



cepa
centre for poverty analysis

ANNUAL
REPORT 2022

ஆண்டறிக்கை 2022-ம் ஆண்டு



ANNUAL REPORT 2022

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CHAIRPERSON'S MESSAGE

The year 2022 was a tumultuous year for Sri Lanka and the world at large. Sri Lanka faced a dual economic and political crisis where the State's mismanagement of the economy led to the worst financial crisis in 7 decades and caused political upheaval with mass protests and a breakdown of trust. In 2022 the sharp rise in poverty, the ensuing brain-drain, shortages in raw materials, supplies and services, the increased need for social protection and threats to democratic processes will challenge Sri Lanka's efforts to build back from a place of deep fracture. Macro shocks are creating all manner of hardships and marginalisation that also further validates CEPA's belief that poverty is an injustice that must be overcome. Amidst these circumstances CEPA continued to forge ahead, attempting to bring research and advisory services of value for various stakeholders.

CEPA engaged in a total of 20 new projects, in addition to 12 more carried over from 2021. While the majority of these were advisory services for a variety of clients, CEPA also undertook several of its own research, training, and outreach initiatives that were focused on the current crisis. CEPA's portfolio of work has explored a broad range of topics linked to poverty, providing knowledge and policy insights to a range of projects and policy areas at local and global levels. This annual report details the work and records the achievements made by CEPA in 2022. It is hoped that in the year to come CEPA will continue to provide services that can support Sri Lanka's recovery, especially for those that are severely marginalised by the current circumstances.

As always, CEPA's strength lies in those who work for and support it. CEPA staff continued to engage in development - related programmes and platforms as presenters and panelists sharing their valuable knowledge. Numerous individual consultancies were secured by CEPA's research professionals, who have gained recognition in their area of work.

A greater connection with present and past Board Members and CEPA subscribing members was seen in 2022. These individuals supported CEPA's work as conveners, presenters, panelists and advisors and have also assisted CEPA to expand their reach and build networks and partnerships. The TIER project is a case in point where CEPA has been well supported by the Subscribing

Members, Board Members, Research Associates and well-wishers to conceptualise, implement and fund this flagship product for CEPA. Similarly, the new guest lecture series – "Research, Reflection and Practice" initiated in 2022 allows for increased interactions amongst the CEPA network, and also makes available a rich spectrum of knowledge and expertise to be shared with a wider audience.

On the financial and operational side, the year 2022 saw an operational deficit of Rs. 07Mn and recorded a 12% improvement in performance compared with 2021. 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 70Mn was recorded during the year, which was a 6% reduction in comparison to the past year, and the reasons are detailed in the Financial Review section of this report.

CEPA's Board of Directors also underwent some changes in the year under review, with the resignation of board members Johann Rebert, Dulith Herath and Prof. Kamala Liyanage. As a new chairperson completing one year, I would like to thank them all very much for their valuable contribution. We also welcomed the appointment of a new board member, Prof Sasanka Perera.

I also extend a very warm welcome to Dr. Herath Gunatilake, our new Executive Director. Dr. Gunatilake brings to CEPA a wealth of knowledge and experience from his long years of service in the Asian Development Bank. We all look forward to his leadership of CEPA and to working with him. I take this opportunity to thank all who have worked tirelessly in the year under review; Karin Fernando who took up the responsibility as Acting Executive Director, with the resignation of the Executive Director Dr. Wijaya Jayatilake, CEPA's Leadership Team, and all team members who contributed their best. I also thank the CEPA Members and 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

2022 can be considered a year of re-setting for CEPA. As an organisation CEPA needed to rise and contribute to the current challenges faced by Sri Lanka – due to the repercussions of the global pandemic, a global recession and the fallout from the local political and economic crisis. CEPA also had to re-adjust and transition its internal institutional mechanisms to deal with the changes in leadership, financial and human resource challenges, and the prevailing context in the country.

A notable change for CEPA has been the expansion of portfolio our own research work , while continuing to focus on clients and assignments that are market driven. While our own research ideas also require external funding, these pieces of work allow us to pitch projects or studies of our own design or interest and provides greater flexibility in terms of the focus, outcomes and products. Achieving the right mix between responding to the market and carrying out work that is our own priority/interests has always been a challenge and in the year 2022, CEPA has made better progress on this front. Out of the 32 individual tasks/projects undertaken more than 30% can be considered our own research ideas.

Projects of our own initiative have addressed various topics ranging from the impact of COVID and the financial crisis such as food security, impacts on Micro, Small and Medium enterprises, issues in relation to fisheries communities and on disaster preparedness at the local level. These projects have allowed us to strengthen local and international collaborations. As part of our effort to contribute to the crisis in a more pragmatic way, CEPA's Innovation Fund was used to sponsor the mid-day meal for a local school within the Colombo district that was not receiving State support. The school reports that attendance has improved, highlighting the importance of the mid-day meals programme. CEPA expects to continue to support this school in 2023.

To draw out some insights on understanding poverty and inequality, and how people move out or remain in poverty, CEPA also completed a publication on poverty and inequality that collates and synthesizes learning from over 15 years of its work. This synthesis also set the stage for CEPA's future flagship project – The Inequality Report (TIER) - that aims to unpack inequality

and increase the use and availability of analyzed information on inequality in development and policy discourses. CEPA also initiated the “Memories on the Margins” project that used a participatory research methodology to study war time and post-war experiences of the Palankudi (indigenous) community in the East Coast of Sri Lanka.

CEPA's client work continued to provide knowledge and policy outputs that ranged from support for the ratification of a fisheries Convention (C-188), initiatives related to establishing the new social safety nets programme, addressing gender-based violence and human trafficking and mainstreaming gender into technology faculties in four Universities. CEPA also continued to carry out project reviews and evaluations that included topics such as alternative conflict resolution mechanisms, conservation and livelihoods, economic empowerment of conflict affected women returnees and status of handloom workers.

CEPA was also able to build the training portfolio towards offering a new revenue-earning stream. A key achievement was undertaking the Training of Trainers for the proposed new welfare benefits scheme and developing a module on conflict transformation for CSO Partners. CEPA also continued to share knowledge and expertise through CEPA's own short course on Migration as well as undertaking training modules in existing courses at the University of Jayawardanepura and University of Colombo. Regular training and capacity-building sessions were also held for CEPA's staff to improve research quality.

Looking back, CEPA met the challenges – both external and internal – with determination and continued its mission to address poverty in all its forms. CEPA's Board Members, Subscribing Members, staff, Research Fellows and Associates and other well-wishers were instrumental in this journey. On behalf of CEPA, I wish to thank everyone for their hard work, extra effort, commitment, and support that enabled us to weather a challenging year. The contributions and dedication of all are highly valued as we look forward to the future.



Dr Herath Gunatilake
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 which 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 21 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 of poverty, conducted in-depth analyses of specific conditions of poverty, 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 portfolio of work is a mix of projects that are based on CEPA's own research ideas and objectives as well as those that respond to the market. These projects are funded by and done in collaboration with international organisations, foreign donor agencies, NGOs, and government agencies. Regardless of the funding body or partnership, CEPA has always been insistent about not compromising on the integrity of its research. 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 2022

INTRODUCTION

2022 was a year of recovery for CEPA where we bounced back in terms of our field engagement. Yet again our operations were hampered with the crisis the country faced with shortages in fuel and power cuts. Despite these challenges, we secured several short-term assignments and some long-term contracts. We reoriented existing work and undertook several pieces of work to respond to the crisis that was unfolding. At the same time, we continued to respond to research requirements of development agencies as well as other clients. The research undertaken fell within the scope of its mandate and was implemented by the staff working under six thematic areas articulated in the strategic plan 2019-2023. CEPA managed 32 assignments, with 20 new projects.

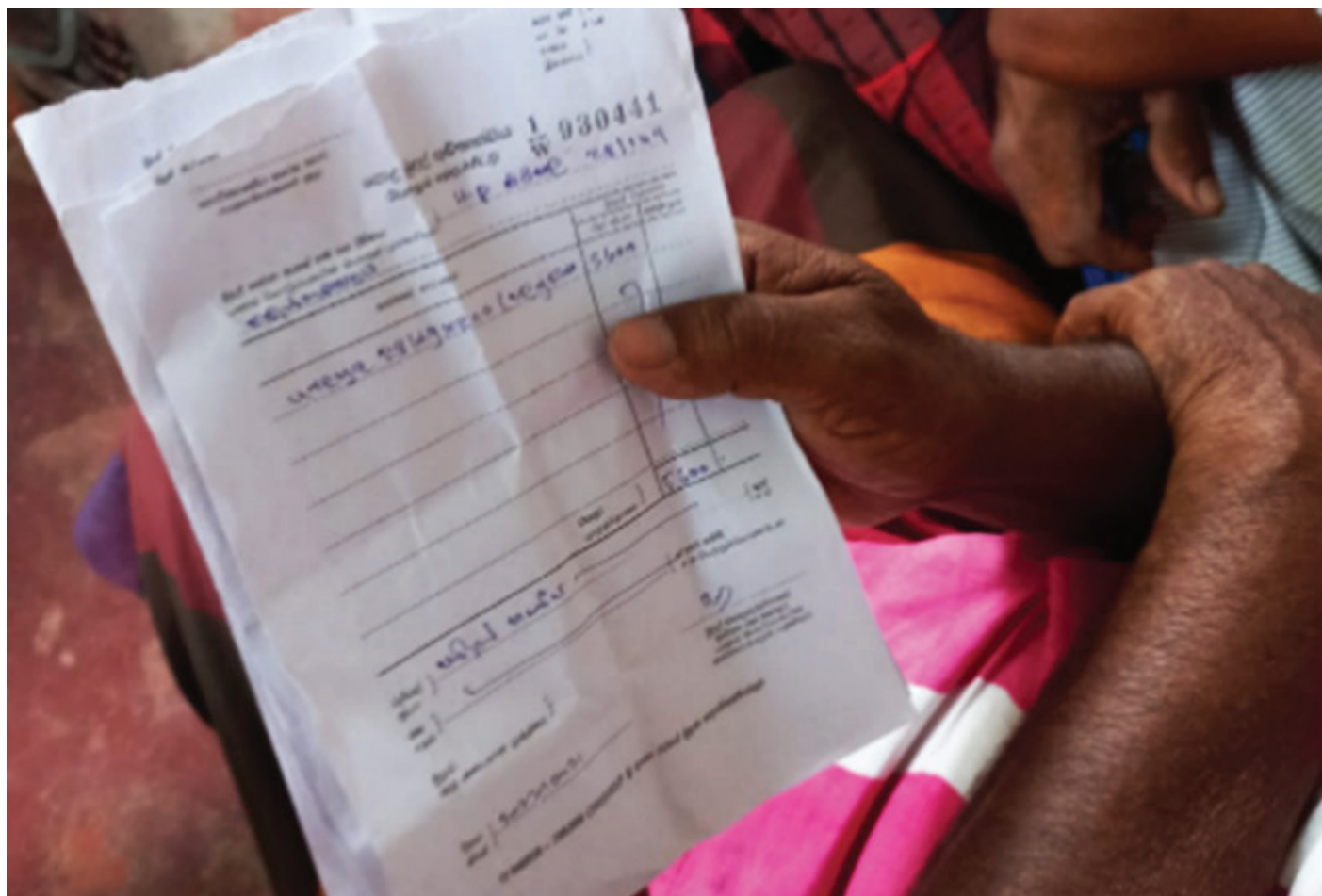
Our clients included the Asian Development Bank (ADB), The Stockholm Environment Institute (SEI), ILO - Sri Lanka, The Asia Foundation (TAF), UN Women, Southern Voice Initiative, Search for Common Grounds, University of South Carolina Rule of Law Collaborative (USC-ROLC), BRT (Blue Resources Trust), GIZ, The World Bank, The British Council, the British High Commission, the Social Science Research Council (SSRC) and more.

In 2022 CEPA took the initiative to work in partnership with numerous institutions to design, implement and promote our findings. The cross country collaborative research network created with the seed funding provided by the Social Science Research Council-USA brought together academics, researchers and implementers from 6 different countries to study the fisheries sector within the broader Indian Ocean region; the Rapid Food security Assessment was undertaken together with World Vision and ACTED; the study on the impact of COVID on MSMEs brought together think tanks (SDPI, CPR) in two countries in South Asia; and the pilot project on disaster management was undertaken with members of the Duryog Nivaran Network. CEPA formed a new link with the Migration Policy Institute (USA) to undertake work in Sri Lanka while also forging a new partnership with the International Water Management institute (IWMI) and Chrysalis – embarking on a long-term project looking at Climate Change and Conflict. Additionally, CEPA continued to work with networks such as the Asia Pacific Regional CSO engagement mechanism to influence the SDGs agenda, and continued to engage and support the SDG related discussions and initiatives undertaken by the State as well as the civil society. CEPA also continued to be part of the Middle East and North Africa Social Policy Network that works in issues related to social policy.

THEMATIC HIGHLIGHTS AND ADVISORY SERVICES

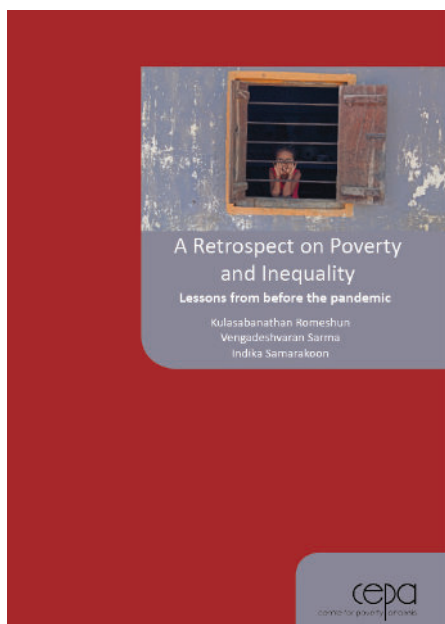
SOCIAL PROTECTION AND BASIC SERVICES

Through the years, CEPA has explored connections between poverty and services in several 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, and outcomes. Our studies have found that access to services is not a matter of availability but one of quality around the country. 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, CEPA notes that the poor and marginalized (e.g., caste (North), underserved settlements and plantation communities) do have poorer experience and outcomes (e.g., education, health, water). This inequality in accessing services is a fundamental violation of the rights of the people. CEPA also notes that cross cutting themes of gender, disability and identity contribute to increased conditions of vulnerability and barriers to increased well-being.



A farmer awaits his turn to collect his quota of subsidised fertilizer at the Agrarian Services Centre, Uhana

In the year under review, the Social Protection and Basic Services thematic carried out three pieces of work that were driven primarily by CEPA's own interest. It included (1) completing the publication that synthesises CEPA's learning on poverty and inequality between 2006 – 2021; (2) the launch of a flagship publication and project on inequality called TIER (The Inequality Report); and (3) a rapid food security assessment which responded to the need for updated and real time information on this issue.



From time-to-time CEPA has done periodic synthesis of its work. The first synthesis called 'Fresh Perspectives' was done in 2006. A new publication titled, **"A Retrospect on Poverty and Inequality: Lessons from before the pandemic,"** looked at roughly a 15-year period spanning the years 2006 to 2021, through the war to a time of the cessation of armed conflict and then moving into the start of the COVID 19 pandemic. The publication captures the journey of four different communities – the people directly affected by conflict, those living on estates, the urban poor, and the rural poor – mainly through CEPA's qualitative work, substantiated by CEPA's quantitative, as well as non - CEPA work. The publication discusses the trends in poverty and inequality overtime and highlights some key factors in how different communities moved out of poverty and why some continue to remain in poverty.

The launch of CEPA's flagship initiative – The Inequality Report (TIER) Project was another highlight under the thematic of Social Protection and Basic Services.



Ramesh Schaffter, Managing Director / Group CEO of Janashakthi Group; Karin Fernando, Acting Executive Director of CEPA; and Christoph Feyen, Director of YUMA Foundation at the MOU signing.

CEPA signed an MOU with Janashakthi Foundation and YUMA in June 2022 to kick off its flagship initiative on inequality. The project will take a multi-faceted approach to understanding and addressing inequality with the intention of deepening the understanding of the subject, bringing together research, policy, and dialogue.

The TIER initiative is of CEPA's own design and will include an Inequality Report (TIER) and other outputs such as factsheets, regional consultations, and social media products. This project will evolve over the next three years with the overarching goal of developing a key reference point for the literature on inequality in Sri Lanka. For CEPA, this initiative also aims to raise its profile and increase its visibility. In 2022, the TIER project team completed its conceptual framework for the study, initiated its advisory committee and developed its communications plan. The teams are now ready to work on the literature reviews and factsheets.



In the context of increased inflation, rising food prices, and reduction in agricultural production, in June 2022, CEPA joined hands with World Vision (WV) and ACTED to conduct **a rapid food security assessment**. The objective of this study was to understand the causes, dimensions, and characteristics of food insecure households and to recommend appropriate mitigation activities. The assessment findings were used to identify: the most food insecure groups in surveyed areas, the causes and magnitude of the food insecurity situation, the location specific coping ability indicators for food security monitoring, and finally the appropriate mitigation interventions for alleviating the food insecurity problem. CEPA worked with World Vision Lanka and ACTED to form a partnership, develop the methodology, train the enumerators, carry out the data crunching and to improve the analysis and reporting. The report compiled under this partnership will be used by both agencies to develop projects to address the challenges of food security. The final report was publicised on social media in October along with a new blog that was produced with data gathered for this survey.

Under the thematic of Social Protection and Basic Services CEPA continued to look at issues related to gender and education through two projects with ADB.

Taking forward CEPA's work on gender, Nadhiya Najab, undertook an individual consultancy on behalf of the Ministry of Education for a project funded by the Asian Development Bank (ADB) entitled **Science and Technology Human Resource Development Project (STHRDP)**. This work involves regular engagement with the selected university faculty members to ensure adequate planning and implementation of the Gender Action Plan (GAP) and achievement of quantitative gender targets outlined in the project documents. In addition, this assignment involves contributing to the improvement of Gender Equity and Empowerment at the faculties funded by this project. The Universities involved include the Technology Faculties at the Sabaragamuwa University, Rajarata University, and the University of Kelaniya and the Engineering Faculty at the University of Sri Jayewardenepura.



A training programme for the STHRDP project in progress.

The project involved the preparation and submitting of progress of the GAP to the STHRDP office periodically and providing updates to the visiting ADB loan review mission on the progress of the GAP. In addition to the reporting requirements, connections were established between ICTA and the Technology Faculty at the University of Kelaniya to provide a platform for female students interested in entrepreneurial activities. Workshops introducing gender and gender related concepts were conducted for the academic and non-academic staff at the Engineering Faculty at the University of Sri Jayewardenepura. As a part of the GAP outputs, a video interview series which will feature 7 female students who have decided to pursue studies and careers in non-traditional streams has also been developed. As part of the GAP, the relevant universities were also put in touch with the director of the Centre for Gender Equality and Equity at the University Grants Commission to facilitate a training of trainers' programme to introduce a course developed titled "Living with Diversity."

The other important project undertaken for ADB, as an individual consultancy was also in the education sector. Soon after the COVID-19 pandemic in June 2020, the Presidential Taskforce on Education Affairs in Sri Lanka requested the ADB to conduct an online higher education survey. Building on this survey, ADB followed up with another online higher education survey with the support of the Ministry of Education and the University Grants Commission to better understand the progress, persistent challenges, and perceptions of different stakeholders on online higher education offered during the COVID-19 pandemic. This project ran from January to April 2022. The ADB brief titled **'Sri Lanka: Progress and Remaining Challenges in Online Higher Education during the COVID-19 Pandemic'** was published in May 2022. The findings of this brief were disseminated at the ADB Serendipity Knowledge Programme in Sri Lanka under the title "Solutions to Mitigate Learning Losses Due to COVID-19 Pandemic and Economic Crisis" at an event held in Colombo in June 2022. This brief summarised the findings from the second online higher education survey conducted by the ADB in November/December 2021 to better understand the progress, persistent challenges, and perceptions of different stakeholders surrounding online higher education in the country.

CEPA also supported the work of setting up the new social registry by collaborating with UNDP, the Welfare Benefits Board and the Department of Census and Statistics. This work contributed to a key national level data collection effort to create a digitised social registry of families requesting welfare benefit support.

