

ANNUAL REPORT 2021

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CHAIRPERSON'S MESSAGE

The year 2021 was yet another challenging year for CEPA with the continuation of the COVID pandemic and the resultant lockdowns. In the year under review CEPA continued to adjust itself to the circumstances prevailing in the country at large and continued with its work and objectives. The office put in place a hybrid mode of operation combining both face-to-face and virtual work, to adapt to the prevailing conditions. This has allowed CEPA to become more versatile in using online platforms for research, communications and office management.

Inevitably, the pandemic impacted on CEPA's work as an organization working with people and communities at grassroots level. The aspect of CEPA's work which was most affected was the inability to easily and regularly engage in field research activities and therefore get a deeper understanding of the issues at hand, impacts and coping strategies. The socio-economic impacts of the pandemic have also pointed to a greater need for real time data and analysis of the current challenges that can highlight emerging vulnerabilities and opportunities. Thus, in the future there is a greater role and responsibility for CEPA in terms of carrying out research, outreach and policy influencing, to increase the focus on the needs of marginalized groups.

Despite the constraints in 2021, CEPA engaged in a total of 29 projects with a range of stakeholders. While the majority of these were advisory services for clients, which is one of its main functions, CEPA was able to carry out several of its own research, training and outreach initiatives. These include the third wave of the COVID survey that continued to explore changes in work patterns for men and women, a rapid study of the socio-economic impacts on fishing communities after the MV Pearl Xpress disaster, the annual Short Course on Migration, several Open Forums and dialogues on topics such as human trafficking, technical and vocational training and employment, and Life at home during COVID-19; and producing blogs and articles addressing poverty and COVID-19.

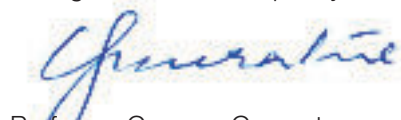
CEPA staff continued to engage in development-related programs and platforms as presenters and panelists sharing their valuable knowledge. I am happy to note that numerous individual consultancies were secured by CEPA's research professionals, who have gained recognition in

their area of work. CEPA has also contributed to policy development through its work in many areas including Human Trafficking, Commercial Sexual Exploitation of Children, and Social Protection schemes in Sri Lanka. While internationally CEPA continued its work on SDG engagement through its involvement with the Asia Pacific Regional CSO engagement mechanism and through its work with the Southern Voice network, it also developed a policy brief on 'COVID-19 and the Crisis of Governance: The Impact of the Pandemic on Peace, Justice and Inclusion (SDG 16)'. In this global policy document, CEPA wrote the section for Asia.

2021 saw an operational deficit of Rs. 9 Mn compared to the higher deficit of Rs.19 Mn. in 2020. I am glad to note that the financial situation was prudently managed by adopting many changes into the operating strategy to minimise the deficit. A revenue of Rs. 74 Mn was recorded during the year which was a 9% reduction in comparison to the past year. The main reason for the lesser revenue was the deferred project activities and extended project timelines during the pandemic times.

CEPA's Board of Directors too underwent some changes in the year under review, with the retirement of our Chairperson, Professor C.M. Madduma Bandara, and the resignation of Directors, Prof. Amala de Silva and Dr. Rose Wijeysekera. I, as the new Chairperson, would like to thank them all very much for their valuable contribution. We also welcomed the appointment of two new board members, Ms. Shyamali Ranaraja Attorney-at-law, and Prof. Kamala Liyanage, Emeritus Professor, University of Peradeniya,

I take this opportunity to thank all who have worked tirelessly in the year under review. The services rendered by the Executive Director, Leadership Team and all team members, during these challenging circumstances deserves our appreciation. I also thank the members of the Board for their contribution to steering CEPA through its work in the past year.



Professor Camena Gunaratne,
Chairperson CEPA

EXECUTIVE DIRECTOR'S MESSAGE

2021 continued to be another challenging year. The country continued to grapple with the challenges of COVID-19 pandemic. While we faced challenges the situation opened up opportunities for work too. Several short-term assignments were bid on and work contracts received. The work concluded and reports submitted were well received. On a suggestion made by the Board, CEPA initiated a client survey to assess the perception of our clients regarding the services rendered by CEPA. CEPA continued to work on a virtual mode. The fieldwork was seriously affected and we had to make several adjustments and negotiate with clients the approach and methods of primary data collection.

CEPA was able to produce several publications and have an active social media program.

We had a few changes at the governance level with Prof Camena Gunaratne, Open University, joining as Chairperson. We welcome her warmly and wish her well in her new role. Further, Prof. Emerita, Kamala Liyanage, University of Peradeniya and Ms. Shyamali Ranaraja, Attorney at Law, joined as Directors of the Board.

The researchers had a particularly challenging time preparing project proposals and undertaking data collecting work. Field data collection was particularly difficult due to the travel and other logistical restrictions. The demand for research and related work by client organizations was limited, compared to previous years.

We had a high turnover of staff. This situation was rectified by recruiting several new researchers and other professionals. We welcome our new colleagues and wish those who have left all the very best in their future endeavors.

CEPA is optimistic as we roll out the new business plan and venture out to implement a more diversified and strategic operational plan to ensure financial robustness and social relevance.



Wijaya Jayatilaka, PhD, Penn State University
Executive Director, CEPA

CEPA AT A GLANCE

CEPA was established in 2001 with the aim of working on poverty related issues. Founded with the intention of institutionalising poverty impact monitoring and poverty analysis within the Sri Lankan institutional landscape, the organisation was incorporated under Section 21 of the Companies Act as a company limited by guarantee. The catalyst for founding CEPA came from an assessment of the need for a special emphasis on applied policy relevant advice. CEPA sought to fill this void by providing practice-oriented services that were grounded in sound empirical research that responded to the needs of a constituency that included a variety of actors, such as, state, non-state, civil and community-based organisations.

Over the past 20 years, CEPA has succeeded in developing a body of knowledge on poverty to become the leading institution on poverty-related research in Sri Lanka. It has developed fresh and challenging perspectives on poverty; explored alternative dimensions; conducted in-depth analyses of specific poverty conditions; contributed to a better understanding of poverty in Sri Lanka and formulated policy initiatives to alleviate the multidimensional facets of poverty. CEPA has developed a research capacity with innovative research methodologies and practices. It has also contributed to the transfer of technology as CEPA's researchers have worked with partners in different parts of the world, while its services have been sought by numerous national and international organisations. CEPA's research has been funded by international organisations, foreign donor agencies, NGOs, and government agencies. Regardless of the funding body, CEPA has always been insistent about not compromising on the integrity of its research. Further, in order to maintain its independence, CEPA over the years has developed its own Development Fund so as to generate a capacity to carry out research of its own. CEPA's core belief is that poverty is an injustice that should be overcome, and that overcoming poverty involves changing policies and practices nationally and internationally, as well as working with people in poverty.

Vision - A world in which decision-making, especially where it affects the lives and livelihoods of vulnerable women, men, and children, seeks to eradicate poverty based on non-partisan, robust evidence.

Mission - To be a leading organisation providing independent analysis of poverty, and its multi-faceted manifestations, with a view to shaping policy and practice in Sri Lanka and the region.

CEPA VALUES

Respect - CEPA values the contribution of all those who participate in and contribute to CEPA's work. We respect the rights, dignity, and potential of all those involved in our work.

Integrity - CEPA acts according to its mission – we are honest and transparent in what we do and say, and accountable for our collective and individual actions. Our work will always be guided by the principles of balance, independence, and impartiality.

Excellence - At CEPA, we constantly challenge ourselves to achieve the highest level of learning and performance in order to achieve greater impact and make a difference.

Collaboration - At CEPA, we are committed to continuously sharing our knowledge and engaging with a wide range of people and institutions in order to achieve our goals.

Flexibility - CEPA strives to be flexible and will adapt to and accommodate changing or extenuating circumstances to best meet its mission and objectives.

HIGHLIGHTS OF 2021

INTRODUCTION

The year under review has continued to be a challenging period, with the continuation of the COVID-19 pandemic. CEPA managed 29 projects adapting to the ‘new normal’. Field work was severely hampered due to the adverse situations. Under this scenario, CEPA switched to a virtual mode of operations and continued data collection and other activities and adapted to a “work from home” culture. The communications team continued with outreach activities using social media and the CEPA website. Open Forums and other dialogue and exchange events had to be scaled down due to the pandemic situation.

CEPA continued to respond to research requirements of development agencies as well as other clients. Research undertaken fell within the scope of its mandate and implemented by the staff working under six thematic areas articulated in the strategic plan 2019-2023 and supported by the cross-cutting areas of work namely Finance and Administration, Communications, and Research Quality and Learning.

The thematic teams worked supporting each other from conceptualising, designing, resourcing, budgeting, and planning the deliverables. The clients we served included the Asian Development Bank (ADB), SEI-The Stockholm Environment Institute, ILO - Sri Lanka, TAF, Selyn - Tracified Private Limited, UN Women, Southern Voice Initiative, Search for Common Grounds, University of South Carolina Rule of Law Collaborative (USC-ROLC), BRT- Blue Resources Trust, Group for the Analysis of Development (GRADE), GIZ, The World Bank, Search for Common Grounds, BC - SEDR KAP, Social Science Research Council (SSRC) and more.

THEMATIC HIGHLIGHTS AND ADVISORY SERVICES

CEPA’s research and advisory work has always attempted to challenge traditional measures and understandings of poverty by contributing to the knowledge base on the causes, manifestations, and responses to poverty. In 2021, under the various thematic programmes, CEPA carried out research relating to development and poverty, probing into numerous topics, spanning local and global levels of engagement. Research activities over the past year are described below.



SOCIAL PROTECTION AND BASIC SERVICES

Through the years, CEPA has explored connections between poverty and services in a number of research and advisory studies. The services CEPA has assessed in the past have included education, health, transport, social protection, water, and waste management mainly on the aspects of access, quality, experience and outcomes. Our studies find that access to services is not necessarily an issue with a few exceptions. Our studies also point to social protection policies being vital to reduce poverty and vulnerability across a person's life cycle, support inclusive and sustainable growth by raising household incomes, fostering productivity and human development and promoting decent work. However, experience and outcomes vary considerably. Whilst not postulating direction or causality, we do note that poor and marginalized (e.g., caste (North), underserved settlements, plantations) do have poorer experience and outcomes (e.g., education, health, water). This inequality in accessing services is indeed a violation of rights of the people. We also note that cross cutting themes of gender, disability and identity contribute to increased conditions of vulnerability and barriers to increased well-being.



Tracer Study on Technical Vocational Education and Training (TVET) and Qualitative Study on Technology Streams in Universities

The Asian Development Bank extended CEPA's contract to conduct two additional Tracer Studies in 2019 and 2020 to look at access, quality, and relevance of training programmes; find out the employability of the trainees who have graduated; and identify the possible improvements among selected state funded TVET institutes. As a part of this contract, CEPA also conducted a qualitative study on technological streams in universities (University of Kelaniya, University of Sri Jayawardenapura, Rajarata University of Sri Lanka and Sabaragamuwa University of Sri Lanka) to obtain academic staffs and students' perspective in understanding opportunities and challenges of teaching and learning, skill gaps and their actions in facilitating employment for graduates.

The quantitative survey of 2000 persons as part of the third wave of the tracer study was completed in November 2020 accounting for delays resulting from movement and gathering restrictions imposed to curtail the spread of COVID-19. The quantitative analysis was completed and shared with ADB in early 2021 to process the disbursement of funds to the TVET in Sri Lanka while the qualitative data collection took place in 2021. The consolidated findings from the three surveys studies completed were shared at an Open Forum hosted by CEPA in May 2021 and was well received. The final report from the tracer study completed in 2020/21 has been shared with the ADB.

Stakeholder consultations for the World Bank Group's Systematic Country Diagnostic (SCD) update

The SCD, carried out in 2021 was an update to exercise conducted in 2015. The SCD is an evidence-based study intended to inform policy debates on Sri Lanka's development choices and serves as input to the World Bank Group's program of assistance in consultation with the Government of Sri Lanka. The SCD feeds into the Country Partnership Framework (CPF), which is the World Bank Group's strategy for the formation and implementation of its programs.

CEPA was tasked with conducting a series of consultations with key stakeholder groups representing the government, development partners, private sector, as well as stakeholders familiar with thematic areas such as labour market challenges, education, youth, gender, and small and medium enterprises. In order to gauge any regional differences, consultations were also conducted with identified stakeholders in the districts of Batticaloa and Nuwara Eliya. An online survey developed in all three languages was also conducted with the aim of including the voices of stakeholders not traditionally incorporated. Because of COVID-19 related movement and gathering restrictions, all consultations were conducted virtually. Although planned, consultations with the government stakeholders and community representatives at the regional level could not be conducted. The information generated from the consultations was compiled into a detailed report, supplemented with an executive summary.

Development of Legal/Policy matrix for the existing social protection floor in Sri Lanka

CEPA was commissioned by the International Labour Organization (ILO) to assess Sri Lanka's existing social protection schemes of the four basic guarantees of Social Protection Floor (i.e., Health, Children, Working Age, and Elderly), identify the policy and implementation gaps (if any). This assessment would help draw recommendations for a further design and implementation of social protection provisions to reach at least the social protection floor for the whole population. The assignment includes developing a legal/policy matrix for existing social protection policies and a national-level consultation workshop with stakeholders.

Proposed Legal/Policy matrix has been drafted and shared with the ILO in end September 2021 and waiting for comments from the technical specialist. In addition, a consultation workshop will be held with stakeholders to finalise the Legal/policy matrix.

Women in Learning and Leadership (WILL): Strengthening Women's Voice and Participation in Political Decision-Making in Sri Lanka – consultancy for developing Community Accountability Tool (CAT)

CEPA was commissioned by the Search for Common Ground (SFCG) to support identified Elected Women Leaders (EWLs) to develop a Community Accountability Tool (CAT) that could be easily adapted for use by the EWLs and civil society organization partners in Jaffna, Badulla, Kurunegala, and Ampara districts.

Under this initiative Community Members, CSO leaders, and elected women were expected to engage in a needs assessment through which the key issues that affect the community are identified. Based on identified needs, the needs were to be prioritized. Based on this, the community members together with the elected women were to agree on a series of actions to address the identified needs. These actions were to form the basis of the scorecard, which will be regularly reviewed to ascertain progress.

The proposed CAT tool was drafted and thereafter discussed in consultation with the relevant stakeholders – SFCG, EWLs and district partners. Once the comments were incorporated, the tool finalised and method of application explained, the CAT tool in Sinhala and Tamil languages was approved by SFCG and accepted in April 2021.

Measurement, Awareness-raising and Policy Engagement (MAP'16) – in addressing Commercial Sexual Exploitation of Children (CSEC)

The International Labour Organization (ILO), Colombo contracted CEPA to develop a road-map for the elimination of commercial sexual exploitation of children by 2025. CSEC is a global problem and countries coordinated by ILO have made a commitment to eliminate its prevalence by 2025. CEPA developed the methodology which included consulting key persons engaged in the sector and reviewing extensively the scientific literature, policy and program documents both local and global. Through this assignment CEPA mapped and reviewed existing policies and actions plans for the elimination of CSEC. All members of the National Child Protection committee, activists and researchers were consulted to obtain information to develop the road map. CEPA will develop approaches for addressing identified issues around CSEC, while ensuring that key stakeholders at all levels, both at national and regional level, are consulted and their views taken into consideration. It is envisaged that the required resources to implement the road map will be mobilized by the key partner organizations to implement the road map. Availability of resources and commitment of the key state and non-state agencies involved in the sector is vital to combat the problem.

The road map will be shared with key stakeholders at a validation exercise.

SUSTAINABLE DEVELOPMENT

The objective of this thematic is to build a body of knowledge/evidence on the links between the environment and poverty that can create a stronger lobby for sustainable development. The thematic will focus on system-wide drivers and their potential for delivering change. This would mean going beyond reactive and symptom-related actions to exploring the root causes and connections; the scientific, socio-economic and institutional processes and interlinkages that need to be understood to deal with the environment and poverty nexus. Additionally, this thematic will strive to add value to the knowledge base and dialogue that will push for a radical transformation in our value systems, in how we do business and how we lead our lives within the boundaries of natural limits.



Climate and Environment as Drivers of Conflict in Sri Lanka

Under the sustainability thematic, but also related to the social cohesion thematic, CEPA undertook a study on Climate Change induced conflict drivers – for the British High Commission (BHC). This project involved carrying out a literature review, stakeholder meetings and field visits to understand specific geographic contexts. The study was split into two phases due to the COVID-19 issues. The first phase consisted of the conceptualization of the study framework & literature review, to establish what was emerging mainly from the secondary sources. Phase 2 consisted of more in-depth site-specific component with face-to-face data collection that was written up as case studies. Results from both were used to produce a synthesis report that provided recommendations for the BHC. CEPA shared the results at two discussions groups – with the BHC team and with a wide group of development partners.

This study has shown the complexity of using a multi-dimension model that tries to capture both climate impacts as well as socio-economic impacts. It has also shown the challenges of attribution of impacts to climate change, from a qualitative lens. This study has shown the complexity of using a multi-dimension model – that is trying to capture both Climate impacts as well as socio-economic impacts. It has also shown the challenges of attribution of impacts to climate change from a qualitative lens. However, the fact that Climate change impacts are increasing, and also have multi-dimensional variations in its impacts as well as on the way solutions are offered are seen.

South Asia Small Grants Programme: Adapting to the New Normal: re-vitalising the social contract for better accountability and transparency

CEPA, along with Janathakshan, as members of Duryog Nivaran submitted a proposal to the Asia Foundation Small Grants Programme in April 2020. This 15-month project aimed to increase participation, collaboration, capacity and accountability among various actors at local level towards disaster risk management, in order to increase the resilience of local systems to the New Normal. The approach involves 1) Scoping and status assessment; 2) designing of a revived local institutional coordination mechanism; 3) Implementation or operationalizing of the mechanism and 4) Documenting and learning from the experience. Fundamental to the approach is multi-stakeholder participation to incite two-way accountabilities towards re- vitalizing the social contract.

CEPA's main role was to carry out the assessment component of this project. To this end a literature review on COVID related Disaster Management strictures and detailed assessments of disaster management needs under new normal was carried out in several GNDs in Trincomalee Town and Gravets. In addition, CEPA has been involved in steering, managing and documenting the project. By the end of 2021 the project had established links in the three pilot sites, carried out prioritization exercises, developed a joint operational mechanism and carried out a series of training for the community and local officials. In 2022 operationalising the mechanism and the main documentation work will be done.

Ocean Conservation Opportunities in Sri Lanka

This was an assignment funded through the Blue Nature Alliance (BNA). CEPA worked in this new collaboration, with the Blue Resources Trust to understand Sri Lanka's political commitments and legal mechanisms for establishing new or expanding existing marine protected areas. CEPA's role specifically was to carry out the social, gender and community stakeholder analysis components of the study. This involved looking at interactions between protected areas and users, how different groups benefit and participate in co-management efforts. There was a particular focus on trying to capture those that maybe left out or marginalized – especially small-scale fishers and women. CEPA's component aimed to provide recommendations to improve co-management and participation.

Under this project CEPA submitted the necessary background information and elaborated on strategic recommendations of how communities and other actors should be mobilized/involved when establishing a marine conservation and fisheries management projects.

Synthesis of Southern Perspective on “Our Common Agenda”

The United Nations invited ‘Southern Voice’ to provide the perspective from the Global South to the “Our Common Agenda” report that was presented at the UN General Assembly 2021. CEPA was commissioned by Southern Voice to prepare a synthesis paper that brings together the positions from Southern Voice actors on “Our Common Agenda”, extracting the main ideas and proposals that emanate from the activities and products currently being implemented by Southern Voice.

A literature review was completed, and a conceptual framework was developed to carry out the synthesis. Upon approval of the frame, a draft synthesis document was drafted and shared with Southern Voice. This document will be used for future events carried out by Southern Voice and the global debates get underway on the UN Secretary General's ideas on a common agenda.

UNDP Environmentally Sensitive Area's project – Terminal Evaluation

The Environmentally Sensitive Area project is a GEF funded project supported by the UNDP. CEPA provided the local consultant (as an individual assignment) to carry out the final evaluation of this project.

As field work was not possible given the COVID-19 conditions, the entire data collection was carried out virtually. All required steps were completed - inception report, data collection, final report and the presentations – to the satisfaction of the client.

Setting the baseline to understand the impact of Selyn on the livelihoods of handloom artisans and employers

This assignment was commissioned by Selyn Exporter's Pvt Ltd and Tracified to conduct a baseline survey among Selyn's identified handloom suppliers and direct employers. The findings from the survey are expected to provide insights regarding which measures and interventions Selyn can adapt to upgrade the socio-economic status of their artisan base.

The project had a three-month time frame. The assignment involved a census of the artisans and management. The project involved setting up the study, data collection and analysis and preparation of the draft report that was discussed with Selyn and Tracified. Given Selyn's intention to seek further funding from USAID to establish a blockchain system to trace the apparels to its origin, CEPA was requested to highlight aspects of how the blockchain technology can support the artisans and the sub-contractors. The final report was due in January of 2022.

While for CEPA, this has provided some keen insights to a rather difficult SME sector to tap into, the main beneficiaries remain Selyn as the findings would hopefully, enable the company to find out means of sustaining some interest, at the international level, on a skill that is fast dying in Sri Lanka.



LIVELIHOODS AND EMPLOYMENT

Building on CEPA's existing body of knowledge on livelihoods, this thematic will continue to analyse changing global and national trends, policies and processes and generate an understanding of lived realities of those who are left behind by these processes and the effects these processes have on those that are left behind. Global and national trends of research interest include automation supplemented by artificial intelligence along global value chains, national economic development plans, and paid and unpaid work.

While strategies for ensuring growth, productivity and competitiveness are set out in paper in State policies, strategies for ensuring inclusiveness are less clear in terms of government policy, especially faced with impacts of the COVID-19 pandemic and the current economic crisis. A clear understanding on processes of inclusivity and exclusion is especially important within a political-economic discourse where the government will continue to cut down on its social expenditure, that will have an impact on the quality of health, education and social protection related benefits and services that citizens of Sri Lanka receive, which in turn will have a serious negative impact on the poor.

CEPA's past work in the estate, coastal and rural areas, and directly war affected areas highlight horizontal inequalities producing forms of insecure employment that are susceptible to an unsustainable precarity. These workers face barriers with regards to education, geography, networks of influence, environmental and resource pressure, are marginalised at intersecting social identities of ethnicity, class and caste and are often trapped within rigid curricula that prepare them for careers that are no longer viable. This thematic will continue to focus on these groups and study the impact of changing nature of work and their impact on poor people's lives.



Gap Analysis of National (Sri Lanka) Fishing Sector Labour Legislation and Infrastructure Requirement against ILO C 188 (2007) Convention

The ILO Convention C 188 – Work in Fishing (2007) which entered into force in November 2017, promoting decent work conditions in the fisheries sector and Sri Lanka, is yet to be ratified. This convention addresses some of the gaps in the sector. As a first step to encourage ratification, CEPA was commissioned by ILO to conduct a study which identified the benefits fishers, boat owners and other stakeholders as well as the fisheries industry would accrue from ratification of this convention. This was completed in the third quarter of 2020.

Upon presenting the findings of this study, the Government of Sri Lanka was of the view to explore the possibility to carry out a gap analysis of National legislation and Infrastructure Requirement against the requirement of the ILO C 188 Convention (2007). CEPA convened a core team consisting of CEPA staff, an advisor and a legal expert to carry out this study. CEPA also established a partnership with the Department of Fisheries and Aquatic Resources (DFAR) who will be a key source of information for the completion of the project. The team conducted five National Level inception meetings and KPIs. CEPA also began field work relevant to the project during which visits were made to two harbours in the south of Sri Lanka where a series of interviews were conducted with local fisheries management officers, officials attached to the harbours, boat owners, skippers and crew members. Additionally, the KPIs also included Assistant Director DFAR (Tangalle), officials attached to the Ocean University in Tangalle and a Doctor attached to a medical facility in the area. Using the data collected from the above activities as well as the data from the legal expert CEPA completed the gap analysis including the cost estimates leading towards ratification of the 'work in fishing' convention. The discussions to develop road map to implement the ratification is in progress.

The Care Economy and Decent Work in Sri Lanka's Future of Work

This research study focused on understanding the existing context of the care economy in Sri Lanka with a particular focus towards children under the age of 5, and elderly looking at formal and informal providers of care. Care work is broadly defined as "activities and relations involved in meeting the physical, psychological and emotional needs of adults and children, old and young, frail and able-bodied" (Addati et al, 2018).

The research undertaken was situated in a context where care responsibilities towards children and elders are predominantly borne by women. As the population ages and COVID-19 related concerns restrict the availability of formal support systems to assist with the care responsibilities, it becomes necessary to understand the demands for care work outside the sphere of private unpaid work. This is in order to be able to respond to future needs and ensure decent and sustainable work, with adequate support to institutions that already help in caring for vulnerable segments of our population. The research examined the existing legal and policy environment and practices related to care work, mapped care services provided by the organized sector and identified the structure of care services provided at a household level. The study also planned to forecast trends of demand and supply of care in the formal and informal economy up to 2030, in order to make concrete and feasible recommendations on the future of work in the care sector in Sri Lanka.

After significant delays, the team was able to acquire the datasets from the Department of Census and Statistics (DCS) to extract the data required to undertake the quantitative analysis at the end of the year. A draft report was submitted to the ILO in December, encompassing the outputs completed thus far - a literature review on formal and informal care work on elderly and children; ethical clearance obtained from the University of Colombo for the qualitative component of the study; a legal analysis pertaining to the provision of care work in Sri Lanka; and an initial quantitative analysis consisting of the characteristics of paid care work between 2014- 2017 using the Labour Force Survey. The team, together with the ILO, conducted a stakeholder consultation in December to exchange views on the care sector in Sri Lanka, as well as to gain insights into further areas of investigation for the qualitative data collection component of the study which will be completed in 2022.

