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**Promotion and protection of all human rights, civil,
political, economic, social and cultural rights,
including the right to development**

Written statement* submitted by Tamil Uzhagam, a non- governmental organization in special consultative status

The Secretary-General has received the following written statement which is circulated in accordance with Economic and Social Council resolution 1996/31.

[23 May 2022]

* Issued as received, in the language of submission only. The views expressed in the present document do not necessarily reflect the views of the United Nations or its officials.



Crimes of Genocide Accountabilities and Economic Crisis in Sri Lanka

For most 40 years successive Sri Lankan government used to increase the occupation of Tamil Eelam by militarization of North and East of Sri Lanka with support of International Monetary funds and European Union funds.

In May 2009, Sri Lankan government ended the War by killing more than 167,796 Tamils who were killed during final stage of the war between December 2008 and May 2009, despite international commitments, successive Sri Lankan governments have undermined independent institutions including the judiciary and constitutional bodies crucial for effective and transparent governance. These trends have worsened since President Gotabaya Rajapaksa took office in 2019.

President Gotabaya Rajapaksa has significantly increased the military's role in civilian governance since his election in November 2019. In January 2021, 39 retired military officials who committed genocide against Eelam Tamils had been given government positions. Serving and retired officers have been appointed to Presidential Task Forces, and Army Commander Shavendra Silva has led Sri Lanka's Covid-19 response. The military have been involved in all aspects of pandemic management, with Major-Generals coordinating the COVID-19 response and troops administering vaccinations.

We have documented numerous cases of violation of the Sri Lankan government targeting Eelam Tamils, which has long been economically marginalized. The administration has also adopted measures that undermine the rule of law.

We would like to take this opportunity to offer some recommendations that should be incorporated in any IMF program in Sri Lanka to protect the rights, lives, and livelihoods of all Sri Lankans.

This will not be the first time that Sri Lanka reaches out to the IMF for support, having done so several times since joining in 1950. For last 70 years Sri Lanka is using IMF and European Union funds for mass genocide against Eelam Tamils and continue its structural genocide against Eelam Tamils.

Sri Lanka was in the midst of a military offensive that massacred tens of thousands of Tamil civilians. Hospitals were repeatedly bombed, Tamil men and women were subjected to widespread sexual violence, and there were executions as well as forcible disappearances. As many as 146,679 people remain unaccounted for.

As Rajapaksa approached the IMF at the time, more than 300,000 Tamils languished in military run camps in the aftermath of the massacres. Human rights organisations and Tamil activists urged diplomats around the globe to stop the IMF from providing assistance to the Sri Lankan government.

As the ruling Rajapaksa Government continued to take out costly loans to fund projects such as an airport and seaport in the family's hometown – some of several 'white elephant' constructions that took place – soon Sri Lanka faced yet another balance of payments crisis.

With a continued heavy defence budget that matched its wartime spending, and the return of the Rajapaksas with former defence secretary Gotabaya Rajapaksa elected as president in 2019, Sri Lanka's economy once more showed signs of faltering. As the current crisis began to loom in 2020, reports that the Sri Lankan government may once more seek another IMF bailout began to surface.

Recent budget decisions raise concerns that inadequate funds would be allocated to social investment. In the Appropriation Bill for 2022, presented by Finance Minister Basil Rajapaksa on October 7, 2021, the Defense Ministry received the highest allocation at 373.1 billion rupees (then US\$1.86 billion), an increase from the previous year of 33.8 billion rupees, to reach 14.9 percent of total expenditure. The Health Ministry was allocated 158 billion rupees (then \$790 million), a decrease from the previous year of 871 million rupees despite the Covid-19 pandemic.

We urge the Fund to include this in any Sri Lanka program from its inception to ensure that the social spending floor included in any program is adequate to prevent, at a minimum, retrogression of people's economic rights.

Corruption and Accountability

President Gotabaya Rajapaksa was himself facing corruption charges related to his previous period as defence secretary at the time of his election in 2019. The case was dropped after he became president due to constitutional provisions providing immunity in office. The disclosure of financial records known as the Pandora Papers revealed that former Deputy Minister Nirupama Rajapaksa and her husband, Thirukumar Nadesan, who are members of the governing Rajapaksa family, held at least \$17 million in previously undisclosed off-shore trusts. Anti-corruption campaigners including Transparency International called for the matter to be investigated by CIABOC, to which President Rajapaksa then referred the case, although there appears to have been little progress in the investigation.

