restricted funds and on subsequent year of the purchased, assets is valued by the management in fair value basis and brought into the Financial Statements under Property, Plant and Equipment through a Capital Reserve.

2.5.3.4 Donated Assets

Where Property, Plant and Equipment is purchases as a part of a project through restricted funds, if on conclusion of the project, the asset is not handed over to the beneficiary or returned to the original donor, the asset is valued on the conclusion of the project and brought into the Financial Statements under Property, Plant and Equipment through a Capital reserve. Depreciation provided on such assets will be charged against the reserve. For purpose of depreciation, the date of valuation for inclusion in the Financial Statements is considered to be the date of purchase.

2.5.4 Investments

Treasury bills and other interest bearing securities held for resale in the near future to benefit from short term market movements are accounted for at cost plus the relevant proportion of the discounts or premium.

2.6 Liability & Provisions

2.6.1 Retirement Benefit Obligations

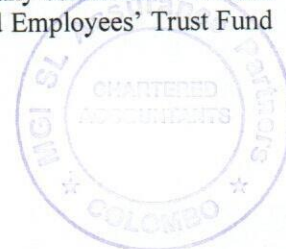
(a) Defined Benefit Plan - Gratuity

Retirement Gratuity is a defined benefit plan. The organization is liable to pay gratuity in terms of the relevant statute. In order to meet this liability, a provision is carried in the Statement of Financial Position that is based on a half months salary as of the last month of the financial year for all employees for each completed year of service commencing from the first year of the service. The difference between the provision that is brought forward at the beginning of the year and the provision that is required to be carried forward at the end of the year is adjusted through the Statement of Comprehensive Income.

This provision is not externally funded. However, in accordance with the payment of Gratuity Act No 12 of 1983, this liability arises only on the completion of five years of continued service of any employee.

(b) Defined Contribution Plans – Employees' Provident Fund & Employees' Trust Fund

Employees are eligible for Employees' Provident Fund Contributions and Employees' Trust Fund Contribution in line with the respective statutes and regulations. The company contributes 12% and 3% of gross emoluments of employees to Employees' Provident Funds and Employees' Trust Fund respectively.



CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS

2.7 Statement of Income

2.7.1 Income Recognition

Income Resources

Income realized from restricted funds is recognized in the Statement of Comprehensive Income only when there is a certainty that all of the conditions for receipt of funds have been complied with and the relevant expenditure that it is expected to compensate has been incurred and charged to the Statement of Comprehensive Income. Unutilized funds are carried forward as such in the Statement of Financial Position.

All other income is recognized when the organization is legally entitled to the use of such funds and the amount can be quantified.

Revenue

Interest earned is recognized on an accrual basis.

Revenue earned on service rendered is recognized in the accounting period in which the services are rendered.

Other income is recognized on a cash basis.

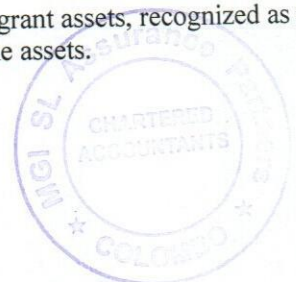
2.7.2 Expenditure Recognition

- a) Expenses in carrying out the projects and other activities of the organization are recognized in the Statement of Comprehensive Income during the period in which they are incurred. Other expenses incurred in administrating and running the organization and in restoring and maintaining the Property, Plant and Equipment to perform at expected levels are accounted for on an accrual and charged to the Statement of Comprehensive Income.
- b) The organization has adopted the "Function Expenses" method to present fairly the elements of organizations activities in its Statement of Comprehensive Income.
- c) Project Payments

Project related payments are accounted for on an accrual by debiting the respective project accounts. However, project expenses not paid or incurred at the end of the project period but subsequently paid for or incurred have been accrued to the project accounts. These provisions reflected as payables as at the Statement of Financial Position date.

2.7.3 Amortization of Capital Grant

Capital grant is an accumulation of reserves upon receipts of non-cash grant assets, recognized as an income in statement of comprehensive income over the useful life of the assets.



CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

3. INCOME RESOURCES

Grants - Restricted Funding

2023 Rs.	2022 Rs.
195,031,972	172,955,413
<u>195,031,972</u>	<u>172,955,413</u>

4. PROJECT EXPENDITURE

Staff Cost (4.1)

Other Direct Cost (4.1)

Other Indirect Cost (4.1)

2023 Rs.	2022 Rs.
52,641,209	58,132,795
89,606,399	66,843,430
52,784,364	47,979,189
<u>195,031,972</u>	<u>172,955,413</u>

4.1 Project Activity Summary During the Period Ended 31st December 2023

4.1 Project Activity Summary During the Period Ended 31st December 2022

Project Code	Projects Name	Transferred from Restricted Accounts	Total Amount Expended (Rs.)				Total
			Staff	Other Direct		Other Indirect	
		Organization		Assets	Other		
69	Accompanying the EU Strategic country Assessment and the Drafting of the EU cooperation Concept note for Srilanka - Service Contract	EU - European Union	76,500	102,173	135,763	64,397	378,833
93	Supporting Public interest litigation	Swiss - The Swiss Federal Department of Foreign Affairs	404,500		2,325,456	735,038	3,464,994
95	Raising public awareness on politics and governance	NED - National Endowment For Democracy	2,090,300		955,648	2,455,125	5,501,072
101	Strengthening Institutional Resilience in Srilanka	TAF - The Asia Foundation	616,752		2,334,327	617,288	3,568,366
107	Examining Transitional justice and socio economic issues in the pandemic setting in srilanka	ICSC - International Coalition of Sites of Conscience	372,475	48,250	3,220,864	356,558	3,998,147
110	Strengthen grantees work on enhancing civil society contribution to public policy making through policy reforms, research and advocacy	OSF/FOSI - Foundation Open society Institute	3,942,156		4,069,058	6,374,106	14,385,320
112	Research paper - Fixed Grant	USIP - United states Institute of peace	60,000		38,500	24,000	122,500
113	Capacitating Human Right Defenders and Civil	BHC-British High Commission	2,026,343	29,426	851,630	1,563,589	4,470,988
114	Safeguarding, stabling Women's political quota and ensuring political rights of women	Netherland Embassy	684,692	35,000	1,361,046	981,194	3,061,932



117	Promoting language rights and effective implementation of the official languages policy in 29 bilingual DS divisions in srilanka	NLEAP - National Languages Equality Advancement project	954,100		1,278,770	459,603	2,692,473
118	Promoting access to justice and remedy of women Entrepreneurs affected by the covid 19 pandemic	UNDP - United Nations Development Programme			4,509,502	1,101,355	5,610,857
120	Promoting Freedom of Expression Through Citizen Journalism	NED - National Endowment For Democracy	8,746,374		4,949,179	6,480,308	20,175,861
122	Money in politics and other reform priorities, public awareness and advocacy	IFES - International Foundation For Electoral Systems	1,373,837		2,881,312	1,506,146	5,761,295
123	Produce a Draft bill on the issue of Religious Minorities and LGBT	WFD - Westminster Foundation for Democracy	181,957		13,000	76,141	271,097
124	Harmonized Support for Sustaining Peace in Rilanka	UNOPS - United Nations Office for Project services	125,364		35,720	180,135	341,218
125	Countering hate speech through education and advocacy for improving social Cohesion in Srilanka	UNDP - United Nations Development Programme	1,717,580	69,000	16,458,356	5,948,457	24,193,393
126	Strengthening the Free & Fair Eletoral Ptocess	IRI - International Republican Institute	2,732,607		10,071,920	3,988,859	16,793,386
127	Promoting language rights II	NLEAP - National Languages Equality Avancement project	206,097		929,239	159,664	1,295,000
128	Understanding Dynamics & Advocating for Reform	ICSC - International Coalition of Sites of Conscience	7,847,415	552,500	5,336,813	3,872,362	17,609,090
129	Peace Building in Sri Lanka	AHC-Australian High Commission	6,926,442	4,709,250	2,320,184	3,659,723	17,615,598
130	Enhancing Voter Awareness	IFES - International Foundation For Electoral Systems	851,752		2,809,486	1,489,042	5,150,280
131	Promoting Language Rights - Official Languages policy assessment	NLEAP - National Languages Equality Avancement project	262,443		1,816,748	270,809	2,350,000
132	Economic Reform Index-Wave 2	FNF-Friedrich Naumann Foundation	1,222,609		1,821,091	306,301	3,350,000
134	OSF 2023-2025	Foundation Open Society Insititute (FOSI/OSF)	5,443,665	257,150	1,824,880	5,236,294	12,761,988
135	District wise Practical Training Series	Friedrich Naumann Foundation for Freedom (FNF)			1,802,412	997,588	2,800,000
136	Business and Human Rights- UNDP	United Nations Development Programme(UNDP)	1,767,450		6,297,591	1,507,973	9,573,013
137	Strengthening democracy and governance through improved inclusion and participation of youth, women, persons with disabilities and marginalized communities	Management System International -MSI	1,839,330		1,158,396	1,195,403	4,193,129
138	Strengthening early warning capacities for promoting social cohesion in Sri Lanka.	United Nations Development Programme(UNDP)	168,470		2,196,763	1,176,909	3,542,142
	Total of Restricted Funds		52,641,209	5,802,749	83,803,650	52,784,364	195,031,972