LABOUR MIGRATION

Despite rapid changes taking place within outward and inward labour migration in Sri Lanka, the implications are not yet clearly understood. Similarly, the constant mobility of internal migrant workers and the underlying implications of their migratory patterns are largely ignored in both policy and research. This includes the opaquer elements such as the presence of human trafficking, labour exploitation, discriminatory government policies and the more visible yet ignored elements of impact on household economy, the right to mobility and decent work. While a considerable amount of work is being carried out at the national level regarding external labour migration, research and practice have not kept pace with these changes. The COVID-19 pandemic in particular has resulted in attention being focused on the narrative of remittances, mostly at the expense of basic protection of workers' rights and their right to return home. In this context, studying the socio-economic and political underpinnings of labour migration in, from and to Sri Lanka is important.



Study to assess the labour market demands of the tourism sector in Sri Lanka

The International Labour Organisation (ILO) awarded a contract to CEPA to carry out this study. While the project was concluded in 2020, ILO's decision to publish the Report meant that reviewing extended to 2021. The primary aims were to better understand the migration trends from and to the hospitality sector in Sri Lanka and the potential impact this has on the sector in terms of workforce shortages and skills enhancement etc. The study entailed primary data collection from returnee aspirant and in-service migrant workers who have had work experience in the sector and interviews with identified stakeholders. The sites for data collection included Colombo, Galle and Kandy. In addition, a secondary data analysis, using data from the Sri Lanka Bureau of Foreign Employment and the Department of Census and Statistics were utilised to carry out a labour market analysis. Since data collection coincided with the detection of COVID-19 in Sri Lanka, the report reflected on the possible impact on the sector as a result of prolonged lockdowns and an economic downturn. The report is publicly accessible at https://www.ilo.org/wcmsp5/groups/public/---ed_protect/---protrav/---migrant/documents/publication/wcms_781738.pdf

Development of motion-graphic based on the findings of the study on Sri Lanka's tourism sector

Post-research, the ILO commissioned CEPA to develop a motion-graphic as a dissemination tool using a key finding of the study. Following multiple rounds of discussions to identify a “hook” given that the status of tourism sector workers had changed dramatically as a result of the COVID-19 pandemic, it was decided that the animation would target aspiring migrant workers in the sector especially regarding the importance of ensuring that employment contracts, working hours and working conditions were all clarified in the pre-departure phase. The 90-second motion graphic in all three languages was developed and handed over to the ILO. Dissemination of the output however, has not been publicised yet.

Development of a mobility framework for migration of health workers from Sri Lanka

The International Labour Organization, in collaboration with the World Health Organization supported the Ministry of Health develop a Health Human Resources Strategy. As part of this larger programme, CEPA was commissioned to carry out an exploratory study to examine the factors that determine the migration of health workers in Sri Lanka. On the basis of the findings, it was expected that a mobility framework be developed that would allow Sri Lanka to balance the domestic needs for skilled workers while responding to the demand for skilled health workers from overseas. The findings, therefore, would directly feed into the writing of the chapter on migration of health workers. For CEPA, this afforded an opportunity to speak with young health workers to understand the possible impact their migration would have on the public health sector in Sri Lanka.

The framework of analysis proposed by CEPA, focused on the Decent Work Framework of the ILO as well as using the ILO's guidelines on ethical recruitment. Primary data was collected from three key stakeholders: health workers (those who wish to migrate, those in-services and those who have returned), recruitment agencies which facilitate the migration of health workers and key stakeholders involved in this process ranging from vocational training institutes, the Sri Lanka Medical Council and the Nursing colleges as well as private sector representatives. The primary data was further complemented by a rapid assessment conducted on key migration corridors for health workers and an overview of Sri Lanka's health workforce to better understand what factors may push workers to consider migration.

The findings pointed to serious concerns regarding decent work deficits including low wages, long working hours and the direct impact this has on work-life balance. However, what is equally important to note is the perceived/real favouritism accorded to medical officers over all other health workers and the resultant tensions and the limited or the complete lack of space for career progression for non-medical officers within the cadre. The implications for the future cadre fulfilment of the domestic sector were therefore highlighted, as categories such as paramedical professionals and nurses have better career progression and wages if they migrate overseas. These key findings were highlighted and informed the development of the framework.

As indicated, the ILO will use the findings of the research to propose a mobility framework for consideration by the MOH. If this proceeds as planned, CEPA's role would have been pivotal in shaping the mobility framework. Beyond the national level, for CEPA's own knowledge base, this study was a turning point as we have now completed two studies for the ILO which have specifically looked at skilled migration (tourism and health sector). Even though any form of dissemination is restricted by ILO and the findings and data remain the property of ILO exclusively, the knowledge would be used internally to inform future work, especially to seek funding for similar projects.

“Optimizing Screening and Support Services for Gender Based Violence (GBV) and Trafficking in Persons (TIP)”

The three-country (India, Nepal and Sri Lanka) study project sought to understand if service provision for GBV and Trafficking in Persons victims can be converged or not. Essentially the research sought to understand the gaps in screening and access to support services and thereby, highlight the existent gaps and challenges that may prevent TIP victims from being identified and screened properly. In addition to the report and a policy brief and a regional conference (in the pipeline), the study is the first multi-country study that this labour thematic engaged with.

The intended outcome of this research cycle was to enhance the research partner's (i.e., CEPA) own understanding of human trafficking and GBV and thereby, help highlight the ways in which the two aspects intersect. This research thus, proved to be a learning experience for the research team and helped enhance the ever-evolving nature and discussions on human trafficking. At the broader level, it was also anticipated that the research findings would help donor agencies design programmes that respond to the gaps in service-provision that impact victims of human trafficking specifically.

The key findings from Sri Lanka highlighted the inter-connectedness between understanding of the concepts, the identification of victims and access to services. In relation to the question of integration, the report concludes that rather than a clear-cut separation, what exists in Sri Lanka's service framework is a hybrid model, much aided by the public health and service provision extended by multiple officers working at the Divisional Secretariat level. The recommendations thus focused on the importance of improving awareness and understanding among selected government officials as well as strengthening the role of the Anti-Human Trafficking Task Force so that victims could be anchored with a focal point. These recommendations and key findings were presented to a select group of experts/officials of the US State Department. As mentioned above, the possible impact of the findings is dependent upon the state structure's ability to respond adequately to the gaps in service provision. Given that both the Ministry of Foreign Employment and Women and Child's Affairs have been demoted to State ministries and the Sri Lanka Bureau of Foreign Employment has had to withdraw its Labour Attaches, the possibilities to enhance services are becoming even more restrictive.

Dissemination activities for the research “Optimizing Screening and Support Services for Gender Based Violence (GBV) and Trafficking in Persons (TIP)”

Based on a communications strategy developed in December 2020, The Asia Foundation commissioned CEPA to carry out multiple activities to highlight key findings of the study. The aim was to target different stakeholders including the public. As a result, CEPA was able to share the findings of the study with the district-level service providers as well as national level stakeholders, including a closed-door event with some of the representative Ministries and Departments of the Anti-Human Trafficking Task Force. However, most of the activities planned have been delayed, as all outputs are rigorously reviewed not only by Sri Lanka but at times, the relevant office of the US State Department as well. The Open Forum, which was also conducted virtually however, brought together CEPA researcher Chandima Arambepola as well as Dr Ramani Jayasundere from The Asia Foundation as well as CEPA's Chairperson Professor Camena Gunarathne. The development of a motion graphic as well as the dissemination of the main findings via infographics over CEPA's social media platforms are scheduled to take place early next year.

Book chapter for Handbook on Irregular Migration

Chandima Arambepola submitted a chapter for a Book project focusing on Irregular Migration. She was invited by a group of academics in Europe. The book chapter is a valuable means of highlighting one of the key studies CEPA has conducted so far on labour migration – the study on the Family Background Report which culminated in the recommendations proposed by CEPA being included in the Cabinet Paper submitted by the Ministry of Foreign Employment. Hence, the book chapter highlights CEPA's own visibility and our work on labour migration related issues. More importantly, it helps highlight a largely under-studied research area regarding the gender discrimination Sri Lankan female migrant workers face and the consequences of unsafe migration trajectories they are forced to undertake.

EQUIP: Equipping Sri Lanka to Counter Trafficking in Persons Project

The team conducted the independent final evaluation of the project titled 'EQUIP: Equipping Sri Lanka to Counter Trafficking in Persons Project'. The project was jointly implemented by ILO (Colombo), The Asia Foundation and Helvetas. The evaluation commenced on mid-April 2021 and ended in August. The evaluation team presented the initial findings for triangulation at a stakeholder workshop that was held on 16th July. Based on this feedback, the team submitted the first draft of the report to ILO in July and submitted the revised second draft thereafter for feedback from the ILO project partners. A final draft was then submitted to the ILO to receive feedback from their headquarters and the project was concluded with the satisfactory remark by the client.

Invisible Frontliners: Labour Migration in the COVID-19 Era - Short Course on Migration

Planning for the 'Short Course on Migration 2021 – Invisible Frontliners: Labour Migration in the COVID-19' Era began in the last quarter of 2021, with financial support from the Swiss Agency for Development and Cooperation (SDC). It was designed to create an interactive learning space and focus on the global and regional discourses of labour migration, incorporating both an academic and policy angle. Similar to last year, due to the prevailing pandemic situation, CEPA planned to conduct the course online, in early 2022. The virtual course will give participants and resource persons the opportunity to join remotely, opening to a wider audience and newer resource people from across the globe. Whilst capturing the systemic and structural conditions which compel individuals to seek work overseas and the gendered aspect of labour migration, this time, the curriculum will include sessions on the impact of COVID-19 and the challenges it poses to labour migration.

DIASPORAS AND DEVELOPMENT



“Reconnections”: Complexities of Diaspora Engagement in Post-war Northern and Eastern Provinces of Sri Lanka

Mohamed Munas’ PhD research looks at diaspora engagement in post-war development. This research investigates specific diaspora-led development initiatives in the Northern and Eastern Provinces. He has submitted the following journal articles.

1. Imagining, conceiving, and implementing development: diaspora interventions in Post-war Sri Lanka

In this article he provides a critical reflection on diaspora-led development interventions in Sri Lanka. The article unpacks the problematic and self-limiting binary of ‘positive’ and ‘negative’ roles of diasporas in delicate post-war settings, drawing on two ongoing projects initiated by the diaspora in Northern and Eastern Provinces of Sri Lanka. This article was submitted to the journal of South Asian Development and is under peer review for publication

2. It is our motherland too: Transnational spaces, religious identities and mobilization of Muslims of Sri Lankan origin in UK

This article explores an under researched topic and a group in diaspora literature, the case of Muslims of Sri Lankan origin living the United Kingdom. The article looks at the mobilization of religious identities and the role of religion in diasporic identity construction. This article was submitted to the Journal Global Networks and is being reviewed for publication.

CEPA's participation in Metropolis Asia Network

CEPA was invited to be part of the Metropolis Asia which is a regional network of academics, researchers, policy makers and advocacy groups working on the issues of migration. This network carries out various dialog and exchange activities on contemporary issues and topics. Munas and Chandima from CEPA recently took part in a webinar that looked at 'Post-COVID: Actions and Recommendations for and of Asian Migrants'. Being part of the network is helpful for CEPA's wider outreach and to disseminate the knowledge to a wider audience beyond Sri Lanka. Further, this network also provides opportunities for CEPA to publish in internationally recognised journals and publications.

SOCIAL COHESION AND RECONCILIATION

The social cohesion and reconciliation thematic has a strong interest in understanding the dialogue between social cohesion, peace and conflict mechanisms and horizontal inequalities. A sub theme for this project is conflict and poverty. The following theme related work was carried out during the year.



Supporting Effective Dispute Resolution Project related Knowledge, Attitudes and Practices Study

SEDR is a four-year access to justice project of the Government of Sri Lanka, implemented by the British Council and funded by the European Union (EU), in close partnership with the Ministry of Justice and the Mediation Boards Commission. The project comprises four overarching results areas that seek to enhance the effectiveness and availability of alternative dispute resolution mechanisms and mediation services in Sri Lanka, as well as to foster social cohesion and more inclusive community-state engagement.

The project consists of conducting the KAP (Knowledge, Attitudes, and Practices) survey in the Eastern, Uva and Northern provinces, specifically across six districts, namely, Ampara, Badulla, Mannar, Monaragala, Trincomalee and Vavuniya, within Divisional Secretariats where the SEDR project is being carried out. It comprised of both a quantitative component - with a sample size of 1500 respondents, and a qualitative component consisting of FGD's and KPI's with mediators and relevant authorities. The quantitative survey was constructed in consultation with the British Council and the Asia Foundation. It is set to understand the general public's knowledge and experience with the Community Mediation Board, as well as alternative methods of dispute resolution.

After a six month delay due to COVID-19 related health guidelines and travel restrictions, the team was able to recommence primary data collection in the study districts, ensuring careful consideration of necessary precautions being in place. The study team completed the quantitative study component and surveyed 1550 households in Trincomalee, Ampara, Badulla, Moneragala, Vavuniya, Mannar and Colombo districts. The team also completed the qualitative study in all the districts except for the FGDs and KPIs with the mediators and Mediator Training officers of Community Mediation Boards. The SEDR team led by the British Council is in the process of obtaining necessary clearances to meet the Mediators and Chairpersons by early 2022, which would be the last round of data collection.

Emerging Trends Consultation on SDG16 for Asia

CEPA partnered with Southern Voice and UNDP Oslo Governance Centre to conduct regional consultations for South Asia and South East Asia on the progress of SDG16 (peace, justice and strong institutions) in the region. The project period was April – September 2021.

For the past years, Southern Voice has been promoting the development and dissemination of evidence-based research focused on achieving the 2030 Agenda. As it is already known, the onset of the COVID-19 pandemic significantly impacted the progress on the SDGs and put the world off track, even in goals that were considered achievable before the beginning of the crisis. To this end, two roundtable discussions were conducted on 28 May 2021 focusing on South Asia and Southeast Asia with experts from and on the region contributing to the discussions. The findings of these discussions resulted in two outputs; a synthesized report on each consultation and the overall Asia region, as well as a Policy Brief based on its findings. The policy brief on Asia written by the CEPA team has fed into a larger policy document, titled 'COVID-19 and the Crisis of Governance: The Impact of the Pandemic on Peace, Justice and Inclusion (SDG 16)' compiled by Southern Voice Network and UNDP Oslo Governance Centre, to be published.

A simultaneous conversation on COVID19 impact on SDG16 was conducted online through the SDG16 hub over the course of 8 weeks. CEPA Researcher, Natasha Palansuriya was part of the three-member team that moderated the first e-discussion on Peace and Security. This exercise resulted in a synthesized report of the findings of the discussion. A summary note of all four discussions (peace and security; accountability, rule of law and human rights; civic engagement and civic spaces; transparent, inclusive, and responsive public service delivery) was amalgamated as a part of the process.

The Oslo governance centre also invited CEPA to be part of an Advisory group on SDG 16 interlinkages. As part of the advisory group, the task was to review two research papers and identify conclusions and recommendations, including future research and policy implications at global level.

As a part of the process, Southern Voice and UNDP OGC hosted side event complementing the High-Level Political Forum on Sustainable Development. The forum, titled “As governance crises worsen COVID-19 impact, is SDG16 key for recovery?” was held virtually on 6 July 2021. The event was co-hosted by the Permanent Mission of the Democratic Republic of Timor-Leste to the UN, the Permanent Mission of Costa Rica to the UN, the Permanent Mission of the Federal Republic of Germany to the UN, and the Permanent Mission of Norway to the UN, in partnership with the United Nations Development Programme (UNDP), Southern Voice and German Development Institute (DIE). Natasha Palansuriya presented key findings and interventions representing CEPA and the Asian Region at this forum.

Memories from the Margin - Voices of Palankudi (Indigenous) Communities in the East of Sri Lanka



This research project is funded by the University of South Carolina Rule of Law Collaborative, and part of the Think Tank Capacity Building Programme (TTCB). It is designed to expand the conceptualisation of post-war justice and reconciliation in the Sri Lankan context, and to contribute to an intersectional understanding of peace. Thus, the research aims to include voices of marginalised communities in the post-war discourse. The research project of 9 months aims to record the hitherto undocumented wartime narrative history and post-war return/resettlement experiences of the indigenous communities in the East of Sri Lanka, and in bringing these narratives into the dominant post-war discourse in Sri Lanka.

The research is based on the foundations of participatory research along with the underpinning of feminist ethnography. Participatory research evolves beyond the traditional research methodology to genuinely empower the subjects to be co-owners of the research project and introduce their own perspective through a joint process of inquiry. Essentially the research subjects are co-researchers of this study. The communities identified for the purpose of this research are two Palankudi (indigenous) communities living in the coastal regions of Trincomalee. The resultant findings of the research will be amalgamated in to two key outputs; i) a virtual museum titled “Memories from the Margin”, ii) Policy Brief on wartime displacement and resettlement of indigenous communities in Sri Lanka.

- (i) The photographs of objects that were captured by the co-researchers, symbolising their experience of displacement and resettlement will be curated as a digital repository titled “Memories from the Margin”. This virtual museum will be developed using innovative technological tools such as 3D modelling and virtual reality to create the experience of the audience entering a physical museum through a door, by clicking on a button. This would then lead to a corridor with multiple doors that houses behind its various artefacts relating to a specific theme. Each theme would relate the wartime history of the indigenous communities, but also entering each room and clicking on specific objects will reveal the individual narratives that are linked to each object. Text will be used to narrate the stories but also audio will be used if the co-researchers agree to it. The website will be trilingual
- (ii) A Policy Brief will be developed from the findings of the research which will explore the war time history of the community which will be analysed through the Community Timeline method that will be utilised in Phase 3 of the data collection process. Apart from exploring the narrative history of the communities under study, it will also reveal grievances specific to that are unique to the indigenous communities under study. Since two separate communities will be part of the research process, there will also be a comparative analysis of the needs/grievances and possible solutions that will be suggested by the communities themselves. The policy brief will be produced English, Tamil, and Sinhala languages.

Sri Lanka Barometer: Establishing a Consortium - Our Voices, Our Choices

On behalf of CEPA, the Social Cohesion thematic signed a Memorandum of Understanding to pilot the establishment of a consortium between Strengthening Reconciliation Programme (SRP) of GIZ, and Institute for Justice and Reconciliation (IJR), South Africa, and the Open University of Sri Lanka.

The CEPA team contributed to the data analysis of the barometer survey results and assisted with developing the second round of the survey alongside other parties of the consortium.

The team also completed a qualitative research project focusing on youth identity discourses in post war Sri Lanka, which resulted in one research paper. The research focused on Youth engagement on social media platforms with regards to the trend of murals that started during 2019. In doing so the research was able to ascertain the role and agency of youth in post-war identity creation, and the role played by social media in facilitating this discourse. The full paper can be accessed [here](#). The dissemination event for the paper was conducted under the Intergenerational Dialogue Series umbrella (see above).

Additionally, as a part of the consortium’s effort to mainstream the conversation regarding transitional justice (TJ) and reconciliation, Natasha authored the piece titled ‘Transitional Justice: Looking Back to Move Forward’, which introduces a non-politicised perspective of TJ and addresses the common misconceptions about the process. The article is available in [English, Tamil and Sinhala](#).

Study on Effectiveness of Selected Special Land Mediation Boards in the Eastern and Northern Provinces

CEPA carried out a study for The Asia Foundation (TAF) on Special Mediation Boards (Land). The aim of this study was to assess in-depth the effectiveness of Special Land Mediation Boards in the Eastern and Northern Provinces. This study specifically investigated the aspects of the process, challenges, outcomes and early successes of special land mediation boards in the districts of Trincomalee, Vavuniya, Mannar, and Jaffna from 2016 to date. More importantly, the research included disputants’ perspectives on the nature of ‘justice’ delivered by land mediation boards and a comparative analysis of the expectations and experiences of justice delivered by land mediation boards in the said locations.

The report was submitted to the Asia Foundation and the team presented the initial and comprehensive findings to the Asia Foundation team. The report will also be presented to the Ministry of Justice and Mediation Boards Commission in 2022.

Ex-Post Review/Assessment of UN Women’s Multi-Party Dialogues (MPDs) of the Project “Participation of Youth and Women in Peacebuilding Process” (July – December 2021)

Individual consultancy

In a post conflict scenario, although there has been an increased emphasis on the contribution of Sri Lankan women to peacebuilding, women have been left at the margins of setting up the nation’s peacebuilding and development agenda. Despite the Government’s high-level commitments on gender equality and women’s empowerment, there are still low-level representations and participation of women in governance and decision making and this has been a concern for several decades. Research has shown that Sri Lankan women face obstacles to the participation in politics – from cultural barriers to paucity of financial resources, less access to information, leaving them with limited opportunities to acquire political experience to run for national and local offices. The MPDs aim was to strengthen the participation of women in peacebuilding and social cohesion processes with a special focus on leveraging the historic increase in female elected officials in local government authorities through the first-ever 25 per cent quota for female representation. The dialogues and knowledge shared provided a platform to discuss specific priority issues identified by a cross-section of women leaders representing the localities and to collaboratively develop shared solutions to address identified issues, irrespective of political party affiliation.

The review specifically zoomed in on the long-term effectiveness and impact of the MPDs, and attributable changes in the lives of people, and considered externalities and the sustainability of the intervention. The evaluation sought to determine and document the success and lessons learnt of the project with regard to its stated outcomes with an emphasis on lessons learnt in the event of expanding the scope if the intervention. The evaluation was undertaken jointly with an international consultant based in Italy.

SPECIAL PROJECTS

Covid-19 Third Wave Survey



In order to gain a deeper understanding of the ever-changing lifestyles of individuals, households and the role of men and women, due to the movement restrictions imposed by the government to curb the pandemic, CEPA carried out a survey. This survey was a follow up to the first and second survey conducted in 2020. The third wave survey had a total of 286 respondents, 63.34% being female. The survey covered numerous aspects of life at home during COVID-19, such as financial management, perceptions and care work and how a day looked like, per task, for the respondents.

A paper was presented at the CENWOR conference, using the data from the survey, in November 2021 by Dilshani Ranawaka and Minuri Perera. The results of the survey data were also disseminated among the respondents.

Social Science Research Council- USA funded seed grant titled 'Indian Ocean Transregional Planning Grant', for a research collaboratory across four Indian ocean countries: India, Sri Lanka, Cambodia and Tanzania

The objective of this proposed project was to convene an international, interdisciplinary group of scholars who conduct research on fisheries across four IO countries - India, Sri Lanka, Cambodia, and Kenya, building on the planning grant provided by SSRC in 2020-2021. The planning grant cycle produced a joint paper titled Organizing against dispossession: Collective action to support actors in small-scale fisheries food systems of the Indian Ocean region that was submitted to the Maritime Studies (MAST) journal. The team is also working on a web page (linked to the CEPA webpage) for this project. It will feature information on each of the case studies, the collaborative work carried out. The Sri Lanka team produced **factsheets** as well as a **video** based on the socio-economic data produced based on the Pearl Xpress ship disaster.



The research interest among the collaborators is to better understand how different social-economic arrangements of small-scale fisheries across the Indian Ocean shape possibilities for successful and just adaptation to rupture or change that takes place within and impact the region.

The team proposed to investigate these questions comparatively through a series of case studies across four countries spanning the greater Indian Ocean region (Kenya, India, Sri Lanka and Cambodia). The planned research builds deliberately on the first (planning) phase of the project. Empirically, it will deepen the pilot investigations carried out in the case study locations in each country. Methodologically, it will continue the collaborative process of research design and knowledge and experience sharing that was markedly successful in the first phase. As much as the research itself, this collective learning process is an important focus and outcome of the project. The country teams were engaged in a series of virtual discussions to collectively design the conceptual approach to the research, especially through a gendered lens. Based on this, draft comparative questions were developed for empirical investigation within the study countries.

The Poverty Synthesis

In 2006 CEPA produced a publication called *Fresh Perspectives: Exploring Alternative Dimensions of Poverty in Sri Lanka*. This book documented the main line of thinking on poverty that CEPA was angling towards at the time. The idea that poverty was multi-dimensional and that vulnerability was a compound problem. It also provided evidence on the usefulness of a qualitative approach to understanding and measuring poverty that needed to go beyond the norm, the generalized to a much more nuanced and grainy level. In 2021 much has changed in terms of the acceptance of multi-dimensional measures, but also in terms of giving greater prominence to qualitative research to provide more nuanced and critical details of understanding poverty. Following on from the publication in 2006, this synthesis report documents the next phase of understanding and measuring poverty at CEPA. It draws from knowledge gained on dissecting poverty by numerous researchers through a range of assignments covering a wealth of topics, themes and geographies, since 2006. The purpose of the book is to continue to add to the growing body of knowledge on understanding and measuring poverty, and provide insights of lived experiences both interconnected and standalone perspectives on poverty and vulnerability.

Intergenerational Dialogues on Social Cohesion and Reconciliation

The objective of the Intergenerational Dialogue Series (IDS) is to generate knowledge of past events surrounding the civil war that spanned three decades to promote reconciliation, non-recurrence, and social responsibility through inter-generational discussions, for sustainable peace in Sri Lanka. Two sessions were conducted under the IDS banner in 2021.

1. Voices of Peace

The third dialogue planned for this series was an online discussion with author and activist Sarah Kabir, which was held on 6th April 2021. Sarah gave insights from her book “Voices of Peace”. The format of the event was a book reading followed by a question-and-answer session. Voices of Peace (herein referred to as VOP), is an anthology of stories from a sample of twenty combatants from both sides of the conflict. The book published in 2018 contains narratives that highlight the experience and struggles of combatants during and after the war. In the author’s own words,

“This is what “Voice of Peace” (VOP) offers: a platform for the affected, but mostly unheard voices of Sri Lanka’s protracted conflict, a safe space to give them ownership of the ongoing peace process. VOP recognises the journeys of those who were actively involved in and acknowledged during the war – but have been ignored during this moment of ‘peace’. By viewing people as experts of their own lives, VOP offers an opportunity to listen to their histories, their present, and their hopes for the future. It offers a combined narrative of the two camps that once stood opposite each other at the frontlines of a battlefield...” (p. 13).