In December 2019, the Financial Crimes Investigation Division (FCID) of the police, which had been established by the previous government to investigate cases of fraud, was abolished as a separate unit and brought under the Criminal Investigation Department.

In January 2020, President Rajapaksa established the Commission of Inquiry to Investigate Allegations of Political Victimization, to derail investigations of human rights abuses or corruption against his relatives and political allies that had been begun under the previous administration. The Bar Association of Sri Lanka said that the commission's report, which was submitted to the president on December 8, 2020, "may undermine the Rule of Law in this country, impair the independence of the Judiciary, and erode the impartial and efficient functioning of the Attorney General's Department." The report recommended the withdrawal of nearly 40 cases of bribery and corruption then pending in the courts.

Numerous prominent corruption cases have been withdrawn by the CIABOC or the attorney general, or dismissed by the courts. For example, on January 21, 2022, a court in Colombo discharged 11 people accused of bribery because prosecution documents had not been signed by all three members of the CIABOC.

The attorney general has yet to decide whether to proceed with a prosecution for alleged money laundering against Namal Rajapaksa, the prime minister's son, and four others, in a case that was brought by the police in 2016.

Meanwhile, senior police officers involved in high-profile investigations have faced prosecution under the Rajapaksa administration.

Among the corruption scandals alleged to have occurred under the Rajapaksa administration, the Finance Ministry told the parliamentary Committee on Public Accounts in March 2021 that the so-called "sugar scam" had cost the treasury 15.9 billion rupees (then \$79.5 million).

Accountability and the Militarization of Tamil Eelam

Sri Lanka's military has increasingly taken on civilian government functions, including in sectors such as health, development, and agriculture. The military's lack of transparency and the limited civilian oversight raise significant risks of corruption and mismanagement. The military's history of human rights abuses and discrimination gives rise to profound concerns about the suitability to fulfil these roles. In her report to the United Nations Human Rights Council on February 25, UN High Commissioner for Human Rights Michelle Bachelet warned of a "further drift towards militarisation" in Sri Lanka. Especially in the north and east of the country, where militarization is most intense, the military has been implicated in rights violations against the same communities of which it increasingly maintains control. Furthermore, the military's intense resistance to accountability for alleged abuses contributes to resistance to holding it accountable and subjecting it to civilian oversight for governance and financial issues.

The return of civilian lands seized by the military in the north and east has largely halted since 2019. This continuing seizure of land causes displacement and exacerbates poverty. In some cases, the military uses the land for commercial purposes. Among the business activities undertaken by the military are farms, the Thalsevena Hotel in Jaffna, the Panama Lagoon Cabana in Ampara, and the Eagles Heritage Golf Course in Trincomalee. Besides denying legal landowners their rights, the military's business activities are not subject to public financial accountability, and make civilian businesses subject to unfair competition.

Key Recommendations

- In view of the scale of military expenditure, and military occupation of Tamil Eelam, require that auditing of the Ministry of Defence meets the same criteria as other departments, and verify this as part of reviews.
- Engage closely with Tamil civil society organizations to devise measures that will make the government accountable to the public for its use of resources, and ensure a role for civil society groups in monitoring the implementation of the program.
- Require to the council members to restore an international, independent and impartial investigations into crimes against humanity, war crimes and crimes of genocide and appropriate prosecute those responsible.
- Recognize the genocide resolution passed unanimously in the Northern Provincial Council of Sri Lanka on 10th February in 2015.
- Direct appropriate measures at the International Criminal Court outlining that the affected Tamil Nation have no faith in any domestic commission or inquiry.
- Council Members to have a new Resolution under Agenda 4 to appoint a special Rapporteur to monitor and investigate ongoing human rights violations and repression against the Tamil people.

To the 4th committee members of General Assembly

- To recognize that Tamil Territories are not governing by Tamils

Global Tamil Mouvement, ASSOCIATION DES ANONYMES ET PERSÉCUTES DU GÉNOCIDE TAMOULE, NGO(s) without consultative status, also share the views expressed in this statement.