National Welfare Benefits Assessment - Enumerator Training for Data Collection

The economic and political crisis in Sri Lanka is estimated to have pushed nearly 3.9 million families into poverty. In this context, the Welfare Benefits Board of Sri Lanka, supported by UNDP and the World Bank, introduced a welfare programme titled 'Leave No One Behind' to support low-income recipient families in Sri Lanka. Families who have registered for this scheme are assessed based on a set of 22 indicators, using a Computer-Assisted Personal Interviews (CAPI) modality. The data collection was carried out by 14,000+ DS division-based enumerators who were assisted by district-based statistical officers (330) and development officers (660) and 30 master trainers. CEPA provided technical support, alongside the Department of Census and Statistics, to improve the survey tool, develop the training manual in Sinhala and Tamil, provide inputs into the video-based training tool and to carry out the training sessions in both Sinhala and Tamil.



CEPA's Minuri Perera conducting a 'Train the Trainer' session.

In the year 2022, CEPA also worked to conceptualise a sub theme on **health and poverty** for the health sector. CEPA had the support of a Luce Scholar as well as a health professional at Stanford University to carry out some preliminary work on developing research areas to explore under the umbrella of health and poverty. One of the topics of exploration identified was the intersection of grassroots organisations and public health in Sri Lanka in relation to how communities access health care systems. The result of this work carried out by the Luce Scholar was presented as a working paper. Basic work on conceptualizing a sub theme and setting up areas of interest was done and this team also responded to several calls on health and poverty.

SUSTAINABLE DEVELOPMENT

The objective of the Sustainable Development 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 focuses 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 strives 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.



A seed paddy farm that has not used any chemical fertilizer

CEPA, along with Janathakshan, as members of Duryog Nivaran implemented a project entitled **‘Adapting to the New Normal: re-vitalising the social contract for better accountability and transparency.’** This project formed a part of The Asia Foundation’s Small Grants Programme and was concluded in 2022. The objective of the project was to increase participation, collaboration, capacity, and accountability among various actors at the local level towards increasing and adjusting local level disaster risk management in the face of threats such as COVID. The approach involved multi-stakeholder participation to incite two-way accountabilities towards re- vitalizing the social contract. The final infrastructure work was carried out and handed over to the community and local officials at three sites: (1) the construction of a drain in Abhayapura, (2) the dredging of a canal in Mudcove, and (3) the purchasing of a smart board for Gomarankadawala. In addition to the hardware, a bulk of the work on the ground involved participatory identification on the issues and developing of action plans, capacity building and forging relationships between local communities and local state officials. These efforts required significant mobilization and involvement from the community and various local state officials. Some of the constructions have been in the pipeline for an exceptionally long time and they required more than the regular disaster management system to be used. Thus, it reflected the need for a more wholistic approach. It also showed that much more work and pressure was needed for long-term permanent solutions. A range of outreach material was

developed from the project and the experiences gained from the projects were also used to carry out an online South Asian wide webinar in three languages. The proceedings were also shared with the DMC and local officials.



Construction of the drains in Abhayapura, Trincomalee.

In the last quarter of 2022, the team started working on yet another collaborative research and implementation project. This project entitled **‘From Conflict and Poverty to Cooperation and Prosperity: Technical and Governance Innovations for Transforming Natural Resource Conflict into Peace and Prosperity in Rural Sri Lanka’**, is funded by the British High Commission Colombo under the Conflict Stability and Security Fund. It will be Implemented by the International Water Management Institute – IWMI - (Lead) in consortium together with CEPA as the research and M and E lead and Chrysalis as the ground level implementors. The projects stem from a previous study done by CEPA for the British High Commission and focusses on better management of natural resources as well as addressing any conflicts/tensions that may arise. The project logic is founded on evidence that shows that when there are interactions involving climate shocks with non-climatic factors, such as pre-existing social, political and economic conditions, there can be a potential for conflict. Often when the competition is for common pool resources that are scarce and are ineffectively managed, existing conflicts and or new threats can arise leading to increases in poverty or inequality.

This project will focus primarily on impacts of water availability on agriculture in selected areas in the North and North-West Provinces. The project aims to demonstrate innovative, replicable and integrated bio-physical, livelihood and governance interventions to reduce inequality and conflict by building community and broader capacities to manage contested natural resource systems. Central to its implementation will be a tripartite partnership between the project, focal communities and relevant layers of government to collectively identify priorities and co-create and implement appropriate innovations. In 2022 the project work focussed on mobilizing and initiation amongst the three partners, carrying out literature reviews and designing and developing an innovative climate and conflict vulnerability map. This map was then used to narrow down the geographic areas that the project will focus on and scoping visits were undertaken to some of the areas to validate the map and ground truth the information.

The team continued to work on the project **‘Implementing Sustainable Development Goals in an Incoherent World: Aligning Climate Action and Reduced Inequalities.’** CEPA is part of a research consortium with the Stockholm Environment Institute (SEI) to carry out a study that will explore the causes of policy incoherence and its consequences for achievement of global climate and development goals and its impact on inequality. The project aims to shed light on how different national characteristics influence coherence, and to make policy- oriented recommendations on novel and coherent policy packages, as well as process design that enables cross- country policy learning to avoid exacerbating inequality as an outcome of incoherence. One of the outcomes of the project is to develop tools that enable national governments to identify synergies and make transparent trade-offs in different political contexts. The team consists of researchers across 6 countries spanning the global North and South.

The Sri Lanka case study focusses on Sustainable Agriculture, Climate Change and Inequality. It looks at past and current policy decisions, including the policy to ban chemical fertilizer, through a structured methodology. In 2022, the research team conducted 47 KPIs with farmers in Kurunegala and Ampara and experts including academics, professionals from NGOs, policymakers, Heads of Department, etc. to understand policy (in)coherence, particularly with regards to the recent fertilizer ban which has resulted in food insecurity in Sri Lanka. A timely blog post unpacking the effects of the fertilizer ban was produced and published in social media – in English and Sinhala – and in a local newspaper. The case study will be ready in early 2023.

Another piece of work undertaken under this thematic as an individual consultancy was for UNOPS to carry out **the Terminal Evaluation of the Small Grants Programme (SGP)**. The consultant’s role was to be a member of a two-member team evaluating the SGP programme – operational phase six. This involved looking at the performance of the entire portfolio of projects under phase 6. Thereafter, the analysis of the findings was shared with the lead consultant and incorporated into the report. The report assessed the project outputs and outcomes and provided recommendations for the next round of grants, both on content and process.

The sustainability team was also involved in two synthesis publications:

As part of continuing work on the SDGs and as part of our engagement with the Southern Voice (SV) network, CEPA undertook to do a **Synthesis of the Southern Perspective on “Our Common Agenda”**. The Common Agenda refers to the UN Secretary-General’s vision of global cooperation which encompasses more including and effective multilateralism to deliver the SDGs. This synthesis paper 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. This paper will be used in SV’s future engagements with the UNGA and has been published on their website.

The invitation to author the think piece was extended by IT for Change, a Civil Society Organisation based in India, working on aspects of digital technologies and the contribution to human rights, social justice, and equity. CEPA carried out a review entitled **“Is automation gender-biased? Views from the apparels industry in Asia Pacific Region.”** This paper drew on a previous study done under this thematic as well as from other secondary data on the apparel sector and gender in the region. It looked at the theoretical underpinnings and current trends and lessons learnt in terms of gender, automation and jobs in the apparel sector in the region. This think-piece allowed CEPA to further our interest on the impact of the fourth industrial revolution (4IR) and sustainable labour and also to forge a relationship with IT for Change. The think piece will be featured in an edited volume on Gender and the Digital Economy.

LIVELIHOODS AND EMPLOYMENT

Building on CEPA's existing body of knowledge, the Livelihood and Employment thematic continues to analyse changing global and national trends, policies and processes and strives to understand the lived realities of those who are left behind by these processes. These processes include automation supplemented by artificial intelligence along global value chains, as well as some national economic development plans. While strategies to ensure growth, productivity and competitiveness are set out on paper in State policies, ensuring inclusiveness is less clear in government policy. A clear understanding of processes of inclusivity and exclusion is important within a political-economic discourse where the government will continue to cut down social expenditure. These will have an impact on the quality of health, education and social protection related benefits and services that citizens receive, which in turn will have a serious negative impact on the poor.

CEPA's previous work in the estate, urban, rural areas, and areas directly affected by war highlight horizontal inequalities which produce 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. They are marginalised at intersecting social identities of ethnicity, class and caste. They 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 the changing nature of work and their impact on poor people's lives.



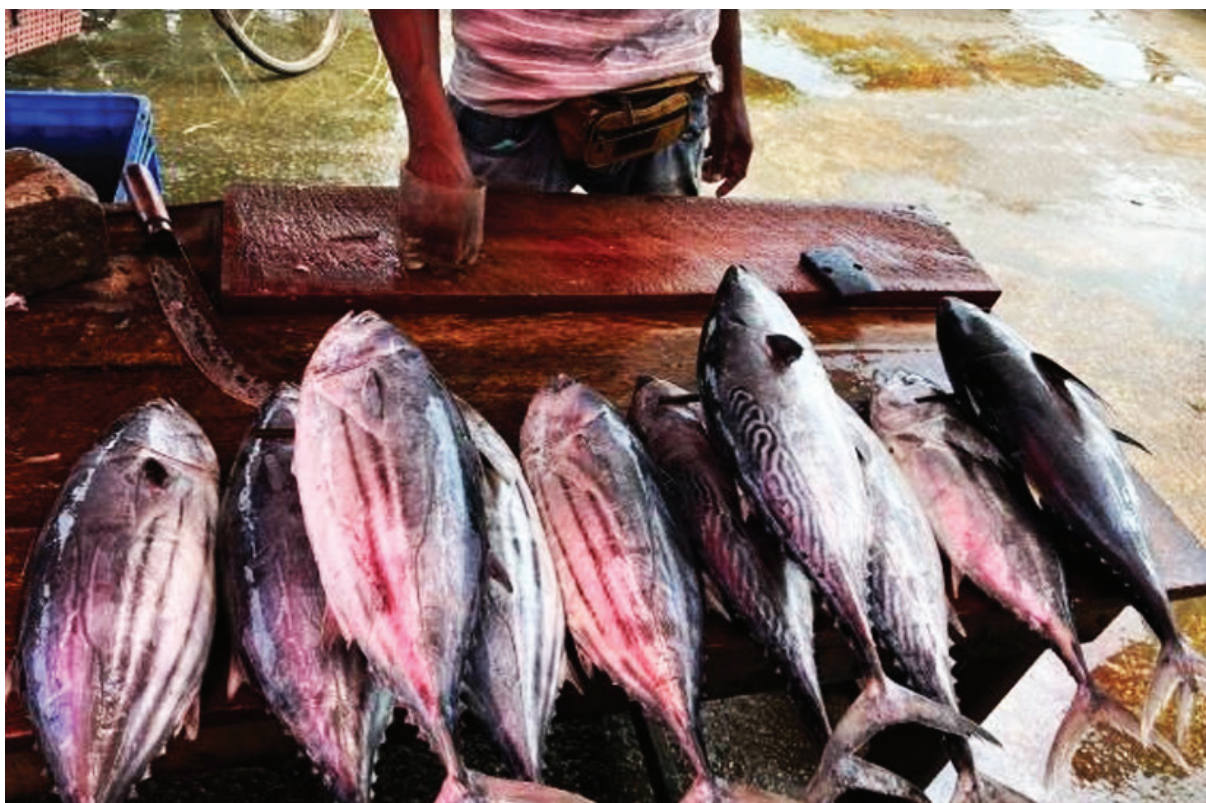
Stake-net fishers, a non-mechanized traditional form of fishing in the Negombo lagoon

Under the livelihood and employment thematic CEPA has completed several assignments and research related to the fisheries industry in Sri Lanka.

The **Gap Analysis and Consultation support of National (Sri Lanka) Fishing Sector Labour Legislation and Infrastructure Requirement against ILO C188 (2007) Convention** has been a major project with the ILO. Despite the broad significance of the fisheries sector, fishing remains a sector characterised by irregular and risky work conditions. Since employment in the fisheries sector is predominantly informal, adequate social protection and occupational safety mechanisms that address the risks involved in it are largely lacking. The ILO Convention C 188 – Work in Fishing (2007), addresses some of these gaps by promoting decent work conditions in the fisheries sector. It provides provisions regarding minimum requirements of work on board, conditions of service, accommodation and food, occupational safety and health, medical care and social security. Sri Lanka is yet to ratify this convention.

As a first step to encourage ratification, the ILO conducted a study which identified the benefits the fisherman, boat owners and other stakeholders as well as the fisheries industry would accrue from ratification of this Convention. Upon presenting the findings of this study to the Government of Sri Lanka, the government requested a gap analysis of national legislation and infrastructure requirements against the requirement of the ILO C188 Convention (2007). The ILO commissioned CEPA to provide support to formalise the gap analysis through the validation of key recommendations. This in turn would support the ILO and the government in developing a plan of action inclusive of key actions that promote advocacy and awareness-raising, aimed at meeting the conditions required for Sri Lanka to ratify the Convention.

Consultation workshops with various Government agencies such the Ministry and Department of Fisheries and Aquatic Resources and the Ministry and Department of Labour were held with the participation of the CEPA team, the ILO country team and various government stakeholders. CEPA presented the proposed legal gap analysis and the cost estimates, and thereafter consultation workshops were held for stakeholders including civil society organisations and trade unions. After completing the national-level workshops, CEPA started regional workshops targeting the fisher groups, fisheries organisations and the regional level government officials.



CEPA's involvement in another project in the Fisheries sector, allows CEPA and the research consortium to set its own research agenda. This was done through a seed grant funded by the **Social Science Research Council (SSRC) - titled 'Indian Ocean Transregional Planning Grant'**. This convened an international, interdisciplinary group of scholars who conduct research on fisheries across four Indian Ocean (IO) countries - India, Sri Lanka, Cambodia, and Kenya. Collectively, this endeavour developed a comparative project that investigated emerging economic and environmental changes in the region, and explored how these changes are mediated by intersectional social relations, such as gender, ethnicity/race, caste, class, and place.

The overarching research question tries to understand how different regional social economies of fisheries in the IO shape possibilities for adaptation to rupture. The team developed a theoretical framework to better understand and analyse the actors and interactions that exist within the socio-economic system of interest. The team in Sri Lanka studied the impacts of 'ruptures' that affected the small-scale fisheries sector in Negombo, including the ongoing political and economic crisis. The research particularly focused on the gendered impacts of these 'ruptures' and the role institutions play in this landscape. All country teams are now in the process of producing individual research outputs from the findings of their studies, while also producing a collective comparative paper which focuses on the gendered impacts of the blue economy in small-scale fisheries. Photo essays and blog articles on the impact of the economic crisis, were published on both CEPA and SSRC websites, CEPA social media and was also picked up by a local weekend newspaper. The team hopes to analyse the data further and create insightful outputs.

Continuing in the fisheries sector, CEPA worked on a project titled **'Abandoned, Lost or Otherwise Discarded Fishing Gear (ALDFG) data collection project in Sri Lanka.'** The assessment aimed to increase understanding of the current state of fisheries and to establish the prevalence of abandoned, lost or otherwise discarded fishing gear (ALDFG) around Sri Lanka. CEPA was sub-contracted by Evolved Research Pvt Ltd for this research funded by the Centre for Environment, Fisheries and Aquaculture Science (CEFAS) UK, to organise a data collection campaign to collect data on Abandoned, Lost or otherwise Discarded Fishing Gear (ALDFG) and end of life (EOL) fishing gear in Sri Lanka. The work is funded through the Ocean Country Partnership Programme (OCPP) delivered under the Blue Planet Fund and builds on the Commonwealth Litter Programme (CLiP), contributing to the UK government's aid strategy for developing countries.

A pilot survey of 320 respondents (multi-day vessel skippers, crew members, owners, motorized one day boat and non-motorised traditional boat owners and crew) from five coastal locations representing the five coastal provinces of Sri Lanka (Jaffna, Puttalam, Trincomalee, Matara and Gampaha districts) was carried out from February to April 2022. The survey found that in general there was agreement amongst fishers that marine litter, including plastics, is a pressing issue that needs to be addressed to protect fish resources, especially for those that depend on coastal fishing for both subsistence and livelihood purposes. Many fishers spoke of how their awareness of the harmful effects of marine littering had increased in the recent past, with most harbours putting in place waste collection points. Despite increased awareness however, the dumping of waste and the purposeful discarding of gear into the sea was acknowledged as an on-going concern. The irregular collection of garbage by relevant authorities was seen as an underlying issue and contributing factor. Informal discussions with fisher respondents during the survey highlighted the fact that floats used on gillnet headlines and long lines were seen as a significant threat to the environment. Identifying potential reuse values for such gear remains challenging however and a clear solution to systematic discarding of these floats is highly recommended. There is scope to scale up this survey, to include a representative sample of fishers and to explore pilot initiatives to increase reuse value of the discarded gear. Based on the findings from the survey, a paper was submitted for publication to the Marine Policy journal.

Working on a less discussed area, the research commissioned by the ILO, titled **‘The Care Economy and Decent Work in Sri Lanka’s Future of Work’** attempted to understand the existing context of the care economy in Sri Lanka with a particular focus on children and the elderly, looking at formal and informal providers of care. Care work is broadly defined as activities in meeting the physical, psychological, and emotional needs of adults and children, old and young, frail or otherwise. The research was situated in a context where care responsibilities are predominantly borne by women. In the context of a rapidly increasing aging population in Sri Lanka, the restricted 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, it was hoped will enable the country 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. This project was completed, and the report included proposed recommendations that recognise the shifting care needs and how these needs can be met effectively.



In the aftermath of the pandemic, an area of interest for researchers was the coping mechanisms of the affected populations. CEPA was selected as a part of a Research Collaboratory which was conducting a regional study titled **‘Small Businesses, Big Impacts: COVID-19, SMEs, and Fair recovery’** to understand the impact of COVID-19 on Micro, Small and Medium Scale Enterprises in Sri Lanka, India and Pakistan. The study was jointly implemented by the Sustainable Development Policy Institute (SDPI), Pakistan and Centre for Policy Research (CPR), India and is funded by Southern Voice. The purpose of this study is to understand the effects of the pandemic on micro and small businesses, business owners and employees, and the government/policy and/or enterprise responses to mitigate the effects of the pandemic. The study is expected to contribute to developing a country case study as well as a joint regional study and employs both qualitative and quantitative components. The effects of the pandemic on Sri Lanka’s MSME sector, gendered impacts of the pandemic on entrepreneurs, and policy support made available to firms were screened through an extensive review of the secondary literature available. National datasets, including the Labour Force Survey and the COVID-19 Survey 2020, obtained from the Department of Census and Statistics, were analysed to identify labour force trends that preceded the COVID-19 pandemic as well as those which followed the pandemic. The primary survey component of the study, developed by the Research Consortium alongside qualitative data collection tools, consisted of covering 60 MSMEs belonging to food, apparel, construction, and IT sectors located in Colombo and Hambantota districts.

Based on the analyses of primary and secondary data, a 15,000-word report was produced to Southern Voice on how critically the pandemic has affected MSMEs in Sri Lanka.