The accounting policies and notes on pages 07 through 19 form an integral part of the Financial Statements.



CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER 2023

5. SURPLUS BEFORE TAX		2023	2022			
is stated after charging / (crediting)		Rs.	Rs.			
Auditors' Fees & Expenses		125,040	533,446			
Salaries, EPF, ETF & Other Benefits		64,040,224	48,586,815			
Defined Benefit Plan Cost - Gratuity		5,197,000	2,535,649			
Depreciation		2,854,065	3,043,968			
6. PROPERTY, PLANT AND EQUIPMENT						
		Balance	Additions	Disposals		Balance
		As at	During the	During the	Transfers	As at
6.1 Gross Carrying Amounts		01.01.2023	Year	Year	/Write off	31.12.2023
		Rs.	Rs.	Rs.	Rs.	Rs.
At Cost or Valuation						
Computer Equipment		702,473	-	-	-	702,473
Office Equipment		634,461	-	-	-	634,461
Furniture and Fittings		169,934	-	-	-	169,934
Total		1,506,868	-	-	-	1,506,868
Project Assets Capitalized						
Computer Equipment		11,514,594	852,999	(2,261,850)		10,105,743
Office Equipment		10,977,351	1,026,000	(1,069,031)		10,934,320
Furniture and Fittings		2,345,908	-	(110,355)		2,235,553
Total Project Assets		24,837,853	1,878,999	(3,441,236)	-	23,275,616
Total Gross Carrying Amount		26,344,721	1,878,999	(3,441,236)	-	24,782,484
		Balance		Disposals		Balance
		As at	Charge for	During the	Transfers	As at
6.2 Depreciation on Cost / Valuation		01.01.2023	the year	Year	/Write off	31.12.2023
		Rs.	Rs.	Rs.	Rs.	Rs.
At Cost or Valuation						
Computer Equipment		9,915,199	1,305,930	(2,261,851)		8,959,278
Office Equipment		8,142,682	1,376,314	(920,829)		8,598,168
Furniture and Fittings		1,443,748	171,821	(107,456)		1,508,113
Total Depreciation		19,501,629	2,854,065	(3,290,135)	-	19,065,559
6.3 Net Book Values					2023	2022
					Rs.	Rs.
At Cost or Valuation						
Computer Equipment					1,848,938	2,301,868
Office Equipment					2,970,613	3,469,130
Furniture and Fittings					897,374	1,072,094
Total Carrying Amounts of Property, Plant and Equipment					5,716,925	6,843,092



CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER 2023

6. PROPERTY, PLANT AND EQUIPMENT (CONTD....)

6.4 Project Assets not included in the Balance Sheet

	Adjusted Balance As at 01.01.2023 Rs.	Transfer to Project Assets Rs.	Project Assets Additions during the year Rs.	Balance As at 31.12.2023 Rs.
Computer Equipment	852,999	(852,999)	2,001,050	2,001,050
Office Equipment	1,026,000	(1,026,000)	3,670,100	3,670,100
Furniture and Fittings	-	-	131,599	131,599
Total	1,878,999	(1,878,999)	5,802,749	5,802,749