Watch the recording of the session here: [Voices of Peace - A Book Reading by Sarah Kabir](#)

2. Youth and Identity Discoursed in Post-War Sri Lanka

The 4th Intergenerational Dialogue Series was held on the 2nd of December 2021. The session was hosted virtually and members of the Social Cohesion and Reconciliation thematic presented the research findings from the study ‘Youth and Identity Discourses in Postwar Sri Lanka’. The presentation was followed by a panel discussion featuring Prof. Chandragupta Thenuwara (University of the Visual and Performing Arts), Ms. Swasthika Arulingam (Attorney-at-Law), Mr. Prihesh Ratnayake and Mr. Joy Jegarthan (Hashtag Generation).

Prof. Thenuwara started off the discussion by saying that everything is political. He also brought to light, how not every artist uses art as a form of political activism or as a platform to demand change, and how not every artist may have the same capacity or space to use their art as political activism. Education, according to Prof Thenuwara, is one of the best tools we have of changing and shaping ideologies of persons, especially the youth; therefore, the inclusion of correct and minority narratives is crucial in the path to accountability and reconciliation.

Ms. Arulingam added to the conversation by saying that reforms come in the guise of protecting women but once they are put in place, it is evident that such reforms do not effectively address issues of gender and ethnicity. According to Ms Arulingam, not being political is also a form of being political; “We often see when these crucial law reforms are pushed from the outside, it becomes a problem of race and ethnicity, and does not resolve the problems of gender and ends up impacting the most vulnerable in a negative way”. Mr. Prihesh and Mr. Joy, the social media experts who joined the discussion, explained how their social media monitoring revealed that online hate speech and memes were the primary mode of communication during the mural wave. They also stressed on social media’s need to play a bigger role in the process of reconciliation and social cohesion whilst also making sure that no one is discriminated along the process. They claimed that collective action can be achieved via social media and this can shape the views of the youth today in achieving reconciliation. <https://www.youtube.com/watch?v=wZJK6m2jYA>

The study on which the IDS-IV was based was conducted with the hope of investigating the youth identity and discourse in post-war Sri Lanka in relation to the mural wave which was a resurgent trend in 2019-2020. The findings of the study revealed that the mural wave originated with the sole purpose of ending the pasting of unwanted bills and posters in public spaces, and that it was devoid of any party-political affiliation. The later politicised mural wave was used as a tool of state agenda setting, whereby racist, triumphist, ethno-nationalism was reinforced as the dominant post-war narrative of the island. The research findings also shed light on the power of social media, especially as both a tool of agenda setting (by the state) and reverse agenda setting (by the public). The discrimination inherent within the mural wave was highlighted by interviewees as they revealed the different ways in which law enforcement approved, granted permission, or denied certain imagery based on the image itself and the ethno-religious identities of the artists. The key person interviews, in-depth interviews, as well as focus group discussions also brought in the importance of education as a tool of agenda setting and reverse agenda setting in achieving reconciliation and social cohesion within Sri Lanka; only a reformation of the education system into a cohesive retelling of histories and the teaching of alternative histories and narratives would open up the path to accountability and reconciliation.

The Inequality Report

With 20 years' experience in the field of poverty and inequality, CEPA is in a strong position to be the lead agency to produce a report that will capture the various dimensions of socio-economic inequalities and their implications in Sri Lanka. This is a planned joint venture of CEPA, the "YUMA Foundation" and a third partner from the corporate sector. Many rounds of discussions have been held, and a time plan arrived at to launch this proposed annual publication. The first phase is envisaged to be kicked off in 2022, with an initial three-year perspective. Future plans will include enhancing the depth as well as the scope of work to make it continuable beyond the pilot phase to be an annual flagship study on inequality in Sri Lanka.

POLICY ENGAGEMENT

CEPA has always been in the policy discourse sphere, be it shaping policy, discussion of policy reform, or in the process of introducing a new policy. CEPA's policy engagement work that took place in various settings in 2021 included a concerted effort to channel the knowledge it generates to policy makers, development practitioners, academics, local and international NGOs, donors, the media, and the public.

CEPA believes that simply adding to the poverty discourse cannot make a huge impact but becoming actively engaged in the processes that address compelling issues at policy level is required.

Making a case for Optimising Screening and Support Services for Gender Based Violence (GBV) and Trafficking in Persons (TIP) in Sri Lanka

CEPA's research partnership with The Asia Foundation (TAF) identified promising practices and challenges in integrating or separating services for victims of human trafficking and gender-based violence. This was a regional study carried out with TAF offices in India and Nepal. The multi country study aimed to build on the Foundation's existing work in the three countries on Trafficking in Persons and specifically contribute towards the current need for intervention regarding trafficking in Sri Lanka. The study provided a comparison of contexts in the countries which are countries of origin, transit and destination, and how each country deals with screening and providing support services for victims of trafficking in persons.

With Sri Lanka downgraded to the Tier Two Watchlist by the US State Department via its Annual Trafficking in Persons Report, there is an urgent need on the ground for concrete actions to respond to the gaps in service provision of victims of trafficking. The findings therefore, provided a nuanced understanding of how access to services can determine the pursuit of prosecutions of the crime of human trafficking in Sri Lanka. The Asia Foundation Sri Lanka and CEPA conducted several meetings with key government stakeholders to disseminate the findings and conduct evidence-based policy advocacy. These included several rounds of discussions in Sinhala, Tamil and English with government and non-governmental service providers. These regional convenings were attended by a diverse audience with representatives from NGOs, Civil Society Organisations (CSOs), Development Organisations and academics with an interest in this field.

In addition, the findings were also shared at a CEPA Open Forum on 'Improving Access to Support Services for Victims of Human Trafficking'. Chandima Arambepola, the lead researcher of the study spoke of the study background, methodology, the existing policy framework and why stakeholders including service providers opt to view integration of services as the way forward. Since the leadership of the National Anti-Human Trafficking Task Force is to be vested with the Ministry of Defence, a closed-door event to discuss the findings with key government stakeholders is scheduled in January 2022. It is hoped that this discussion will enable these Task Force members to identify key recommendations to be taken up for action in the coming years, especially the concern of adequate access to shelter services for potential victims of trafficking.

Policy influencing related to SDG 16



The 2030 Agenda explicitly recognizes that peaceful and inclusive societies are both outcomes and enablers of sustainable development. Sustainable Development Goal 16 commits governments to providing access to justice for all and building effective, accountable and inclusive institutions at all levels. However, COVID-19 has set back advances made across all the Sustainable Development Goals (SDGs). This includes any progress made so far on SDG 16, which aims to foster peace, justice and inclusion. Without progress on SDG 16, achieving other parts of the 2030 Agenda will be even more difficult.

CEPA held consultations with regional experts across Asia and was a part of the team that developed a policy brief titled 'COVID-19 and the Crisis of Governance: The Impact of the Pandemic on Peace, Justice and Inclusion (SDG 16)'. In this global policy document, CEPA wrote the section for Asia. The policy brief makes key recommendations about improving justice and democracy in the Asia region. Once published, it will be available through Southern Voice and shared across the UN system through UN Oslo Governance Centre. Similarly, the findings were fed into the One Common Agenda speech given by the Secretary General.

The roundtable which was facilitated by the CEPA team brought together the latest research and expertise on the subject, with perspectives from the Global South, distinguish what is helping or hindering countries from achieving SDG 16; determine specifically how efforts toward more peaceful, just and inclusive societies are integral to defining COVID-19 recovery; and unpack the interlinkages between SDG 16 and the rest of the 2030 Agenda. They focused on emerging trends on SDG 16 (peace, justice and inclusion), with a particular focus on the Global South, and how COVID-19 pandemic affected progress on this Goal in different contexts.

HLPF 2021 - Side Event: As governance crises worsen COVID-19 impact, is SDG 16 the key for recovery?

Natasha Palansuriya, CEPA Senior Researcher and other panelists at #HLPF2021 discussed the challenges and issues faced in the global South in achieving #SDG16: <https://www.youtube.com/watch?v=pSXOcm9ivCQ&t=151s>

This virtual event was held on the 6th of July, organized by UNDP Oslo Governance Centre & Southern Voice.

The event connected policymakers, researchers and other stakeholders. High level policy influencers from EU parliament and reps of various missions attended the program.

Is education reform a path to reconciliation? - Intergenerational Dialogue Series

CEPA's fourth installation of the Intergenerational Dialogue Series (IDS) was held on the 2 December 2021. In the fruitful conversations that took place about the role of youth in reconciliation and the State's role in creation of polarized identities, a key issue that surfaced included education reforms. It was identified that education reforms in relation to history (and including the recent history and different narratives of the recent history) are important to foster a cohesive society. At the previous IDS event, where Sarah Kabir discussed her book 'Voice of Peace', during open discussion again the importance of education reforms was discussed. This aspect was also brought up when CEPA Senior Researcher, Natasha Palansuriya spoke as a panelist at the Sri Lanka Barometer Launch Event organized by the Strengthening Reconciliation Processes (SRP) Programme of GIZ, and raised the issue of selective history in the current history curriculum. Thus, it is seen that CEPA plays a vital role in bringing these topics on to a debatable platform, especially where policymakers and changemakers are present as well.

Short courses as a channel for policy influencing.

One of the target groups of the Short Course on Migration is government officers linked to this area of work. This time, because the short course focused on labour migration, the CEPA team planned to actively reach out to the relevant ministries to include as many officers as possible in the course. Through the funding received, CEPA arranged to give full scholarships to the government participants. This year registered the highest number of government sector participants in the course. 17 out of the 35 participants were from the government, including officers from the Ministry of Foreign Affairs, the State Ministry of Foreign Employment Promotions and Market Diversification, the Sri Lanka Bureau of Foreign Employment (SLBFE), and the Department of Immigration and Emigration.

The course envisaged not only increasing their theoretical knowledge of the concepts of labour migration, but also to facilitate peer learning. One particular session focuses on the role each ministry plays in the process of labour migration, and participants have the chance to discuss the overlaps and opportunities for better coordination. CEPA always encourages feedback on the outcome of the course; many of those who engage in migration-related work find this course very informative and realise it helps them in the policy sphere to take informed decisions.



Local and regional engagement in policy shaping through the SDG Civil Society collaboration

Karin Fernando, participated in the seventh Asia Pacific Forum on Sustainable Development (APFSD) and the Asia Pacific People's Forum on Sustainable Development (APPFSD) in March 2021. Karin is a member of the UNESCAP – Regional CSO Engagement Mechanism (RCEM) and also serves as a member of its Advisory Group. She was part of the team that organised the sessions, prepared the factsheets for the different goals and also facilitated some of the sessions for the APPFSD. She also helped to draft the statement at the end of the program. As a follow up she was a part of Expert group discussions on two SDG related goals energy and poverty.

Additionally, Karin Fernando helped in convening the South Asia Peoples Forum on the SDGs 2021 (SAPF 2021) on 9-10 November 2021 in virtual mode. The SAPF 2021 is the collective event of the NGOs, people organizations, civil society networks, social movements and civil society major groups and stakeholders. Main objectives of the forum were to (i) Assess the political, economic, social and environmental situation of the region in the context of COVID-19 pandemic, ii) Identify civic actions and policy demands to protect and fulfill the rights of South Asian peoples and recommend for meaningful COVID 19 response and just recovery, and iii) Develop strategies to intervene in 5th South Asia Forum on the SDGs.

The SAPF 2021 was coordinated by Asia Pacific Regional CSOs Engagement Mechanism (APRCSEM) South Asia Working Group and National Campaign for Sustainable Development Nepal. Sri Lanka Stakeholder SDG Platform contributed as the local host of this event. The SAPF 2021 reviewed progress of Goal 4, 5, 14 and 15 in South Asia; partnership and means of implementation for the SDGs, and priority actions for regional cooperation. CEPA was involved in providing the summary notes to the Outcome Document Drafting Team in some of the sessions. The final outcome documentation and call to action from the respective Governments further strengthens the 'Voice of the Civil Society' being taken into consideration in policy reform. <https://itforchange.net/node/1999>

Measurement, Awareness-raising and Policy Engagement (MAP'16) – in addressing Commercial Sexual Exploitation of Children (CSEC)

The International Labour Organisation (ILO) Colombo implemented a project on Measurement, Awareness-raising and Policy Engagement (MAP'16) aimed at further reduction of Child labour through new, fit for purpose, targeted approaches, funded by the USDOL. This project is built on the foundations laid by previous ILO/IPEC programmes in Sri Lanka including the recent “Country level engagement and assistance to reduce child labour (CLEAR) Project” funded by the USDOL, that strengthened governments capacity to reduce child labour.

ILO is in the process of mapping existing and potential organisations that are relevant to addressing Commercial Sexual Exploitation of Children (CSEC), map various studies, action plans that have been developed, and conduct multi stakeholder consultations to discuss findings and develop approaches for addressing identified issues around CSEC and development of actionable road map towards eliminating CSEC. CEPA was tasked to facilitate this process and develop a Road Map to eliminate CSEC by 2025.

Through this assignment CEPA mapped and reviewed existing policies and actions plans for the elimination of CSEC. This is to be shared with key stakeholders. CEPA will develop approaches for addressing identified issues around CSEC, while ensuring that key stakeholders at all levels, both at national and regional level, are consulted and their views taken into consideration.

Development of Legal/Policy matrix for the existing social protection floor in Sri Lanka

CEPA was commissioned by the International Labour Organization (ILO) to assess Sri Lanka's existing social protection schemes of the four basic guarantees of Social Protection Floor (i.e. Health, Children, Working Age, and Elderly), identify the policy and implementation gaps (if any). This assessment would help draw recommendations for a further design and implementation of social protection provisions to reach at least the social protection floor for the whole population. The assignment includes developing a legal/policy matrix for existing social protection policies and a national-level consultation workshop with stakeholders.

Proposed Legal/Policy matrix was drafted and shared with the ILO in October 2021. However, the national Level consultation workshop could not be held due to the COVID-19 pandemic condition of the country at that time.

The ILO's recommendations/conventions on the extension of social protection are based on the two-dimensional strategy. It aims at a rapid implementation of national Social Protection Strategy (SPS) containing basic social security guarantees that ensure universal access to essential health care and income security, at least at a nationally defined minimum level (horizontal dimension), in line with the Social Protection Floor Recommendation, 2012 (No. 202), and progressive achievement of higher levels of social protection (vertical dimension), within comprehensive social security systems according to the Social Security (Minimum Standards) Convention, 1952 (No. 102). The Social Protection Strategy framework can be used to describe the existing schemes in place for each of the four basic guarantees and identify the policy and implementation gaps (if any). This assessment helps to draw recommendations for the further design and implementation of social protection provisions to reach at least the social protection floors for all the population.

RESEARCH QUALITY AND LEARNING

CEPA's emphasis on research quality and learning is an ethical imperative that stems from our commitment to generate knowledge that advances social and economic justice.

The Research Quality and Learning (RQL) support function is committed to continuously enhance our capacity to creatively and rigorously develop, interpret, and apply theory and method. Thus, RQL enables all researchers at CEPA to consciously set, and continuously review standards and learning in pursuit of a research praxis that is ethically grounded and politically informed.

In early 2021, Dr. Patricia Buckley (the RQL Resource Person from Australian Volunteer Programme) reviewed CEPA's existing Research Quality and Learning guideline and provided comments and suggestions to improve it.

Throughout the year 2021, the RQL function continued with regular sessions to address issues related to ongoing research and to support the researchers through capacity development sessions. It was also a medium to share knowledge.

Date	Title	Description
21/01/2021	Agent Based Modelling	Dilshani Ranawaka conducted a briefing about "Agent Based Modelling" based on the training she got from the summer camp.
01/02/2021	Ideas Exchange: Education, Care Responsibilities and Gender Dynamics During COVID	Nadhiya Najab and Natasha Palansuriya presented findings from their research on the topic: Education, Care Responsibilities and Gender Dynamics During COVID.
25/02/2021	Research Ethics	Conducted by Chandima Arambepola Key principles included Research Ethics, their applicability to social science research, ethical conundrums, emerging concerns in a fast-digitalising world, and a possible way forward.
15/06/2021	Knowledge Sharing: SSRC study on defining Ruptures and the Shrinking of Space of Small-Scale Fisheries	Conducted by Nuwanthika Dharmaratne and Channaka Jayasinghe Aspects of the theoretical framework as well as the findings pertaining to this project was presented. The "Kuttiduwa" - community primarily engages in the dried fish industry in Negombo, Sri Lanka.
13/07/2021	Climate change and conflict	Conducted by Karin Fernando and Nuwanthika Dharmaratne This session focused on how climate change impacts conflict – the session shared the conceptual framework and findings and discussed the framework and it's fit for the study.
27/07/2021	RQL session – from the GIZ barometer team on methodology	Conducted by Dhivya Rex, Shaneendra Amarasinghe and Thamindri Aluvihare Presented the GIZ research paper on their methodology on doing a Content Analysis and why they chose this methodology over others. To provide insights into the research design process, the roadblocks and the team circumvented them was also discussed.

07/09/2021	RQL meeting - TAF Trafficking Study findings	Conducted by Chandima Arambepola Shared the findings and recommendations of the trafficking study that was just concluded and discussed aspects of policy influencing.
21/09/2021	Qualitative Research Training: Session 1	Conducted by Natasha Palansuriya Session covered, Introduction to course, to qualitative research, Social Sciences Research Cycle, Quali and quant comparisons and an Introduction to Mixed Methods
23/09/2021	Qualitative Research Training: Session 2	Conducted by Natasha Palansuriya The session covered traditions in qualitative research methodology, philosophical and theoretical frameworks of qualitative research and reviewing literature.
28/09/2021	Qualitative Research Training: Session 3	Conducted by Chandima Arambepola The session covered locating and articulating the research problem, developing research questions and finding a suitable method/ approach.
30/09/2021	Qualitative Research Training: Session 4	Conducted by Nadhiya Najab Session covered Qualitative data collection tools and methods, Sampling in qualitative research, Developing a qualitative data collection tool.
05/10/2021	Qualitative Research Training: Session 5	Conducted by Chandima Arambepola The session covered data collection, administering and note taking of qualitative data and special considerations in remote data collection.
07/10/2021	Qualitative Research Training: Session 6	Conducted by Gayathri Lokuge on Data Management and Analysis. The Session included, introduction to NVIVO and other tools for qualitative data management and analysis, steps and techniques of qualitative data analysis, Developing codes and Thematic Analysis
12/10/2021	Qualitative Research Training: Session 7	Conducted by Gayathri Lokuge on Reporting Qualitative Findings. The session included, developing a report outline for a qualitative study, evaluating 'evidence', Embedding' and 'embodying' data and quotations-Reflexivity and positionality, Bias and validity in qualitative research and presentation of findings in qualitative research
14/10/2021	Qualitative Research Training: Session 8	Conducted by Chandima Arambepola on Ethics, positionality and reflexivity
26/10/2021	Findings from COVID-19 Survey	Conducted by Dilshani Ranawaka: Sharing the findings from the COVID third wave survey.
23/11/2021	Financial Management of Projects	Conducted by Gayathri Manori and the various aspects of financial management.

COMMUNICATING CEPA'S RESEARCH

The Communication Team has continued to work closely with the research teams to ensure that CEPA's work reaches as wide an audience as possible. The team facilitates the publication of research outputs, produces all CEPA's printed material, facilitates CEPAs media presence and encourages dialogue and discussion intending to share research findings. The team maintains CEPA's online presence via the following.



www.cepa.lk



<https://www.povertyportal.lk>



<https://www.facebook.com/CepaSL>



<https://www.youtube.com/user/cepasl>



<https://twitter.com/cepaSL>



https://www.instagram.com/cepa_sl

The Communication team played an important role in 2021, as it does every year, to facilitate events which focus on influencing policy and disseminating research findings. Throughout 2021, the COVID-19 situation continued to hinder numerous events, nevertheless, the communications team used methods adapted during 2020 to disseminate findings and carry out events in the virtual realm.

A total of three Open Forums, two Intergenerational Dialogue Series' and other webinars and virtual events were carried out in 2021. Amongst the outputs, CEPA released a series of blog articles on World Poverty Day, each blog focused on a different lens of poverty, and how COVID-19 has exacerbated the existing inequalities. The same was later published in Groundviews.

The bi-monthly CEPA newsletter initiated in 2020 continued to be issued in 2021, with a total of 4 editions. Each newsletter focused on different aspect of CEPA's research and thematics. It also includes information about the events attended by CEPA staff and the upcoming events. The newsletter also has a 'meet a researcher' section where a CEPA researcher is introduced to the public. The newsletter is shared with people in the CEPA mailing list and it is also shared on social media platforms.

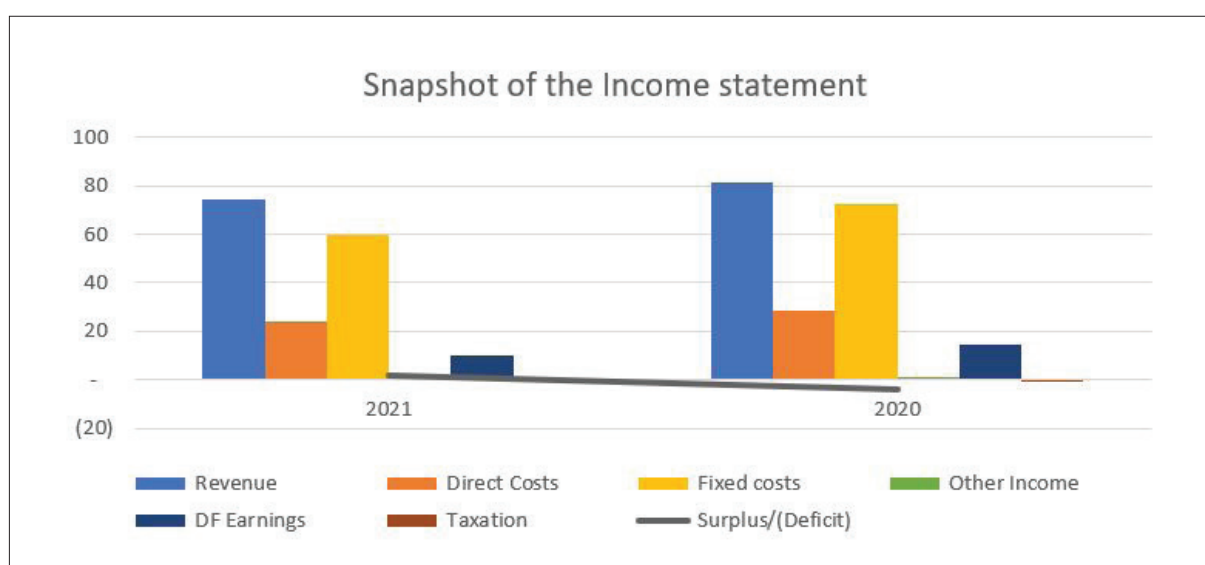


CEPA has made efforts to increase its social media presence to reach a wider audience, especially youth through its Website, Facebook, Twitter and YouTube. The Team also designed flyers and prepared tweets that were shared on significant days such as International Women's Day, World Environment Day etc. CEPA also designed an infographic on World Oceans Day 2021, reflecting on the MV X-Press Pearl disaster and its long- and short-term impacts. The said infographic received over 200 shares on social media. In fact, the year 2021 on social media saw increased engagement over time, with CEPA's twitter account receiving a monthly average of over 5000 impressions, the highest being 12.8k tweet impressions in May 2021. Facebook also received high organic impressions, and the follower count on facebook now stands at 3737. The communications team continued to support CEPA staff and research by creating/ sharing event posters and live tweeting significant events throughout 2021. The CEPA [website](#) was also updated throughout the year, with event flyers, blogs and newsletters.

FINANCIAL REVIEW

Income Statement (Rs.Mn)	2021	2020
Revenue	74	81
Direct Costs	(24)	(28)
Gross Profit	50	53
Fixed costs	(60)	(72)
Operational Deficit	(9)	(19)
Other Income	1	1
DF Earnings	10	14
Taxation	0	(0)
Surplus/(Deficit)	2	(4)

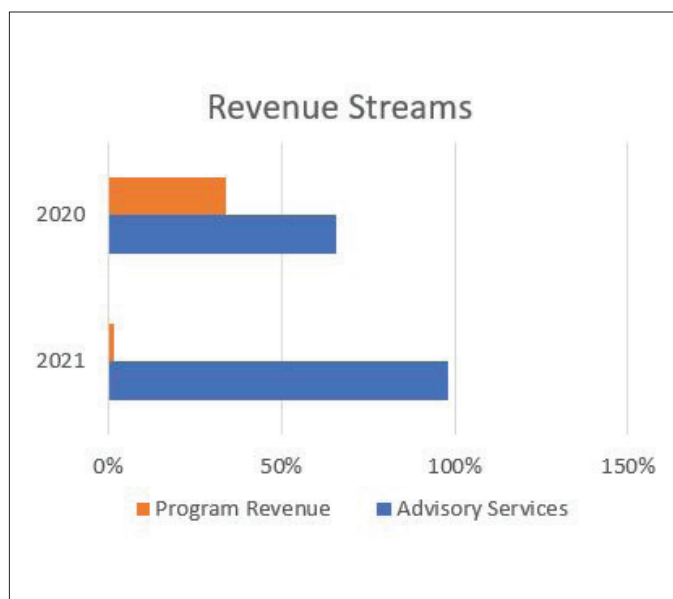
2021 was a year of adjusting to the challenges posed by the pandemic which evolved from the previous year. CEPA adopted many changes to their operating strategy in order to minimise the net deficit resulting from the operational activities. A revenue of Rs. 74 Mn was recorded during the year which is a 9% reduction in comparison to the past year. The main reason for the reduction in revenue was the deferred project activities and extended project timelines, which compelled CEPA to incur an opportunity cost on probable staff time amidst uncertainty. Due to the changes in methodology of virtual data collection, as opposed to physical data collection. CEPA was able to contain direct costs and improve the gross profit by 5% in comparison with the prior year.