CEPA also undertook several evaluations under this thematic:

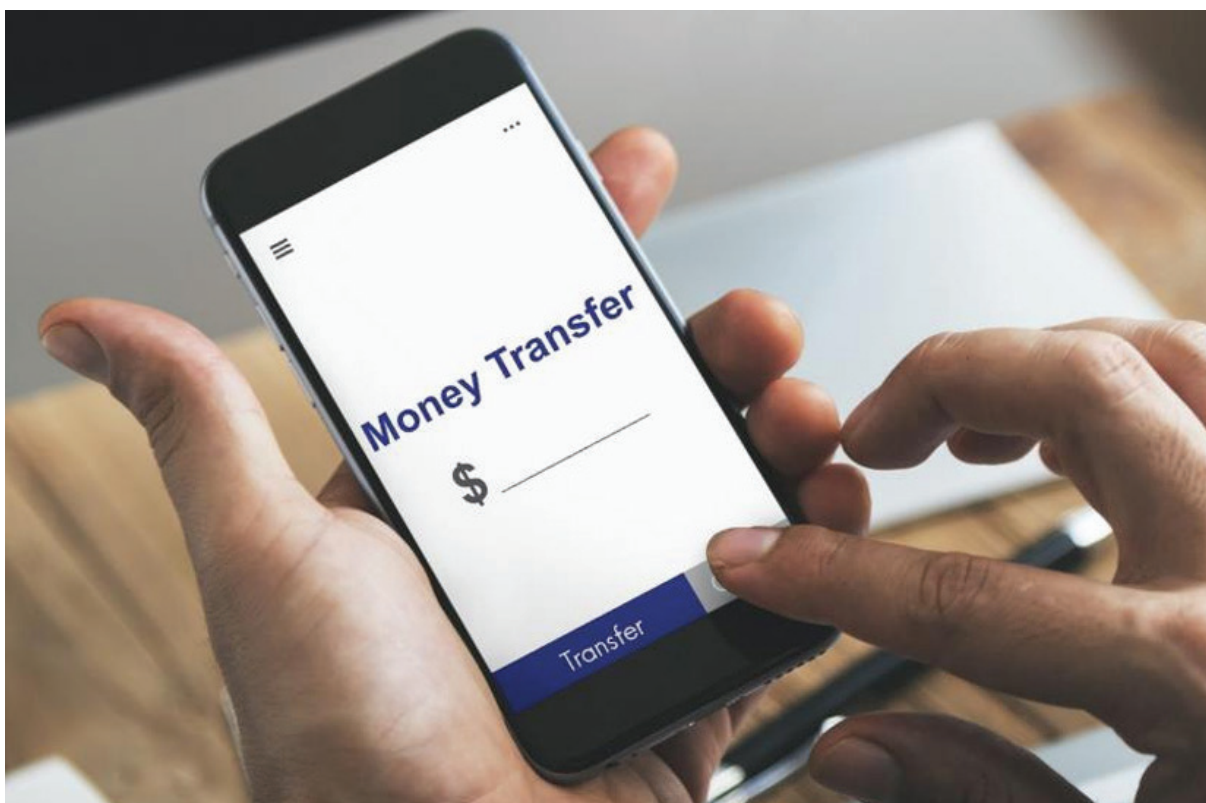
“Strengthening the Social and Economic Empowerment of Women Returnees in Resettled Communities in Sri Lanka” was an evaluation conducted for UN WOMEN, as an individual consultancy. The evaluation assessed and documented the success and lessons learnt of UN Women’s component of the project regarding return and resettlement, with an aim to provide recommendations to strengthen future interventions targeting women IDP/refugee returnees. The evaluation focused on three main components of the return and resettlement assistance in the form of soft skills trainings related to livelihood development, safety audits and support to community-based organisations (CBOs) in three project locations in the districts of Mullaitivu and Kilinochchi. During this period, the final evaluation report was submitted incorporating comments and feedback from the client.

CEPA was also selected to carry out the end-of-project evaluation of the **‘Enhancing Gender inclusive Socio-economic Development (EGSD) in Uva and Central Provinces – Sri Lanka’** project by the Oxfam-led consortium. This joint project by Oxfam, Save the Children International and Lanka Evangelical Alliance Development Services (LEADS) worked closely with young girls and boys both from estate and rural communities, women federations, local authorities, public bodies, CBOs and private sector members to enhance socio-economic development. The overall objective of the project is to contribute to increase income levels and reduce poverty and inequality among rural and estate communities in Central and Uva provinces, Sri Lanka. The project, more specifically, aimed to enhance, sustain and diversify rural and estate communities’ livelihoods with effective engagement in inclusive gender-sensitive socio-economic development processes, in cooperation with private and public sectors. The evaluation used a mixed methods approach, combining qualitative and quantitative methods. CEPA carried out a beneficiary survey of 1250 in Nuwara Eliya, Badulla and Monaragala districts.

In the area of economic development, CEPA also conducted a mapping exercise, an **‘Assessment of District- based Chambers of Commerce in the Northern and Southern Provinces of Sri Lanka.’** The exercise evaluated individual socio-economic backgrounds, focusing on the situation for marginalised and vulnerable women, and provided an assessment of each of the district-based chambers of commerce in the Northern and Southern Provinces. As such, this mapping exercise aimed to identify a total of five partners (i.e., three and five district-based chambers of commerce from Northern and Southern Provinces, respectively) that meets location selection criteria and chambers of commerce evaluation criteria. For this exercise, both primary and secondary data pertaining to agreed parameters were gathered. Primary data were gathered by conducting face-to-face interviews with women entrepreneurs and governmental, semi-governmental, and non-governmental officers working with women entrepreneurs at various institutions. In total, 08 Focus Group Discussions and 46 Key Informant Interviews were conducted for this assessment. Secondary data was gathered from the Small Enterprise Development Division and through published reports of the Department of Census and Statistics of Sri Lanka. CEPA shared the final report with The Asia Foundation.

LABOUR MIGRATION

Despite rapid changes taking place within outward and inward labour migration, their implications are not yet clearly understood in Sri Lanka. 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 more opaque 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 has not kept pace with these changes. In this context, studying the socio-economic and political underpinnings of labour migration in, from and to Sri Lanka is important.



The use of mobile phones and apps for remittances from migrants.

Among the assignments undertaken by CEPA, the project **‘Development of a mobility framework for migration - of health workers from Sri Lanka,’** was an important study under the Labour Migration thematic. The ILO, in collaboration with the World Health Organization supported the Ministry of Health to 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. Based on the findings, it is hoped that a mobility framework that would allow Sri Lanka to balance the domestic needs for skilled workers while responding to the demand for skilled health workers from overseas will be developed. The findings therefore would directly feed into the writing of the chapter on migration of health workers.

The study was concluded, and a report submitted. 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 was therefore highlighted, as categories such as paramedical professionals

and nurses have better prospects for 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 happens as planned, CEPA's role would be pivotal in shaping the mobility framework. But beyond the national level, this study was a turning point even for CEPA's own knowledge base as it has now completed two studies for the ILO which have specifically looked at skilled migration (tourism and health sector).

The **dissemination activities of the study on “Optimizing Screening and Support Services for Gender Based Violence and Trafficking in Persons”** was carried out in 2022. In consultation with TAF-SL, a communication strategy was developed by CEPA for this purpose. The proposed activities include hosting an Open Forum, development of a policy brief, a series of social media posts on CEPA's platforms highlighting the key findings of the study in all three languages, the development of a motion-graphic and the dissemination of key findings in all three languages through the placement of at least three newspaper articles.



Dr Ramani Jayasundere - Director, Gender and Justice- The Asia Foundation – at the report launch discussion.

During this period, the dissemination activities gathered momentum to share findings and discuss recommendations. CEPA presented the key findings of the study to the Director of the Women's Bureau at a meeting organised by The Asia Foundation. Soon after, CEPA organised and hosted a national stakeholder consultation for the members of the National Anti-Human Trafficking Task Force (NAHTTF) where the representative from the Ministry of Defence provided input to the suggestions CEPA and TAF-Sri Lanka had proposed. A separate event was held at the Bandaranaike Memorial International Convention Hall in mid-March to commemorate the launch of the Report. The highlight of the event was a panel discussion moderated by Dr. Ramani Jayasundere – Director, Gender and Justice Programme of TAF – that focused on access to shelter for victims of gender-based violence (GBV) and the risks and opportunities in integrating shelter services for GBV and trafficking victims. The discussion that followed raised many issues on improving the current practices and laws. The lead researcher, Chandima Arambepola, also presented the findings at a regional event hosted by The Asia Foundation in New Delhi in late March 2022.

Focusing on a migrant-centered approach to remittances given the importance that migrant earnings are a integral part of Sri Lanka's economy, CEPA started working on a **study on digital remittances** together with the Migration Policy Institute (MPI) and the Swiss Agency for Development and Cooperation (SDC). The study focussed on blind spots regarding financial inclusion in the digital remittance sector. This study, which will conclude in 2023, explores how the pandemic has changed the usage of digital remittance

services and the development of certain services (e.g., mobile money). By the end of 2022 the team had taken the first steps to carry out the consultations, reviewed the Focus Group Discussions (FGD) guidelines and were in the process of organising the discussions with the communities.

Invisible Frontliners: Labour Migration in the COVID-19 Era – Short Course on Migration 2022

For the fourth consecutive year CEPA conducted the Short Course on Migration, focusing specifically on the global and regional discourses of labour migration, incorporating both an academic and policy angle. The course took place online from the 19th of January to the 17th of February 2022. The Swiss Agency for Development and Cooperation (SDC) partly funded the course.

The course was designed to create an interactive learning space focused on the global and regional discourses of labour migration, incorporating both an academic and policy angle. 35 participants from the government sector, civil society, NGOs, legal and academia completed the course.

Through various interactions, formal evaluation and feedback sessions with the course participants, CEPA learnt that the course was useful for participants to gain a deeper understanding on migration related issues specific to each individual's field of work and created new networking opportunities with peers and resource persons.

DIASPORAS AND DEVELOPMENT

The Diasporas and Development thematic focuses on the diasporic community, its engagement with local development needs, and their expectations in engaging with Sri Lanka on development and reconciliation issues in the post-war context. Mohamed Munas's PhD research which examines the complexities of diaspora engagement in post-war development is integral to CEPA's ongoing diasporas and development thematic research. A paper titled **'It Is Our Motherland Too: Transnational Engagement, Religious Identity and Mobilisation of Muslims of Sri Lankan Origin in the UK'** has been accepted for publication in the *Diaspora Studies Journal* published by Brill Publishing House. Another paper titled **'Imagining, Conceiving and Implementing Development: Diaspora Philanthropic Interventions in Post-War Sri Lanka'** has been accepted for publication in the *Journal of South Asian Development*. Further, another book chapter titled, **'Transnational developmental practices of diasporas in post-war Sri Lanka'** has been accepted for publication in a book titled 'Researching Practices'.

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, and a sub theme for this project is conflict and poverty. The team continues to focus on seeking possible funders, writing proposals for grants and establishing collaborations.



A sign post from the northern most point of Sri Lanka (Point Pedro, Jaffna)

CEPA's research team continued to engage and input in the SDG dialogues, reaching out regionally and globally. CEPA's research team, along with the Southern Voice Network, wrote the chapter on Asia titled **'Reversing Inequalities in Power Distribution to Achieve SDG 16.'** The policy brief culminated from research and regional roundtable consultations held by CEPA last year. A global policy brief was published by UNDP's Oslo Governance Centre and the Southern Voice Network on 31st May 2022. Natasha Palansuriya, who was the Asia Regional Lead for the initiative, presented at the UNDP Oslo Governance Centre Conference **'Power, Politics and Peace'** held in Oslo on the 31st of May 2022. She was on a panel titled 'Effective and Empowering: Confronting Crisis Whilst Protecting Right' with others from International Think Tanks and high-level UN representatives and engaged in discussion on how the findings from this policy brief regarding governance issues signposts to the economic and political crisis prevailing in Sri Lanka today. Natasha also suggested policy recommendations to address the crisis at hand.

CEPA continued to work on **Alternative Dispute Resolution Mechanisms**. Recognising the importance of having local level, easily accessible, affordable dispute resolution mechanisms, CEPA has continued to contribute to understanding and assessing the effectiveness of these schemes.

The project SEDR - **Supporting Effective Dispute Resolution project related Knowledge, Attitudes and Practices (KAP) Study**, aims 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. 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.

CEPA was contracted to conduct a KAP Survey (Knowledge, Attitudes, and Practices KAP survey model), 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 both a quantitative component, with a sample size of 1500 respondents, and a qualitative component, consisting of 25 FGD's and 25 KPI's with mediators and relevant authorities. The aims was to understand the general public's knowledge on and experience with the Community Mediation Board and other alternative methods of dispute resolution in their area. The key findings of the study were presented to the representatives of the Ministry of Justice and the Mediation Boards Commission and other key stakeholders. After incorporating their feedback, the report from this survey was finalised.

CEPA also completed an exploratory study on the **effectiveness of Selected Special Land Mediation Boards (SLMB) in the Eastern and Northern Provinces** in early 2022 for The Asia Foundation. This was the first attempt to assess the effectiveness and the outcomes of SLMBs since its inception. This study provided recommendations on the process, challenges and outcome and successes of SLMBs to the Ministry of Justice and Mediation Boards Commission to strengthen the existing SLMBs and institute new SLMBs in other districts outside the Northern and Eastern Provinces. The study highlighted the complexities associated with land disputes, especially in the post-war context, the importance of following a people-friendly process in interest-based mediation to effectively resolve such disputes and arrive at win-win settlements for disputing parties. Furthermore, it underscored the need to strike a balance in the composition of SLMBs, especially in relation to gender, ethnicity and religious dimensions. The need to introduce a mechanism for continuous monitoring, assessment and learning from practicing mediation was also emphasised.



A scene from the annual periyasami temple festival in Verugal.

This research project **‘Memories from the Margin - Voices of Palankudi (Indigenous) Communities in the East of Sri Lanka’** was funded by the University of South Carolina Rule of Law Collaborative, and part of the Think Tank Capacity Building Programme (TTCB). It was 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.

The research included voices of marginalised communities in the post-war discourse and recorded the hitherto undocumented wartime narrative history and post-war return/resettlement experiences of the indigenous communities in the East of Sri Lanka. The research was based on the foundations of participatory research, and the communities identified for the purpose of this research were two *Palankudi* (indigenous) communities living in the coastal regions of Trincomalee.

The research team conducted field visits and trained 25 youth (co-researchers) from Santhosapuram and Verugal in the participatory research methodology. They were trained on using photography to narrate their history and issues faced by the community in the post-war context. The photographs taken by the co-researchers were developed and produced as images that were displayed in an exhibition. The exhibition was conducted in Trincomalee with the communities on the 31st of July. The photographs were then displayed in an exhibition in Colombo at the CEPA premises and opened to the public. The exhibition in Colombo was officially opened with a policy event, where the policy brief titled **‘From the Margins of War: The Post-War Experience of the Palankudi Community’** was discussed with an audience comprising of civil society organisations and development partners. The exhibition received a lot of media attention and a social media campaign was also launched during this period and the research team will continue updating the social media pages (<https://www.cepa.lk/memoriesfromthemargin/>) with relevant information that will be shared by the co-researchers of the Palankudi community.

During the reporting period, the team has been in conversation with the Collective for Historical Dialogue and Memory (CHDM) to initiate the archival of the project. Considering the specific input both in terms of knowledge and infrastructure are presently available with CHDM, the CEPA team has initiated the conversation with the hope of preserving the material and ensuring future accessibility. Under a Memorandum of Understanding (MoU), the exhibition material as well as a copy of the digital archives will be transferred to CHDM. Initial documentation and drafting of the MoU is currently taking place.

Under the Social Cohesion and Reconciliation thematic CEPA also carried out the **‘Final Independent Evaluation of the following project for UN Women.’** The project “Implementation of the Women, Peace and Security Agenda in Sri Lanka (G7 Women, Peace and Security Partnerships Initiative)” commenced in 2020 and was funded by the Government of Japan. This was implemented through a partnership between UN Women and the Ministry of Women, Child Affairs and Social Empowerment. The project aimed to empower women including those in vulnerable situations, to strengthen the peacebuilding process and social cohesion in Sri Lanka including through implementation of the National Action Plan on Women, Peace and Security (NAP WPS). The project sought to ensure that peacebuilding initiatives in Sri Lanka, leverage women’s capacities and contributions, and develop strategies for inclusion which recognise their roles and diverse experiences of conflict. The project recognised that to effectively engage with the gendered dynamics of peace, security and rising intolerance, it is critical that prevention and response efforts prioritise women’s rights, empowerment, participation and leadership at all levels, including local and community levels. CEPA was contracted to do the **evaluation** to provide useful learning to support evidence-based decision making, and to demonstrate accountability to donors and stakeholders.

Under the **Sri Lanka Barometer (SLB) project** pre project tasks have taken precedence during the reporting period. The first engagement marking CEPA's involvement in the project will be the launch of the Sri Lanka Barometer 2021 Survey Data in 2023. As the project partners, IJR will be present in Sri Lanka during the time, and the week following will entail a series of meetings and workshops developing the next phase of the survey alongside them. The event will launch the SLB Survey Report 2021 and the SLB Snapshot Survey Report 2022, bringing together different organisations and professionals working with survey data to discuss the practical relevance of such data for policy-making, advocacy efforts, and society as a whole. CEPA will play a role in the panel discussions and the workshop sessions organised to mark the launch.

MENASP-CP Grant by University of Bath - The MENASP-CP network contributes to the development of greater capacity for effective social policy in the Middle East and North Africa (MENA) region, in terms of the generation of research and its utilisation by decision-makers. This commissioning fund offered opportunities across a range of experience levels, to support the ambitions and capacities of researchers, policymakers, and practitioners, particularly those based in the MENA region. The funding call sought proposals that prioritise the perspectives

and experiences of citizens and residents in MENA countries and focus on the wide-ranging relationships between social policies, including social protection, and conflict prevention in the MENA region. As a result of CEPA's on-going engagement with the MENASP-CP network, CEPA partnered with the University of Bath and The American University of Beirut to apply for a call.

CEPA IN POLICY ENGAGEMENT

CEPA has made a concerted effort to channel the knowledge it generates to policy makers, development practitioners, academics, the media and the public. CEPA believes that it is not enough to simply add to poverty discourses, but it must also become a part of the processes that address the systemic inequalities underlying poverty and vulnerability. A criterion in assessing the effectiveness and impact of a think tank would be to look at their role in developing new ideas for a society and/or government. CEPA has had a chance to address the gap between research and public policymaking in Sri Lanka through some of its projects. Yet, this can only work if quality continues to be the core goal of the think tank work and the prime audience — policymakers — remain in focus.

In 2022, CEPA's contribution to the policy sphere was based on the work that was undertaken and the dissemination activities done based on that work. Some examples of CEPA's contribution to the policy sphere are given below:

Policy dialogue involved discussions among stakeholders to raise issues, share perspectives, find common ground, and reach agreement or consensus, if possible, on policy solutions. CEPA's contribution in this area can be seen in several of CEPA's assignments as well as through direct engagement in policy dialogues.

Following the work on the study **“Optimising Screening and Support Services for Victims of Gender-Based Violence (GBV) and Trafficking in Persons (TIP)”** - in 2021, The Asia Foundation (TAF) and CEPA carried out a series of activities to engage different stakeholders in a dialogue related to this

issue. The findings from the study - were discussed at CEPA's 65th Open Forum and key policy makers were engaged through several closed-door meetings to push for the integration of research recommendations into current policy and practice. A social media campaign was also launched (in all three languages) to increase traction for the report and some positive feedback was received via social media. In addition, a Tamil newspaper article was published focusing on factors in the plantations that heighten the vulnerability of women and men to be trafficked, either internally or externally. An op-ed in English was also published in the print media through TAF.

A series of discussions and consultations were undertaken under the **ILO Convention C 188 – Work in Fishing (2007)** project for the ILO. This convention (C-188) which promotes decent work conditions in the fisheries sector is yet to be ratified by Sri Lanka. The process of carrying out the gap analysis of National legislation and Infrastructure has led to many consultations across the country, allowing for different groups to understand and engage with the ideas and purpose of in the Convention and to provide feedback on what was needed for Sri Lanka. This is expected to help Sri Lanka move forward with the ratification process by providing guidance on how existing legislation and infrastructure can be changed or complemented to comply with the provisions of the Convention.

The role of the International Monetary Fund (IMF) is crucial in Sri Lanka's current effort to solve the debt crisis and CEPA has been **facilitating CSO and think tank engagement with the IMF teams**. On different occasions CEPA has convened CSO groups to meet with IMF teams, and these meetings allow for CSO/think tanks to share their concerns and suggestion with the IMF teams. It also allows for increasing information flow and understanding of the IMF processes amongst civil society. CEPA has also ensured that the details shared at these meetings have been conveyed in writing to the IMF and those who participated at the meetings. In 2022, CEPA facilitated 3 rounds of discussions.

Given the current challenges on food security and the need for better information and dialogue on the topic, CEPA carried out an **Open Forum on Food Security** (in Sinhala). CEPA's 66th Open Forum titled 'Ensuring Adequate and Healthy Food Amidst an Economic Crisis in Sri Lanka' took place on the 29th of June, 2022. The virtual open forum explored various facets of the food crisis in Sri Lanka, and discussed plausible short-term, mid-term and long-term recommendations. The esteemed panellists included academia, CSO representatives as well as key personnel from the Ministry of Health.