6.5 The useful lives of the Property, Plant and Equipment are estimated as follows;

	Revalued Assets		Other Assets	
	2023	2022	2023	2022
Computer Equipment	3 Years	3 Years	3 Years	3 Years
Office Equipment	5 Years	5 Years	5 Years	10 Years
Furniture and Fittings	10 Years	10 Years	10 Years	10 Years

7. RECEIVABLES

Other Receivables (See Note 7.1 below)

2023 Rs.	2022 Rs.
12,615,204	14,045,189
12,615,204	14,045,189

7.1 Other Receivables

Staff and Other Loans	582,501	754,167
Advances	949,890	2,548,860
Insurance Claim - Medical	-	449
Insurance - Prepayments	1,577,268	1,706,990
Refundable Deposit Rent	2,900,000	2,900,000
Refundable Deposit Other	73,438	73,438
Rent Advance	1,216,684	3,516,676
WHT Receivable	459,184	346,809
Fixed Deposit Interest Receivable	-	2,197,800
Treasury Bills Interest Receivable	4,856,239	-
	12,615,204	14,045,189



CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER 2023

8. SHORT TERM INVESTMENTS	2023 Rs.	2022 Rs.
NTB Special Savings Account	5,901,850	6,616,368
GILT Edge Funds	-	20,645,682
HNB Fixed Deposit	-	10,000,000
NDB Fixed Deposit	-	30,000,000
Treasuries - First Capital	97,760,985	22,028,931
Money Market Fund - First Capital	46,203,425	-
	<u>149,866,260</u>	<u>89,290,981</u>
 9. CASH AND CASH EQUIVALENTS		
Components of Cash and Cash Equivalents	2023 Rs.	2022 Rs.
9.1 Favorable Cash and Cash Equivalents balance		
Cash at Bank	794,260	443,837
Cash in Hand	257,820	119,237
	<u>1,052,080</u>	<u>563,074</u>
9.2 Unfavorable Cash and Cash Equivalents Balance		
Bank Overdraft	519,292	3,851,804
Total Cash and Cash Equivalents For the Purpose of Cash Flow Statement	<u>532,788</u>	<u>(3,288,729)</u>
 10. PAYABLES	2023 Rs.	2022 Rs.
Canada Fund Payable-due within one year	1,350,000	1,350,000
Income Tax Payable	-	6,766,747
Accrued Expenses [See Note (a) below]	2,279,222	1,990,216
Audit Fee Provision	515,000	792,000
Accounting fees Provision	-	25,000
	<u>4,144,222</u>	<u>10,923,963</u>
a. Accrued Expenses mainly consists with;		
Credit Card Payable	77,625	137,395
EPF Payable	1,006,468	714,528
ETF Payable	150,977	107,186
 11. UNRESTRICTED FUNDS	2023 Rs.	2022 Rs.
Balance at the Beginning of the Year	21,320,271	(15,321,281)
Surplus For the Year	3,833,062	36,641,552
Balance at the End of the Year	<u>25,153,333</u>	<u>21,320,271</u>
 12. RESTRICTED FUNDS	2023 Rs.	2022 Rs.
Balance as at the Beginning of the Year	38,957,497	53,821,798
Funds Received During the Year	265,897,441	157,743,822
Transferred to Statement of Comprehensive Income	(195,031,971)	(172,955,413)
Transfer to / from Unrestricted Funds through Income Statement	2,395	347,290
	<u>109,825,362</u>	<u>38,957,497</u>



CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST DECEMBER 2023

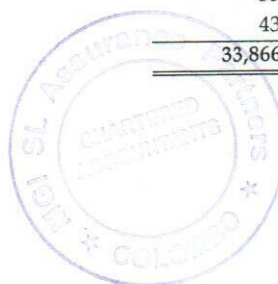
8 RESTRICTED FUNDS

8.1 Movement of Restricted Funds during the Period Ended 31st December 2023

Project Code	Projects Name	Name of Donor Organization	Balance Brought Forward (Rs)	Received / (Returned) During the Period	Write off / (Write Back) (Rs)	Transferred to Project Actual (Rs)	Balance Carried Forward (Rs)
69	Accompanying the EU Strategic country Assessment and the Drafting of the EU cooperation Concept note for Sri Lanka - Service Contract	EU - European Union	734,920	-	-	378,833	356,088
93	Supporting Public interest litigation	Swiss - The Swiss Federal Department of Foreign	1,379,061	2,085,934	-	3,464,994	-
95	Raising public awareness on politics and governance	NED - National Endowment For Democracy	2,550,721	2,971,715	-	5,501,072	21,364
101	Strengthening Institutional Resilience in Sri Lanka	TAF - The Asia Foundation	734,700	2,833,666	-	3,568,366	-
107	Examining Transitional justice and socio economic issues in the pandemic setting in srilanka	ICSC - International Coalition of Sites of Conscience	3,995,752	-	2,395	3,998,147	-
110	Strengthen grantees work on enhancing civil society contribution to public policy making through policy reforms, research and advocacy	OSF/FOSI - Foundation Open society Institute	15,048,424	-	-	14,385,320	663,104
112	Research paper - Fixed Grant	USIP - United states Institute of peace	427,212	-	-	122,500	304,712
113	Capacitating human rights defenders and civil society to uphold human rights and democratic value of srilanka-Service Contract	BHC - British high commission Colombo	6,824,502	-	-	4,470,988	2,353,515
114	Safeguarding, stabling Women's political quota and ensuring political rights of women	Netherland Embassy	2,757,851	304,080	-	3,061,932	-
117	Promoting language rights and effective implementation of the official languages policy in 29 bilingual DS divisions in srilanka	NLEAP - National Languages Equality Advancement project	(1,306,725)	3,999,199	-	2,692,473	-
118	Promoting access to justice and remedy of women Entrepreneurs affected by the covid 19 pandemic	UNDP - United Nations Development Programme	(1,198,643)	6,809,500.00	-	5,610,857	-
120	Promoting Freedom of Expression Through Citizen Journalism	NED - National Endowment For Democracy	1,328,236	25,876,100	-	20,175,861	7,028,475
122	Money in politics and other reform priorities, public awareness and	IFES - International Foundation For Electoral Systems	3,238,717	2,522,578	-	5,761,295	-
123	Produce a Draft bill on the issue of Religious Minorities and LGBT	WFD - Westminster Foundation for Democracy	(196,996)	468,094	-	271,097	-
124	Harmonized Support for Sustaining Peace in Sri Lanka	UNOPS - United Nations Office for Project services	341,218	-	-	341,218	-
125	Countering hate speech through education and advocacy for improving social Cohesion in Sri Lanka	UNDP - United Nations Development Programme	2,949,892	21,243,500	-	24,193,393	-
126	Strengthening the Free & Fair Electoral Process	IRI - International Republican Institute	(651,347)	18,153,035	-	16,793,386	708,302
127	Promoting language rights II	NLEAP - National Languages Equality Advancement project	-	1,295,000	-	1,295,000	-
128	Understanding Dynamics & Advocating for Reform	NLEAP - National Languages Equality Advancement project	-	12,326,674	-	17,609,090	(5,282,416)
129	Peacebuilding in Sri Lanka	AHC-Australian High Commission	-	58,147,636	-	17,615,598	40,532,038
130	Enhancing Voter Awareness	IFES - International Foundation For Electoral Systems	-	4,635,251	-	5,150,280	(515,029)
131	Promoting Language Rights - Official Languages policy assessment	NLEAP - National Languages Equality Advancement project	-	2,350,000	-	2,350,000	-
132	Economic Reform Index-Wave 2	FNF-Friedrich Naumann Foundation	-	3,350,000	-	3,350,000	-
133	Omnibus Survey	Professor Neil De Votta	-	547,230	-	-	547,230
134	OSF 2023-2025	Foundation Open Society Institute (FOSI/OSF)	-	68,154,700	-	12,761,988	55,392,712
135	District wise Practical Training Series	Friedrich Naumann Foundation for Freedom (FNF)	-	2,800,000	-	2,800,000	-
136	Business and Human Rights- UNDP	United Nations Development Programme(UNDP)	-	9,766,000	-	9,573,013	192,987
137	Strengthening democracy and governance through improved inclusion and participation of youth, women, persons with disabilities and marginalized communities	Management System International-MSI	-	11,200,000	-	4,193,129	7,006,871
138	Strengthening early warning capacities for promoting social cohesion in Sri Lanka.	United Nations Development Programme(UNDP)	-	4,057,550	-	3,542,142	515,408
			38,957,496	265,897,441	2,395	195,031,971	109,825,362

CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

13. RETIREMENT BENEFIT LIABILITY	2023	2022
		Rs.
Retirement Benefit Obligation Gratuity	15,554,975	16,871,826
Balance as at the Beginning of the Year	5,197,000	2,535,649
Add: Provision made During the Year	(8,952,475)	(3,852,500)
Less: Payments made During the Year	<u>11,799,500</u>	<u>15,554,975</u>
Balance as at the End of the Year		
14. REVENUE EARNED FROM OTHER ACTIVITIES	2023	2022
	Rs.	Rs.
Interest Income	19,463,181	8,007,925
Gain on Exchange	14,660,146	40,163,662
Other Income	964,406	237,463
Sales-Books	-	500
Amortization of Capital Reserve	2,854,065	3,043,968
	<u>37,941,798</u>	<u>51,453,518</u>
15. OTHER ADMINISTRATIVE EXPENSES	2023	2022
	Rs.	Rs.
Accommodation and perdiem	57,010	48,996
Auditor's Fees & Expenses	125,040	533,446
Accounting fees	-	25,000
Salaries, Allowances and Consultancy	15,297,025	473,000
Casual Wages	26,900	-
Ex-gratia Payments	4,255,283	-
EPF	1,501,243	-
ETF	375,311	-
Communication	342,911	147,120
Resource Material/Printing	54,210	300,860
Travel and Visa Fees	64,331	66,118
Office Maintenance	315,613	704,873
Office Building Rent	2,766,659	91,467
Equipment Maintenance	140,425	-
Equipment Hire	75,000	-
Insurance	7,817	403,600
Google Storage	-	37,012
Gratuity Provision	5,197,000	2,535,649
Depreciation	2,854,065	3,043,968
Donation	220,000	150,000
Loss on Asset Disposal	96,687	78,779
Write off from Projects	2,395	347,290
Office Expenses and Staff Welfare	12,529	-
Bank Charges	35,296	-
Sundry Expenses	43,950	-
	<u>33,866,700</u>	<u>8,987,178</u>



CENTRE FOR POLICY ALTERNATIVES (GUARANTEE) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

16 INCOME TAX

	2023 Rs.	2022 Rs.
Income Tax on Interest Income		
Current Income Tax Charge	242,036	5,824,789
	<u>242,036</u>	<u>5,824,789</u>
Reconciliation of business Surplus with income tax expenses		
Surplus before Income Tax	4,075,098	42,466,341
Disallowable Expenses	-	5,808,396
Allowable Expenses	-	(7,171,621)
Taxable Loss for the year	<u>4,075,098</u>	<u>41,103,116</u>
Deductions under section 32		
Losses	-	(11,988,017)
Taxable Income	<u>4,075,098</u>	<u>29,115,099</u>
Tax on Taxable Income at Special Rate [14%]	-	2,546,023
Tax on Taxable Income at Normal Rate [30%]	-	3,278,765
Income tax on Surplus for the year	<u>-</u>	<u>5,824,788</u>
Less: Tax Credits		
Refunds Available	-	(65,911)
Balance Tax Payable	<u>-</u>	<u>5,758,877</u>

17 UNRECOGNIZED CONTRACTUAL COMMITMENTS

There have been no capital commitments contracted but not provided for, or authorized by the board but not contracted for, outstanding as at the Financial Position date.

18 CONTINGENT LIABILITIES AND ASSETS

18.1 CONTINGENT LIABILITIES

The Organization does not anticipate any contingent liabilities to arise out of any contingent event as at the Financial Position date.

18.2 CONTINGENT ASSETS

There is no contingent assets as at the Financial Position date.

19 EVENTS OCCURRING AFTER THE REPORTING PERIOD

There have been no material events occurring subsequent to the reporting period, that require adjustments to or disclosures in the Financial Statement.