Considerable reduction in the fixed costs is a result of many cost saving strategies implemented during the year along with saving on utilities during the lockdown periods. The cooperation extended by the landlord in the reduction of rent per month and negotiations made with other service providers in containing costs have also contributed to reduce fixed costs. Accordingly, for the period under review, an operational deficit of Rs. 9 Mn was recorded compared to a higher deficit in 2020 of Rs.19 Mn.

The amalgamated net surplus after tax amounted to Rs. 2 Mn and recorded a 137% improvement in comparison with figures from 2020. The main contributor to the amalgamated surplus was the Interest Income amounting to Rs.10 Mn (14 Mn in 2020) earned by the Development Fund which is included in the category of Other Comprehensive Income.

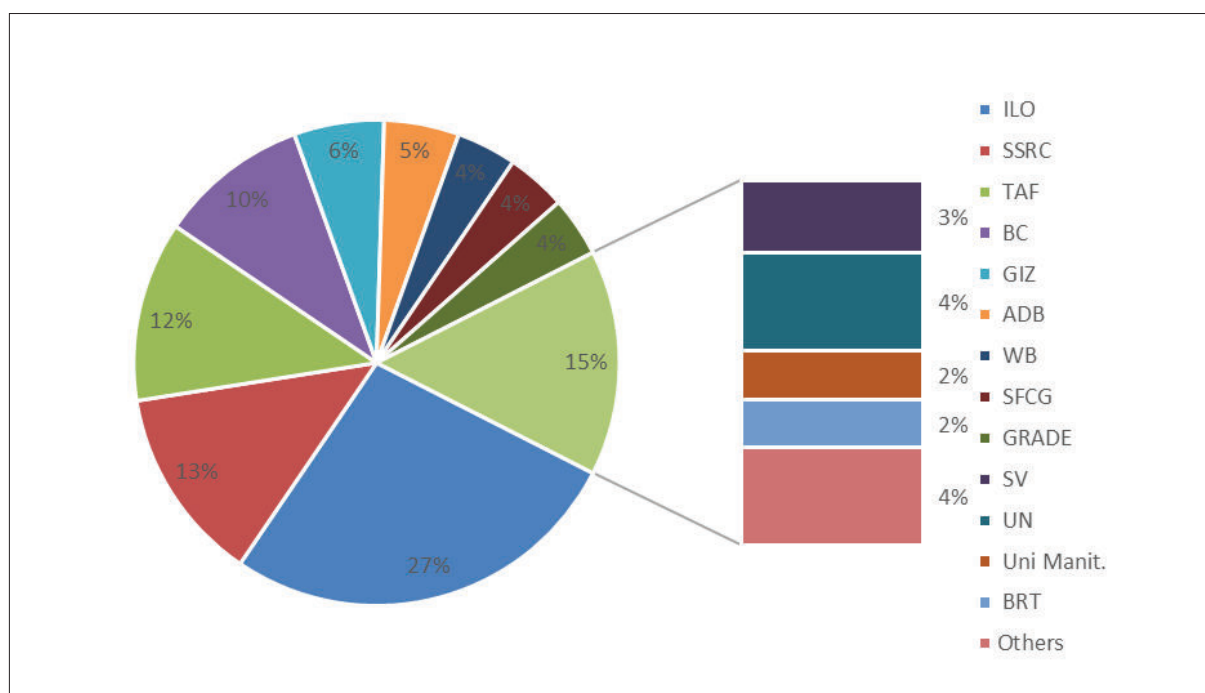
Revenue Composition



The Total Revenue of CEPA has been 98% from Fee Based Services and 2% from Programs and is completely different to the work portfolio of the previous year which was 66% and 34% respectively. The decline in the Revenue was mainly due to holding off field work in many projects during the locked down period under COVID 19. Although CEPA continued to carry out the desk related work, the progress compared to the original plan was low. In order to address the same, CEPA adopted virtual data collection wherever relevant and feasible. Despite the working from home arrangements, no staff salaries were reduced since the onset of the pandemic. CEPA continued to recognise its staff as the greatest strength.

Client Diversification

CEPA's client portfolio has further diversified during the year 2021, with new clients such as GRADE, British Council (BC) and University of Manitoba added to the existing client portfolio. Bridging the Pipeline Gap of Rs. 49 Mn at the beginning of the year was a quite challenge for the short-term funding need for CEPA whereas in the long run, securing long-term funding to carry out work or programmes relevant to CEPA's research interests continues to be the main focus so that the organisation's financial sustainability is secured.



Development Fund

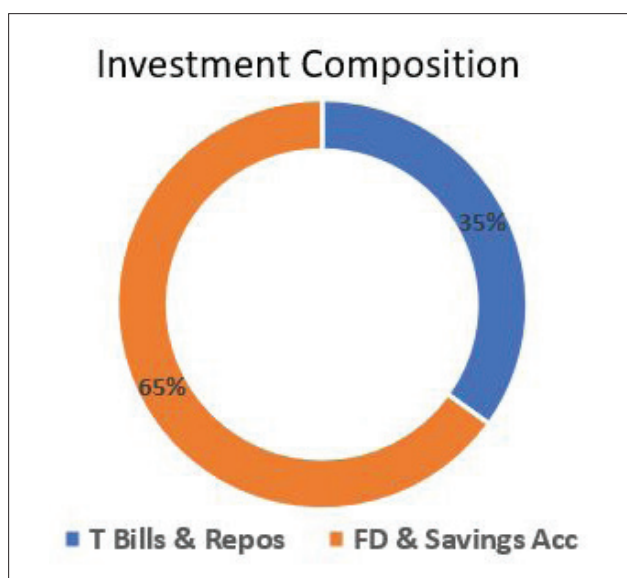


The Development Fund is regulated through a Trust and is managed by a Board of Trustees. The purpose of the Fund is to provide support to ensure the financial sustainability of the organisation as well as to maintain professional independence. With fiscal policy changes introduced by Government, the interest rates were curtailed from 2020 and accordingly the short-term component of the fund is earning a lesser revenue currently. The Development Fund earned an income of Rs. 10 Mn in 2021 against Rs 14 Mn in 2020. Fund balance as at year end was Rs.149 Mn.

Due to a conservative investment policy, CEPA maintains its investments in diversified sources in a low-risk portfolio. The tenor of the investments has been strategized by the trustees, considering the operational needs of CEPA and the fundamental objectives of the Development Fund Trust.

The Fund composition as at year-end was 35% in Government Securities, and 65% in Fixed Deposits/Commercial papers in high profile bank and related borrowers.

The Fund Management Company presents their compliance with agreement on a quarterly basis, and a monthly earnings report for the perusal of the Development Fund Trustees. This follows a reporting requirement set by the trust in order to improve the performance of the portfolio through continuous monitoring.

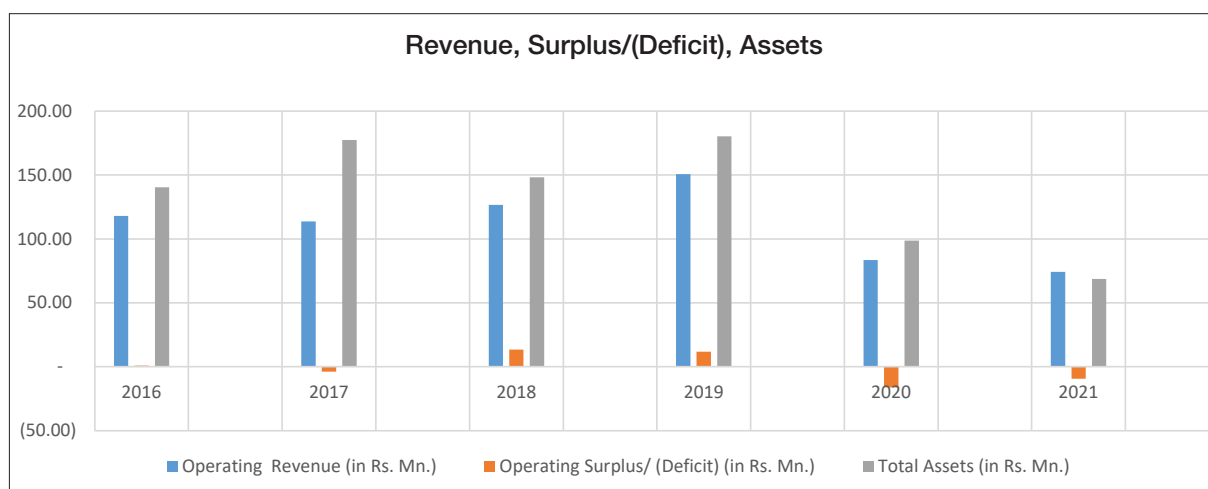


KEY PERFORMANCE INDICATORS

1. Revenue, Surplus/(Deficit), Assets

Rationale: This indicator shows CEPA's evolution in very pragmatic, financial terms. It gives a transparent overview of the organisation's status.

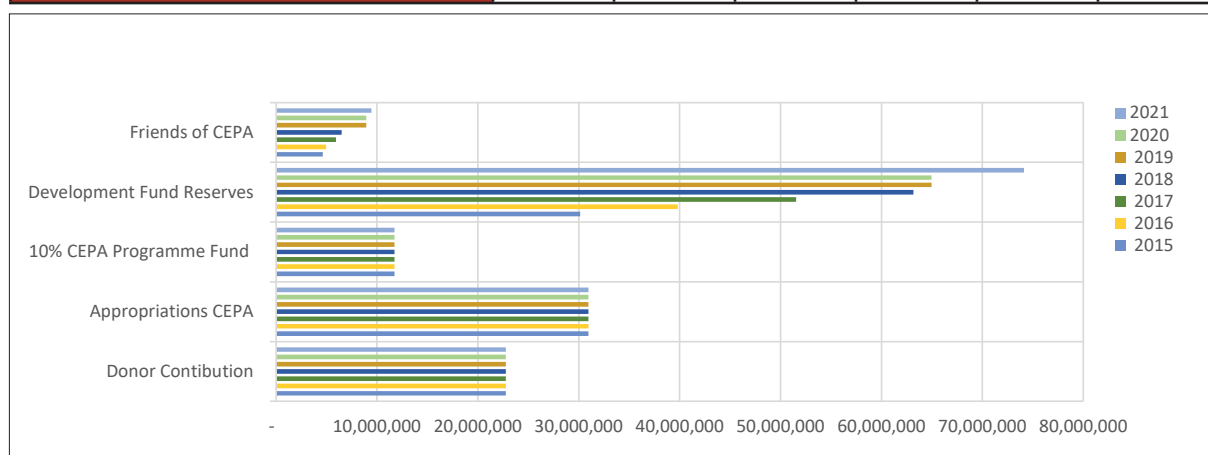
	2016	2017	2018	2019	2020	2021
Operating Revenue (in Rs. Mn.)	118.10	113.79	126.65	150.61	83.58	74.17
Operating Surplus/ (Deficit) (in Rs. Mn.)	0.87	(3.87)	13.46	11.86	(16.13)	(9.33)
Total Assets (in Rs. Mn.)	140.51	177.51	148.34	180.32	98.72	68.72



2. Growth of CEPA Development Fund

Rationale: The Development Fund gives an indication of long-term financial viability. The interest from Development Fund is the third source of income for CEPA.

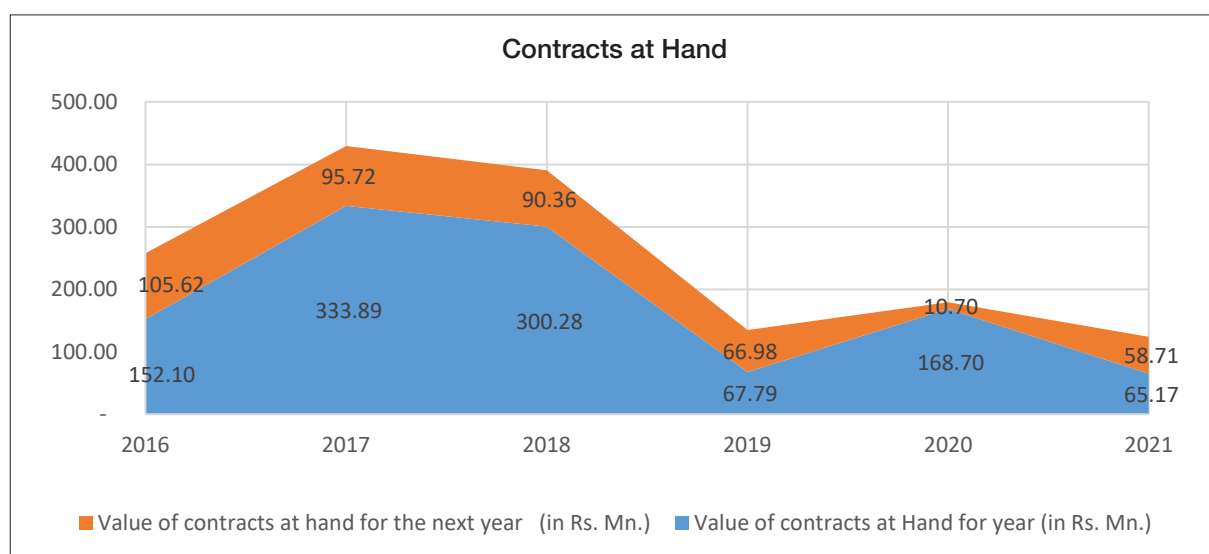
	2016	2017	2018	2019	2020	2021
Total value of the Development Fund (in Rs. Mn.)	110.20	123.12	125.54	148.94	159.20	149.12
Income earned from the Development Fund (in Rs. Mn.)	9.98	12.42	13.48	16.26	13.73	9.74
Income from Development Fund as a % of the Current Year's Revenue	8.45%	10.91%	10.65%	9.56%	13.89%	11.48%



3. Contracts at Hand

Rationale: This indicator indicates how secure CEPA's financial situation will be over the next year. It also indicates the demand for our services and the support for our programmes.

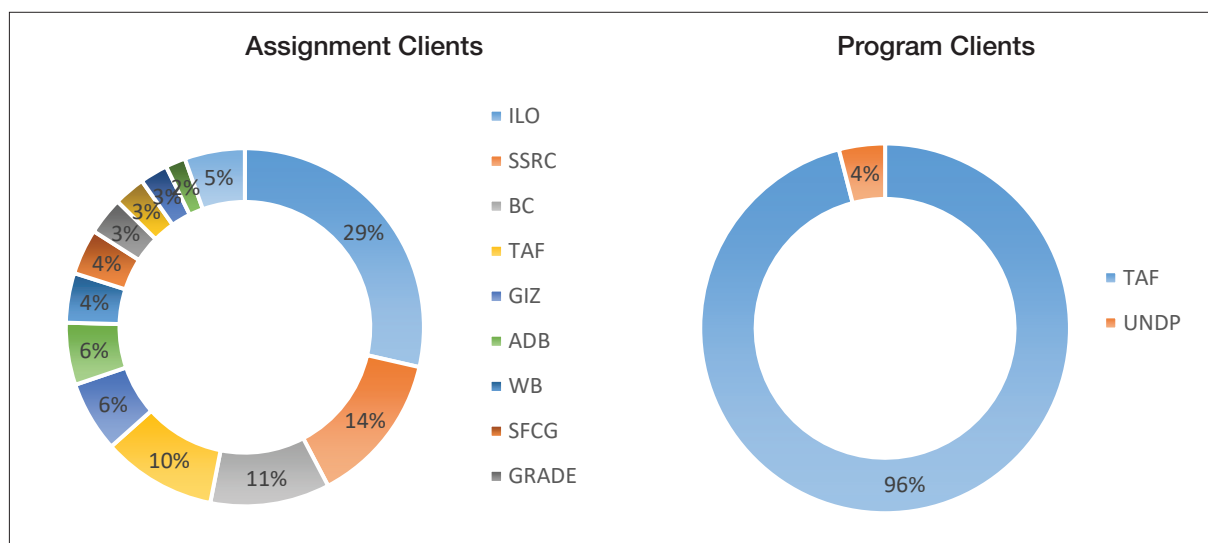
	2016	2017	2018	2019	2020	2021
Total Value of contracts at Hand (in Rs. Mn.)	152.10	333.89	300.28	67.79	168.70	65.17
Value of contracts at hand for the next year (in Rs. Mn.)	105.62	95.72	90.36	66.98	10.70	58.71
Share of Next Year's projected Revenue secured by Contracts at hand, (in %)	84%	29%	30%	42%	6%	90%



4. Client Diversification

Rationale: Client Diversification shows who CEPA's biggest clients are and their share of the total revenue. This gives an indication of CEPA's dependence on, or independence of, key donors.

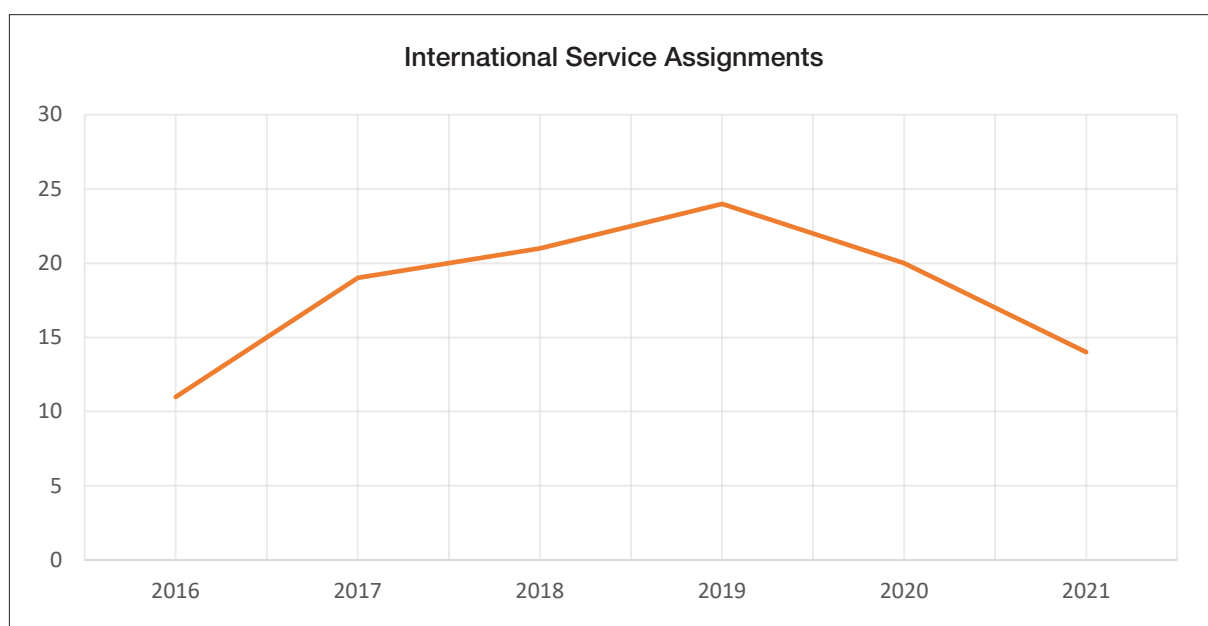
	2016		2017		2018		2019		2020		2021	
No of Clients Served	17		18		24		26		21		18	
Major Clients and their share of services revenue	ADB	37%	NORW	22%	ACTED	27%	ADB	21%	IDRC	15%	ILO	29%
	ODI	13%	VW	19%	SV	14%	IDRC	18%	BHC	14%	SSRC	14%
	TAF	8%	ACTED	12%	TAF	9%	ACTED	9%	ADB	13%	BC	11%
Number of programme sponsors	4		7		6		5		2		2	
Major Sponsors and their share of Programme Revenue	ODI	35%	HEWLETT	38%	UNDP	48%	HEWLETT	52%	HEWLETT	90%	TAF	96%
	MOFA	27%	MOFA	33%	MOFA	42%	USAID	23%				
	HEWLETT	11%	ESRC	11%	HEWLETT	31%	MOFA	17%	TAF	10%	UNDP	4%



5. International Assignments

Rationale: This shows how well CEPA is known as a service provider in the international development community but also for its knowledge and staff skills.

	2016	2017	2018	2019	2020	2021
International Service Assignments	11	19	21	24	20	14



GOVERNANCE AND MANAGEMENT

Prof. Madduma Bandara was appointed as CEPA's Chairperson from 17th January 2020, with the resignation of CEPA's Chairperson Prof. Emeritus W.D. Lakshman. Prof. Lakshman served as Chairperson of CEPA from 28th March 2019 to 16th January 2020.

2021 saw the resignation of Dr Rose Wijeyesekera on 30th April, Dr Amala De Silva on 1st July and Chairperson Prof. Madduma Bandara on 31st August. Prof. Camena Gunaratne joined as CEPA's New Chairperson on 1st September, together with Ms Shyamali Ranaraja (AAL) and Prof. Emeritus Kamala Liyanage, who joined CEPA Board of Directors.

CEPA is led by a Management Team consisting of the Executive Director, Team Leaders of the thematic research teams and the heads of Finance and Operations. The Management is assisted in the governance of CEPA by the Human Resource and Remuneration Committee, the Development Fund Committee and the Audit Committee all of which include members of the Board of Directors. In addition to the Management team and the new thematic leadership structure comprises of all the thematic leaders along with the above-mentioned Management members. This was done to provide adequate emphasis on programmatic aspects.

In 2021, CEPA's work followed its main thematic areas. Thus, CEPA continued its work in Social Protection and Basic Services, Sustainable Development, Livelihood and Employment, Labour Migration, Diaspora and Development, Social Cohesion and Urban and Rural Transformations CEPA provided several team members the opportunity to engage in trainings and capacity building programmes in 2021. Further, team members attended and made presentations at local and overseas workshops, and conferences to gain and share knowledge and expertise in 2021. However, the Urban and Rural Transformations thematic has not been active since 2019, however, several discussions have taken place. Activities under this thematic will continue once staff are recruited.

REPORT OF THE AUDIT COMMITTEE

The Audit Committee oversees the Company's financial reporting process on behalf of the Board of Directors. The Company's management has the primary responsibility for the financial statements, for maintaining effective internal control over financial reporting, and for assessing the effectiveness of internal control over financial reporting. In fulfilling its oversight responsibilities, the Committee reviewed and discussed the audited financial statements in the Annual Report with Company management, including a discussion of the quality, acceptability, accounting principles; reasonableness of significant judgments; and the clarity of disclosures in the financial statements.

The Audit Committee of CEPA was formally constituted in 2012 as a sub-committee of the Main Board, to which it is accountable. The composition of the committee was changed during the year due to many changes that took place within the Board of Directors. The Committee was chaired by Mr. Dulith Herath, Founder of Kapruka.com, Deshamanya Deva Rodrigo and Mr. Roshaan Ranasinghe are the other members of the Audit Committee.

The Committee is governed by a charter and the principal duties are as follows:

Compliance with Financial Reporting

The Audit Committee reviews the quarterly and annual financial statements for its integrity and the annual report for consistency of statements made therein so far, as they relate to financial performance and the financial position of the Company. The review included compliance with relevant Accounting Standards and applicable regulatory requirements.

Risk Management

The Audit Committee meets the Head of Finance and Executive Director and other members of the Risk Committee established in 2015, on a quarterly basis and discusses with them the steps they have taken to have in force an effective system of internal control, and to identify, monitor and manage the operational risks of the Company.

Compliance with Laws and Regulations

The Audit Committee reviewed the reports submitted by the management on the state of compliance with applicable laws and regulations, and settlement of statutory payments within the required periods.

External Auditors

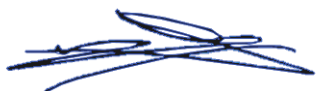
The Audit Committee reviewed the independence and performance of the External Auditors, Messrs KPMG, Chartered Accountants.

The Committee is comprised solely of independent directors as defined by the voluntary code issued by the national securities exchange or national securities association listing standards and Rule 10A-3 of the Securities Exchange Act of 1934.

The membership of the Audit Committee, together with their roles and attendance at meetings for the year 2021, is set forth below:

Name of the Member	Role	No. of meetings attended	Remarks
Mr. Dulith Herath	Chairman	3/4	-
Deshamanya Deva Rodrigo	Committee Member	3/4	-
Mr. Roshaan Ranasinghe	Committee Member	3/4	-

The meetings of the Committee are designed to facilitate and encourage communication among the Committee, the Company, the Company's internal audit function and the Company's independent auditor. The Committee discussed with the independent auditor the overall scope and plans for the annual financial audit.



Dulith Herath,
Chairman, Audit Committee

CEPA'S RISK ASSESSMENT

Centre for Poverty Analysis (CEPA) carried out a risk assessment for the year 2021. This assessment was carried out as a sequel to the immediate former assessment carried out in August, 2020. Regular risk assessments have been carried out since 2014 prompted by the recommendation of the Audit Committee, the purpose of it being

- a) to document the perceptions of the staff on risks to CEPA and
- b) to initiate and carry out mitigation measures to minimize or address the issues.

The major risks identified in 2014 were those associated with the external environment. However, in 2015, with the changing political environment and spaces opening for discussion, the major risks identified were internal. They were related to human resource management and timely completion of projects. From 2017 onwards, staff have identified human resource management and finances as the key risk issues. In 2020, the impact of COVID-19 and changes in the political environment were identified as major risks.

The risk assessment for the year 2021 was undertaken at a workshop in March 2021 with all staff of CEPA. Prior to the workshop the previous year's Risk Assessment Report and other relevant documents were shared. The workshop began with a reflection on the past year's assessment and the issues that had already been mitigated. Staff feedback regarding the relevance of the risks identified in 2020 was collected through Mentimeter (online platform) to validate if the issues presented were prevalent. This allowed the staff to freely share their comments by anonymously submitting risks they believe are more urgent. The staff identified a new risk category apart from what was highlighted the year before, mainly risks related to the governance structure of CEPA. The staff were then split into four breakout groups. The groups discussed the relevance of the identified risks and mitigatory measures and presented them to the wider group.

- Risks caused by political climate and government decision, in the context of COVID-19
- Capacity and capability risks
- Financial and market risks
- Governance of CEPA

In conclusion, four main categories of risks were identified by staff at the Risk Assessment Workshop held in March 2021. Mitigatory measures were also discussed and explored by the members of the staff, for each risk identified. The Management and Risk Committee has been keeping track of the risks and taking mitigatory measures.