Policy Response in another area of interest for CEPA. CEPA is part of a regional study to **understand the impact of COVID-19 on Micro, Small and Medium Scale Enterprises in Sri Lanka, India and Pakistan**. The study titled '**Small Businesses, Big Impacts: COVID-19, SMEs, and Fair Recovery**' was jointly implemented by the Sustainable Development Policy Institute (SDPI), Pakistan and Centre for Policy Research (CPR), India and is funded by Southern Voice. This study's purpose was to understand the effects of the pandemic on micro and small businesses, business owners and employees. It also sought to understand the government/policy and/or enterprise responses to mitigate the effects of the pandemic. The study is expected to help develop a country case study and a joint regional study. The outcomes are being used at the global level in relation to COVID recovery and the implementation of Agenda 2030 (the SDGs).

In addition, CEPA has contributed to policy discourse under the **Supporting Effective Dispute Resolution (SEDR) Project** 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 seeks 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.

CEPA conducted the Knowledge, Attitude and People (KAP) survey, and the key findings from the study were presented to the representatives of the Ministry of Justice and the Mediation Boards Commission and other key stakeholders, after which the report was finalised. CEPA's contribution was aimed at providing insights, evidence and recommendations for policy decisions and any changes enacted on alternative dispute resolution mechanisms.

Policy briefs were also designed to outline findings and recommendations for specific target audiences. Policy briefs and dissemination events were undertaken for the **Memories from the Margin** project funded by the Think Tank Capacity Building grant implemented by University of South Carolina Rule of Law Collaborative. The project was a participatory research that involved community members throughout the research process to produce data that has meaning, is appropriate, and is authentic to their community experience. The methodology aims to empower the community to be co-researchers and co-owners of the research project. A Policy Brief was developed from the research findings exploring the community's wartime history analysed through the Community. The team met with political influencers, NGOs, CSOs, and embassies to share the policy recommendations at one-on-one meetings to create awareness and discussed how some of these recommendations can be taken forward. The policy brief was also shared with the Santhosapuram and Verugal community so that the communities themselves can lobby for change. The social media campaign launched as part of the project has been continuously updated with relevant information.

The global policy brief 'COVID-19 and the Crisis of Governance' was published recently by Southern Voice and UNDP Oslo Governance Centre. CEPA researchers wrote the Asia chapter 'Reversing Inequalities in Power Distribution to Achieve SDG16'. Whilst the findings are anchored in the COVID-19 context, some of the trends identified in the region from last year directly signpost to the factors that have led to the economic and political crisis Sri Lanka is confronting today.

As for the domain of **policy coherence**, CEPA is a part of a global research consortium with the Stockholm Environment Institute (SEI) looking at the causes of policy incoherence and its consequences for achievement of global climate and development goals and its impact on inequality. The project aims to shed light on how different national characteristics influence coherence, and to make policy-oriented recommendations on policy packages that also avoid exacerbating inequality as an outcome of incoherence. The learnings from this project will have a reach locally and globally. Currently the mapping exercises done under this study reflects some of the synergies and trade off amongst the different sectoral policies.

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 develop, interpret, and apply theory and method creatively and rigorously. 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.

Throughout the year 2022 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
11/01/2022	RQL session - SEXTORTION: A brief overview of what it is, its prevalence and impact	Conducted by Nadhiya Najab In addition to introducing the concept of sextortion, the session reflected on the findings from an evaluation conducted on behalf of UNDP and UN Women in 2020 which highlighted the existence of the issue in a post-war context in Sri Lanka. Emphasis, in particular, was placed on experiences of sexual bribery aka sextortion when accessing public sector services, and basic services by women headed households.
25/01/2022	RQL session: Factors that determine migration - according to health workers	Conducted by Chandima Arambepola Presented the findings from the ILO assignment that pulled out factors that shape health workers' (any type - pharmacists to doctors) decisions to migrate for work overseas.
22/02/2022	RQL session: Adopting the DFID Sustainable Livelihoods Framework for Evaluating an Urban Poverty Reduction Strategy.	Conducted by Saranie Wijesinghe The presentation drew from her undergraduate thesis, where she used a CEPA data set from a resettled community from a high rise building in Colombo and applied the sustainable livelihoods framework to do the analysis. The presentation focused on the conceptualisation and her reflections on the work done/analysis.
22/03/2022	RQL Session on Social Protection Floor: Progress and Challenges	Conducted by Thilani Kaushalya The presentation was based on CEPA's recent assignment on "Development of Legal/Policy Matrix for the Existing Social Protection Floor in Sri Lanka."
03/06/2022	RQL Session on Getting the law right: Identifying the legal basis of socio- economic research	Conducted by Shyamali Ranaraja – Attorney-at-Law Shyamali Ranaraja, a CEPA Board Member presented on the research topic care work to showcase how a legal lens would add value to research. This was followed by a Q & A session.
07/06/2022	RQL Session on solution to the economic and political crisis – Part I	Guest speaker Asoka Abayagunewardene Presented his ideas for the economic and political crisis and encouraged feedback in an interactive session.
13/06/2022	RQL Session on solution to the economic and political crisis – Part II	Guest speaker Asoka Abayagunewardene Second round of discussions on ideas for solving the economic and political crisis.

24/06/2022	RQL - brainstorming Session - CEPA's views on dealing with the current situation	A brainstorming session for CEPA to think about solutions/ possible areas and to contribute to the process of crisis management.
30/06/2022	PIKTOCHART - BASICS	Conducted by Natasha Palansuriya The training session was on using Piktochart for visual- text outputs and infographics. The basics of how to use the software with some tips on outputs for visually and aesthetically pleasing designs was conducted.
04/07/2022	Selecting the Sample Size for Quantitative Surveys	Organised by Thilani Kaushalya and conducted by Chinthaka N.S. Karunarathna from the Department of Census and Statistics.
27/07/2022	Thematic Review Brainstorming	Led by Karin Fernando as a pre-requisite for strategic planning
23/08/2022	Memories from the Margin - Photo Voice Methodology	Conducted by Natasha Palansuriya, Thamindri Aluvihare, Shaneendra Amarasinghe
17 /10/2022	Lessons from enhancing gender inclusive socio - economic development project by Oxfam, Save the Children and LEADS'	Led by Minuri Perera and Munas Mohamad
01/11/2022	Return reimagined: Diaspora interactions with protracted internal displacement	Led by Mohamed Munas and Gayathri Lokuge
22/11/2022	Introduction and tools of Item Response Theory Models Training workshop	Led by Dr. Vengadeshvaran Sarma, Associate Professor of Business Economics, Interim Associate Dean for Teaching and Learning (FASS), Faculty of Social Sciences, University of Nottingham
09/12/2022	Safety nets and the new WBB protocols	Led by Dilshani Ranawaka, Minuri Perera and Karin Fernando

RESEARCH, REFLECTION AND PRACTICE SERIES

The Research, Reflection and Practice series is an initiative by CEPA's Training and Capacity Building arm to impart skills and knowledge from external experts to internal staff. These strategic sessions aim to cultivate a culture of reflection among CEPA staff, and the activity involves developing an external training portfolio for CEPA, as a separate arm. The series also contributes toward the internal capacity building of CEPA staff.

Guest Lecturer	Topic
Emeritus Prof Tudor Silva, 6-09-2022 Professor in Sociology, University of Peradeniya	Approaches to the study of and writing about 'Aragalaya'.
Prof Sasanka Perera, 7-10 -2022 Professor, Department of Sociology, South Asian University	Social Research Beyond Statistics and Quantification: Thoughts on Archives and Historical sources.
Dr. Darini Rajasingham-Senanayake, 04-11-2022 Independent Researcher	A twist to what she has been writing is in her talk today. Where have all the Fish Gone? Reflections on the Ethnography of Globalization and Anthropocene.
Dr. Nireka Weeratunge, 01-12-2022 Senior Research Fellow, International Center for Ethnic	Reflections on doing fieldwork in times of crisis in Sri Lanka.

TRAINING AND CAPACITY BUILDING

In the year under review, the training and capacity building arm of CEPA concentrated on developing an external training portfolio for CEPA, as well as capacity building for internal staff. Accordingly, in line with the activities that were presented in the Annual Work plan for 2022, CEPA was able to secure from the University of South Carolina USA, funds for LKR. 635,000.00 to conduct a series of programme to build the capacity of the internal staff at CEPA under its Training and Capacity Building Initiative. The University of South Carolina's local partner - Strategic Inspiration (SIPL) - was the main focal point in the collaboration.

Four Training workshops were conducted from February to May 2022, and an overall number of 17 Staff members participated in the Training and Capacity building programme. The programmes were earmarked resulting from an assessment of probable areas for improvement that was conducted by the Team leader as well as SIPL, which was necessary to secure the funding. Two key areas were identified for potential training. The lowest was on Organisational Capability that scored 1.38 whilst the Technical Capabilities scored a 2.0 in their assessment.

The first programme was an online training, **'Project Proposal Writing workshop'** from the Skills Development and Knowledge Enhancement component. Some areas of discussion under this programme included knowledge transformation, skill development in terms of drawing on different tools, enhancing already acquired knowledge, and new areas of learning to be incorporated in project proposal writing. Mr. Mangala Fernando, Capacity Building Facilitator, SIPL for University of South Carolina conducted the session.

The second workshop was on **Skills Development** and included principles of writing, language, media and messages. The participants learnt the importance of developing a clear and concise writing style, unpacked new writing techniques, learnt how to organise content writing and to use simplified language in day-to-day communication, to revamp website tag lines, consistent boiler plate and to redefine thematic write ups. The programme was conducted by Mr. Lal Medawattegedara, Senior Lecturer, Department of Language Studies, The Open University of Sri Lanka, and was well received.

The third workshop was on **Media and Visibility**. Some of the key areas explored included the need for a website revamp, a new media strategy, the importance of incorporating analytics and using different social media management tools. The resource personnel included Dr. Sameera Thilakwardana, Lecturer, CeTME, Open University of Sri Lanka and Ranil Ruwanpathirana, Communication Strategist, Appearance Consulting Pvt LTD.

The last programme was a workshop on **Policy Influencing and Advocacy**. The resource people for this workshop included Dr. Rajendakumar Ganesarajah, Assistant Country Director UNDP & Former Director SLIDA, Mr. Sadun Thudugala, Director, Programmes and Operations, Law & Society Trust and Ms. Anjali Korala, Senior Lecturer, Political Science and Public Policy, University of Colombo. The participants learnt the importance of understanding how policy works at the ground level and that advocacy strategies are needed for CEPA.

Some of the other initiatives in 2022 were as follows:

1. A Short Course on Applied Qualitative Research Methods (AQRM)

Developing the Applied Qualitative Research Methodology Short Course (AQRM) which is a 100 notional hour course with 40 hours of teaching. The course outline was developed with inputs from the leadership, and the curriculum is currently being designed. A university affiliation is being sought to give weight to the course. The Department of Social Studies of The Open University of Sri Lanka was approached, and negotiations are under way.

2. Market compliance survey using Survey Monkey and KOBO

A set of questions was formulated to identify the requirements to facilitate an external qualitative research programme as well as to identify what research support similar organisations and corporate entities engaged in research would need. The questions were screened and were first administered through Survey Monkey. However, due to the restrictions of the free version the output was not satisfactory, and it was subsequently administered through KOBO and the responses were collated and completed.

3. Directory of Resource Persons

Since there are only two HR members for the requested HR directory, an analysis was conducted on all research staff who could contribute to qualitative research teaching. The basic criterion for teaching was set as having a Master's degree. Twelve staff members were identified as potential resource persons/ lecturers based on academic qualifications, teaching experience, exposure, publications etc.

4. Inventory of CEPA resources

56 files and folders were analysed to identify previous resource material that could be incorporated to facilitate CEPA resources and future training programmes. While the assigned task was time consuming, seventeen resources have been identified and shared with the leadership.

5. Identification of Resource Persons for Internal Training

A proposal was made to develop a new programme for internal staff considering the requirements of the administration and finance staff. Accordingly, a quantitative research methodology course for qualitative researchers and an advanced course for quantitative researchers are being finalised. Since four workshops were conducted in the first and second quarter, the training was relaxed due to the difficulties faced by the staff in commuting to work and other challenges owing to the economic crises in the country.

6. External Training Workshops attended by CEPA Staff

Nadhiya Najab participated in an online short course 'Off the Books: Labor, Inequality, and the Informal Economy' offered by the Brooklyn Institute for Social Research which focused on the scope and function of the informal economy, particularly as it relates to labour, to understand its structural relation and possible futures within the neoliberal global economic order. It also explored the intersection of informality with race and gender, asking questions including whether informal code works as "woman's" work, while going on to examine informality across multiple geographies, particularly as it exists in developing and underdeveloped countries. The course was conducted for a period of 4 weeks in the month of June 2022.

CEPA staff attended many training programmes organised by Strategic Inspirations Private Limited in association with the University of South Carolina TTCB Programme. The areas covered by these programmes included topics such as Communicating Research to Legislators and Policymakers; Communications, Advocacy, and Crisis Management System Thinking in Research; and, using social media for advocacy.

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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 CEPA's media presence and encourages dialogue and discussion aimed towards sharing research findings.

The team maintains CEPA's online presence via the following mediums:



www.cepta.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 supported the organisation to facilitate events which focus on influencing policy and disseminating research findings. As the country faced its worst economic challenge since independence, and the fuel crisis affected movement, most of CEPA's work took place in the virtual realm.

One Open Forum was held in 2022 and this successful programme was done in Sinhala. Amongst the outputs, CEPA released three blog articles on World Poverty Day, and ran a series of Social Media posts related to the blogs. Each blog focused on a different lens of poverty – the first, on the impact of the fuel crisis on the fishing industry, the second, on the impact of the Fertiliser ban, and the third, on the levels of food insecurity in Sri Lanka.

Overall, Staff contribution to CEPA blogs was valued and there were 9 blog articles produced in 2022. Some of them were also picked up and reproduced in 'Groundviews' and the Sunday Observer.

The bi-monthly CEPA newsletter initiated in 2020 continued to be issued in 2022, with a total of 5 editions. Each newsletter focused on different aspect of CEPA's research and thematics. The newsletter also included information about the events attended by CEPA staff and the upcoming events. The newsletter also continued to include a 'meet a researcher' section through which a CEPA researcher is introduced to the public in each edition. The newsletter is shared with subscribers in the CEPA mailing list and it is also shared on social media platforms.

HIGHLIGHTS OF CEPA'S COMMUNICATIONS AND OUTREACH

CEPA has made efforts to increase its social media presence to reach a wider audience, especially the youth, through its Website, Facebook (FB), Instagram, Twitter and YouTube.

The Team also designed flyers, and prepared tweets that were shared on significant days and events. The Communications team also supported the Research and Reflection Series.

The cumulative reach for FB in the year under review has grown. CEPA's FB page follower count grew from 3,737 to 4,576. In the period under review, CEPA was mentioned by FB pages of ACTED, Southern Voice, IWRAP, and the project SCOPE. Notably, the work related to the International Day for the Eradication of Poverty received a reach of averaging 250 – 500 people, whilst the boosted posts reached an average of 11,000 on FB. The interactive page developed internally for people to understand Sri Lanka's budget allocations had reached 500 people. CEPA's Instagram account now has 502 followers, and CEPA's YouTube account has had 7 uploads in the given period. CEPA's Twitter account has 2704 followers.

The communications team continued to support CEPA staff and research by creating and sharing event posters and live tweeting significant events. The CEPA website was also updated throughout the year with event flyers, blogs and newsletters.

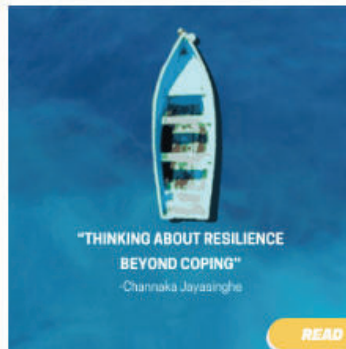


CEPA's knowledge contribution to the international day for the eradication of poverty

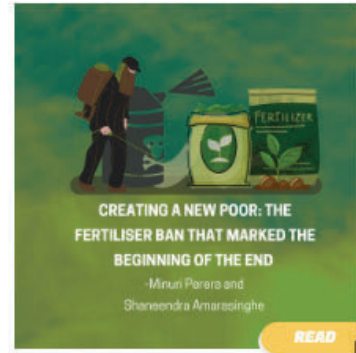
The following are a series of social media posts and blogs for the international day for the eradication of poverty.



This article touches upon how households with poor and borderline Food Consumption Score (FCS) are coping with the rise of food prices.



This article explores the experience of some fisher communities in Negombo, and the impacts felt by different social groups who are allied to fishing in varying and unequal ways.



This article presents a take on the chaos created by the decision to ban agro chemicals in the guise of promoting organic sustainable agriculture and nutritious food.

Open Forum

66 වැනි විවෘත කතිකාව

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

cepa
centre for poverty analysis

CEPA's 66th Open Forum (OF) was held on the subject of 'Ensuring Adequate and Healthy Food Amidst an Economic Crisis' on Wednesday, 29th June 2022 from 10.00-11.30 AM via Zoom. The programme was held in Sinhala and was a successful event which also contributed towards increasing CEPA's visibility. The OF explored the issues the country is facing in the sphere of food and nutrition security. The forum discussed the linkages, and the different options and possible actions that could help ensure food and nutritional security. The programme commenced with opening remarks by CEPA's Gayathri Lokuge, and the programme was moderated by Dr. R.M.K. Ratnayake, Vice-Chancellor SANASA Campus and Former Secretary to the Ministry of Trade and Cooperatives. The speakers at the event included Dr. Pradeepa Korale Gedara, Senior Lecturer Faculty of Agriculture University of Peradeniya, Thilani Kaushalya of CEPA, and Dilka Peiris, Project Director Scaling Up Nutrition People's Forum of Sri Lanka. Prof Buddhi Marambe Senior Professor Faculty of Agriculture University of Peradeniya, and Dr Susie Perera Deputy Director General Public Health Services Ministry of Health were the main discussants. The presentation which was held in Sinhala had nearly 60 participants.

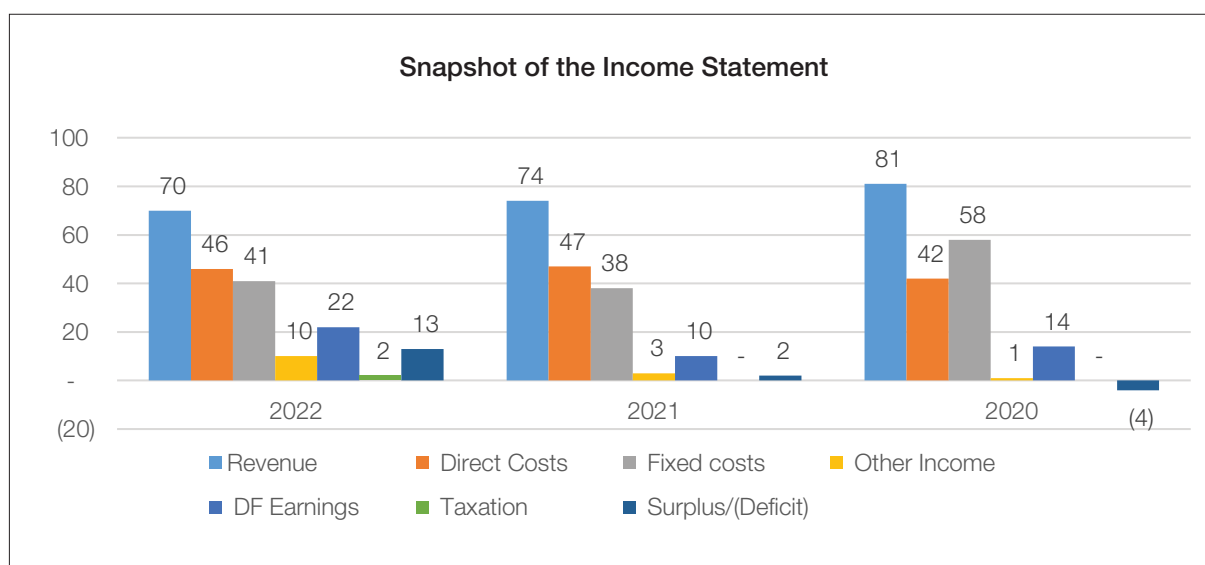
Read Report: CEPA-66th-Open-Forum-June-2022.pdf

<https://www.cepa.lk/wp-content/uploads/2022/09/CEPA-66th-Open-Forum-June-2022.pdf>

FINANCIAL REVIEW

The year 2022 was a year of re-adjusting to the challenges posed by the pandemic that evolved throughout the world since 2019. CEPA adopted many changes to its operating strategy to minimise the net deficit resulting from the operational activities.

Income Statement (Rs.Mn)	2022	2021	2020
Revenue	70	74	81
Direct Costs	(46)	(47)	(42)
Gross Surplus	24	27	39
Fixed Costs	(41)	(38)	(58)
Other Income	10	3	1
Operational Deficit	(7)	(8)	(18)
DF Earnings	22	10	14
Taxation	(2)	0	(0)
Surplus/(Deficit)	13	2	(4)



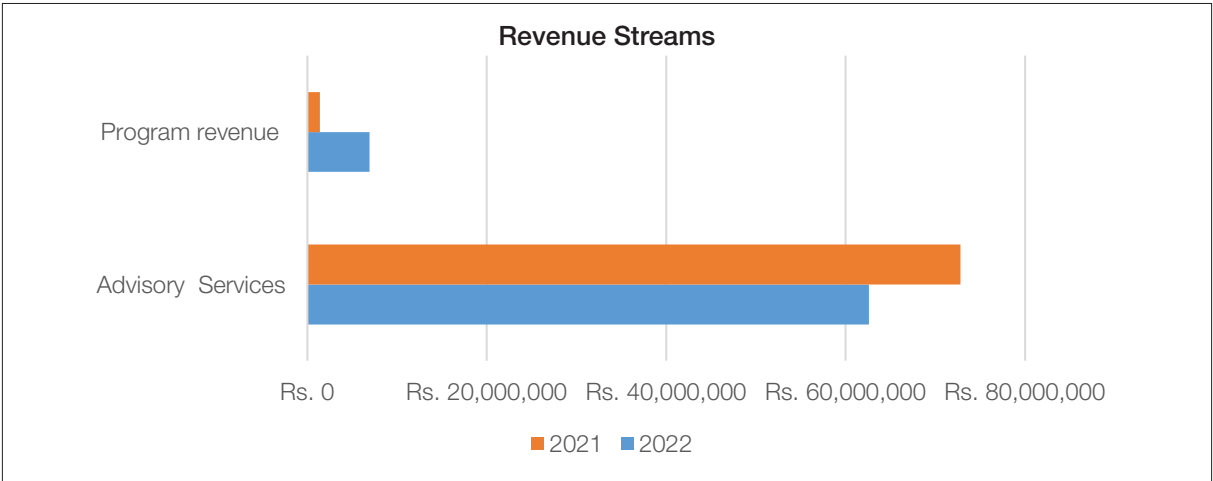
A revenue of Rs. 70 Mn was recorded during the year which is a 6% reduction in comparison to the past year. The main reason for the reduced revenue was the deferred project activities and extended project timelines which compelled CEPA to incur an opportunity cost on probable staff time amidst uncertainty. As the travel restrictions were lifted in 2022, CEPA was able to return to the field to collect data and also operationalised a hybrid data collection method where clients permitted the same. Accordingly, the direct costs have increased from 2021 to 2022, by 2%, reflecting the changed methodology and resulted in a gross surplus of Rs. 24 Mn in 2022 against a Rs.27 Mn in 2021.

Considerable reductions in the fixed costs are a result of many cost saving strategies implemented during the year alone despite the hike in the inflation that we as a nation experienced after March 2022. The cooperation extended by the landlord in reduction of rent per month and negotiations made with other service providers in containing costs have also contributed to the lesser fixed costs. Accordingly, for the concerned period, CEPA was able to contain an operational deficit of Rs. 9 Mn.

Amalgamated net surplus after tax amounted to Rs. 13 Mn and recorded a 623% improvement in comparison with 2021 figures. The main contributor to the amalgamated surplus is the Interest Income amounting to Rs.24 Mn (11 Mn in 2021) earned by the Development Fund which is included in the Other Comprehensive Income.

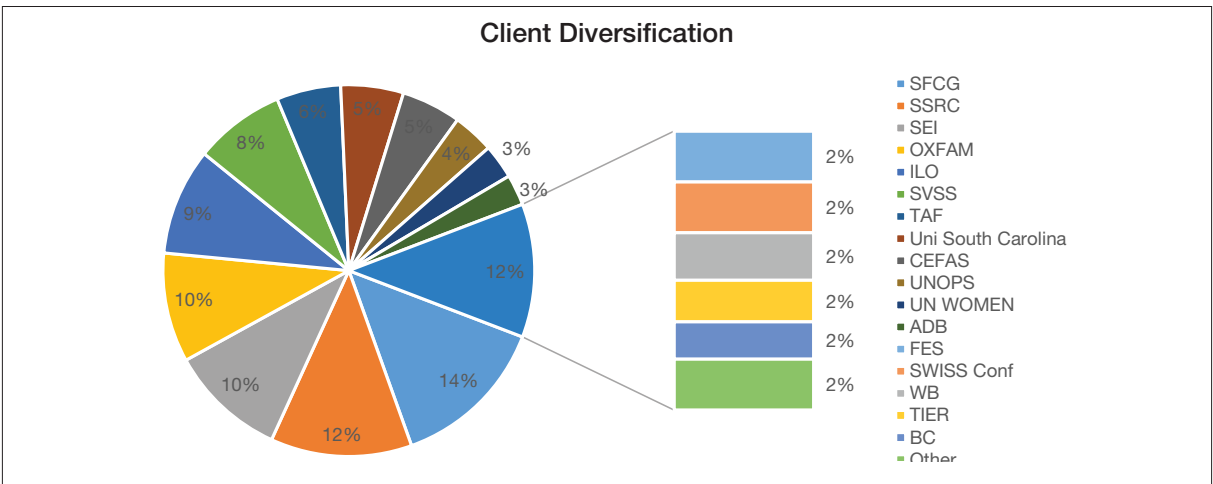
Revenue Composition

The Total Revenue of CEPA has been 90 % from Fee-based services (98% - 2021) and 10% from programmes (2% - 2021) and reflects a better composition than the year 2021 where a trivial component was generated from programmes. The decline in the Revenue was mainly due to timeline shifts of the agreed projects due to external reasons. Apart from that, sharp staff turnover of 24% in 2022 (20% in 2021) has also contributed to the reduced Revenue. Towards the end of the year, CEPA was able to secure a substantial three-year grant from the British High Commission which provides a strong foundation for 2023 and 2024 pipelines.



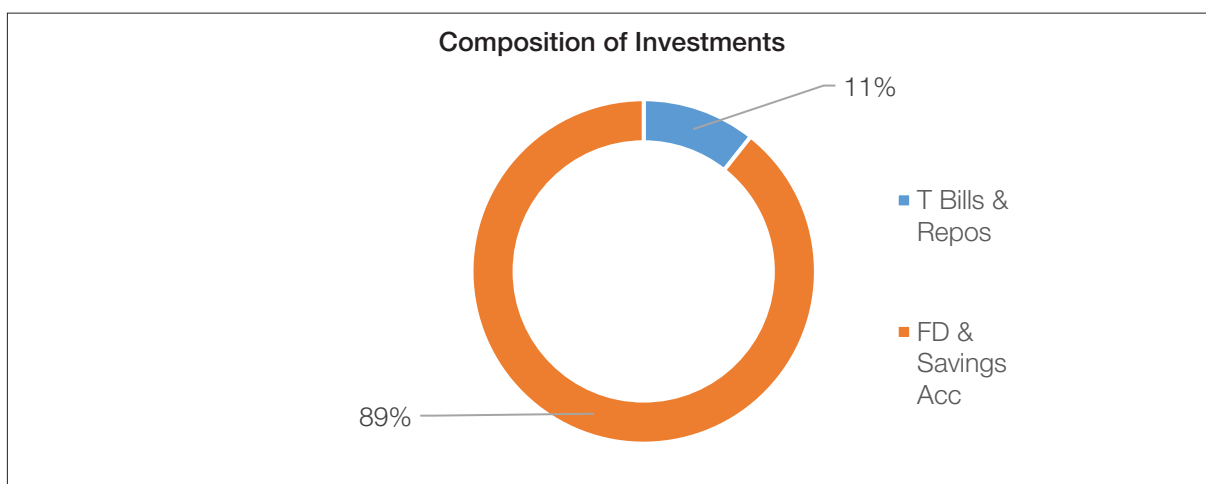
Client Diversification

CEPA's client portfolio has further diversified during the year 2022, with new clients such as Selyn, new partnerships with YUMA, IWMI and assignments with Universities such as South Carolina and Nottingham added to the existing client portfolio. Bridging the Pipeline Gap of Rs. 48 Mn at the beginning of the year was quite a challenge for the short-term funding needs of 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.



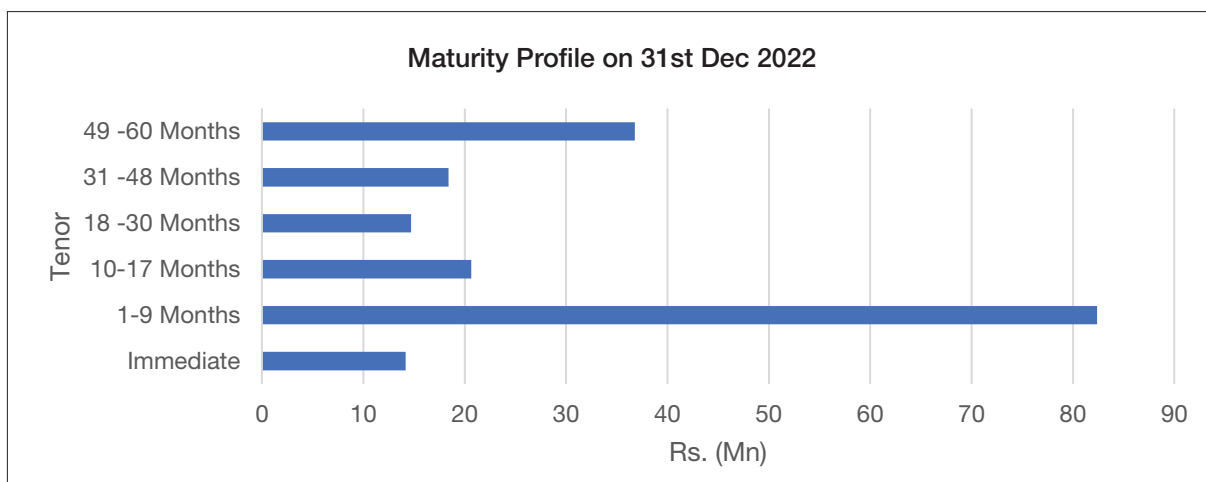
Development Fund

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 the Government, the interest rates were increased after the first quarter of 2022, and accordingly, the short-term component of the fund was able to capitalise the increased rates. As the Portfolio managers predict the rates are set to decrease by the end of 2023 and the funds have been invested for medium/long term for the benefit of the Trust. The Development Fund earned an income of Rs. 22 Mn in 2022 against Rs 10 Mn in 2021, and the fund balance as of year-end was Rs. 167 Mn.



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

The Fund composition as of the year-end was 35% in Government Securities and 65% in Fixed Deposits/ Commercial papers in high-profile banks and related borrowers. Considering the possible debt restructuring risk, CEPA has consciously reduced the exposure to the Government Instruments to 11%.



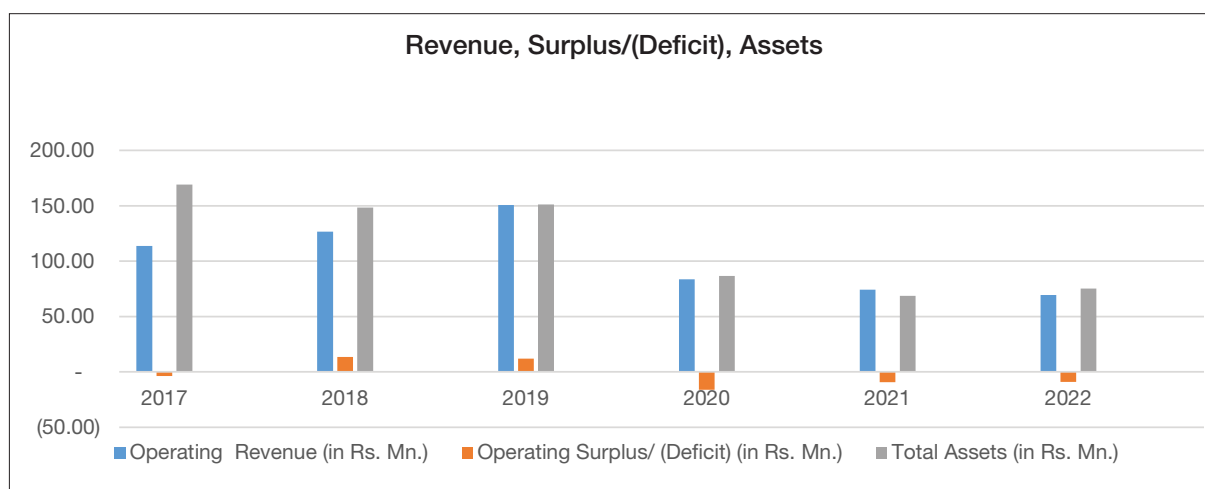
The Fund Management Company presents its compliance with the agreement quarterly and a monthly earnings report for the perusal of the Development Fund Trustees as a reporting requirement set by the trust to improve the performance of the portfolio through continuous monitoring.

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.

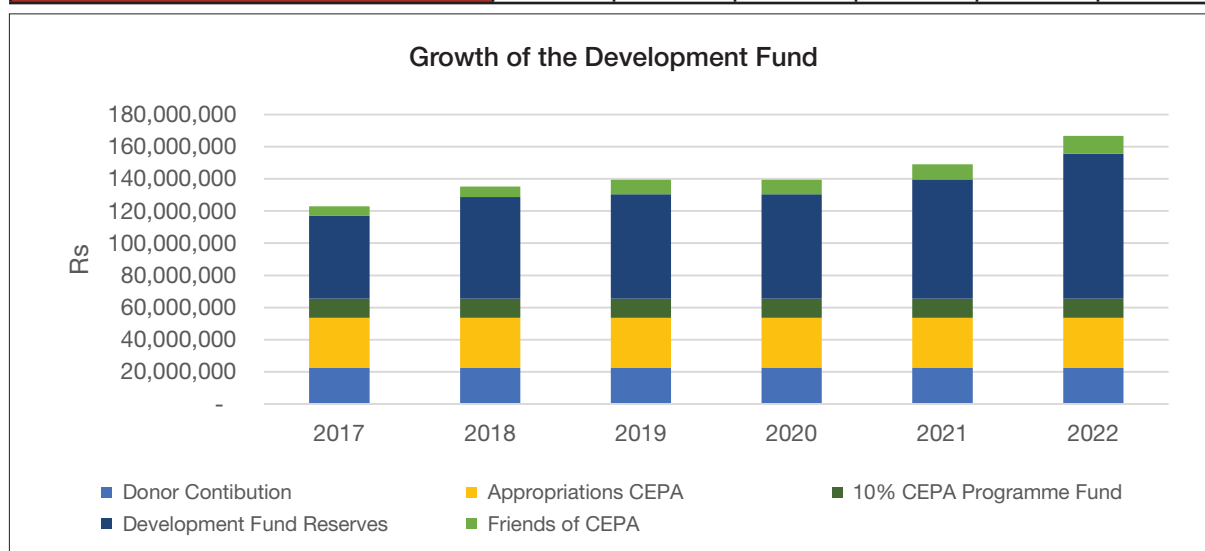
	2017	2018	2019	2020	2021	2022
Operating Revenue (in Rs. Mn.)	113.79	126.65	150.61	83.58	74.17	69.49
Operating Surplus/ (Deficit) (in Rs. Mn.)	(3.87)	13.46	11.86	(16.13)	(9.33)	(9.18)
Total Assets (in Rs. Mn.)	177.51	148.34	180.32	98.72	68.72	75.30



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.

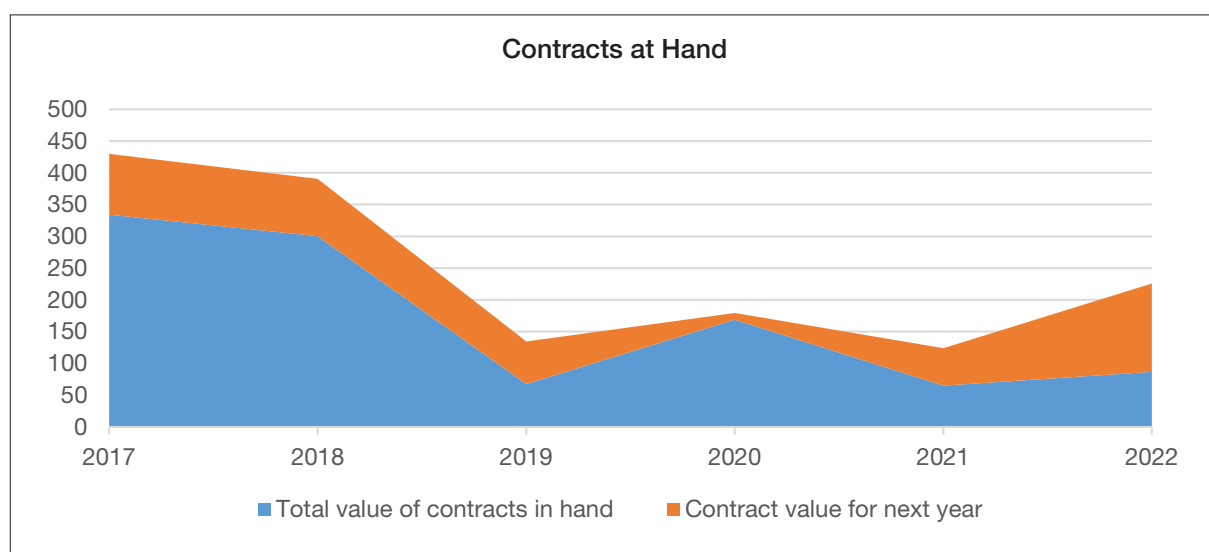
	2017	2018	2019	2020	2021	2022
Total value of the Development Fund (in Rs. Mn.)	123.12	125.54	148.94	159.20	149.12	166.74
Income earned from the Development Fund (in Rs. Mn.)	12.42	13.48	16.26	13.73	9.74	21.60
Income from Development Fund as a % of the Current Year's Revenue	10.91%	10.65%	9.56%	13.89%	11.48%	23.21%



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.