CEPA PEOPLE

BOARD OF DIRECTORS

Prof. Camena Guneratne (*from September, 2021*)

Professor Camena Gunaratne is an Attorney-at-Law and holds an LLB from the University of Colombo, LLM from Harvard Law School and a PhD from the University of Waikato, New Zealand. She is currently a Professor at the Department of Legal Studies, Open University of Sri Lanka, with prior experience as the Dean of the Faculty of Humanities and Social Sciences, Head of the Inter-Faculty Environmental Studies Unit and Head of the Department of Legal Studies. She was a Smuts Visiting Scholar in Commonwealth Studies at the University of Cambridge and a Fulbright scholar at the University of Colorado at Boulder. She is currently a member of the Incorporated Council of Legal Education and was previously on the Law Commission and the National Committee on Women. She has several years of experience writing and contributing to books, monographs, essays, book chapters and journal articles.

Deshamanaya Parakrama Devasiri Rodrigo

Deshamanya Deva Rodrigo is currently serving as a Member of our Audit Committee. He has also served on our Board previously for a period in February 2011. Mr. Rodrigo, a Chartered Accountant, had a career with the International Accounting and Consulting Firm Pricewaterhouse Coopers, joining it in East Africa in 1974 and serving in its London Offices in 1980. Being a Founding Partner of Pricewaterhouse Coopers Sri Lanka, he held the position of Senior Partner from 1992 to 2006, when he retired from the firm. He is a past Chairman of the Ceylon Chamber of Commerce. He has previously held public office as a Director of People's Bank and as a member of the Telecommunication Regulatory Commission. He was also a member of the Monetary Board of the Central Bank of Sri Lanka and a member of the National Council for Administration. He also serves as a non-Executive Director of Ambeon Capital PLC and Cargills Ceylon PLC.

Prof. Prasanthi Gunawardena

Dr. Prasanthi Gunawardena is currently the Head of the Department of Forestry and Environmental Science at the University of Sri Jayewardenepura where she has been a Senior Lecturer since 1998. She has also been teaching the subject of Environmental economics at many other universities in Sri Lanka. Dr. Gunawardena has additionally served as an environmental economist for many government institutions, and she pioneered in developing a 'green account for forestry sector in Sri Lanka'. She obtained a BSc Special Degree in Botany from the University of Kelaniya in 1990 and her PhD in Environmental Economics from the University of Edinburgh in 1997. Her research interests include economic valuation of natural environment and pollution impacts, equity issues, green accounting and investigations into the entropic limits of economic growth.

Mr. Patrick Vandenbrouaene

Mr. Patrick Vandenbrouaene is a Belgian national with over 30 years of experience in Sri Lanka. He currently heads the Development Partners Secretariat, a small office established to support the coordination of over 40 foreign aid missions operating in the country and housed within the UN compound in Colombo. He previously worked for 12 years in a similar capacity as Development Partners' Senior Coordination Officer, contracted by the World Bank. Prior to that he served for 8 years as Humanitarian Adviser to the UN Resident Coordinator. Further to his UN work in Sri Lanka, he supported the UN Development Assistance Framework (UNDAF) preparation process in the Philippines and Rwanda. Other experience includes work

for the UN Department of Economic and Social Affairs – UNDESA. He acted as Sri Lanka's Post-tsunami UN Emergency Adviser in the Centre for National Operations (CNO), established within the Presidential Secretariat in the aftermath of the disaster. Previous work includes a 5-year period as Coordinator to Save the Children Fund (UK) Relief and Rehabilitation Program and 5 years as Project Director to the Integrated Fisheries Development Center (IFDC) in Negombo. Early experience includes voluntary work taking him to Tunisia, India, Thailand, Kenya and Madagascar. His academic qualifications include an Engineering – Master equivalent degree in Agriculture and Rural Development from the Universite du Travail, Tournai, Belgium and a Tropical Agriculture Undergraduate degree from the Haute Ecole Provinciale du Hainaut – Ath, Belgium.

Mr. Mohamed Irshad Halaldeen

Mr. Irshad Halaldeen works as an independent HR consultant and is also a Director in Co-Energi Pvt Ltd., an energy consulting & engineering firm that promotes energy efficiency and conservation among Sri Lankan and regional businesses. He has more than 25 years of senior management experience in local public listed and foreign institutions. He has served as the Vice President HR & Organization Development at Amana Bank PLC, Head of Talent Management at Al-Rajhi Bank, Saudi Arabia and prior to that as Group HR Director at Hemas Holdings PLC where he also served in the Group Management Committee among others. His areas of specialization within the field of HR are Strategic Change Management, Talent Management and Organization Development. He obtained his MSc in Industrial Management specializing in Organizational Development from the Norwegian University of Science and Technology, Trondheim Norway.

Mr. Johann Rebert

Johann Rebert is the Deputy Country Representative in Sri Lanka for the Asia Foundation. He is also involved in developing reconciliation-related programs and the expansion of the Foundation's presence in the Republic of the Maldives. From 2011-2013, Johann Rebert worked for the peace-building organization International Alert, as Country Manager for Sri Lanka and the Maldives. In this capacity, he managed projects designed to engage young parliamentarians and the Sri Lankan diaspora and researched aid effectiveness, political economy, and the impact of climate change on human security. From 2008-2011, he served as Head of Programs for the British High Commission in Sri Lanka, where he had oversight of several conflict prevention activities and was the lead DFID representative with regard to humanitarian projects in the north of Sri Lanka. Johann also worked for five years as a Strategic Program Manager at Save the Children in Sri Lanka focusing on issues such as juvenile justice, violence in families and schools, peer mediation and issues of children affected by armed conflict. He has a Master's degree in Conflict Resolution from the Peace Studies Department of the University of Bradford, UK and a bachelor's degree (Hons) in Business Studies from the University of Sheffield, UK.

Mr. Dulith Herath

Dulith Herath is a well-known, highly successful Sri Lankan serial entrepreneur. He is a pioneer of E-commerce in Sri Lanka as he is the Founder and Chairman of Sri Lanka's largest e-commerce organization, Kapruka.com. He also co-founded Grasshoppers, an e-commerce logistics enterprise to underpin all e-commerce ventures in the country. He has won numerous awards including the Asia Pacific Young Entrepreneur Award, Sri Lankan Entrepreneur of the Year 2017, the Management Leadership Award from the Institute of Certified Professional Manager in 2018 and the Asia Pacific Entrepreneur Award in the Retail Category in 2018. He was chosen as an Eisenhower Fellow by the President Eisenhower Foundation in USA in 2017. He secured the Sri Lanka Country Account for Amazon.com in 2017 where local produce can now be sold on global platforms via his unique cross border e-commerce fulfilment network. Dulith graduated from the University of Kentucky.

Prof. Kamala Liyanage, PhD, (from September 2021)

Professor Kamala Liyanage holds the position of Professor Emerita, University of Peradeniya, and was a senior professor in Political Science until her retirement in 2017. She obtained her PhD (1991) in Political Science from University of Keio, Tokyo, and Master's Degree in Political Science (1984). She obtained her Bachelor of Arts degree (1997) from the University of Peradeniya, and an advanced diploma in Human Rights (2004), University of Strasbourg, France. She has also followed a post-doctoral program in Advanced Feminist Studies (1997) at the University of London and an Advanced Diploma in Conflict Resolution (1996), at University of Uppsala, Sweden.

Professor Kamala has been a Member of the Governing Council, University of Peradeniya since 2018. She has also held numerous positions in governance and management entities both locally and internationally. She has authored many books and monographs, made chapter contributions, and published in many international refereed journals. She has served on five editorial boards for scholarly compilations and has received nine international postdoctoral fellowships. Being a prolific researcher, she has completed a large number of community-based research projects in Sri Lanka, and has made research presentations at over 50 international conferences.

Ms. Shyamali Ranaraja (from September 2021)

Ms Shyamali Ranaraja is an Attorney-at-law and holds a Master's Degree in Business Administration from the University of Colombo and is presently reading for a PhD at the Faculty of Graduate Studies, University of Colombo.

She has been a practitioner in Employment and Labour Law, and a Human Resources Management Consultant since April 1998. She is currently a visiting lecturer and examiner at the University of Peradeniya, Department of Human Resources Management, Department of Law, and a visiting lecturer in the Master's Degree in Business Administration. She also carries out consultancies for varying clients, such as the Asia Foundation, International Labour Organisation, World Bank and European Union among others. Ms. Ranaraja is the President, Alliance Française de Kandy, and a member of the Board of Trustees to administer and manage the paintings and artifacts donated the University of Peradeniya by the late Ian Goonetilleke, and his wife, Roslin.

OUTGOING BOARD OF DIRECTORS

Prof. C.M. Madduma Bandara - Chairperson (up to August 2021)

Prof. C.M. Madduma Bandara (Emeritus Professor) was educated at the University of Peradeniya, Sri Lanka and University of Cambridge, England. He began his academic teaching career at the Colombo University in the mid-1960s. At Cambridge, he specialised in Land Water Interactions and obtained his Doctoral Degree in 1971. After graduate studies in Cambridge, he returned to his home university of Peradeniya where he served for over forty years. He was appointed as the Head of the Department of Geography and rose to the rank of Professor on Merit. Subsequently, he served as the Vice-Chancellor of the same University for three years. On his retirement, he was conferred the status of 'Emeritus Professor' by the University Senate.

Professor Madduma Bandara has a wealth of knowledge and experience in working with overseas universities, including the University of Ilorin, Nigeria (1977-79), Cambridge (1987), University of Tsukuba (1997), UN University (1999), Tokyo University (2000) and Kyoto University (2007/2008), and as a Guest Professor at the Graduate School of Agriculture. While serving the University of Peradeniya, he had the experience of working with reputed international research scholars in addition to local scholars. He has also worked at several international organisations such as the World Bank, USAID, NORAD (Norwegian), GTZ (German) and the International Union for Conservation of Nature (IUCN). He played a vital policy advisory role to the Government of Sri Lanka in the capacities of Chairman of the Presidential Land Commission from 1985-1989, Chairman of the National Water Resources Authority in 2004 and as the Chairman of the Academic Board of the National Institute of Education and the Chairman of the National Environmental Council. Research studies by Professor Madduma Bandara cover a wide spectrum of academic disciplines, especially focusing on issues related to the environment, land policy, and water resources. Some of his key contributions are in the fields of watershed management, coastal zone planning, agro-well development and in the culture-environment interface dealing with traditional knowledge systems. He had been primarily responsible for the development of the concept of 'Tank Cascade Systems', the promotion of Agro-wells in the 1970s, and formulation of the First National Environmental Action Plan (NEAP). He is better known for his proposal for the re-demarcation of the Provinces of Sri Lanka based on river basin boundaries. He has over 100 research papers and publications to his credit. He also won an Award of Merit from Lanka Jalani (National counterpart of the Global Water Partnership), for his contributions to the Water Sector. The Sabaragamuwa University conferred a Hon. D Sc. (2010) for his contributions to research and higher education. He is a Fellow of the National Academy of Sciences, Sri Lanka and the Royal Geographical Society of London.

Prof. Amala De Silva, Director (up to July 2021)

Prof. Amala De Silva is a lecturer at the Department of Economics, University of Colombo, and lectures at the Postgraduate Institute of Medicine on Health Economics as well. She has taught many subjects during her 33 years at the University of Colombo ranging from Planning and Public Finance to Econometrics and Poverty Analysis but is mainly involved in teaching Macroeconomic and microeconomic theory. She also lectures on Research Methodology at the Department of Economics and at the Faculty of Graduate Studies. She graduated from the University of Colombo in 1985. In 1987-1988 she followed a Master's in Economics at the University of Sussex (Policy and Public Finance stream) and gained her DPhil from the same university in 1992. From 1993 onwards she was involved in a number of Health Economics projects involving the costing of hospitals, diseases and interventions, health financing and the links between poverty and health and the impact of macroeconomic variables on health. In 1999/2000 she was a Rockefeller Global Health Leadership Mid-Career Fellow at the World Health Organization Head Quarters in Geneva, involved in the World Health Report 2000, working on Responsiveness. She was involved in the deliberations on health financing for the recently initiated World Bank Health Project and was a technical expert for the WHO Country Office in preparing its Country Cooperation Strategy. Her other research interests are gender and poverty. She is a member of three Ethics Review committees: SLMA, PGIM, and Faculty of Arts, University of Colombo.

Dr. Rose Wijeysekera, Director (up to April 2021)

Rose Wijeysekera has a PhD in Law (Colombo) and her research focus has been on Gender and Land in the Post-Armed Conflict, Northern Province of Sri Lanka: Women's Rights to Restitution. She is a Senior Lecturer of the Department of Private and Comparative Law, Faculty of Law, University of Colombo since 1995, and has headed the department since 2015. Her special areas of focus are Women's Rights Law, Children's Rights Law and Family Law. Dr. Wijeysekera is a resource person in training prospective female candidates to the National Parliament and Local Government Bodies, under the theme 'Women as Agents of Change' an Island-wide training programme coordinated by Women Parliamentarians' caucus and USAID. She is a Trainer on Human Rights of Women at the Centre for the Study of Human Rights, University of Colombo and for the Women's Bureau, Ministry of Child Development and Women Empowerment and Women's Education and Research Centre (WERC). She is also a visiting lecturer at the University of Jaffna and Open University Sri Lanka. She has been a Resource person on Gender to the Bar Association of Sri Lanka-Regional conferences, and a Consultant to the Sectoral Oversight Committee on Women and Gender, Parliament of Sri Lanka. Dr. Wijeysekera is the author of a book to be published by DAI-USAID on a review of the relevant existing legal instruments that discriminate against women and adversely impact on the participation of women in governance on an equal basis with men. She has also contributed chapters to several books and authored several articles on issues relating to women and children.

SUBSCRIBING MEMBERS

Sunil Bastian

Research Fellow, International Centre for Ethnic Studies

Hiran Dias, PhD

Former Professor of Geography and the President, University of Colombo

Anila Dias Bandaranaike, PhD

Former Assistant Governor, Central Bank of Sri Lanka

Dileni Gunawardena, PhD

Professor of Economics, Department of Economics and Statistics, University of Peradeniya

Chandra Jayaratne

Former Chairman, The Ceylon Chamber of Commerce

Asoka Kasturiarachchi, PhD

Policy and Processes Specialist, Capacity Development Group, UNDP, New York

Wimal Nanayakkara

Consultant, Institute of Policy Studies

Sasanka Perera, PhD

Professor & Chair, Department of Sociology; Dean, Faculty of Social Sciences, South Asian University

Darini Rajasingham – Senanayake, PhD

Freelance Consultant

R M K Ratnayake, PhD

Director, Sanasa Bank & Director, Sanasa Higher Education Agency

Nimal Sanderatne, PhD

Freelance Consultant

Kalinga Tudor Silva, PhD

Senior Professor, Faculty of Arts, University of Peradeniya

Nireka Weeratunge, PhD

Independent Researcher

CEPA TEAM

A tribute to Amila Balasuriya

It was with deep sadness that the CEPA family learnt of the sudden passing away of their fellow CEPISTA and friend – Amila. He worked with the institution for 14 years – and was always patient, calm and efficient. He was a true team player and a great asset and a great facilitator, connecting with others. He was a vital part of many of CEPA's research projects and he has left his mark on the institution. We extend our deepest sympathies to his family. In his memory, a fund was set up to provide three long term scholarships to students whose socio-economic conditions were adversely impacted by COVID. In addition, some funds were used to purchase some educational tools for disadvantaged students. This fund is administered by the Araliya Trust. This is a registered trust, created in July 2004 to help children who may be dropping out of school or facing difficulties continuing their education due to economic hardship.

LEADERSHIP

Wijaya Jayatilaka, PhD (Penn State University)

Executive Director

Wijaya obtained his Bachelor's Degree in Agriculture at the University of Peradeniya, specialised in Agricultural Economics. He has a Master's in Sociology from Texas A & M University and PhD in Rural Sociology from Penn State University, USA. He had a career as an Academic at the University of Peradeniya until the end of 2018. He was the Head of the Department of Agricultural Economics and Agricultural Extension, Dean of the Faculty of Agriculture, University of Peradeniya. Wijaya was the Secretary and Chair, Board of Study, Agricultural Extension of the Postgraduate Institute of Agriculture, Peradeniya. He was the Co-Chair of the UGC Standing Committee on Gender Equity and Equality. He worked as Senior Program Officer, Commonwealth Youth Program, Commonwealth Asia Centre, Chandigarh, India. He served as the Chief Executive Officer of the Sri Lanka Foundation Institute, Transparency International, Sri Lanka, and Facilitating Local Initiatives for Conflict Transformation (FLICT), GIZ and the South Asia Centre for Legal Studies. His research and teaching/training is in Sociology of Agriculture, Social Impact Assessment, Gender, Professionalism and Organisational Development, and Conflict Transformation.

Karin Fernando, MA (Brandeis University)

Team Leader - Sustainable Development

Karin has a Master's in Sustainable International Development from Brandeis University, USA. She has over 15 years' experience in implementing Development and Environmental Management projects with NGOs and multilateral agencies. Karin has in-depth knowledge and expertise in Sustainable Development, Monitoring and Evaluation, Facilitation and Training. She has carried out many research assignments, consultancies, generated and contributed to many knowledge outputs. Karin is also a Qualitative Researcher. At CEPA, she heads the Sustainable Development Thematic Programme that concentrates on building evidence and generating a dialogue on sustainable systems in order to integrate this knowledge into development policy and practice at local and global levels. Over the past 12 years at CEPA, she has led and managed multiple research projects that cover numerous topics related to the environment and climate change, estate sector, labour, education, infrastructure, and resettlement.

Eranga Amunugama, BSc (Manchester Metropolitan University)

Head of Operations and Resource Mobilisation

Eranga received his Bachelor's Degree in Business from the Manchester Metropolitan University, UK, specialising in Marketing. He has over nine years of experience in the private sector and in development agencies, such as CARE International. He has been involved in programme design, resource mobilisation and private sector partnerships. At CEPA, Eranga heads the strategising of Operations & Resource Mobilisation which involves programme development initiatives and partnerships.

Gayathri Manori, ACA

Head of Finance

Manori is an Associate Member and holds a Bachelor's Degree in Applied Accounting from the Institute of Chartered Accountants of Sri Lanka. She is also an Associate member of Certified Management Accountants of Sri Lanka. Since beginning her career at KPMG, she has gained seven years of experience in taxation and auditing. Prior to joining CEPA in January 2013, she served as the Accountant at the Colombo Pharmacy Co. PLC, for two years, gaining commercial experience in the pharmaceutical and real estate sectors. At CEPA, she is responsible for the preparation and presentation of financial statements, in compliance with Sri Lanka Financial Reports Standards relevant for small and medium enterprises, handles taxation of the company, liaises with auditors and provides other financial information.

Gayathri Lokuge, PhD (Wageningen)

Team Leader - Livelihood and Employment

Gayathri obtained her PhD from the Wageningen University in the Netherlands, studying how intersectional social identities shape livelihoods in post-war contexts. She has twelve years of research experience, and experience as a trainer/facilitator on qualitative research methods. Her past research and publications include post-war development and rebuilding, livelihoods, gender and intersectional identities, entrepreneurship, with a specific focus on coastal communities. Her methodological orientation is qualitative and includes ethnography. At CEPA, Gayathri leads the Livelihoods and Employment Thematic area.

M. A. Mohamed Munas, Ph.D Candidate (Radboud University, Nijmegen)

Team Leader - Diasporas and Development

Munas is a doctoral candidate at Radboud University, Nijmegen, Netherlands. His doctoral research looks at the complexities of diaspora engagement in post-war communities, with a special focus on the Northern and Eastern Provinces of Sri Lanka. Munas received his Master's Degree in Economics from the University of Colombo and Bachelor's Degree in Agriculture at the University of Peradeniya. Munas's research work focuses on poverty, conflict, fisheries, migration and diaspora issues. He has also conducted mid-term and ex-post evaluations of several development projects in conflict-affected areas of Sri Lanka. Munas has managed a three-year research and policy programme that focuses on new forms of diaspora and private sector engagement for post-war development, reconciliation and sustainable peace in Sri Lanka. He currently leads the Diasporas and Development Thematic at CEPA.

Chandima Arambepola, (Universities of Amsterdam and Osnabruck)

Team Leader - Labour Migration

Chandima holds a Master's Degree in International Migration and Social Cohesion jointly awarded by the University of Amsterdam and the University of Osnabruck. She has worked in the development sector in Sri Lanka for over five years, primarily working on reporting, grants administration and project management. During a work stint as a research assistant in Singapore, Chandima helped research and co-author articles related to foreign domestic workers, particularly with regard to their health status and their role as caregivers of the elderly. Her main area of interest is labour migration.

Natasha Palansuriya, MA (City, University of London)

Team Leader - Social Cohesion and Reconciliation

Natasha Palansuriya is a Senior Research Professional working on the thematic areas of Social Cohesion and Reconciliation, and Diasporas and Development. Her most recent work at CEPA was as Lead Evaluator for the final evaluation of Strengthening Civil Society in Sri Lanka: Empowering Women for Inclusive and Sustainable Transitional Justice and Reconciliation (July – August 2020), and Technical Specialist for an Independent Final Evaluation of OHCHR's Thematic support on the Transitional Justice Mechanisms in Sri Lanka. She has also successfully designed and coordinated the Short Course on Migration for two consecutive years. Concurrently, she is completing her PhD at City, University of London, where her research focuses on the Sri Lankan Tamil diasporas transnational engagement in the transitional justice process of Sri Lanka. Natasha, also, has a master's in international politics and Human Rights from City, University of London where her dissertation explored the post-war reconciliation process of Sri Lanka.

Samantha Lindsay, MDP (University of Peradeniya)

Team Leader - Communications and Research Uptake (from June 2021)

Samantha has a Masters in Development Practice from the University of Peradeniya, and a Bachelor's Degree specialising in Monetary Economics from the same University. She has over 25 years of work experience, having worked in the private sector for a decade in HR and Corporate Relations, and thereafter in the development sector, including the Asian Development Bank. Prior to joining CEPA, she was working as an independent Communications Consultant. The fields she has worked in spans corporate and project communications, media engagement, external relations, civil society engagement, advocacy and knowledge management. At CEPA, she is the leader of the Communications Programme.

Indika Bulankulame, PhD (University of Colombo)

Team Leader -- Training and Capacity Building (from October 2021)

Indika has a PhD in Sociology from the University of Colombo and an MPhil in Social Anthropology from the University of Sussex, UK. She was a Fulbright Scholar at the Elliot School of International Relations, George Washington University in Washington D.C in 2009, and was also the recipient of the UNESCO Fellowship in 2001 for her studies at the University of Sussex.

Indika has worked with several bilateral organisations and NGOs in areas related to conflict, reconciliation, land rights, land distribution and water tenure. Her strengths are in qualitative research with over 15 years' fieldwork experience. She has also many publications to her credit. She is a visiting academic in the Master's in Peace and Conflict Studies at the Faculty of Graduate Studies, University of Colombo. She also has experience in diverse fields of teaching for undergraduate and masters students at the Open University of Sri Lanka. Prior to joining CEPA she worked as Head of Public Relations at the Open University of Sri Lanka.

Kulasabanathan Romeshun, MA (Colombo)

Team Leader - Basic Services and Social Protection (up to March 2021)

K Romeshun has a Master's Degree in Financial Economics from the University of Colombo. He has worked in the development field for the past twenty-five years in government, a funding organisation and currently at CEPA. He joined CEPA in 2010 as a Senior Researcher and is the Team Leader for Basic Services and Social Protection thematic.

Minna Thaheer, PhD (University of Colombo)

Team Leader – Social Cohesion and Reconciliation (up to February 2021)

Minna Thaheer counts 20 years of professional engagement in humanitarian and development sectors while pursuing her academic and journalistic interests. Her career to date includes interventions in human development, peace and reconciliation, political transition processes, conflict resolution, poverty alleviation, policy analysis, advocacy and empowerment. She has functioned as policy analyst, researcher, policy advisor, academic, author and archivist while working in civil society initiatives, academia and multilateral agencies. A recipient of the NUFU PhD scholarship from University of Oslo, she was awarded a PhD in Political Science by the University of Colombo, which comprised academic research with the University of Oslo and Gajamadha University of Yogyakarta on a tripartite doctoral programme. She has authored several books, journal articles and contributed to edited volumes in fields related to peace building, human rights and sustainable development.

Amila Balasuriya, MSc (Peradeniya)

Team leader – Research Quality and Learning (up to April 2021)

Amila has a Master's in Natural Resource Management from the Post-Graduate Institute of Agriculture, University of Peradeniya, and a Bachelor's Degree in Agriculture from the same university. He has over twelve years of experience as a Researcher at CEPA. Amila leads the Institution's research quality and learning activities, which ensures to maintain the overall quality in the research generated. Having worked on many areas of quantitative and qualitative research, on various topics including education, agriculture, infrastructure, sustainable development, he is one of the most experienced mixed method researchers at the institution.

Krishan Siriwardhana, MA (Ball State University)

Team Leader, Communications (up to May 2021)

Krishan has a Master's Degree in Communication Studies from Ball State University, USA and holds a BA in Media Studies from the University of Colombo. Prior to joining CEPA, Krishan worked as an Assistant Lecturer in the Journalism Unit of the University of Colombo. He also worked in the Social Media Department for 'Projects Abroad' and worked as a freelance web journalist for the "Sunday Times". Krishan teaches communication and media studies at the University of Colombo as a visiting lecturer. Currently, he is the Team Leader of the Communications Programme at CEPA.

SENIOR RESEARCH PROFESSIONALS

Thilani Kaushalya, MA (North Dakota State University)

Senior Research Professional (from July 2021)

Thilani has a Master's in Agricultural and Applied Economics from Virginia Polytechnic Institute and State University (Virginia Tech) and a Master's degree in Agribusiness and Applied Economics from North Dakota State University, USA. She has over eight years of work experience in conducting applied economic research in academia and think tanks. During this period, she has worked in occupation safety, food and health, education, urbanization, poverty and wellbeing. Her latest research focuses on food poverty among households in Sri Lanka.