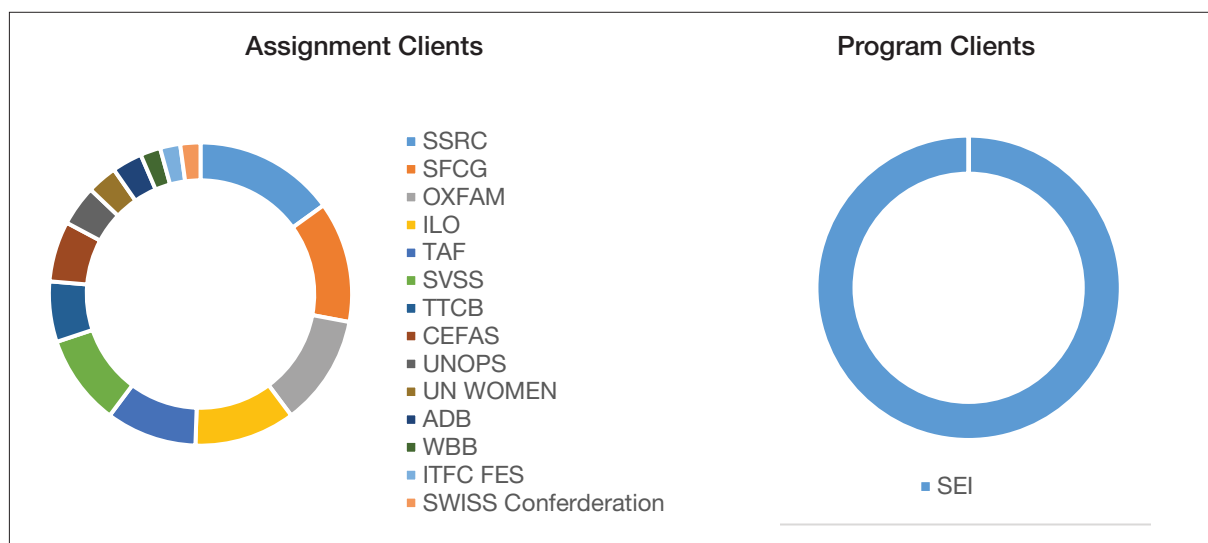
	2017	2018	2019	2020	2021	2022
Total Value of contracts at Hand (in Rs. Mn.)	333.89	300.28	67.79	168.70	65.17	86.62
Value of contracts at hand for the next year (in Rs. Mn.)	95.72	90.36	66.98	10.70	58.71	139.11
Share of Next Year's projected Revenue secured by Contracts at hand, (in %)	29%	30%	42%	6%	90%	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.

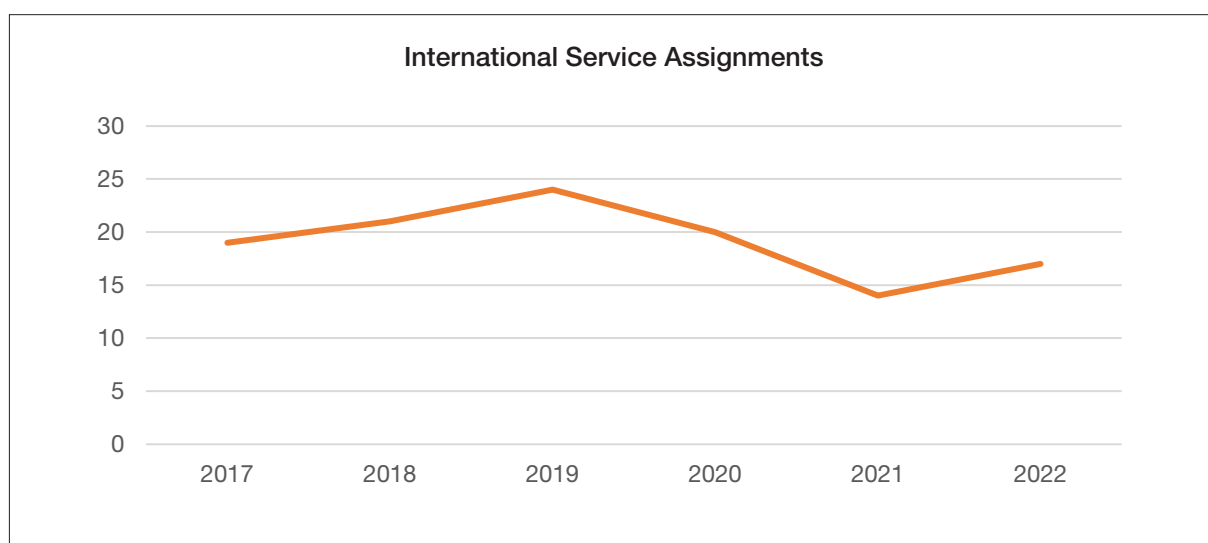
	2017		2018		2019		2020		2021		2022	
No of Clients Served	18		24		26		21		18		22	
Major Clients and their share of services revenue	NORW	22%	ACTED	27%	ADB	21%	IDRC	15%	ILO	29%	SSRC	14%
	VW	19%	SV	14%	IDRC	18%	BHC	14%	SSRC	14%	SFCG	12%
	ACTED	12%	TAF	9%	ACTED	9%	ADB	13%	BC	11%	OXFAM	11%
Number of programme sponsors	7		6		5		2		2		1	
Major Sponsors and their share of Programme Revenue	HEWLETT	38%	UNDP	48%	HEWLETT	52%	HEWLETT	90%	TAF	96%	SEI	100%
	MOFA	33%	MOFA	42%	USAID	23%						
	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.

	2017	2018	2019	2020	2021	2022
International Service Assignments	19	21	24	20	14	17



GOVERNANCE AND MANAGEMENT

Prof. Camena Gunaratne was appointed as CEPA's Chairperson on 1st September 2021 with the resignation of CEPA's Chairperson, Prof. Madduma Bandara. Prof. Madduma Bandara served as Chairperson of CEPA from 16 January 2020 to 20 Aug 2021.

The year 2022 saw the resignation of Mr. Johanne Rebert on 31 Aug 2022, Mr. Dulith Herath on 01 Dec 2022 and Prof. Emeritus Kamala Liyanage on 21 July 2022. Prof. Sasanka Perera joined the CEPA board on 1 Sep 2022.

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 2022, CEPA's work followed its main thematic areas. Thus, CEPA continued its work in Social Protection & Basic Services, Sustainable Development, Livelihood & Employment, Labour Migration, Social Cohesion & Reconciliation, and Diaspora & Development. The Urban and Rural Transformations thematic has not been active since 2019.

CEPA provided several team members the opportunity to engage in trainings and capacity building programmes in 2022. Further, team members attended and made presentations at local and overseas workshops, and conferences to gain and share knowledge and expertise.

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 adjusted 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., while 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 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	2/4	Resigned on 26th October 2023
Deshamanya Deva Rodrigo	Committee Member	4/4	-
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.



Roshaan Ranasinghe

Interim Chairperson Audit Committee

CEPA'S RISK ASSESSMENT

Regular risk assessments have been carried out since 2014 prompted by the recommendation of the Audit Committee. CEPA carried out a risk assessment for the year 2022 as well and the purpose of this exercise was:

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

The 2021 Risk Assessment Report highlighted the risks caused by political climate and government decisions in the context of COVID-19, financial and market risks, capacity and capability risks, and governance risks that were relevant to CEPA. In relation to COVID-19 what was identified was the impact on conducting fieldwork; however, CEPA was able to mitigate this by embracing new technology and finding new ways of conducting research.

The risks that needed urgent attention were those pertaining to capacity and capabilities and the governance of CEPA. One of the main risks identified last year was high staff turnover, which has been happening rapidly since 2020. The loss of key staff not only affected the capacity and capability of the organisation, but also impacted the financial stability and staff morale, which had a ripple effect. Finally, risks relating to governance was a new category that was identified at the risk assessment workshop last year. One of the key issues that was identified was the perceived lack of transparency and accountability in decision-making that was believed to be caused due to poor communication regarding decisions made. Out of the mitigatory measures suggested last year, 44% are ongoing, 13% have been completed and 6% have been partially completed.

Approach and Methodology

The risk assessment for the year 2022 was conducted at a two-part workshop on 7 April 2022 and 26 April 2022 with all staff of CEPA. Part 1 of the workshop began with a reflection on the past year's assessment along with an update of the mitigatory measures implemented. This year, the workshop was conducted virtually and the Miro Board platform was used as a virtual Zopp board for staff to input their thoughts. Prior to the workshop, staff were asked to add all risks they thought were prevalent and affected CEPA. The online platform also allowed the staff to freely share their comments by anonymously submitting risks they believe were impacting or could impact CEPA.

This year some of the key risks identified related to the external environment, specifically caused by the current economic recession which impacts CEPA from different angles. Therefore, this was an overarching theme that was highlighted in all four risk categories. The risk categories identified during the workshop were the same as last year. The first two categories are external risks, i.e., considered out of CEPA's control, whilst risk categories 3 and 4 are considered internal risks because it is within CEPA's control:

1. External and Political Risks
2. Market and Financial Risks
3. Capacity and Capability Risks
4. Governance Risks

For each of the above categories, risks were identified under and the mitigatory measures that were suggested by staff were recorded.

Conclusion

The Risk Assessment Report 2022 mainly identified risks which were a repetition of what was mentioned the year before. During the Risk Assessment Workshop, the management also revealed that CEPA has managed to adapt to the challenges and risks posed in the previous year by the COVID-19 pandemic. The major difference between the issues raised during the previous report and the current one is the effect which the macro issues within the country have had on CEPA as an organisation and its employees. As mentioned above, these macro issues affect the ways in which employees work within CEPA, their efficiency and motivation, and even their salaries. As these macro issues are expected to continue and worsen with time, addressing the identified risks and mitigating them is recognised as pertinent within this report.

While many of the risks can be mitigated by taking necessary steps amongst the CEPA staff, for instance, via steps such as increasing presence on social media, dissemination of findings, implementing proper recruitment processes, mentoring to junior staff, seeking longer term projects, etc., many of the other mitigatory measures, as presented in the above sections, require the cooperation and/or intervention of the Board and the management.

The mitigatory measures will be operationalised by CEPA's management team by maintaining a risk-tracker and monitoring the progress of implementation of mitigatory measures.

CEPA PEOPLE

BOARD OF DIRECTORS

Prof. Camena Guneratne

Professor Camena Gunaratne is an Attorney-at-Law and holds an LLB from the University of Colombo, an 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. His previous work includes a 5-year period as Coordinator to Save the Children Fund (UK) Relief and Rehabilitation Programme and 5 years as Project Director to the Integrated Fisheries Development Center (IFDC) in Negombo. His early experiences include voluntary work which took him to Tunisia, India, Thailand, Kenya and Madagascar. His academic qualifications include an Engineering – Master equivalent degree in Agriculture and Rural Development from the Université 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 & Organisation 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 Organisation Development. He obtained his MSc in Industrial Management specializing in Organisational Development from the Norwegian University of Science and Technology, Trondheim Norway.

Ms. Shyamali Ranaraja

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 to the University of Peradeniya by the late Ian Goonetilleke, and his wife, Roslin.

Prof Sasanka Perera

Professor Sasanka Perera is a professor of Sociology at South Asian University, Delhi, India. He holds a PhD and MA in Anthropology from The University of California, Santa Barbara. He obtained his BA in English Language and Literature, Sociology and Political Science from the University of Colombo. Having been trained as a cultural anthropologist, he served the Department of Sociology at the University of Colombo for a period of 20 years. Since November 2011, he is based at the South Asian University in New Delhi. In his teaching career, he has straddled subject areas that are considered both sociology and anthropology.

His research interests are varied and have evolved over the years. It spans cultural and political analysis, education, language politics, urban space, and migration. Broadly speaking, his main interest lies in contemporary social theory with an emphasis on the idea of culture and its politics. He has written extensively and published both locally and internationally in the English and Sinhala languages.

OUTGOING BOARD OF DIRECTORS

Mr. Johann Rebert (up to 31 Aug 2022)

Johann Rebert is the Deputy Country Representative in Sri Lanka for the Asia Foundation. He is also involved in developing reconciliation-related programmes and the expansion of the Foundation's presence in the Republic of the Maldives. From 2011-2013, Johann Rebert worked for the peace-building organisation, 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 Programmes 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 Programme 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 (up to 1 Dec 2022)

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, (up to 21 June 2022)

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 a 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) from the University of Strasbourg, France. She has also followed a post-doctoral programme 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.

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

LEADERSHIP

Wijaya Jayatilaka, PhD (Penn State University)

Executive Director – up to June 2022

Wijaya obtained his Bachelor's Degree in Agriculture at the University of Peradeniya, specializing 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 Programme Officer, Commonwealth Youth Programme, 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

Acting Executive Director May 2022 onwards

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 and consultancies, and 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

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 strategizing 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 task 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 upto October 2022

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

Samantha has a Master's 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

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.

SENIOR RESEARCH PROFESSIONALS

Thilani Kaushalya, MA (North Dakota State University)

Senior Research Professional (up to July 2022)

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.

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 Master's 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)

Senior Research Professional

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.

Thilini de Alwis, MEM (University of Colombo)

Senior Research Professional (from October 2022)

Thilini de Alwis holds a Bachelor of Arts Special Degree in English from the University of Colombo and a Master of Environment Management from the Faculty of Graduate Studies University of Colombo. She is also an Attorney at Law and was at the Human Rights Commission of Sri Lanka inquiring into violations of fundamental rights. At the Women and Media Collective she worked on themes of women's political representation, unpaid care work and the gendered impact of violent extremism. She has a background in M&E having completed a Post Graduate Diploma in Monitoring and Evaluation from the University of Sri Jayewardenepura and worked as M&E Officer at the Ministry of Environment on climate change adaptation. Her areas of interest include Environment and gender.

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 Conflict 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 Basic Services and Social Protection research team of CEPA.

Dhivyaa Maanikkam Rex, MSoc (University of Colombo)

Research Professional

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.

Minuri Perera, BSc (University of London), BA (University of Colombo)

Junior Research Professional

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

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.

Heli de Alwis BSc (Rajarata University)

Junior Research Professional (from June 2022)

Heli holds a BSc Special Degree in Agriculture, majoring in Agricultural Economics and Extension from the Rajarata University of Sri Lanka and currently reading for MSc in Agricultural Economics at the University of Peradeniya. She has a Diploma in International Relations from the Bandaranaike Center for International Studies(BCIS). She is currently working under the thematic Livelihood and Employment at CEPA.

Yumna Salman, LLB (APIIT)

Junior Research Professional (Upto September 2022)

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.

Saranie Wijesinghe, BA (University of Colombo)

Junior Research Professional (up to May 2022)

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 also worked under the Labour Migration and Diaspora 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 (upto April 2022)

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.

Shakila Sooriyaarachchi, (B.Com) University of Kelaniya

Accounts Assistant (from April 2022)

Shakila has a Bachelor of Commerce Special Degree in Financial Management with a Second Class Upper Division from the University of Kelaniya. She has completed the Executive level of Chartered Accountancy and is reading for Corporate Level at the Institute of Chartered Accountants of Sri Lanka. At CEPA, her work includes day-to-day payment processing, operational data entry for management accounts, bank reconciliation, Managing Information System, other finance related tasks and assisting in the 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 (upto September 2022)

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.

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's 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 Master's 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 organisation. 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. In addition to being an International consultant, 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.

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.

Kulasabanathan Romeshun

Kulasabanathan Romeshun, was the Team Leader of Basic Services and Social Protection thematic and a Senior Research Professional at CEPA and carried out an overseeing and advisory function on most of CEPA's quantitative research related work. He has worked in the development sector for the past 25 years before joining CEPA and has extensive work experience in government and funding organisations. He has a Master's degree in Financial Economics from the University of Colombo. He joined CEPA in 2010 as a Senior Researcher and has worked on studies related to poverty, education, employment/ livelihood, financial intermediation. Mr. Kulasabanathan is currently working with CEPA on a few ongoing projects.

CONSULTANTS

Mr. Romeshun Kulasabanathan

Mr. Vengadeshvaran Sarma

Dr. Janaka Fernando

Dr. Ravindra Deyshappriya

Ms. Agana Gunawardana

Mr. Imam Adhnan

Mr. Channaka Jayasinghe

Ms. Nadiya Azmy

Ms. Mehala Mahilrajah

Mr. Navam Niles

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Ms. Arapy Umashankar

Ms. Anjalee Gunasekara

Ms. Ananya Natchukuri

Ms. Aniqah Irshad

ANNEXES

PROJECTS UNDERTAKEN BY CEPA IN 2022

Donor	Project Title
ITFC- IT For Change	Creating an international knowledge network on Women and the Digitized Economy
The Swiss Confederation - State Secretariat for Migration	Short Course on Migration 2022 - Invisible Frontlines: Labor Migration in the COVID-19 Era
Asian Development Bank	"Support to Address Outbreak of COVID-19 and Strengthen Preparedness for Communicable Diseases in South Asia - Online Higher Education Analyst"
Evolved Research and Consulting Ltd	Sri Lanka Fishers abandoned, lost or otherwise discarded fishing gear assessment study
OXFAM Australia	External Final Evaluation_Enhancing Gender Inclusive Socio-Economic Development (EGSD) In Uva And Central Provinces – Sri Lanka_Oxfam
University of Nottingham Malaysia	Tackling Modern Slavery Through Shared Accountability and Innovation in the Sri Lankan Tea Plantation Industry pursuant to the Research Collaboration Agreement
Asian Development Bank	Gender Expert for Science and Technology Human Resource Development Project
International Labour Organisation (ILO Sri Lanka)	Establishing research, advocacy and policy parameters in the road to ratification of the ILO C 188
UNOPS -The United Nations Office for Project Services	Terminal Evaluation of Sixth Operational Phase of the GEF Small Grants Programme in Sri Lanka - (Individual Consultancy KF- FSP OP6 SL)-
Southern Voice Initiative	Southern Voice – MSME and Resilience Study
Search for Common Ground SL	Final Evaluation of Women in Learning and Leadership
United Nations Women	Final Light Review of UN Women's component of the "Support for Durable Resettlement in Sri Lanka" Project
BC- British Council	KAP Report Popular Version
YUMA-Janashakthi and CEPA	The Inequality Report, Sri Lanka - TIER
GIZ	Sri Lanka Barometer Report 2021 – Content Editor
University of South Carolina Rule of Law Collaborative (USC- ROLC)	Advocacy for the Policy Brief to Expand the Conceptualization of Post-war Justice And Reconciliation in Sri Lanka: Voices of Marginalized 'Veder' Communities Living in Trincomalee
UNDP WBB	Welfare Benefit Board Social Registry Enumerator Training Assignment
Search for Common Ground SL	Module Development of Conflict Transformation for CSO Partners - Capacity Building
United Nations Women	Final Independent Evaluation of the project "Implementation of the Women, Peace and Security Agenda in Sri Lanka"
Migration Policy Institute	MPI-SDC project on digital financial inclusion
IWMI	From Conflict and Poverty to Cooperation and Prosperity: Technical and Governance Innovations for transforming natural resource conflict into peace and prosperity in rural Sri Lanka.

EVENTS & PRESENTATIONS BY STAFF

Natasha Palansuriya and Thamindri Aluvihare attended the Chevening Alumni Research Symposium held in Colombo on 26th January.

Shaneendra Amarasinghe and Thamindri Aluvihare were participants at the conference organised by Hashtag Generation titled 'Preserving the Digital Civic Space in Sri Lanka' in Colombo on 3 February.

Natasha Palansuriya was a panelist at the Sri Lanka Barometer survey report and website launch on 17 February. The panel discussion was on deepening the understanding of reconciliation and social cohesion in Sri Lanka through public discourse.

Gayathri Lokuge, Mohamed Munas and Chandima Arambepola attended the Monitoring & Evaluation Course Design Workshop to develop modules for the M&E course, organised by University of Sri Jayewardenepura and the Sri Lanka Evaluation Association from 9-12 March.

Shaneendra Amarasinghe and Thamindri Aluvihare were participants at the conference organised by Hashtag Generation titled 'Preserving the Digital Civic Space in Sri Lanka' at Galadari Hotel in March.

Chandima Arambepola presented research findings on Optimizing Screening and Support Services for Gender-Based Violence and Trafficking in Person Victims at the event organised by CEPA and The Asia Foundation held on 15th March at the BMICH.

Chandima Arambepola presented at the Regional Conference, Optimizing Screening and Support Services for Gender-Based Violence and Trafficking in Person Victims. The conference was hosted in collaboration with FXB India Suraksha with support from Social Science Baha, Nepal and CEPA, from 24th and 25th March.

Karin Fernando was part of this virtual discussion, 'Revitalizing Disaster Risk Management at the Local Level: Experiences of Operating under the new normal,' jointly organised by Duryog Nivaran, Janathakshan and CEPA under the auspices of the Disaster Management Centre on 31 March.

Nadhiya Najab presented at a one-day 'Gender' workshop targeting academic/non-academic staff of the Faculty of Technology at the Sabaragamuwa University and limited number of academic staff from other faculties. The workshop was conducted as part of the STHRD project by the Ministry of Education and funded by the Asian Development Bank (ADB). on 5th May 2022.

Nadhiya Najab attended a meeting at the University of Kelaniya to provide input to revisions to the university's GENDER POLICY & LEGAL FRAMEWORK. This is part of the ADB STHRDP's education consultancy.