Chaturanga Weerasekera, MLS (University of Colombo)

Senior Professional (up to June 2021)

Chaturanga is a Chartered Librarian with over 20 years of professional experience in setting up and managing Resource Centres. She obtained her Master's in Library and Information Sciences at the National Institute of Library and Information Science (NILIS), University of Colombo. Prior to joining CEPA, she worked in academic, public and development sectors under different capacities. At CEPA, she is responsible for the overall function of the CEPA Resource Centre, which includes a physical and a digital library, and Knowledge Management functions. Currently, she is aiming to institutionalise Research Data Management at CEPA. Chaturanga is part of Communications Programme and coordinates the production and dissemination of research publications, dialogue and exchange events and various other knowledge-sharing activities and programmes

RESEARCH PROFESSIONALS

Basith Inadeen, BA (University of Colombo)

Research Professional

Basith has a Bachelor's Degree in Social Science from the University of Colombo. He is studying for his Master's in Conflicts and Peace Studies at the Faculty of Graduate Studies, University of Colombo. He holds international licenses from the Wageningen University, The Netherlands, on Multi Stakeholder Process and Social Learnings, and on one of the social accountability tools – the Citizen Report Card, the methodology introduced by the Public Affairs Centre, India. He has over seventeen years of extensive experience in mixed method (qualitative and quantitative) data collection at think tanks and research institutes, and at CEPA has taken the lead in implementing projects with social accountability tools -the Citizen Report Card – Good Governance transparency and accountability tool. He is attached to the the Basic Services and Social Protection research team of CEPA.

Nadhiya Najab, MDS (University of Colombo)

Research Professional

Nadhiya Najab, has over seven years of research experience in the areas of post-war resettlement, labour and livelihoods, and employability of vocational training graduates. Using both quantitative and qualitative methods, Nadhiya has conducted research and project evaluations in the Northern and Eastern regions as well as elsewhere in Sri Lanka. She has contributed to a number of CEPA publications including publishing a working paper on the political economy of beedi rollers in Sri Lanka. Prior to joining the research team full-time, Nadhiya was a core member of the communication team at CEPA. Nadhiya has a Masters in

Development Studies from the University of Colombo, complementing her Bachelor's degree in Economics and Bachelor's degree in Communication with a minor in International Studies from Monash University in Malaysia.

Thamindri Aluvihare, MA (University of Colombo)

Research Professional (from January 2021)

Thamindri Aluvihare holds a Bachelor's Degree in International Studies at Monash University while majoring in Economics, Mass Communications and International Relations. She obtained her Master's Degree in Arts in International Relations from the University of Colombo with a focus on Political Communications exploring the evolution of (digital) media and its impact on foreign policy formulation and dissemination. Her previous work experience was in civil society in both local and international NGOs and subsequently in public service. Her work with the civil society focused primarily on post-war areas such as engagement of Sri Lankans living overseas and implementation of National Language Policy. As a public servant, she was affiliated to the Office of the State Minister of Finance in her capacity as a Research Officer. While primarily working on Social Cohesion related research, she intends to explore at length the nexus between digital media transformation and social cohesion.

Dhivyaa Maanikkam Rex, MSoc (University of Colombo)

Research Professional (from July 2021)

Dhivyaa has completed her Bachelor's Degree in Sociology at South Eastern University of Sri Lanka and she has a Master's Degree in Sociology from the University of Colombo. She has experience working with different communities in the northern and eastern parts of Sri Lanka. She also has 5 years of experience in research, data collection and project evaluation. She works under Social Cohesion and Reconciliation thematic area at CEPA.

JUNIOR RESEARCH PROFESSIONALS

Dilshani N Ranawaka, MEcon (Reading)

Junior Research Professional

Dilshani has a BA honours in Economics from the University of Colombo and is currently reading for her Masters in Economics. She holds a diploma in International Trade from the Bandaranaike Centre for International Studies (BCIS) and is currently working under the thematic Basic Services and Social Protection at CEPA. She has published under the themes of migration and labour in Sri Lanka.

Yumna Salman, LLB (APIIT)

Junior Research Professional

Yumna holds a LLB Honours degree from the Asia Pacific Institute of Information Technology (APIIT), Sri Lanka. She is currently following a Diploma in Diplomacy and World Affairs at the Bandaranaike International Diplomatic Training Institute. She has over three years of experience working in the advertising and digital marketing fields, as a digital content writer.

At CEPA, she works with the Communications Programme.

Saranie Wijesinghe, BA (University of Colombo) (Reading)***Junior Research Professional (from March 2021)***

Saranie holds a BA Honours Degree in Economics specialising in Development Policy and Management from the University of Colombo. She was previously employed as an intern and research assistant at CEPA, under the Livelihoods and Employment thematic. She is currently working under the Labour Migration and Diaspora thematic.

Minuri Perera, BSc (University of London), BA (University of Colombo)***Junior Research Professional (from April 2021)***

Minuri holds a BSc Honours Degree in International Development from the University of London and a BA Honours Degree in Economics specialising in Trade and Industry from the University of Colombo. Prior to joining CEPA's Team, Minuri was employed as an Intern and a research assistant at CEPA. She is currently working under the Sustainable Development thematic.

Shaneendra Amarasinghe, BSc (University of London), BA (University of Colombo)***Junior Research Professional (from October 2021)***

Shaneendra holds a BSc Honours Degree in International Relations from the University of London and a BA Honours Degree in English (Special) from the University of Colombo. Previously, he was employed as an intern and research assistant at CEPA. He is currently working under the Social Cohesion thematic.

Isuru Sampath Thennakoon, BA (University of Colombo)***Junior Research Professional (upto March 2021)***

Isuru is currently following a Master's Degree in Economics at the University of Colombo. He has a Bachelor's Degree in Economics, Economic Policy and Management from the University of Colombo and Postgraduate Diploma in Economic Development from the same department. He holds a Diploma in Counselling Physiology, and has worked as a Counsellor. Isuru is a Poet and has currently published three books on poetry. He has previously worked with Non-Profit Organisations as a Project Coordinator and a Research Assistant. At CEPA, Isuru works with the Basic Services and Social Protection Thematic.

Imam Adhnan, BA (National Institute of Social Development)***Junior Research Professional (upto April 2021)***

Imam is currently studying for his MSc. in Project Management at the Global Institute of Project Management, Sri Lanka. He holds a Bachelor's Degree in Social Work from the National Institute of Social Development (NISD). He has four years of experience working in the community development field as a Project Coordinator and has experience contributing to several research projects as a Research Assistant and Field Coordinator. Imam is a fiction writer and a literary critic. His two books have been published in India. At CEPA, Imam works with the Basic Services and Social Protection Research Thematic.

FINANCE TEAM

Chathurika De Silva

Accountant

Chathurika has completed her Operational Level in Business Accounting at the Chartered Institute of Management Accountants (CIMA-UK) and is currently studying for Managerial Level Case Study examination. She has 12 years of experience at CEPA and is responsible for the provision of accounts, project costing, liaising with donors and providing other financial information.

Ruwanthi Herath (BCom) (South Eastern University)

Accounts Executive

Ruwanthi has a Bachelor's Degree in Commerce (B.com Special) with a Second-Class Upper Division from the South Eastern University of Sri Lanka. She has completed the Executive Level of Chartered Accountancy Examinations. She also completed the Operational Level and obtained a diploma in Accounting and Business Studies of the Certified Management Accountants of Sri Lanka and is currently studying at a managerial level. At CEPA, she is responsible for checking day-to-day payments, payment processing, assisting in preparation of accounts, bank reconciliation and assisting in office administration.

Nadeesha Niroshani (B.B.Mgt) (University of Kelaniya)

Accounts Assistant

Nadeesha has a Bachelor of Business Management (Special) Degree in Finance with a Second-Class Upper Division from the University of Kelaniya. She has completed the Executive Level of the Institute of Chartered Accountants of Sri Lanka (ICASL). She has completed the Certificate Course in Banking and Finance (CBF) at the Institute of Bankers of Sri Lanka (IBSL). Further, she is following the Managerial Level of Institute of Certified Management Accountants of Sri Lanka (ICMA). At CEPA, her work includes day-to-day payment processing, operational data entry for management accounts, bank reconciliations, Managing Information System, other finance related tasks and assisting in office administration.

ADMINISTRATION TEAM

N. E. B. Ayomi (PgDLRHRM)

Human Resources Executive

Ayomi is currently following a Master's in Labour Relations and Human Resource Management at the University of Colombo. She holds a Post Graduate Diploma in Labour Relations and Human Resource Management from the University of Colombo and Bachelor's Degree in Business Management from Uva Wellassa University. As one of the 10 young leaders selected globally Ayomi had the privilege of attending the Winter School for Think Tankers in Geneva in Jan-Feb 2019 under the On Think Tanks and Think Tank Initiative Fellowship. Her work at CEPA includes maintaining and processing administrative work related to Human Resources.

D. M. N. U. Guneratne

Administrative Officer

Udaya Guneratne joined CEPA in December 2001. He is responsible for attending to the functions of the front office reception area, coordination of events, assisting in filing for the Accounts Division, monitoring costs of logistics in the field, and assisting in office administration.

A. A. Maheshika

Front Office Coordinator (from June 2021)

Maheshika joined CEPA in June 2021. She is currently following a Bachelor of Engineering Technology (BET) Honours Degree at the University of Kelaniya and Bachelor of Information Technology at University of Colombo. She holds a Diploma in Information Technology from the University of Colombo. Her work at CEPA includes handling general front office duties and assisting staff with logistical needs for events and travel requirements both locally and overseas.

Glen Schumacher

Executive Secretary

Glen holds a UK Diploma in Business Management/Administration with over 30 years' experience in Administration, Human Resource and Facilities management both locally and overseas working in diverse business fields.

Manthi Silva

Front Office Coordinator – upto June 2021

Manthi holds a Higher National Diploma (HND) in Business Management from the National Institute of Business Management (NIBM-Colombo) and she is currently pursuing a Bachelor's Degree in Management and Leadership at the National Institute of Business Management – Coventry University (UK). Her work at CEPA includes handling general front office duties and assisting in staff travel requirements both locally and overseas

RESEARCH ASSOCIATES

Ravindra Deyshappriya

Ravindra Deyshappriya is a Senior Lecturer in Economics at Uva Wellassa University of Sri Lanka and also a PhD candidate at School of Economics, Finance & Marketing of RMIT University, Australia. He holds a first-class degree in Economics from University of Peradeniya, followed by a master degree in Development Economics from Nagoya University, Japan. Before joining with Uva Wellassa University, he worked as the Director (Research) at Lakshman Kadirgamar Institute attached to Ministry of Foreign Affairs of Sri Lanka and as a Research Professional at Centre for Poverty Analysis. His research mainly focuses on empirical analyses based on both development microeconomics and macroeconomics principles.

Vengadeshvaran Sarma

Vengadeshvaran Sarma is an Assistant Professor of Business Economics at the University of Nottingham, Malaysia. He received his PhD from the University of Nottingham in 2015. He is interested in policy-relevant research on topics related to education, migration, displacement, structural transformation, and land reform. His current projects examine the educational inequality and compulsory schooling policies in Sri Lanka; the effect of parental migration on left-behind Sri Lankan families; and the role of land disputes and the process of industrialisation in India, Nepal, and Japan.

Hasanthi Tennakoon

Hasanthi Tennakoon has a Bachelor's degree in Development Communication from the University of Philippines and a Master's degree in Environmental Management from the University of Tasmania. She is currently pursuing her postgraduate doctoral degree (PhD) in environmental law and economics with the University of Newcastle, Australia. Hasanthi has extensive experience in corporate sustainability and her areas of focus are environmental and social sustainability. She has undertaken research and impact studies under CEPA's migration and post conflict development thematic and has also worked as a social safeguards consultant for the World Bank.

Tushani Kalugalagedera

Tushani Kalugalagedera is a freelance editor/researcher. She has a LLB and a Bachelor's degree in Economics from the University of London, and a B.Sc. in Estate Management from the University of Reading. She received her Master's in Economics from the University of Colombo. Her main areas of interest are in sustainable energy and community-based development. Her previous areas of research include microfinance, social welfare and education.

Navam Niles

Navam Niles is involved in both academia and research. He is a visiting lecturer at the University of London's International Programme, where he lectures on subjects including International Relations, International Political Theory, and Global Environmental Problems and Politics. Meanwhile, his research explores the evolution of global governance, especially in the context of transnational problems such as sustainable development and climate change. At CEPA, his work has mostly focused on sustainable development and approaches to national policy coherence.

Tanuja Thurairajah

Tanuja Thurairajah is reading for her PhD at the Human Geography Unit/Department of Geography of the University of Zürich in Switzerland. She has a MA in Peace & Conflict Studies from the University of Innsbruck. Her current research looks at post-war engagement and agency of Tamils of Sri Lankan origin living in Switzerland. She is co-creator of an oral-history project, PROJECT Belonging capturing personal stories of the Tamil diaspora in Switzerland and has produced the 'diaspora' segment of the digital commemoration of 30 years of the anti-Tamil pogrom of 1983, conceptualised and curated by Groundviews. Her research interests include diasporas, migration and conflict. Tanuja has over a decade of experience working in the development and humanitarian sector in Sri Lanka working for organisations such as Practical Action, Law & Society Trust (LST), GIZ – Sri Lanka and as a researcher for the Consultations Task force on Reconciliation Mechanisms (CTF).

RESEARCH FELLOWS

Udan Fernando, PhD (Amsterdam)

Over the past 20 years, Udan has held leadership positions in Sri Lankan development organisations and was a senior staff member in a research and consultancy organisation in the Netherlands, working in Europe, East and West Africa and Southeast Asia. Also, he has functioned as a freelance consultant in Sri Lanka and abroad. He has had academic and professional training in management, law, labour studies and international development cooperation. He has taught in universities in Sri Lanka and the Netherlands as a visiting academic.

Priyanthi Fernando, MA (Leicester)

Priyanthi Fernando, has a Masters Degree in Mass Communications from the University of Leicester and a Bachelor's Degree from the University of Peradeniya. A social development professional with over 30 years of experience both in Sri Lanka and overseas, she has worked in the areas of technology, infrastructure and poverty. She has led a specialist global network, managed the Sri Lankan arm of an international NGO, and worked with a grassroots women's organization. Priyanthi was the Executive Director of the Centre for Poverty Analysis till February 2015 and is now an international consultant on gender, post war, transport, and communication.

Dileni Gunewardena, PhD American University

Dileni Gunewardena is Professor (Chair) of Economics at the University of Peradeniya. She holds a doctorate from the American University and a Bachelor's Degree from the University of Peradeniya. Her research is mainly in Development Microeconomics and includes empirical analyses relating to poverty measurement, child nutrition, gender wage inequality and ethnic inequality in Sri Lanka and Vietnam. Dileni has been involved in the design of Policy Frameworks for Poverty Alleviation in Sri Lanka and in analyses for progress towards the Millennium Development Goals in Sri Lanka. Having been a Fulbright Scholar at the University of California-Riverside, and a visiting scholar at University of Warwick, U.K, she is currently an Echidna Global Scholar at the Brookings Institute, Washington, D.C.

Arusha Cooray, PhD (University of New South Wales)

Arusha Cooray served as Sri Lanka's Ambassador to Norway, Finland and Iceland. She holds a PhD in Economics from the University of New South Wales, Australia, and a MA(Economics) and BA(Economics) from the University of Colombo, Sri Lanka. She has lectured at the University of New South Wales, University of Sydney, Victoria University, University of Wollongong, University of Tasmania, Macquarie University, the University of Colombo, and held a Professorship in economics at the University of Nottingham Malaysia. Arusha has held visiting positions at the University of Oxford, United Nations Research Institute for Social Development, University of Gottingen, Australian National University, and Macquarie University. She is a fellow of the United Nations UNU-WIDER and Centre for Applied Macroeconomic Analysis, Australian National University. Arusha has undertaken research on several issues and has published widely in academic journals including the Journal of Macroeconomics, Macroeconomic Dynamics, Oxford Economic Papers, Public Choice among others. She has additionally been a consultant for international, government and private organizations and has contributed to economic debates with newspapers, research institutes, and banks.

Nihal Perera, PhD (Binghamton University)

Nihal Perera is Professor Chair of the Department of Urban Planning at Ball State University and the founder and Director of CapAsia, an immersive semester programme based on collaboration in Asia for American students. In addition to teaching in the USA, he has taught in Germany, Hong Kong, India, Italy, Myanmar, Sri Lanka, and Thailand. The two-time Fulbright Scholar awardee: to China (2006–07) and Myanmar (2015–16) was also Senior Research Fellow at the National University of Singapore (2010) and Melting Pot Fellow at KMITL, Bangkok. He has also received three Fulbright-Hays awards and a Graham Foundation award. Dr. Perera, a leading scholar of social space, focuses his research on how people create/negotiate their own spaces (i.e., create lived spaces). His publications include articles on Feminizing the City, competing modernities in Chandigarh, competing visions for Dharavi and books entitled Decolonizing Ceylon, Transforming Asian Cities, and People's Spaces. His recent publication is a special issue of the *Bhumi* journal on Development.

Georg E. Frerks, PhD (Wageningen)

Georg Frerks has a PhD in Agricultural and Environmental Sciences, and a Master's in Rural Development Sociology from Wageningen University, the Netherlands. He has been Professor of Conflict Prevention and Conflict Management at the Centre for Conflict Studies, Utrecht University, holds the Chair of International Security Studies at the Netherlands Defense Academy and was the Professor of Disaster Studies at Wageningen University till mid-2014. Trained as a sociologist, he specialises in contemporary conflicts and emergencies. With a long-term experience in diplomacy and policy advice, Frerks is interested in the sociological and governance aspects of conflict and disasters. Frerks has a distinguished record in the evaluation and monitoring of development, conflict and disaster programmes and has published widely on the subject of his research.

CONSULTANTS

Mr. Romeshun Kulasabanathan
Prof. Oscar Amarasinghe
Mr. Channaka Jayasinghe
Dr. Ramani Gunatilaka
Ms. Harindi Palkumbura
Ms. Mehala Mahilrajah
Ms. Kusala Wettasinghe
Mr. Asanga Cooray
Ms. Kanthi Hettigoda
Mr. M.J.M Irfan
Mr. B. Mohamed Raheem
Mr. Imam Adhnan
Mr. Amarasingham Gajenthiran
Prof. Gameela Samarasinghe
Mr. Bishen Fonseka

INTERNS

Mr. Shaneendra Amarasinghe
Ms. Rashmi Alok Abeywardana
Ms. Nadeesha Ilangovan
Ms. Shakila Sooriyaarachchi

ANNEXES

PROJECTS UNDERTAKEN BY CEPA IN 2021

Donor	Project Title
United Nations Population Fund (UNFPA)	Participation of Youth and Women in Peacebuilding Process - End of project Evaluation
British High Commission	Climate and Environment as Drivers of Conflict in Sri Lanka
Social Science Research Council (SSRC)	Rupture, Gendered Adaptation, and the Social Economy of Indian Ocean Fisheries
International Labour Organisation (ILO Sri Lanka)	The Care Economy and Decent Work in Sri Lanka's Future of Work
The Asia Foundation	Adapting to the New Normal: re-vitalizing the social contract for better accountability and transparency
International Labour Organisation (ILO Sri Lanka)	Develop and Adopt a Road Map to Eliminate Commercial Sexual Exploitation (CSEC) from Sri Lanka
International Labour Organisation (ILO Sri Lanka)	Communication Product for Disseminating Tourism Study Research Findings Research Finding REFREME Project
International Labour Organisation (ILO Sri Lanka)	Gap Analysis of National (Sri Lanka) Fishing Sector Labour Legislation and Infrastructure Requirement against ILO C 188 (2007) Convention
Search for Common Ground SL	Women in Learning and Leadership (WILL): Strengthening Women's Voice and Participation in Political Decision-Making in Sri Lanka
The British Council	Supporting Effective Dispute Resolution (SEDR) project
The World Bank	Consultation to support Sri Lanka Systematic Country Diagnostics (SCD) update 2021
GIZ	Institutionalising the Sri Lanka Barometer
International Labour Organisation (ILO Sri Lanka)	Equipping Sri Lanka to Counter Trafficking in Persons
Group for the Analysis of Development (GRADE)	SDG 16 Emerging Trends Consultations
Blue Resources Trust (BRT)	Scoping of ocean conservation opportunities in Sri Lanka - Social, gender & community Component
Pelagikos pvt. Ltd.	Human Rights Risk Assessment and Work Plan Development
University of South Carolina Rule of Law Collaborative and Strategic Inspirations Pvt Ltd. (SIPL)	Research to expand the conceptualization of post-war justice and reconciliation in Sri Lanka: voices of marginalized 'Veder' communities living in Trincomalee
Search for Common Ground SL	Young Women as Drivers of Peace: Providing 360° Support to Emerging Women Leaders in Ampara, Batticaloa, Kurunegala and Puttalam Districts
Southern Voice Initiative	Occasional Paper on Southern Perspectives for Our Common Agenda
United Nations Women	Conduct Ex-Post Review/Assessment of UN Women's Multi-Party Dialogues (MPDs) of the Project "Participation of Youth and Women in Peacebuilding Process"

Donor	Project Title
United Nations Development Programme (UNDP - Sri Lanka)	Terminal Evaluation of GEF Environmental Sensitive Areas (ESA) Project
The Asia Foundation	Research Partnership with the Centre for Poverty Analysis to identify promising practices and challenges in integrating or separating services for victims of human trafficking and gender-based violence
The Asia Foundation	Exploratory study on effectiveness of Selected Special Land Mediation Boards in the Eastern and Northern Provinces
Social Science Research Council (SSRC)	Rupture, Gendered Adaptation, and the Social Economy of Indian Ocean Fisheries- Transregional Collaborative Research Phase 2
International Labour Organisation (ILO Sri Lanka)	Development of Lega//Policy matrix for the existing social protection floor in Sri Lanka
Tracified Private Limited	Setting the baseline to understand the impact of Selyn on the livelihoods of handloom artisans and employers
International Labour Organisation (ILO Sri Lanka)	Strengthening the Human Resources for health roadmap through promotion of inter-sectoral social dialogue for improved industrial relations in the health sector
The Stockholm Environment Institute (SEI)	Implementing sustainable development goals in an incoherent world: Aligning climate action and reduced inequalities
The Asia Foundation	Rapid Mapping Assessment of District-based Chambers of Commerce in the Northern and Southern Provinces of Sri Lanka

EVENTS & PRESENTATIONS BY STAFF

Gayathri Lokuge was a panelist at the event titled ‘ඉහළ යන බඩු මිල සහ වත්මන් දේශපාලනය’, held on the 10th of January 2021. This virtual event was streamed live on facebook and was organised by Sadharana Samajayak - National Movement for Social Justice.

Karin Fernando participated at a Workshop Series titled ‘Climate and Disaster Risk Management, Risk Transfer, and related Policies and Laws’, on the 18th of January. The workshop focused on how loss and damage induced by climate change could be integrated to the Nationally Determined Contributions of countries. The event was held virtually via zoom and was organised by SLYCAN Trust.

Natasha Palansuriya was a speaker at the event titled ‘The widening gap in Educational Inequalities in the New Normal’, held on the 21st of January via zoom, organised by the Rotary Club of Colombo.

Karin Fernando presented the findings from the Sri Lanka Climate and Conflict Scoping study on the 2nd of March. The findings were presented to the International donor community to inform their policies and priorities.

Karin Fernando took part in a panel discussion, titled ‘Asia Pacific Forum on Sustainable Development 2021’, on the 24th of March organized by ESCAP. The Asia-Pacific Forum on Sustainable Development (APFSD) is an annual and inclusive intergovernmental forum and a regional platform for supporting countries, in particular those with special needs, in the implementation of the 2030 Agenda for Sustainable Development while serving as a regional preparatory meeting to the high-level political forum.

Gayathri Lokuge was a speaker at the event titled ‘Women and tech: is working from home all that it is cracked up to be?’, on the 6th of April. The event discussed the changes, challenges and opportunities for women’s work especially in digitally mediated jobs in Sri Lanka, organised by FITIS (Federation of IT Industry Sri Lanka).

Karin Fernando was a speaker at the On Think Tanks conference, day 2, on the 21st of April, titled ‘Who is setting the agenda? Will there be a bottom up process post-Covid-19 recovery?’.

Karin Fernando, on the week of 17th May was part of the Expert Group Meetings on 2021 HLPF thematic Review organized by UNDESA. At the EGM for the HLPF 2021, Karin Fernando raised the importance of looking at social and environmental capital along with aspects of recovering economic capital IF the ambitions of the SDG 1 were going to be met. The impact of COVID has indicated that inequalities will rise in terms of education and health.

Gayathri Lokuge spoke at a panel on the 2nd of June as part of the Small-Scale Fisheries Open House organized by TBTI, the Dried Fish Matters partnership exploring the “value” in dried fish value chains. The SSF Open House centers around the ‘Life and livelihoods’, the official theme of the 2021 World Oceans Week (WOW).

Nadhiya Najab moderated an event titled “Lessons learned in carrying out evaluations for UN agencies worldwide” on the 2nd of June 2021, for global evaluation week 2021. The event was organised by Global Evaluation Initiative with UNDP, United Nations Peacebuilding and CEPA.

Natasha Palansuriya presented at the UN High Level Political Forum on SDGs, on the 6th of July, on the SDG16 trends and priorities in Asia organized by Southern Voice and UNDP Oslo Governance Centre. This event was conducted virtually via zoom.

Wijaya Jayatilaka was a part of a panel among other experts from the South Asia region at an event titled 'Challenges and Lessons from the Pandemic: What has to change?' on the 15th of June 2021.

Karin Fernando was a speaker at Voluntary National Review lab at the High-level Political Forum 2021 – Governance and Policy Integration in the context of COVID-19 on the 14th of July. The event was held virtually and organized by the Division for Public Institutions and Digital Government of the UNDESA.

Gayathri Lokuge made a statement at a pre-summit event affiliated with the UN Food Systems Summit held on the 27th of July organized by FAO and WorldFish

Wijaya Jayatilake was a panelist at the Colombo Development Dialogues, organized by UNDP on the 11th of August. The panelists discussed the policy paper titled 'Reaching Every Sri Lankan: Human Development Achievement and Challenges' by Professor Siri Hettige.

Basith Inadeen participated in a workshop organised by Verite Research titled "Learning Workshop on Civil Society Engagement on Large Infrastructure Projects in Sri Lanka". The workshop Was conducted from the 20th of August till the 10th of September. The platform was ideal for engaging with policy makers as well to mobilizing CSO for a particular issue to influence as a group/team to policy influencing.

Karin Fernando was a panellist at Colombo Development Dialogues on Green Development: Second session on Innovation, Stewardship and Human Agency, on the 14th of October. This event was organised by UNDP.

Ayomi Nanayakkara and Karin Fernando attended 'On Employee Grievance Handling and Basic Counselling' which was a training for Line Managers, HR Managers/ Executives and Supervisors on the 27th of October, organised by Employers Federation of Ceylon via Zoom.

Chandima Arambepola was a panelist for the session titled 'Shaping an Equitable post-COVID World: the Role of the Global South Think Tanks', where insights on COVID-19 and the resultant inequalities from across the southern hemisphere were shared. The panel was part of the Southern Voice's 3rd Research Conference and was held on the 10th of November.

Thamindri Aluvihare presented at the INCOIRe – 2021 conference 'In the shadow of international relations' from the 19th to the 20th of November (virtual conference) organised by the Department of International Relations, Faculty of Arts of the University of Colombo on 'The Evolving Role of Media Diplomacy in the Digital Age; PRC Media Diplomacy' in the Context of Sri Lanka.

Minuri Perera, Dilshani Ranawaka and Gayathri Lokuge each presented a paper at the above conference hosted by The Centre for Women's Research (CENWOR). Karin Fernando moderated a session at the conference. The conference was held on the 24th of November.

Karin Fernando was a speaker at the Virtual Research Launch titled 'Digital Sri Lanka During COVID-19 Lockdowns' on the 8th of December. This was organised by LIRNEasia via zoom. The online event presented the findings of a nationally representative survey with a 2500 sample across Sri Lanka.

COMMUNICATION OUTPUTS

CEPA's contribution to external publications

- Interactions among the Sustainable Development Goals in Sri Lanka: a systemic assessment.
<https://www.cepa.lk/publications/interactions-among-the-sustainable-development-goals-in-sri-lanka-a-systemic-assessment/>
- Sustainable Development in a Digital Society.
<https://www.sdpi.org/sdpiweb/publications/files/SDC-Anthology-2020.pdf>
- COVID-19 Impact on Technical and Vocational Education and Training in Sri Lanka. ADB Briefs, (168).
<http://dx.doi.org/10.22617/BRF210081-2>
- Workforce and migration patterns of Sri Lanka's tourism industry: Implications for growth of the sector.
https://www.ilo.org/global/topics/labour-migration/projects/reframe/WCMS_781738/lang--en/index.htm
- Impact of COVID-19 on nexus between climate change and labour migration in selected South Asian countries: An exploratory study
https://www.ilo.org/global/topics/labour-migration/publications/WCMS_822838/lang--en/index.htm
- COVID-19 Impact on Technical and Vocational Education and Training in Sri Lanka
<https://www.adb.org/publications/covid-19-impact-tvet-training-sri-lanka>

Online Blogs (by CEPA)

- One Country, One Law – What Does It Mean for Justice and Democracy? By Natasha Palansuriya
<https://www.cepa.lk/blog/one-country-one-law-what-does-it-mean-for-justice-and-democracy/>
- Covid-19 and Poverty (Overview for a series of articles on World Poverty Day 2021, covering a multitude of angles relating to COVID-19 and Poverty).
<https://www.cepa.lk/blog/covid-19-and-poverty/>
- Lessons Learned: Digital education as experiences learned during COVID-19 by Karin Fernando
<https://www.cepa.lk/blog/lessons-learned-digital-education/>
- The indivisible effect: The impact of COVID-19 on Peace and Poverty in Asia by Minuri Perera
<https://www.cepa.lk/blog/the-indivisible-effect/>
- From the frying pan into the fire: Coping with regional disparities in services during a pandemic by Nadhiya Najab
<https://www.cepa.lk/blog/from-the-frying-pan-into-the-fire-coping-with-regional-disparities-in-services-during-a-pandemic/>

- Staying Afloat: The impact of COVID-19 to access to credit for SMEs by Minuri Perera
<https://www.cepa.lk/blog/staying-afloat-the-impact-of-covid-19-to-access-to-credit-for-smes/>
- Financing and managing through COVID-19 lockdowns: A closer look at the lower income tiers by Dilshani Ranawaka
<https://www.cepa.lk/blog/financing-and-managing-through-covid-lockdowns-a-closer-look-at-the-lower-income-tiers/>
- Affordability of Food during the COVID-19 pandemic by Thilani Kaushalya and Dilshani Ranawaka:
<https://www.cepa.lk/blog/affordability-of-food-during-the-covid-19-pandemic/>
- How is climate induced environmental change increasing conflict between and within communities?
<https://www.cepa.lk/blog/how-is-climate-induced-environmental-change-increasing-conflict-between-and-within-communities/>
- Life at Home during COVID-19 (YS) - A post event round up of the OPEN forum.
<https://www.cepa.lk/blog/life-at-home-during-covid-19/>
- Revitalizing the Disaster Risk Management process in the New Normal.
<https://www.cepa.lk/blog/revitalising-the-disaster-risk-management-drm-process-in-the-new-normal/>
- The correlation between poverty and inequality.
<https://www.cepa.lk/blog/the-correlation-between-poverty-and-inequality/>

Citations in Newspapers

- 'Access to Education during the first lockdown was high, but not without problems, survey shows' Ada Derana, December 8th 2021
<http://bizenglish.adaderana.lk/access-to-education-during-the-first-lockdown-was-high-but-not-without-problems-survey-shows/>
- 'Contagion' Daily Mirror, 24th March 2021
<http://www.dailymirror.lk/news-features/Contagion/131-208418>

Journals/ Academic writing

- Global reflections on COVID-19 and urban inequalities. Mohamed Munas and Dilshani Ranawaka's article 'On Standby? But for How Long? The Impact of COVID-19 Lockdown Measures on the Urban Poor of Sri Lanka' is published in Volume 4, Policy and Planning:
<https://www.jstor.org/stable/j.ctv1t4m1p7>
- Rethinking Alcohol and Conflict: The Politics of Alcohol in Post-war Sri Lanka and Nepal (Oliver Walton, Sujeet Karn, Gayathri Lokuge)
<https://www.tandfonline.com/doi/full/10.1080/13698249.2021.1995682#.YZz89Yc9INM.twitter>

Open Forums

- A **virtual discussion** on 'Household Work during COVID-19', based on two studies conducted by CEPA and Asha Abeyasekera was held on the 16th of February 2021. The presenters were Gayathri Lokuge, Nadhiya Najab, Asha L. Abeysekera, the discussant was Madhavi Gunawardena and the session was moderated by Chandima Arambepola.
- The CEPA Open Forum on Employment Outcomes of Technical and Vocational Training Graduates in Sri Lanka was held on the 11th of May, via zoom. The session was chaired by Dr. Tilakaratne, A. Piyasiri and the presenters were Ryotaro Hayashi from ADB and Nadhiya Najab, from CEPA.
- The Open Forum on '**Improving Access to Support Services for Victims of Human Trafficking**' was held on the 30th of November, via zoom. The presenters for the session were Chandima Arambepola, Dr. Ramani Jayasundere and Professor Camena Gunaratne. The session was moderated by Gayathri Lokuge.

Intergenerational Dialogue Series

- The third dialogue in this series was an online discussion with author and activist Sarah Kabir, who gave insights from her book "Voices of Peace" (2018), held on the 6th of April 2021 via zoom. (**Voices of Peace - A Book Reading by Sarah Kabir**)
- The fourth dialogue was a panel discussion titled 'Youth and Identity Discourses in Post-war Sri Lanka', held on 2nd December 2021 with panelists Chandraguptha Thenuwara, Prihesh Ratnayake and Joy Jegarthan, Swasthika Arulingam.

CEPA Newsletters

- October: CEPA in Sight Volume 7: <https://www.cepta.lk/newsletter7/>
- July: CEPA in Sight Volume 6: <https://www.cepta.lk/newsletter6/>
- May: CEPA in Sight Special Edition: <https://www.cepta.lk/newsletterspecial/>
- March: CEPA in Sight Volume 4: <https://www.cepta.lk/news/cepta-in-sight-newsletter/cepta-insight-volume-4/>

CENTRE FOR POVERTY ANALYSIS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2021



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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CENTRE FOR POVERTY ANALYSIS

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Centre for Poverty Analysis ("the Company"), which comprise the statement of financial position as at 31 December 2021, and the statement of profit or loss, statement of changes in funds, 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, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2021, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Accounting Standard for Small and Medium-sized Entities (SLFRS for SMEs).

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 Company in accordance with the Code of Ethics issued by CA Sri Lanka (Code of Ethics) 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.

Other Information

Management is responsible for other information. These financial statements do not comprise other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with SLFRS for SMEs, and for such internal control as management 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

KPMG, a Sri Lankan Partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

P.Y.S. Perera FCA	C.P. Jayatilake FCA	T.J.S. Rajakerier FCA
W.J.C. Perera FCA	Ms. S. Joseph FCA	Ms. S.M.B. Jayasekara FCA
W.K.D.C. Abeyrathna FCA	S.T.D.L. Perera FCA	G.A.U. Karunaratne FCA
R.M.D.B. Rajapakse FCA	Ms. B.K.D.T.N. Rodrigo FCA	R.H. Rajan FCA
M.N.M. Shamael FCA	Ms. C.T.K.N. Perera ACA	A.M.R.P. Alahakoon ACA
Ms. P.M.K. Sumanasekera FCA		
Principals - S.R.I. Perera FCMA(UK), LLB, Attorney-at-Law, H.S. Goonewardene ACA, W.A.A. Weerasakara CFA, ACMA, MRICS		



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.

A further description of the auditor's responsibilities for the audit of the financial statements is located at Sri Lanka Accounting and Auditing Standards website at: <http://slaasc.com/auditing/auditorsresponsibility.php>. This description forms part of our auditor's report.

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.

CHARTERED ACCOUNTANTS

Colombo, Sri Lanka

28 April 2022

CENTRE FOR POVERTY ANALYSIS
STATEMENT OF FINANCIAL POSITION

As at 31 December,

	Note	2021 <u>Rs.</u>	2020 <u>Rs.</u>
Assets			
Non-current assets			
Property, plant and equipment	2	1,376,342	2,591,728
Intangible assets	3	92,222	713,556
Deferred tax asset	4	1,513,693	1,344,621
Total non current assets		2,982,257	4,649,905
Current assets			
Receivables	5	15,912,398	24,525,478
Withholding tax recoverable	6	773,097	773,097
Income tax receivable	15	191,711	182,098
Investments	7	173,698,920	163,684,132
Cash and cash equivalents	8	15,986,759	16,698,619
Total current assets		206,562,886	205,863,424
Total assets		209,545,142	210,513,329
Funds and liabilities			
Funds			
CEPA Development fund	9	149,124,186	139,346,154
CEPA Reserves		35,806,023	43,537,707
Innovation fund	10	3,832,410	3,725,713
Total funds		188,762,619	186,609,574
Non-current liabilities			
Employee benefits	11	9,172,964	11,391,749
Capital grant	12	58,750	1,092,096
Total non current liabilities		9,231,714	12,483,845
Current liabilities			
Other payables	13	4,417,090	7,033,510
Income received in advance	14	5,603,219	4,386,400
Income tax payable	15	-	-
Bank overdraft	8	1,530,500	-
Total current liabilities		11,550,809	11,419,910
Total liabilities		20,782,523	23,903,755
Total funds and liabilities		209,545,142	210,513,329

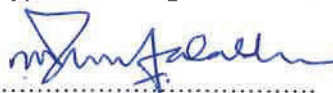
The financial statements are to be read in conjunction with the related notes, which form an integral part of these financial statements of the Company.

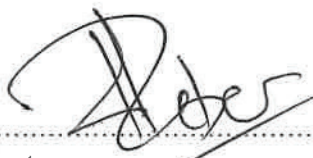
These financial statements are prepared in compliance with the requirements of the Companies Act No. 07 of 2007.


 Head of Finance

The Board of Directors is responsible for the preparation and presentation of these financial statements in accordance with SLFRS for SMEs.

Approved and signed for and on behalf of the Board of Directors;


 Director


 Director

28 April 2022
 Colombo

CENTRE FOR POVERTY ANALYSIS
STATEMENT OF PROFIT OR LOSS

For the year ended 31 December,

	Note	2021 <u>Rs.</u>	2020 <u>Rs.</u>
Revenue	16	74,167,536	83,627,898
Direct cost	17	(25,437,078)	(28,130,300)
Gross surplus		48,730,458	55,497,598
Other income	18	950,150	1,556,396
Transferred from restricted funds		465,995	470,164
Administrative expenses		(10,744,066)	(14,992,736)
Staff cost		(48,060,468)	(55,526,596)
Publications, seminars and workshops		(156,978)	(942,903)
Net finance income/ (cost)	19	1,370,536	(436,089)
Utilization of restricted funds		(465,995)	(470,164)
Net (deficit) / surplus before tax	20	(7,910,368)	(14,844,330)
Tax refund/ (expense)	21	178,684	(264,387)
Net (deficit) / surplus after tax		(7,731,684)	(15,108,717)

The financial statements are to be read in conjunction with the related notes, which form an integral part of these financial statements of the Company.

CENTRE FOR POVERTY ANALYSIS
STATEMENT OF CHANGES IN FUNDS

For the year ended 31 December,

	Donor Contribution	Development Fund					Friends of CEPA	CEPA Reserves	Innovation Fund	Total
		Rs.	Rs.	Rs.	Rs.	Rs.				
Balance as at 01 January 2020	22,772,783	30,945,897	75,201,124	11,732,911	8,286,128	35,646,424	3,534,335	188,119,602		
Net deficit for the year	-	-	-	-	-	(15,108,717)	-	(15,108,717)		
Investment returns earned for the year	-	-	13,219,649	-	657,026	-	192,178	14,068,853		
Additions for restricted funds	-	-	-	-	-	-	-	-		
Transfer between funds	-	-	(23,000,000)	-	-	23,000,000	-	-		
Utilization of restricted funds	-	-	(469,364)	-	-	-	(800)	(470,164)		
Balance as at 31 December 2020	22,772,783	30,945,897	64,951,409	11,732,911	8,943,154	43,537,707	3,725,713	186,609,574		
Balance as at 01 January 2021	22,772,783	30,945,897	64,951,409	11,732,911	8,943,154	43,537,707	3,725,713	186,609,574		
Net deficit for the year	-	-	-	-	-	(7,731,684)	-	(7,731,684)		
Investment returns earned for the year	-	-	9,744,026	-	-	-	106,697	9,850,723		
Additions for restricted funds	-	-	-	-	500,000	-	-	500,000		
Transfer between funds	-	-	-	-	-	-	-	-		
Utilization of restricted funds	-	-	(465,995)	-	-	-	-	(465,995)		
Balance as at 31 December 2021	22,772,783	30,945,897	74,229,441	11,732,911	9,443,154	35,806,023	3,832,410	188,762,619		

The financial statements are to be read in conjunction with the related notes, which form an integral part of these financial statements of the Company.

CENTRE FOR POVERTY ANALYSIS
STATEMENT OF CASH FLOWS

For the year ended 31 December,

	Note	2021 Rs.	2020 Rs.
Cash flows from operating activities			
Deficit before taxation		(7,910,368)	(14,844,330)
Adjustments for:			
Depreciation of property, plant and equipment		1,500,806	1,548,807
Amortization of intangibles		621,334	629,457
Net finance income		1,370,536	(436,089)
Provision for gratuity		684,527	3,342,453
Amortization of capital grant		(1,033,346)	(1,170,209)
Operating loss before working capital changes		(4,766,512)	(10,929,909)
Changes in :			
Trade and other receivables		8,613,080	(5,651,698)
WHT receivables		-	208,216
Trade and other payables		(2,616,421)	(1,000,483)
Income received in advance		1,216,819	(20,879,705)
Cash generated from/ (used in) operating activities		2,446,966	(38,253,579)
Finance cost paid		(200,862)	(423,658)
Gratuity paid		(2,903,312)	(1,602,957)
Income tax paid		-	(3,739,760)
Net cash used in operating activities		(657,208)	(44,019,955)
Cash flows from investing activities			
Proceed from disposal of fixed asset		-	75,772
Acquisition of property plant and equipment		(285,000)	(944,400)
Investment made during the year		(11,184,881)	(11,268,572)
Net cash used in investing activities		(11,469,881)	(12,137,200)
Cash flows from financing activities			
Increase in development fund		9,778,032	13,407,311
Increase of innovation fund		106,697	191,378
Net cash generated from financing activities		9,884,729	13,598,689
Net decrease in cash and cash equivalents		(2,242,360)	(42,558,465)
Cash and cash equivalents at the beginning of the year		16,698,619	59,257,084
Cash and cash equivalents at the end of the year	8	14,456,259	16,698,619

The financial statements are to be read in conjunction with the related notes, which form an integral part of these financial statements of the Company.

**CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 December 2021

1 Accounting policies

1.1 Reporting entity

The Centre for Poverty Analysis is a Company Limited by Guarantee incorporated under the Companies Act, No 07 of 2007. In the event that the Company is wound up the liability of members is limited to Rs.1,000/- per member. The registered office of the Company is located at No. 16, Jawatta road, Colombo 5, Sri Lanka.

Principal activities

The principal activities of the Company were providing services on applied research, advisory services, training, dialogue and exchange under the following skill-based matrices:

- Basis Services and Social Protection
- Livelihoods and Employment
- Social Cohesion and Reconciliation
- Sustainable Development
- Labour Migration
- Diasporas and Development
- Urban and Rural Transformations
- Research Quality and Learning

1.2 Basis of preparation and accounting policies

(a) Statement of compliance

The financial statements have been prepared in accordance with Sri Lanka Accounting Standard for Small and Medium – sized Entities (SLFRS for SMEs).

(b) Basis of measurement

The financial statements have been prepared on the historical cost basis. No adjustments have been made for inflationary factors in the financial statements.

(c) Functional and presentation currency

These financial statements are presented in Sri Lankan Rupees, which is the functional currency of the Company.

(d) Use of estimates and judgments

The preparation of financial statements in conformity with SLFRS for SMEs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making the judgment about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only the financial year or in the period of the revision and future periods if the revision affects both current and future financial years.

(e) Foreign currency transaction

Transactions in foreign currencies are translated to Sri Lankan rupees at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated to Sri Lankan rupees at the foreign exchange rate ruling at the reporting date. Foreign exchange differences arising on translation are recognised in the statement of profit or loss.

1.3 Significant accounting policies

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

(a) Property, plant and equipment

(i) Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognised net within "other income" in the statement of profit or loss.

(ii) Depreciation

Depreciation is recognised in the Statement of profit or loss on a straight-line basis over the estimated useful lives of the asset.

The estimated useful lives for the current and comparative periods are as follows;

	<u>Years</u>
Computers	3
Office equipment	3
Office interiors	3
Furniture and fittings	4
Motor vehicles	4

Depreciation of an asset begins when it is available for use and ceases at the earlier of the date that the asset is classified as held for sale and the date that the asset is de-recognised.

(b) Intangible assets

(i) Basis of recognition

An intangible asset is recognized if it is probable that future economic benefits that are attributable to the assets can be measured reliably in accordance with the SLFRS for SMEs on intangible assets. Accordingly, these assets are stated in the statement of the financial position at cost less accumulated amortization and accumulated impairment losses.

(ii) Subsequent expenditure

Subsequent expenditure on intangible assets is capitalized only when it increases the future economic benefits embodied in these assets. All other expenditure is expensed as incurred.

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

1.3 Significant accounting policies (Continued.)

(b) Intangible assets (Continued.)

(iii) Amortization

The useful lives of intangible assets with finite lives are amortized over the useful economic life. The amortization period and the amortization method for an intangible asset with the finite useful life are reviewed at each financial year end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the assets are accounted for by adjusting or changing the amortization period or method, as appropriate and are treated as changes in accounting estimates. The amortization expense on intangible assets with finite lives is recognized in the statement of profit or loss.

Intangible assets are stated at cost less accumulated amortization. Amortization is done as follows:

	Years
Computer software	3

(iv) Impairment

The unamortized balances of intangible assets with finite life are reviewed at each year end date for impairment when there is an indication for impairment and recognized as an expense in the statement of profit or loss to the extent that they are no longer probable of being recovered from the expected future benefits.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit or loss when the asset is de-recognized.

(c) Accounts receivables

Accounts receivables are stated at cost less provision for bad and doubtful debts.

(d) Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, deposits held at call with bank, and investments in money market instruments with a maturity period of less than 3 months.

For the purpose of the statement of cash flow, cash and cash equivalents comprise cash in hand, deposits held at call with bank, and investments in money market instruments, net of bank overdrafts. In the statement of financial position, bank overdrafts are included in current liabilities where applicable.

Cash flow statement

Cash flow statement has been prepared using the indirect method.

(e) Restricted funds

Where fund are received for use in an identified activity, such funds are held in a restricted fund account and transferred to the Statement of profit or loss to match with expenses incurred in respect of the identified activities.

(f) Capital grants

Grants related to assets, including non-monetary grants at fair value is deferred in the Statement of the financial position and credited to the statement of profit or loss over the useful life of the related asset.

Grants related to revenue nature are recognized in the Statement of profit or loss in the period in which it is received.

1.3 Significant accounting policies (Continued.)

(g) Employee benefit

Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions in to a separate entity and has no legal constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefit expense in profit or loss in the periods during which related services are rendered services by employees.

Defined benefit plan

Provision has been made for retirement gratuities from the first year of service of all employees in conformity with SLFRS for SMEs section 28 - Employee Benefits. However, according to the Gratuity Act No.12 of 1983, payment of the liability arises only on completion of five years of continued service.

(h) Liabilities and provisions

Liabilities are recognized in the statement of financial position when there is a present obligation as a result of past events, the settlement of which is expected to result in an outflow of resources embodying economic benefits. Obligations payable at the demand of the creditors or within one year of the reporting date are treated as current liabilities in the statement of financial position. Liabilities payable after one year from the reporting date are treated as non-current liabilities in the statement of financial position.

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

(i) Revenue

i. Fee based income

Fee based income is recognized to statement of profit or loss in proportion to the stage of completion of the project. Each project has a pre agreed budget which comprise of staff time and the direct costs. On signing a contract the initial recognition of such will be to the statement of financial position through a deferred income account. Subsequently based on the percentage completion of the project, Revenue will be recognized to the statement of profit or loss.

Percentage completion was measured based on actual spent staff time and direct costs incurred.

Incomplete projects deferred in the statement of financial position are recognized as income over the period of the project.

ii. Programme funds

Restricted programme funds are recognised as income in which period the expenditure is incurred in respect of the identified activities.

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

1.3 Significant accounting policies (Continued.)

(i.) Revenue (Continued.)

iii. Core grants

Core grants also recognised in deferred income and recognised to the statement of profit or loss based on the actual cost incurred.

In the instance where the Company has acquired capital assets from the received funds, the cost of such assets will be initially transferred to “Capital grant account” and will be recognised to the statement of profit or loss in par with the depreciation amortised as expenditure.

Investment income

Interest income on investments is recognised on an accrual basis, while the investments are recorded at amortised cost. Donations are recognised on cash basis.

(j) Expenses

All expenses relating to the period have been charged to the statement of profit and loss.

(k) Taxation

i. Income taxation

The liability for taxation has been computed in accordance with the Inland Revenue Act No. 24 of 2017 and its amendments thereto.

ii. Deferred taxation

Deferred tax is recognised using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and amounts used for taxation purposes.

Deferred tax is measured at the tax rates that are expected to apply to the temporary differences when they reverse, based on the laws that have been enacted or substantially enacted at the year-end date. A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilized. Deferred tax assets are reviewed at each year end date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

(f) Comparative information

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

(g) Events occurring after the reporting date

All material events occurred after reporting date have been considered and where appropriate adjustments to or disclosures in the financial statements.