Gayathri Lokuge was a speaker at an event organised on 8th June by Blue Resources Trust in collaboration with the Australian High Commission, Sri Lanka and Maldives and the Tokyo Cement Group on World Oceans Day 2022.

Thilani Kaushalya presented, and Gayathri Lokuge participated in this virtual event organised by the International Council of Voluntary Agencies (ICVA) as a part of the Emergency Preparedness Working Group in Asia-Pacific on 9 June 2022. This event was held on 9th June 2022 virtually.

Thilani Kaushalya and Nadhiya Najab participated at the ADB's Serendipity Knowledge Programme for Sri Lanka 2022: Solutions to Mitigate Learning Losses due to COVID-19 Pandemic and Economic Crisis in Colombo on 10 June 2022. At this event, the findings from the tracer studies conducted on behalf of the ADB, by CEPA to assess the employability of vocational training graduates were highlighted as a source of insight for future decision making.

Karin Fernando attended the Symposium on Scaling up of Good Practices leading to Policy Implications in Colombo Wetland Landscape on the 13th of June, at Ape Gama – Janakala Kendraya in Pelawatta.

Karin Fernando attended an Expert/Stakeholder Review Lab and Validation Workshop held online on the 14th of June, where she provided inputs into the People's Review of SDG1. Expert/Stakeholder Review Lab and Validation Workshop. Karin also provided inputs for the People's Review of the SDGs for SDG1.

Heli De Silva, Mohamed Munas and Gayathri Lokuge attended Government Stakeholders Consultation on the ILO C188 ratification government stakeholders consultation at Hotel Renuka Colombo on the 15th of June.

M Munas, Gayathri Lokuge and Minuri Perera presented Oxfam evaluation findings to the stakeholders, on the 16th of June, at Hotel Renuka.

Karin Fernando was a panelist at the virtual webinar titled “Reducing development inequalities through South-South cooperation for a sustainable future in the post COVID Arena” organised by Public Affairs Centre on the 29th of July .

Minuri Perera and Heli de Alwis attended a Sun CSO alliance event on food and nutrition status of the country on 29th July 2022.

The opening of Memories from the Margin photography exhibition and the launch of the policy brief From the Margins of War: The Post War Experience of the Palankudi Community, took place from 8th – 12th August at the CEPA premises. Natasha Palansuriya and Thamindri Aluvihare presented.

Natasha Palansuriya and Thamindri Aluvihare attended the Helvetas National Advocacy Event on PVE on the 26th of August 2022.

Chandima Arambepola and Nadhiya Najab presented the findings from their respective papers at the programme ‘Regional Conference on Equality and Equity in Recognizing Unpaid Care Work and Women's Labour in South Asia’ organised by the Women and Media Collective, Sri Lanka, in collaboration with the Social Scientists Association, Sri Lanka, on 20-21 October.

Karin Fernando attended a meeting of the Committee on Public Finance at the Parliament of Sri Lanka Think Tanks as Vehicles for Social Progress, on 18 October.

Minuri Perera was a member of CACN and attended the Pre -COP27 Youth conference on 28 October, an event which incorporated ideas by youth to be presented through SLYCAN Trust's negotiations at the COP27 Youth Conference.

Mohamed Munas and Gayathri Lokuge presented a joint paper at the regional conference held in Kathmandu, Nepal, on 7th-8th November, which was organized by the World Bank South Asia forum, Nepal. The title of the paper was, ‘Return reimagined: Diaspora interactions with protracted internal displacement.’

Gayathri Lokuge attended the 8th Global Symposium organised by SSRC in Kochin, India on 7-8 November, and presented on “Gender in Aquaculture and Fisheries”.

Karin Fernando attended a World Bank consultation meeting on 23 November

Nadhiya Najab conducted a gender training workshop as part of the ADB STHRD Project at the University of Sri Jayewardenepura on 6 December.

Karin Fernando attended a discussion on the current economic crisis in general, debt restructuring and the humanitarian impact of the crisis on 8 December 2022 at the British High Commission.

COMMUNICATION OUTPUTS

CEPA Publications

- CEPA | A Retrospect on Poverty and Inequality
<https://www.cepa.lk/publications/a-retrospect-on-poverty-and-inequality/>
- CEPA | Communication, Collaboration, and Innovation: The Value of Community-Based Approaches to COVID-19 in Sri Lanka.
<https://www.cepa.lk/publications/communication-collaboration-and-innovation-the-value-of-community-based-approaches-to-covid-19-in-sri-lanka/>
- Discourses on Youth Radicalisation in Sri Lanka
This trilingual synthesis publication is the flagship product of the research project 'Co-creating Alternative Narratives; Mobilizing Youth for Social Change' - funded by the International Development Research Centre (IDRC). The report focuses on youth radicalisation in Sri Lanka. It was produced by young research fellows, young researchers at CEPA, as well as a few mid-career researchers.

CEPA | Discourses on Youth Radicalisation in Sri Lanka

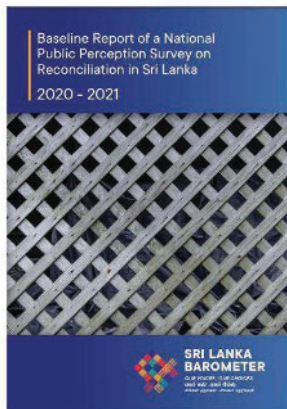
<https://www.cepa.lk/publications/communication-collaboration-and-innovation-the-value-of-community-based-approaches-to-covid-19-in-sri-lanka/>

Thematic Study series

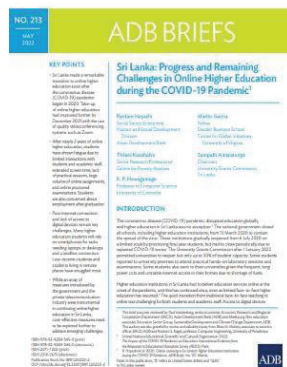
- Youth and Identity Discourses in Post War Sri Lanka
<https://www.cepa.lk/publications/youth-and-identity-discourses-in-post-war-sri-lanka/>

CEPA's contribution to external publications

- CEPA | Optimizing Screening and Support Services for Gender-Based Violence and Trafficking in Person Victims 2022
<https://www.cepa.lk/publications/interactions-among-the-sustainable-development-goals-in-sri-lanka-a-systemic-assessment/>
- CEPA | Rapid Food Security Survey Report July 2022
<https://www.cepa.lk/publications/rapid-food-security-survey-report-july-2022/>
- Our Common Agenda: Building legitimacy for resilient futures in the Global South – Navam Niles
<http://southernvoice.org/our-common-agenda-building-legitimacy-for-resilient-futures-in-the-global-south/>
- Rupturing Research: A Reflection on Collaborative Research on the Blue Economy during a Pandemic – Items (ssrc.org)
<https://items.ssrc.org/crisis-and-collaboration-across-the-indian-ocean/rupturing-research-a-reflection-on-collaborative-research-on-the-blue-economy-during-a-pandemic/>



- Barometer Survey Report
<https://items.ssrc.org/crisis-and-collaboration-across-the-indian-ocean/rupturing-research-a-reflection-on-collaborative-research-on-the-blue-economy-during-a-pandemic/>



- ADB Brief (May 2022) - Sri Lanka: Progress and Remaining Challenges in Online Higher Education during the COVID-19 Pandemic | Asian Development Bank (adb.org)
<https://www.adb.org/publications/sri-challenges-online-higher-education-covid-19>

- Abandoned, lost or otherwise discarded fishing gear (ALDFG) in Sri Lanka “ A pilot study collecting baseline data | Elsevier Enhanced Reader
<https://reader.elsevier.com/reader/sd/pii/S0308597X2200433X?token=7B6DA77FAC79AB734D28D9D8695D94CF27451E5FFC763CE65DE663A24E7C05B19087FD35A87E97910A31DE805C14849D&originRegion=eu-west-1&originCreation=20230226053234>

CEPA mentioned in the media/ Press release

- Economic crisis: Dire need to support vulnerable groups – quotes Karin Fernando
<https://www.themorning.lk/articles/206643>
The Morning | June 12 2022 |
- Economic crisis: Increasing poverty among the elderly – quotes Gayathri Lokuge
<https://www.themorning.lk/articles/210879>
The Morning | July 17th 2022 |
- Economic crisis: Self-employed sector hit hard – quotes Gayathri Lokuge
<https://www.themorning.lk/articles/210884>
The Morning | July 17th 2022 |
- Launch of publication - Human trafficking and Gender-based violence in Sri Lanka
<https://www.dailymirror.lk/news-features/Human-trafficking-and-Gender-based-violence-in-Sri-Lanka/131-232111>
News Features | Daily Mirror

News releases

- Janashakthi Foundation partners with CEPA and YUMA Foundation to produce Sri Lanka's first Trilingual Inequality Research Report:

Island.lk - <https://island.lk/janashakthi-foundation-partners-with-cepa-and-yuma-foundation-to-produce-trilingual-inequality-research-report/>

Sunday Times - <https://www.pressreader.com/sri-lanka/sunday-times-sri-lanka/20220731/282278144085129>

Finance News - <https://financenews.lk/janashakthi-foundation-partners-with-cepa-and-yuma-foundation-to-produce-sri-lankas-first-trilingual-inequality-research-report/>

entopic.lk - <https://en.topic.lk/4390>

Ceylon Business Reporter - <https://cbr.lk/markets-and-financial/janashakthi-foundation-partners-with-cepa-and-yuma-foundation-to-produce-sri-lankas-first-trilingual-inequality-research-report/>

Ada Deraza Biz - <http://bizenglish.adaderana.lk/janashakthi-foundation-partners-with-cepa-and-yuma-foundation-to-produce-sri-lankas-first-trilingual-inequality-research-report/>

Eye View Sri Lanka - <https://eyeviewsl.com/janashakthi-foundation-partners-with-cepa-and-yuma-foundation-to-produce-sri-lankas-first-trilingual-inequality-research-report/>

Lanka Business News - <https://www.lankabusinessnews.com/janashakthi-foundation-partners-with-cepa-and-yuma-foundation-to-produce-sri-lankas-first-trilingual-inequality-research-report/?fbclid=IwAR2xzcXRSmGe6Uq60KCCzA5ZiEye0u8C5eliNGpepWhlqRdTu7wNwSsKioo>

- 'Memories from the Margin' Exhibition
The following newspaper did short pieces and feature articles regarding the project and the exhibition

Sunday Observer - <https://www.sundayobserver.lk/2022/08/14/feature/memories-margin>

Daily FT - <https://www.ft.lk/lifestyle/memories-maps-and-dreams/8-42275>

Life Magazine - http://www.life.lk/article/latest_stories/Memories-from-the-Margin/1/20289

Daily News - <https://dailynews.lk/2022/08/12/local/284863/cepa-portrays-its-work-photo-exhibition>

The Brunch - <https://brunch.lk/stories-are-powerful-behind-the-memories-from-the-margin-exhibition/>

The Brunch - <https://brunch.lk/stories-are-powerful-behind-the-memories-from-the-margin-exhibition/>

PressReader.com - Digital Newspaper & Magazine Subscriptions - <https://www.pressreader.com/sri-lanka/daily-mirror-sri-lanka/20220808/281874417175126>

- Economic crisis: Dire need to support vulnerable groups
<https://www.themorning.lk/economic-crisis-dire-need-to-support-vulnerable-groups/>
The morning | June 12th 2022
- Economic crisis: Self-employed sector hit hard
<https://www.themorning.lk/economic-crisis-self-employed-sector-hit-hard/>
The Morning | July 17th 2022
- Economic crisis: Increasing poverty among the elderly
<https://www.themorning.lk/economic-crisis-increasing-poverty-among-the-elderly/>
The Morning | July 17th 2022

Papers

- Natasha Palansuriya's paper on transitional Justice: Looking Back to Move Forward
<https://www.thebarometer.lk/en/discussion-papers/transitional-justice-looking-back-to-move-forward-1641965354>

Videos

- MV X-press pearl video on YouTube
<https://youtu.be/6OTNrdCOHvo>
- Transitional Justice: Looking Back to Move Forward (Video clip of Natasha explaining her paper):
<https://www.youtube.com/watch?v=YNnO81rarvQ&t=9s>

Policy Briefs

- From the Margins of War: The Post War Experience of the Palankudi Community
<https://www.cepa.lk/publications/from-the-margins-of-war-the-post-war-experience-of-the-palankudi-community/>

Reports

- Short Course on Migration 2022 – Outcome Report
<https://www.cepa.lk/publications/short-course-2022-outcome-report/>

Articles /blogs

Staff Articles that appeared on the papers/ online media

- Sujanthy's Article on TIP appeared on the Thinnakural paper on the 13th of March, 2022.
- Dilshani Ranawaka - Rescuing the poor from the economic abyss on Groundviews | 15th of May, 2022
<https://groundviews.org/2022/05/16/rescuing-the-poor-from-the-economic-abyss/>
- In a Pickle: Ensuring food security during an economic crisis by Thilani Kaushalya | Themorning.lk | 5th June 2022
<https://www.themorning.lk/in-a-pickle-ensuring-food-security-during-an-economic-crisis/>
- DailyFT | 8th June, 2022 | Pandemic, economic recession, and access to services for victims of human trafficking By Chandima Arambepola
<https://www.ft.lk/columns/Pandemic-economic-recession-and-access-to-services-for-victims-of-human-trafficking/4-735857>
- Roar.lk | September 7th | No fuel, no future? By Nadiya Azmy
<https://roar.media/english/life/current-affairs/no-fuel-no-future>
- Humanitarian Practice Network | 8th Sep 2022 | Paul Harvey, Gayathri Lokuge
<https://odihpn.org/publication/caught-between-two-stools-humanitarian-aid-in-the-sri-lanka-crisis-response/>
- Coping with the economic crisis - fishing livelihoods and food security – Channaka Jayasinghe
<https://www.sundayobserver.lk/2022/09/11/impact/coping-economic-crisis-fishing-livelihoods-and-food-security-0>
- The fertiliser ban that went awry - 20 November 2022
<https://www.sundayobserver.lk/2022/11/20/impact/fertiliser-ban-went-awry>
- Two CEPA blog articles were republished in Groundviews,
Ensuring the Rights and Protection of Women Migrant Workers – Groundviews
Rescuing the Poor from the Economic Abyss – Groundviews

Online Blogs (CEPA website)

- Socio-Economic Impacts of the MV X-Press Pearl Disaster on Fisher Groups
<https://www.cepa.lk/blog/socio-economic-impacts-of-the-mv-x-press-pearl-disaster-on-fisher-groups/>

MV X - Press Pearl ව්‍යසනය හරහා ධීවර කණ්ඩායම් කෙරෙහි ඇති වූ සමාජ ආර්ථික බලපෑම
[MV X - Press Pearl jHikh yryd ëjr lKavdhĩ flfrys we;s jQ iudc wd¾:sl n,mEu](https://www.cepa.lk/blog/socio-economic-impacts-of-the-mv-x-press-pearl-disaster-on-fisher-groups/)

- Transitional Justice: Looking Back to Move Forward By Natasha Palansuriya
<https://www.cepa.lk/blog/transitional-justice-looking-back-to-move-forward/>

- Rising Costs and Rising Risks: the Ripple Effect on the Poor- By Dilshani N Ranawaka
<https://www.cepa.lk/blog/rising-costs-and-rising-risks-the-ripple-effect-on-the-poor/>
- IN A PICKLE: ENSURING FOOD SECURITY DURING AN ECONOMIC CRISIS - By Thilani Kaushalya
<https://www.Cepa.Lk/blog/in-a-pickle-ensuring-food-security-during-an-economic-crisis/>
- Doing the Right Things for the Wrong Reasons? The Family Background Report and Migrant Women - By Chandima Arambepola
<https://www.cepa.lk/blog/doing-the-right-things-for-the-wrong-reasons-the-family-background-report-and-migrant-women/>
- There is no change or hope for us': Gendered impacts of crises on coastal communities - By Nadiya Azmy
<https://www.cepa.lk/blog/there-is-no-change-or-hope-for-us-gendered-impacts-of-crises-on-coastal-communities/>
- Warning Signs: Recognising who is at risk, how they are coping and taking action - By Dilshani Ranawaka
<https://www.cepa.lk/blog/warning-signs-recognising-who-is-at-risk-how-they-are-coping-and-taking-action/>
- Community-Based Approaches and COVID-19 – Fulfilling the Need for Innovative Approaches to Public Health - By Fiona Carter-Tod
<https://www.cepa.lk/blog/community-based-approaches-and-covid-19-fulfilling-the-need-for-innovative-approaches-to-public-health/>
- Creating a New Poor: the fertiliser ban that marked the beginning of the end . By Minuri Perera and Shaneendra Amarasinghe
<https://www.cepa.lk/blog/creating-a-new-poor-the-fertiliser-ban-that-marked-the-beginning-of-the-end/>

Open Forums

- The 66th Open Forum on Food Security was held in Sinhala on 30th June 2022.

CEPA Newsletters

The newsletter reached about 584 stakeholders and total views including through social media was approximately 300.

- January: CEPA in Sight Volume 8: <https://www.cepa.lk/cepa-in-sight-vol-8/>
- March: CEPA in Sight Volume 9: <https://www.cepa.lk/newsletter9/>
- May: CEPA in Sight Volume 10: <https://www.cepa.lk/newsletter10/>
- August: CEPA in Sight Volume 11: <https://www.cepa.lk/newsletter11/>
- October: CEPA in Sight Volume 12: <https://www.cepa.lk/newsletter12/>

CENTRE FOR POVERTY ANALYSIS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2022



KPMG
(Chartered Accountants)
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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 2022, 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 2022, 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.