(h) Commitments and contingencies

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

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

As at 31 December,

2 Property, plant and equipment

	Office furniture Rs.	Computers Rs.	Office equipment Rs.	Office interior Rs.	Total Rs.
Cost					
Balance as at 01 January 2021	2,809,141	8,371,405	7,019,761	883,142	19,083,449
Additions during the year	-	285,000	-	-	285,000
Other adjustments	-	-	-	(420)	(420)
Disposals during the year	-	-	-	-	-
Balance as at 31 December 2021	2,809,141	8,656,405	7,019,761	883,562	19,368,868
Accumulated depreciation					
Balance as at 01 January 2021	2,160,126	7,344,582	6,593,989	393,024	16,491,721
Charge for the year	279,340	625,943	301,002	294,521	1,500,806
Charge on disposals during the year	-	-	-	-	-
Balance as at 31 December 2021	2,439,466	7,970,525	6,894,991	687,545	17,992,527
<u>Carrying amount</u>					
As at 31 December 2021	369,675	685,880	124,770	196,017	1,376,342
As at 31 December 2020	649,015	1,026,823	425,772	490,118	2,591,728

3 Intangible assets

	2021 Rs.	2020 Rs.
Cost		
Balance as at 01 January	6,765,993	6,765,993
Additions during the year	-	-
Disposals during the year	-	-
Balance as at 31 December	6,765,993	6,765,993
Accumulated amortization		
Balance as at 01 January	6,052,437	5,422,980
Amortization charged for the year	621,334	629,457
Accumulated amortization for disposals	-	-
Balance as at 31 December	6,673,771	6,052,437
Carrying amount	92,222	713,556

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

As at 31 December,

	2021 Rs.	2020 Rs.
4 Deferred tax asset		
Balance as at 1 January	1,344,621	1,418,636
Origination/ (reversal) during the year	169,071	(74,015)
Balance as at 31 December	1,513,693	1,344,621
4.1 Deferred tax liabilities (Note 4.2)		
Deferred tax assets (Note 4.3)	(1,513,693)	(1,594,845)
	(1,513,693)	(1,344,621)
4.2 Deferred tax liabilities		
Property, plant and equipment	-	250,224
	-	250,224
4.3 Deferred tax assets		
Property, plant and equipment	229,478.00	-
Employee benefits	1,284,215	(1,594,845)
	1,513,693	(1,594,845)
5 Receivables		
Accounts receivable (Note 5.1)	8,766,514	17,548,410
Deposits, advances and prepayments	6,319,632	5,853,963
Staff loans	826,252	470,422
General receivable	-	652,683
	15,912,398	24,525,478
5.1 Accounts receivable		
- Development Authority - Action Research on Resettlement and Development in Muwadora Uyana	384,000	384,000
-ACTED EU - Co-creating social development and good governance: fostering cooperation between CSOs and Govt. Authorities for better Social services in Sri Lanka	-	1,979,762
-SL SDG Grant - Programme Framework of Support for Policy, Systems and Institutional Development in Sri Lanka	-	103,063
- TA-8653 SRI: Human Capital Development Capacity and Implementation Support Tracer Study For TVET Graduates' Employment in Sri Lanka - Phase 2	-	9,589,449
- Dr.G Frereks -Assignment on inter-country adoption from Sri Lanka to the Netherlands	-	146,947
- World Bank -A Gender Analysis for Water Sector,Sri Lanka and Assessment of Plantation water and sanitation scheme	-	703,431
- UNDP - Support for Sri Lanka to design transitional justice mechanisms: Phase 1: National consultations and design follow-up strategy	-	1,595,818
- TAF - Conduct a research to identify promising practices and challenges in integrating or separating services for victims of human trafficking and gender-based violence	-	109,677
- The Asia Foundation - : Adapting to the New Normal: re-vitalising the social contract for better accountability and transparency	242,936	-
- ILO CSEC -Develop and Adopt a Road Map to Eliminate Commercial Sexual Exploitation (CSEC) from Sri Lanka	532,510	-
- British Council KAP -The British Council's Supporting Effective Dispute Resolution (SEDR) project	3,452,146	-
- GIZ - Institutionalising the Sri Lanka Barometer	2,705,375	-
- Southern Voice - Occasional Paper on Southern Perspectives for Our Common Agenda	2,007,400	-
- Selyn Assignment,Setting the baseline to understand the impact of Selyn on the livelihoods of handloom artisans and employers	469,295	-
	9,793,662	14,612,147
Less: Provision for bad and doubtful debts	(1,027,148)	(384,000)
	8,766,514	14,228,147

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

<i>As at 31 December,</i>	2021	2020
	<u>Rs.</u>	<u>Rs.</u>
6 Withholding tax recoverable		
CEPA development fund investments	470,455	470,455
General investments	291,729	291,729
CEPA innovation fund investments	10,913	10,913
	<u>773,097</u>	<u>773,097</u>
7 Investments		
Development fund investments (<i>Note 7.1</i>)	165,514,031	155,847,004
Innovation fund investments (<i>Note 7.2</i>)	3,218,094	3,110,897
CEPA investments (<i>Note 7.3</i>)	4,966,795	4,726,231
Total investments as at the year end	<u>173,698,920</u>	<u>163,684,132</u>
7.1 Development fund investments		
Investment in portfolio (<i>Note 7.1.1</i>)	102,296,752	96,163,481
Investment in fixed deposits	63,217,279	59,683,523
	<u>165,514,031</u>	<u>155,847,004</u>
7.1.1 Development fund investments		
CEPA Development fund has been invested in a portfolio managed by Guardian Acuity Asset Management Limited (GAAML). GAAML has been granted a Power of Attorney to invest the fund within the terms and conditions of the investment agreement. An overdraft facility of Rs.6 Million on the CEPA current account is secured against the fixed deposit of the Development fund. The income earned by the Development fund is restricted for use and is governed by the trust deed of the CEPA Development fund.		
7.2 Innovation fund investments		
Investment in repurchase agreements (<i>Note 7.2.1</i>)	800,450	761,680
Investment in fixed deposits	2,417,644	2,349,217
	<u>3,218,094</u>	<u>3,110,897</u>
7.2.1 Innovation fund investments		
CEPA Innovation fund has been invested in repurchase agreements (REPO) against treasury bonds through Wealth Trust (Private) Limited.		
7.3 CEPA investments		
Commercial papers	4,966,795	4,726,231
Total investments as at the year end	<u>4,966,795</u>	<u>4,726,231</u>

Market value of the portfolio investment as at balance sheet date is higher than the Investment value recorded on accrual basis and no diminution of value has been identified.

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

<i>As at 31 December,</i>		2021	2020
		<u>Rs.</u>	<u>Rs.</u>
8	Cash and cash equivalents		
	Short term deposits	8,201,693	3,941,735
	Cash at bank (<i>Note 8.1</i>)	7,756,497	12,721,884
	Cash in hand	28,569	35,000
		<u>15,986,759</u>	<u>16,698,619</u>
	Less: Bank overdraft	(1,530,500)	-
	Cash and cash equivalents for the purpose of cash flows	<u>14,456,259</u>	<u>16,698,619</u>
8.1	Cash at bank		
	CEPA Development fund - Savings account	193,788	76,732
	Innovation fund - Current account	38,409	38,909
	Cash at bank	7,524,300	12,606,243
		<u>7,756,497</u>	<u>12,721,884</u>

9 CEPA Development fund

CEPA Development fund is a trust established by CEPA with the objective of supporting the longer term financial stability and professional independence of the organization.

Considering the implications created by the COVID19 pandemic, and the primary objective of Development Fund Trust, The DF Trustees approved a grant amounting to Rs.20 Mn to support CEPA operations for year 2020 upon request from the Management of Centre for Poverty Analysis.

CEPA Development fund consists of;

- Donor contributions

This represent the initial contributions made by donors.

- Appropriation from CEPA

Appropriation from CEPA represent the contribution made by the CEPA for the CEPA Development fund. Currently appropriations are decided on by the Board based on surplus earned.

- Development Fund Reserves

Reserves consist of investment income earned by the fund which has been reinvested in the fund.

- 10% CEPA Programme Fund

Prior to 2011 CEPA allocated 10% of programme funds received to this fund.

- Friends of CEPA

These are the contributions made by different stakeholders such as former staff, Board of Directors and Members of CEPA who are considered as Friends of CEPA.

The CEPA Development fund is restricted in use for the purpose specified above.

CEPA has amalgamated the financial statements of CEPA Development fund with that of CEPA based on a legal opinion obtained.

10 Innovation Fund

Innovation fund was created for the purpose of encouraging initiatives that adopt an original approach to addressing the issues of poverty.

Innovation fund is restricted in use for the purpose specified above.

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

<i>As at 31 December,</i>	2021	2020
	<u>Rs.</u>	<u>Rs.</u>
11 Employee benefit obligation		
Balance as at 01 January	11,391,749	9,652,253
Current service cost	1,305,355	1,350,150
Actuarial loss	(1,413,854)	562,457
Interest cost	793,026	1,429,846
(-) Payments during the year	(2,903,312)	(1,602,957)
Balance as at 31 December	<u>9,172,964</u>	<u>11,391,749</u>

Provision has been made for retiring gratuity for all employees. However, under the payment of Gratuity Act No. 12 of 1983, the liability to an employee arises only on completion of 5 years of continued service. The liability is calculated based on the gratuity formula method.

Retirement age is 60 years, Company recruits employees on 2 years contracts. As such it does not have a formal age for retirement of employees. However the Company pays gratuity for employees who have completed 5 years of continuing service with the Company. For the purpose of the above computation the Company has assumed the retirement age to be 60.

The following key assumptions were made in arriving at the above figure using the gratuity formula method:-

- The discount rate per annum 9.39% (2020: 10.27%)
- Salary increment rate per annum 7% (2020: 7%)
- Staff turnover factor per annum 17.40% (2020: 20%)
- The Company will continue as a going concern.

Number of employees

Number of employees of the Company as at 31 December 2021 was 26 (2020: 29) respectively.

	2021	2020
	<u>Rs.</u>	<u>Rs.</u>
12 Capital grant		
Balance as at 1 January	1,092,096	2,262,305
Grant received during the year	-	-
Amortization of capital assets	(1,033,346)	(1,170,209)
Balance as at 31 December	<u>58,750</u>	<u>1,092,096</u>

Capital grant includes the assets purchased through funds granted from the Project conducted by CEPA from 2015 to 2021.

13 Other payables		
Accrued expenses	2,071,646	3,877,730
VAT payable	962,348	962,348
NBT payable	(643,148)	(643,148)
General advance	2,026,244	2,831,857
Other payable	-	4,723
	<u>4,417,090</u>	<u>7,033,510</u>

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

<i>As at 31 December,</i>	2021	2020
	<u>Rs.</u>	<u>Rs.</u>
14 Income received in advance		
-Social Cohesion and Reconciliation (SCORE). Baseline data assessment	-	98,365
-The Asia Foundation - : Adapting to the New Normal: re-vitalising the social contract for better accountability and transparency	-	508,077
- TTCB - SLPL - University of South Carolina Rule of Law Collaborative (USC-ROLC) -Research to Expand the Conceptualization of Post-War Justice and Reconciliation in Sri Lanka: Voices of Marginalized 'Veder' Communities Living in Trincomalee	1,599,506	-
- TAF- Dissemination 2021,Research Partnership with the Centre for Poverty Analysis to identify promising practices and challenges in integrating or separating services for victims of human trafficking and gender-based violence	828,644	-
- TAF-Land Mediation Board,Exploratory study on effectiveness of Selected Special Land Mediation Boards in the Eastern and Northern Provinces	577,092	-
- TAF - Conduct a research to identify promising practices and challenges in integrating or separating services for victims of human trafficking and gender-based violence	-	632,553
- SSRC IO - Rupture, Gendered Adaptation, and the Social Economy of Indian Ocean Fisheries	2,597,977	3,147,405
	<u>5,603,219</u>	<u>4,386,400</u>
15 Income tax (receivable)/payable		
Balance as at 01 January	(182,098)	4,169,500
Income tax provision for the year	178,153	187,766
Under provision adjustment for previous year	(187,766)	2,606
Sett off of WHT/NT credits	-	(802,210)
Payments made during the year	-	(3,739,760)
Balance as at 31 December	<u>(191,711)</u>	<u>(182,098)</u>
<i>For the year ended 31 December,</i>	2021	2020
	<u>Rs.</u>	<u>Rs.</u>
16 Revenue		
Fee based services	72,501,827	55,468,813
Program funds	1,377,876	27,797,472
Core grants	287,833	361,613
	<u>74,167,536</u>	<u>83,627,898</u>

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December,

	2021	2020
	<u>Rs.</u>	<u>Rs.</u>
17 Direct cost		
Assignment expenses	9,747,234	9,824,605
Program/ thematic expenses	15,689,844	18,305,695
	<u>25,437,078</u>	<u>28,130,300</u>
18 Other income		
Investment income	793,279	1,281,001
Miscellaneous income	156,871	275,395
	<u>950,150</u>	<u>1,556,396</u>
19 Net finance cost/(income)		
Bank charges and interest on overdraft	200,860	304,825
Exchange loss/(gain)	(1,571,396)	131,263
	<u>(1,370,536)</u>	<u>436,089</u>
20 Profit before taxation		
The following items have been recognized as expenses in determining profit before tax:		
Depreciation	1,500,806	1,548,807
Amortization	621,334	629,457
Audit fee	293,185	292,601
Provision for gratuity	684,527	3,342,453
Staff cost :		
Salaries and wages	38,752,434	41,546,110
EPF, ETF	5,856,404	6,163,229
21 Tax refund/ (expense)		
Current period	178,153	187,766
(Over)/ under provision in respect of prior years	(187,766)	2,606
Deferred tax (reversal)/ origination during the year	(169,071)	74,015
	<u>(178,684)</u>	<u>264,387</u>

The liability for taxation has been computed in accordance with the Inland Revenue Act No. 24 of 2017 and its amendments thereto.

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December,

	2021	2020
	<u>Rs.</u>	<u>Rs.</u>
21 Tax expense (Contd.)		
Reconciliation of the accounting profit and income tax expense		
Net deficit before taxation	(7,910,368)	(14,844,332)
Disallowable expenses	2,076,964	5,520,717
Allowable expenses	(2,090,284)	(4,768,271)
Adjusted profit from business	(7,923,688)	(14,091,887)
 Net income for the CEPA Development Fund	10,537,305	13,876,675
Disallowable expenses on CEPA Development Fund	-	-
CEPA Development Fund investment income	10,537,305	13,876,675
 Other income for the Company	-	1,556,397
Tax exempted investment income	-	-
Interest income liable to Income tax		1,556,397
 Total statutory income	10,537,305	15,433,072
Trade loss claimed	(9,264,785)	(14,091,887)
Assessable income	1,272,520	1,341,185
Tax free allowance	-	-
Taxable income	1,272,520	1,341,185
Income tax on current year profits @ 14% (2020 - 14%)	178,153	187,766

22 Related party transactions

22.1 Transactions with key management personnel

The Company considers its Board of Directors and Members of the Management Committee as the key management personnel. Compensation paid to the members of the Management Committee are as follows:

	2021	2020
	<u>Rs.</u>	<u>Rs.</u>
Short term employee benefits	14,910,325	20,072,875

22.2 Transactions with related parties

The aggregate value of transactions relating to entities over which key management personnel have control or significant influence over were as follows:

Name of the Company	Nature of the Transaction	Transaction Value 2021	Balance as at 31 December 2021
The Asia Foundation (Human Trafficking)	Project expenses	7,529,084	1,024,952
The Asia Foundation (DN SGP)	Project expenses	3,399,500	1,111,415
The Asia Foundation (Land Mediation Board study)	Project expenses	4,814,893	-
The Asia Foundation (Rapid Mapping Assessment)	Project expenses	2,359,980	2,359,980

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December,

23 Commitments and contingent liabilities

The Company has no significant commitments and contingent liabilities as at the reporting date which require adjustments to or disclosure in the financial statements.

24 Litigation and claims

There are no litigations or claims against the Company as at the reporting date.

25 Events after the end of the reporting period

There were no material events occurring after the year end date which require adjustments to or disclosures in the financial statements.

26 Board of Director's responsibility

The Board of Directors is responsible for the preparation and presentation of these financial statements in accordance with Sri Lanka Accounting Standard for Small and Medium sized Entities (SLFRS for SMEs).

27 Approval of financial statements

These financial statements were approved by the Board of Directors and authorized for issue on 28 April 2022.

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දරිද්‍රතා විශ්ලේෂණ කේන්ද්‍රය (CEPA) ශ්‍රී ලංකාවේ දරිද්‍රතාව හා බැඳුණු කරුණු සම්බන්ධයෙන් ප්‍රශස්ත අවබෝධයක් ලබා ගැනීම සඳහා දීර්ඝ කාලීන ලාංකික ස්වාධීන දැනුම් කේන්ද්‍රස්ථානයකි. ඇපයෙන් සීමිත සමාගමක් ලෙස 1982 අංක 17 දරන සමාගම් පනත යටතේ 2001 වසරේ දරිද්‍රතා විශ්ලේෂණ කේන්ද්‍රය ලියාපදිංචි කෙරුණු අතර, 2007 අංක 7 දරන සමාගම් පනත යටතේ නැවත 2008 දී ලියාපදිංචි කෙරිණි. දරිද්‍රතා විශ්ලේෂණ කේන්ද්‍රය විසින් දරිද්‍රතාවයේ විවිධ මාන යන තේමාත්මක ක්ෂේත්‍ර යටතේ මූලික සේවා සහ සමාජ ආරක්ෂණය, නිරසා සංවර්ධනය, ජීවනෝපායන් සහ රැකියා, ශ්‍රම සංක්‍රමණය, ඩයස්පෝරා හා සංවර්ධනය, සමාජ ඒකාබද්ධතාව හා සංහිඳියාව ඇතුළු විවිධ සේවා ගණනාවක් සම්පාදනය කරයි.

දරිද්‍රතා විශ්ලේෂණ කේන්ද්‍රයේ මූලික විශ්වාසය දරිද්‍රතාව අයුක්ති සහගත තත්ත්වයක් බවත් එය මූලික අත්‍යවශ්‍ය බවත්ය. මේ සඳහා දේශීය මෙන්ම අන්තර්ජාතික ප්‍රතිපත්ති සහ ක්‍රියාමාර්ග පැහැදිලි වෙනසකට ලක්විය යුතු අතර ක්‍රියාකාරීව ප්‍රජාව සමග උරෙහුර ගැටී කටයුතු කිරීමද අවශ්‍ය වේ.

මෙහෙවර ප්‍රකාශය - දරිද්‍රතාව පිළිබඳ දේශීය හා කලාපීය ප්‍රතිපත්ති රාමුව සකස් කිරීමෙහිලා අවශ්‍ය ස්වාධීන විශ්ලේෂණ ඉදිරිපත් කිරීමේ ප්‍රමුඛතමයා වීම අප ආයතනයේ මෙහෙවර වනු ඇත. අරමුණු දරිද්‍රතාව හා සැබැඳි කරුණු සම්බන්ධයෙන් ස්වාධීන විශ්ලේෂණ වාර්තා සැපයීම සඳහා විධි විධාන සැලසීම, සංවර්ධන ක්‍රියාකාරීත්වයේ ශක්‍යතා වර්ධනය සහ ප්‍රතිපත්ති වෙනසක් සඳහා සුදුසු අවස්ථා හඳුනා ගැනීම ආයතනයේ ප්‍රධාන අරමුණු අතර වේ.

ආයතනික හර පද්ධතීන්

ගරුත්වය: ආයතනයේ කටයුතු සඳහා සහභාගි වන සහ උපකාරී වන සියලු දෙනාගේ දායකත්වය අගය කිරීම. එම සියලු දෙනාගේ අයිතීන් කිරීති නාමය සහ විභවයන් සඳහා ගරුත්වයකින් යුතුව කටයුතු කිරීම.

ඒකාග්‍රතාවය: ආයතනය සිය මෙහෙවර ප්‍රකාශයට අනුකූලව ක්‍රියා කරයි. ආයතනයේ ක්‍රියාකාරීත්වය සම්බන්ධයෙන් පූර්ණ අවංකතාවයක් සහ පාරදෘශ්‍යතාවයක් පවත්වාගෙන යනු ලබන අතර සාමූහික සහ පෞද්ගලික බැඳීම්වලට යටත්ව කටයුතු කරනු ලබයි. සෑම විටම අපගේ වැඩකටයුතුවලට තුලනාත්මක බව, ස්වාධීනත්වය සහ අපක්ෂපාතී බව යන මූලධර්මවලින් මාර්ගෝපදේශනය සැපයේ.

විශේෂත්වය: ඉහළම දැනුමක් සහ කාර්ය සාධනයක් අත්පත් කර ගැනීම සඳහා වන නිරතුරු උත්සාහයක් හරහා උසස් මට්ටමේ බලපෑමක් සහ සාධනීය වෙනසක් ළඟා කර ගැනීමට කටයුතු කෙරේ.

සහයෝගීතාව: අප ආයතනයේ අභිමතාර්ථ මුද්‍රේ පමණුවා ගැනීම සඳහා අඛණ්ඩව ප්‍රජාව සහ ආයතන ඇතුළු විවිධ පාර්ශවයන් සමඟ සහයෝගයෙන් කටයුතු කිරීමත් අප සතු දැනුම් හුවමාරුව සඳහා පියවර ගැනීමත් සිදු කෙරේ.

නම්‍යශීලීතාවය: ආයතනික අරමුණු සාක්ෂාත් කර ගැනීම සඳහා නම්‍යශීලී ලෙස කටයුතු කිරීමටත්, සුදුසු වෙනස්කම් සඳහා හොඳින් අනුවර්තනය වීමටත් කටයුතු කරනු ලැබේ.

ව්‍යුහමය ඉගැන්වීම් නීලයාමානතු (CEPA) ව්‍යුහමය තොර්පාන අපිවිච්ඡිත විධායකයින් ඉලා සිතන පුරිතනුණර්වෙ තලුකිනිලා ඉලාකකයින් සායාතීනමාන ඉර් ඉය්වු අමෙමප්පාලුම. ව්‍යුහමය ඉගැන්වීම් නීලයාමානතු 1982ඉය්ම ඉය්ණදිණ් කමපනිස් සල්ල 17ඉය්ම පිරිවිණ් ඉද්තරව්‍යාතද්තිණ් කීඨ 2001ඉය්ම ඉය්ණදි ඉලා නිරුචණමාක පතිවු සෙය්‍යප්පල්ලොලා, 2007ඉය්ම ඉය්ණදිණ් 7ඉය්ම ඉලාකක කමපනිස් සල්ලද්තිණ් කීඨ 2008ඉය්ම ඉය්ණදි ඉලා මීණදිම පතිවුසෙය්‍යප්පල්ලා. අඨප්පල්ලා සෙවෙකලාම සලුකප් පාලාකාප්පුම, නීලයාමාන අපිවිච්ඡිත, වාඨ්ව්‍යාලාඤ්කලාම දොලාලාම, දොලාලාලාණ් පුලම්පෙය්‍යර්වු, පුලම්පෙය්‍යර්නදොලාම අපිවිච්ඡිතදිම, මර්ලාම සලුක ඉලාමෙමප්පාලුම මීණිණකකලාම මෙලාම ව්‍යුහමයින් පල්වෙලා විධායකයින් දොලාපාන ඉලාකකලාන ඉය්වු, කලන්තාය්වු, මතිප්පිල්ලාය්වු මර්ලාම පයිරිසිකලාන ඉය්ණදිකකිකයාලා CEPA ඉය්ණ සෙවෙකයින් ඉය්ණය.

ව්‍යුහමය ඉගැන්වීම් නීලයාමානතු නොලාලා, ව්‍යුහමය තොර්පාන සතන්තිරමාන ඉය්වුකලාන ව්‍යුහකකිනිලා ඉලා මුණ්ණොදි නිරුචණමාක තිකඨ්වලාම, ඉලාකක මර්ලාම ඉප්පිරාන්තිකතිලාන කොලාකකලාන ඉලාප්පල්ලාලාම.

ව්‍යුහමය ඉගැන්වීම් නීලයාමානතු කුරිකොලාණ්: සතන්තිරමාන ඉය්වුකලාන ව්‍යුහකකිනිලා අපිවිච්ඡිත තුලාණ්‍යින් අලාප්ලාණ් නපාකලාණ් නිරුචණකලාණ් ඉය්ණදිකලාන කල්ලියෙලාප්පල්ලා මර්ලාම කොලාකකලාන ඉය්ණදිපතිකාන වාය්ප්පුකකලාන දෙලාකෙය්‍යම වලායුලාකිනිලා.

මතිප්පු: ව්‍යුහමය ඉගැන්වීම් නීලයාමානතු සෙය්‍යපාලාකලාණ් පාලුපාලුකිනිලා මර්ලාම පාලුකප්පු සෙය්‍යකිනිලා අනෙව්‍යලා පාලුකප්පුකකලාය්ම ව්‍යුහමය ඉගැන්වීම් නීලයාමානතු මතිකිනිලා. ඉමලා වෙලෙකලාණ් අලාප්ලාකිනිලා අනෙව්‍යලාම ඉලාමෙකයින්, කණ්ණියාම මර්ලාම මලානදුලාණ් ඉය්ණදිකලාන නාම මතිකිනිලාම.

නෙර්මෙය: ව්‍යුහමය ඉගැන්වීම් නීලයාමානතු අතිණ් නොලාකකලාණ්කෙර්ප සෙය්‍යපාලාකිනිලා. නාම සොල්ලාම සෙය්‍යමුම ඉතිලාම නෙර්මෙයාකලාම වෙලාප්පල්ලායාකලාම ඉලාප්පාම ඉය්ණදිලාණ් ඉමලා ඉනෙණදි මර්ලාම තනිනපාර් සෙය්‍යපාලාකලාණ්කු පතිල් සොල්ලාම පොලාපාලාකලාක ඉය්ණොම. ඉමලා වෙලෙකයින් ඉය්ණදිලාම සමනිලා, සතන්තිරාම මර්ලාම පාලාප්පමිණිමෙ ඉනාම කොලාකකලාණ් වලාය්විලෙය්‍ය අමෙමතිලාකකලාම.

සිතප්පු: ව්‍යුහමය ඉගැන්වීම් නීලයාමානතු නාම ඉය්‍යාර් තාකක මර්ලාම මාලාලාකක අලාකෙතිලාක ඉය්‍යාර් මල්ලා කලාක මර්ලාම සෙය්‍යල්ලාකකලාන අලාකදු කොලාකතිලාක දොලාලාලාම ඉමකකෙ නාම සවාල් වීල්ලා කොලාකතිලාම.

ඉද්ලාකෙය්‍යප්පු: ව්‍යුහමය ඉගැන්වීම් නීලයාමානතු නාම ඉමලා කුරිකොලාකකලාන අලාකදු කොලාකතිලාක දොලාලාම ඉමලා අලාකිනිලා පකිර්ලා කොලාකලාම ඉලා පරලා වීසිලාන මකකයින් මර්ලාම නිරුචණකලාණ් ඉනෙණදි කොලාකලාම ඉය්ණදි කොලාකලාම.

නෙකිල්ලාකතිලාකෙය: ව්‍යුහමය ඉගැන්වීම් නීලයාමානතු නෙකිල්ලාකතිලාකෙය්‍යමායුල්ලා ඉලාප්පතිලා මුය්‍යර්ප්පල්ලාණ් අතිණ් නොලාකක මර්ලාම කුරිකොලාකකලාන සිතන මුලාණ්‍යින් අලාකදු කොලාකතිලාක මාලාකිනිලා මර්ලාම නෙලාකකලාන කුල්ලාකලාණ්කු ඉසෙවක සෙය්‍යපල්ලාම මුල්ලාකිනිලා.