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C.P. Jayatilake FCA	T.J.S. Rajakarier FCA	W.W.J.C. Perera FCA
Ms. S. Joseph FCA	Ms. S.M.B. Jayasekara FCA	W.K.D.C. Abeyratne FCA
S.T.D.L. Perera FCA	G.A.U. Karunaratne FCA	R.M.D.B. Rajapaksa FCA
Ms. B.K.D.T.N. Rodrigo FCA	R.H. Rajan FCA	M.N.M. Shameel FCA
Ms. C.T.K.N. Perera ACA	A.M.R.P. Alahakoon ACA	Ms. P.M.K. Sumanasekara FCA
Principals - S.R.L. Perera FCMA(UK), LLB, Attorney-at-Law, H.S. Goonewardene ACA, Ms. F.R. Ziyad FCMA (UK), FTII		



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

08 May 2023

CENTRE FOR POVERTY ANALYSIS
STATEMENT OF FINANCIAL POSITION

As at 31 December,

	Note	2022 Rs.	2021 Rs.
Assets			
Non-current assets			
Property, plant and equipment	2	1,175,390	1,376,342
Intangible assets	3	-	92,222
Deferred tax asset	4	1,309,713	1,513,693
Total non current assets		2,485,103	2,982,257
Current assets			
Receivables	5	12,716,418	15,912,398
Withholding tax recoverable	6	773,097	773,097
Income tax receivable	15	-	191,711
Investments	7	192,669,861	173,698,920
Cash and cash equivalents	8	16,791,634	15,986,759
Total current assets		222,951,010	206,562,885
Total assets		225,436,113	209,545,142
Funds and liabilities			
Funds			
CEPA Development fund	9	166,739,093	149,124,186
CEPA Reserves		31,202,192	35,806,023
Innovation fund	10	3,767,097	3,832,410
Total funds		201,708,382	188,762,619
Non-current liabilities			
Employee benefits	11	8,157,167	9,172,964
Capital grant	12	503,367	58,750
Total non current liabilities		8,660,534	9,231,714
Current liabilities			
Other payables	13	2,617,252	4,417,090
Income received in advance	14	8,449,217	5,603,219
Income tax payable	15	1,396,990	-
Bank overdraft	8	2,603,738	1,530,500
Total current liabilities		15,067,197	11,550,809
Total liabilities		23,727,731	20,782,523
Total funds and liabilities		225,436,113	209,545,142

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

08 May 2023
Colombo

CENTRE FOR POVERTY ANALYSIS**STATEMENT OF PROFIT OR LOSS***For the year ended 31 December,*

	Note	2022 Rs.	2021 Rs.
Revenue	16	69,494,255	74,167,536
Direct cost	17	(45,514,558)	(47,018,846)
Gross surplus		23,979,697	27,148,690
Other income	18	1,982,264	950,150
Transferred from restricted funds		942,247	465,995
Administrative expenses		(10,890,335)	(10,744,066)
Staff cost		(29,073,121)	(26,478,700)
Publications, seminars and workshops		(340,189)	(156,978)
Net finance income	19	7,530,534	1,370,536
Utilization of restricted funds		(942,247)	(465,995)
Net deficit before tax	20	(6,811,150)	(7,910,368)
Tax expense	21	(1,792,681)	178,684
Net deficit after tax		(8,603,831)	(7,731,684)

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,

	Development Fund						Total	
	Donor Contribution	Appropriation CEPA	Development Fund Reserves	10% CEPA Programme Fund	Friends of CEPA	CEPA Reserves	Innovation Fund	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
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	-	-	9,744,027	-	-	-	106,697	9,850,724
Transfer between funds	-	-	-	-	-	-	-	-
Utilization of restricted funds	-	-	(465,995)	-	-	-	-	(465,995)
Contribution towards friends of CEPA	-	-	-	-	500,000	-	-	500,000
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
Balance as at 01 January 2022	22,772,783	30,945,897	74,229,441	11,732,911	9,443,154	35,806,023	3,832,410	188,762,619
Net deficit for the year	-	-	-	-	-	(8,603,831)	-	(8,603,831)
Investment returns earned for the year	-	-	21,598,227	-	-	-	-	21,598,227
Transfer between funds	-	-	(5,254,125)	-	1,254,125	4,000,000	-	-
Additions for restricted funds	-	-	-	-	-	-	393,614	393,614
Utilization of restricted funds	-	-	(483,320)	-	-	-	(458,927)	(942,247)
Contribution towards friends of CEPA	-	-	-	-	500,000	-	-	500,000
Balance as at 31 December 2022	22,772,783	30,945,897	90,090,223	11,732,911	11,197,279	31,202,192	3,767,097	201,708,382

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,

		2022	2021
	Note	<u>Rs.</u>	<u>Rs.</u>
Cash flows from operating activities			
Deficit before taxation		(6,811,150)	(7,910,368)
Adjustments for:			
Depreciation of property, plant and equipment		1,145,452	1,500,806
Amortization of intangibles		92,222	621,334
Net finance cost		283,238	1,370,536
Provision for gratuity		(646,081)	684,527
Amortization of capital grant		(269,633)	(1,033,346)
Operating profit before working capital changes		(6,205,952)	(4,766,512)
Changes in :			
Trade and other receivables		3,195,977	8,613,080
Trade and other payables		(1,799,837)	(2,616,421)
Income received in advance		2,845,998	1,216,819
Cash (used in) / generated from operating activities		(1,963,813)	2,446,966
Finance cost paid		(283,238)	(200,862)
Gratuity paid		(369,716)	(2,903,312)
Income tax paid		-	-
Net cash used in operating activities		(2,616,768)	(657,208)
Cash flows from investing activities			
Acquisition of property plant and equipment		(944,500)	(285,000)
Investment made during the year		(18,970,942)	(11,184,881)
Net cash used in investing activities		(19,915,442)	(11,469,881)
Cash flows from financing activities			
Increase in development fund		21,614,909	9,778,032
Increase of innovation fund		(65,313)	106,697
Capitalized grant received		714,250	-
Net cash generated from financing activities		22,263,846	9,884,729
Net decrease in cash and cash equivalents		(268,363)	(2,242,360)
Cash and cash equivalents at the beginning of the year		14,456,259	16,698,619
Cash and cash equivalents at the end of the year	8	14,187,896	14,456,259

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 2022,

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.

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.

Statement of Cash Flows

Statement of cash flows has been prepared using the indirect method.

(e) Restricted funds

Where fund is 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 2022,

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. The company is liable for income tax 14% as it is registered as approved charity under the Commissioner General of Inland Revenue Department.

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 2022	2,809,141	8,656,405	7,019,761	883,562	19,368,869
Additions during the year	-	944,500	-	-	944,500
Other adjustments	-	-	-	-	-
Disposals during the year	-	-	-	-	-
Balance as at 31 December 2022	2,809,141	9,600,905	7,019,761	883,562	20,313,369
Accumulated depreciation					
Balance as at 01 January 2022	2,439,466	7,970,525	6,894,991	687,545	17,992,527
Charge for the year	274,963	562,605	117,752	190,132	1,145,452
Charge on disposals during the year	-	-	-	-	-
Balance as at 31 December 2022	2,714,429	8,533,130	7,012,743	877,677	19,137,979
<u>Carrying amount</u>					
As at 31 December 2022	94,712	1,067,775	7,018	5,885	1,175,390
As at 31 December 2021	369,675	685,880	124,770	196,017	1,376,342

	2022 Rs.	2021 Rs.
3 Intangible assets		
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	6,673,771	6,052,437
Amortization charged for the year	92,222	621,334
Accumulated amortization for disposals	-	-
Balance as at 31 December	6,765,993	6,673,771
Carrying amount	-	92,222

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

<i>As at 31 December,</i>		2022	2021
		<u>Rs.</u>	<u>Rs.</u>
4	Deferred tax asset		
	Balance as at 1 January	1,513,693	1,344,621
	Origination/ (reversal) during the year	(203,980)	169,071
	Balance as at 31 December	1,309,713	1,513,693
4.1	Deferred tax liabilities (Note 4.2)	-	-
	Deferred tax assets (Note 4.3)	1,309,713	1,513,693
		(1,309,713)	1,513,693
4.2	Deferred tax liabilities		
	Property, plant and equipment	-	-
		-	-
4.3	Deferred tax assets		
	Property, plant and equipment	167,710	229,478
	Employee benefits	1,142,003	1,284,215
		1,309,713	1,513,693
5	Receivables		
	Accounts receivable (Note 5.1)	4,328,124	8,766,514
	Deposits advances and prepayment	5,623,400	6,319,632
	Staff Loan	1,207,150	826,252
	General receivable	1,557,744	-
		12,716,418	15,912,398
5.1	Accounts receivable		
	-Urban Development Authority - Action Research on Resettlement and Development in Muwadara Uyana	384,000	384,000
	-ILO - Establishing research, advocacy and policy parameters in the road to ratification of the ILO C 188 - Phase 3	3,610,202	-
	-UNDP- Welfare Benefit Board_Social Registry Enumerator Training Assignment	1,009,347	-
	-SFCG Sri Lanka - Module Development of Conflict Transformation for CSO Partners- Capacity Building	334,697	-
	-Migration Policy Institute -SDC project on digital financial inclusion	17,026	-
	-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
		5,355,272	9,793,662
	Less: Provision for bad and doubtful debts	(1,027,148)	(1,027,148)
		4,328,124	8,766,514

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

As at 31 December,

	2022	2021
	<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>)	182,991,263	165,514,031
Innovation fund investments (<i>Note 7.2</i>)	3,722,373	3,218,094
CEPA investments (<i>Note 7.3</i>)	5,956,225	4,966,795
Total investments as at the year end	<u>192,669,861</u>	<u>173,698,920</u>
7.1 Development fund investments		
Investment in portfolio (<i>Note 7.1.1</i>)	111,798,628	102,296,752
Investment in fixed deposits	71,192,635	63,217,279
	<u>182,991,263</u>	<u>165,514,031</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>)	959,906	800,450
Investment in fixed deposits	2,762,467	2,417,644
	<u>3,722,373</u>	<u>3,218,094</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	5,956,225	4,966,795
Total investments as at the year end	<u>5,956,225</u>	<u>4,966,795</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

As at 31 December,

	2022	2021
	<u>Rs.</u>	<u>Rs.</u>
8 Cash and cash equivalents		
Short term deposits	-	8,201,693
Cash at bank (<i>Note 8.1</i>)	16,758,594	7,756,497
Cash in hand	33,040	28,569
	<u>16,791,634</u>	<u>15,986,759</u>
Bank overdraft	2,603,738	1,530,500
Cash and cash equivalents for the purpose of statement of cash flows	<u>14,187,896</u>	<u>14,456,259</u>
8.1 Cash at bank		
CEPA Development fund - Savings account	242,538	193,788
Innovation fund - Current account	37,909	38,409
Cash at bank	16,478,147	7,524,300
	<u>16,758,594</u>	<u>7,756,497</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.

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>	2022	2021
	<u>Rs.</u>	<u>Rs.</u>
11 Employee benefit obligation		
Balance as at 01 January	9,172,964	11,391,749
Current service cost	904,857	1,305,355
Actuarial loss	1,374,864	(1,413,854)
Interest cost	(2,925,802)	793,026
Payments during the year	(369,716)	(2,903,312)
Balance as at 31 December	<u>8,157,167</u>	<u>9,172,964</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 65 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 65.

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

- The discount rate per annum 19.50% (2021: 9.39%)
- Salary increment rate per annum 12.20% (2021: 7%)
- Staff turnover factor per annum 23.70% (2021: 17.40%)
- The Company will continue as a going concern.

Number of employees

Number of employees of the Company as at 31 December 2022 was 24 (2021: 26) respectively.

	2022	2021
	<u>Rs.</u>	<u>Rs.</u>
12 Capital grant		
Balance as at 1 January	58,750	1,092,096
Grant received during the year	714,250	-
Amortization of capital assets	(269,633)	(1,033,346)
Balance as at 31 December	<u>503,367</u>	<u>58,750</u>

Capital grant includes the assets purchased through funds granted from the Project conducted by CEPA from 2015 to 2022.

13 Other payables		
Accrued expenses	1,819,159	2,071,646
VAT payable	-	962,348
NBT payable	-	(643,148)
Other payable	798,093	2,026,244
	<u>2,617,252</u>	<u>4,417,090</u>

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

<i>As at 31 December,</i>	2022	2021
	<u>Rs.</u>	<u>Rs.</u>
14 Income received in advance		
- SSRC IO - Rupture, Gendered Adaptation, and the Social Economy of Indian Ocean Fisheries	1,782,490	2,597,977
-SEI-Implementing sustainable development goals in an incoherent world:Aligning climate action and reduced inequalities	4,147,109	-
-ILO - Establishing research, advocacy and policy parameters in the road to ratification of the ILO C 188 - Phase 3		-
-GRADE -SVSS SME Resilience Study	2,348,280	-
-The Inequality Report, Sri Lanka - TIER	171,338	-
- 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
	8,449,217	5,603,219
15 Income tax payable / (receivable)		
Balance as at 01 January	(191,711)	(182,098)
Income tax provision for the year	1,766,854	178,153
Under provision adjustment for previous year	(178,153)	(187,766)
Payments made during the year	-	-
Balance as at 31 December	1,396,990	(191,711)
<i>For the year ended 31 December,</i>	2022	2021
	<u>Rs.</u>	<u>Rs.</u>
16 Revenue		
Fee based services	62,546,427	72,501,827
Core grants	36,732	287,833
Programme / Thematic Funds	6,911,096	1,377,876
	69,494,255	74,167,536

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December,

	2022	2021
	<u>Rs.</u>	<u>Rs.</u>
17 Direct cost		
Assignment expenses	43,819,758	30,266,156
Program/ thematic expenses	1,694,800	16,752,690
	<u>45,514,558</u>	<u>47,018,846</u>
18 Other income		
Investment Income	1,912,293	793,279
Miscellaneous Income	69,971	156,871
	<u>1,982,264</u>	<u>950,150</u>
19 Net finance cost/(income)		
Bank charges and interest on overdraft	(283,238)	200,860
Exchange loss/(gain)	7,813,772	(1,571,396)
	<u>7,530,534</u>	<u>(1,370,536)</u>
20 Profit before taxation		
The following items have been recognized as expenses in determining profit before tax:		
Depreciation	1,145,452	1,500,806
Amortization	92,222	621,334
Audit fee	383,332	293,185
Provision for gratuity	646,081	684,527
Staff cost :		
Salaries and wages	37,365,055	38,752,434
EPF, ETF	5,602,886	5,856,404
21 Tax expense		
Current period	1,766,854	178,153
Over provision in respect of prior years	(178,153)	(187,766)
Deferred tax origination/(reversal) during the year	203,980	(169,071)
	<u>1,792,681</u>	<u>(178,684)</u>

The liability for income taxation has been computed in accordance with the Inland Revenue Act No. 24 of 2017 and its amendments thereto. The company is liable for income tax 14% as it is registered as approved charity under the Commissioner General of Inland Revenue Department.

CENTRE FOR POVERTY ANALYSIS
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December,

	2022	2021
	<u>Rs.</u>	<u>Rs.</u>
21 Tax expense (Contd.)		
Reconciliation of the accounting profit and income tax expense		
Net deficit before taxation	(6,811,150)	(7,910,368)
Disallowable expenses	1,330,508	3,791,935
Allowable expenses	(5,409,491)	(5,146,352)
Adjusted profit from business	(10,890,133)	(9,264,785)
Net income for the CEPA Development Fund	21,598,227	9,744,027
Disallowable expenses on CEPA Development Fund	-	-
CEPA Development Fund investment income	21,598,227	9,744,027
Other income for the Company	1,912,293	793,279
Tax exempted investment income	-	-
Interest income liable to Income tax	1,912,293	793,279
Total statutory income	23,510,520	10,537,305
Trade loss claimed	(10,890,133)	(9,264,785)
Assessable income	12,620,387	1,272,520
Tax free allowance	-	-
Taxable income	12,620,387	1,272,520
Income tax on current year profits @ 14% (2021 - 14%)	1,766,854	178,153

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:

	2022	2021
	<u>Rs.</u>	<u>Rs.</u>
Short term employee benefits	13,508,031	14,910,325

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 2022	Balance as at 31 December 2022
The Asia Foundation (Human Trafficking)	Project expenses	2,562,379	409,981
The Asia Foundation (DN SGP)	Project expenses	3,399,500	868,844
The Asia Foundation (Land Mediation Board study)	Project expenses	-	-
The Asia Foundation (Rapid Mapping Assessment)	Project expenses	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 08 May 2023.

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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 සංහිදියාව ඇතුළු විවිධ සේවා ගණනාවක් සම්පාදනය කරයි.

දරිද්‍රතා විශ්ලේෂණ කේන්ද්‍රයේ මූලික විශ්වාසය දරිද්‍රතාව අයුක්ති සහගත තත්ත්වයක් බවත් එය මූලික ප්‍රධාන දැනුම 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 කීර්ති 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.

විශේෂීත්වය: 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.

භූගෝලීය ආරාමයේ නීලයායනායු (CEPA) භූගෝලීය තොර්පාන අපිවිලුරුත්ති විධායකයින් ඉලු සීරුත්ත පුරිත්තුණර්වෙ තලුකින්ඟු ඉලුකකයින් සායාත්තමාන ඉර් ආයුලු අමෙමප්පාලුම. භූගෝලීය ආරාමයේ නීලයායනායු 1982අයුම ආණ්ඩුත්ත කමපනිස් සල්ල 17අයුම පිරිවින් උත්තරව්‍යාත්තත්තීන් කීඨු 2001අයුම ආණ්ඩු ඉලු නිරුචනමාක පතිලු සෙය්‍යප්පල්ලොලු, 2007අයුම ආණ්ඩුත්ත 7අයුම ඉලුකක කමපනිස් සල්ලත්තීන් කීඨු 2008අයුම ආණ්ඩු ඉලු මීණ්ඩුම පතිලුසෙය්‍යප්පල්ලු. අඬුප්පල්ලු සෙවෙකලුම සලුකප් පාලුකාප්පුම, නීලයායන අපිවිලුරුත්ති, වාඨුව්‍යාලාරුකලුම තොලුලුම, තොලුලාලාර් පුලම්පෙය්‍යර්ලු, පුලම්පෙය්‍යර්ත්තොලුම අපිවිලුරුත්තියුම, මර්ඟුම සලුක ඉලුමෙමප්පාලුම මීණිණකකලුම මෙලුම භූගෝලීය පල්ලෙලු විධායකයින් තොර්පාන ඉලුකල්ලුනාන ආයුලු, කලත්තායුලු, මතිප්පීල්ලායුලු මර්ඟුම පයිර්සිකලු උණ්ලුකකියාලුක CEPA ඉණ් සෙවෙකයින් උණ්ලුන.

භූගෝලීය ආරාමයේ නීලයායනායු නොල්ලු, භූගෝලීය තොර්පාන සුත්තීර්මාන ආයුලුකලු වඬුකුකින්ඟු ඉලු මුණ්ණොඬු නිරුචනමාක තිකුඨුචුම, ඉලුකක මර්ඟුම ඉප්පිරාත්තියත්තීලාන කොල්ලුකකලු උරුප්පල්ලුචුමාලුම.

භූගෝලීය ආරාමයේ නීලයායනායු ලුරිකකොල්ලු: සුත්තීර්මාන ආයුලුකලු වඬුකුඨුල්ලු අපිවිලුරුත්ති තුලෙය්‍යල්ලු ඈලුප්ලුණ්ලු නපර්කලින් නිරුචනමාකයින් ආර්ඟල්ලුකලු කල්ලියෙලුප්පුල්ලු මර්ඟුම කොල්ලුකකලු ආලුරිප්පත්තකාන වායුප්පුකකලු තෙලුචෙතයුම වලියුරුත්තකින්ඟු.

මතිප්පු: භූගෝලීය ආරාමයේ නීලයායනායු සෙය්‍යප්පාලුකලු පාකුපර්ඟුකින්ඟු මර්ඟුම පාකලිප්පු සෙය්‍යකින්ඟු අනෙවරු පාකලිප්පුකකලුම භූගෝලීය ආරාමයේ නීලයාය මතිකකින්ඟු. ආලු වෙලෙකලු ඈලුප්ලුකින්ඟු අනෙවරුම උරිමෙකයින්, කණ්ණියාම මර්ඟුම මලෙත්තුණ්ලු ආර්ඟල්ලුකලු නාම මතිකකින්ඟු.

ලුරිමාය: භූගෝලීය ආරාමයේ නීලයාය අත්ත නොල්ලුකකලුරිකෙර්ප සෙය්‍යප්පාලුකින්ඟු. නාම සොල්ලුම සෙය්‍යුම ආලුම ලුරිමායාකලුම වෙලිප්පල්ලායාකලුම ඉලුප්පාම ආණ්ඩුලු ආලු ඉලුණත්ත මර්ඟුම තනිනපර් සෙය්‍යප්පාලුකලුරිකු පතිල්ලු සොල්ලුම පොලුපාලිකලු උණ්ලුනාම. ආලු වෙලෙකයින් ආණ්ඩුලුම සමනිලෙ, සුත්තීර්ම මර්ඟුම පාලුප්පාලුමෙ ආණ්ලුම කොල්ලුකකලු වලියුලෙය්‍ය අමෙත්තීලුල්ලුම.

සීර්පු: භූගෝලීය ආරාමයේ නීලයායත්තීල්ලු නාම උයර් තාකක මර්ඟුම මාර්ඟත්ත අලුචෙත්තකා උයර් මල්ලු කර්කෙ මර්ඟුම සෙය්‍යල්ලුණ්ලුකලු අලුත්තු කොල්ලුත්තකා තොල්ලුත්තුම ආණ්ලු නාම සවාල් වීල්ලු කොල්ලුකින්ඟු.

ඉත්තායුප්පු: භූගෝලීය ආරාමයේ නීලයායත්තීල්ලු නාම ආලු ලුරිකකොල්ලුකලු අලුත්තු කොල්ලුත්තකා තොල්ලුත්තුම ආලු අලුචිනෙ පකිර්ත්තු කොල්ලුම ඉලු පරත්ත වීසිලාන මකකයින් මර්ඟුම නිරුචනමාකලු ඉලුණත්තු කොල්ලුම උණ්ලු කොණ්ලුණ්ලුනාම.

ලෙකීඨුචුත්තමාය: භූගෝලීය ආරාමයේ නීලයාය ලෙකීඨුචුත්තමායුල්ලු ඉලුප්පත්තු ලුයර්ප්පුල්ලු අත්ත නොල්ලුම මර්ඟුම ලුරිකකොල්ලුකලු සීරුත්ත ලුයර්ප්පුල්ලු අලුත්තු කොල්ලුත්තකා මාලුකින්ඟු මර්ඟුම ලෙලුකකියාන ලුරිකකලුරිකු ඉලුසවක සෙය්‍යප්පල්ලුම ලුර්ප්පාලු.