ANALYSIS OF FINANCIAL RETURNS SUBMITTED BY CANDIDATES IN THE 2024 PRESIDENTIAL AND PARLIAMENTARY ELECTIONS

PREPARED IN ACCORDANCE WITH THE REGULATION OF ELECTION EXPENDITURE ACT, NO. 3 OF 2023

TRANSPARENCY INTERNATIONAL SRI LANKA
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Research by: Manjula Gajanayake

Design: Haritha Dahanayaka

Transparency International Sri Lanka
366, Nawala Road, Nawala,
Rajagiriya,
Sri Lanka.

Phone: +94 11 4 369 781
Fax: +94 11 2 865 777
Email: tisl@tisrilanka.org
Web: www.tisrilanka.org

Twitter: twitter.com/tisrilanka
LinkedIn: lk.linkedin.com/company/tisrilanka
Facebook: facebook.com/tisrilanka
Instagram: instagram.com/transparency_sri_lanka
YouTube: youtube.com/tisrilankatube

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Introduction

The regulation of election expenses has increasingly become a central theme in Sri Lanka's electoral discourse. While it may seem like a relatively new concern, the issue is not unfamiliar to the country. In fact, election expenditure has been an important element of the electoral process even prior to 1977.

The subject gained renewed prominence with the rise of the *Yahapalana* (Good Governance) Government, which came to power promising a new political culture. Central to this agenda was the reform of governance structures, including the establishment of independent commissions. Within this framework, the Election Commission of Sri Lanka (ECSL) was established on 13 November 2015, marking a significant milestone in the country's electoral history[1]. This achievement built on earlier, though largely unsuccessful, reform efforts notably the 17th Amendment of 2001 which, despite its limitations, remains a landmark in strengthening the principle of independent oversight.[2]

The year 1977 is particularly significant, as it marked the last parliamentary election held under the country's exclusive electoral system[3]. The subsequent reforms brought drastic changes to the electoral framework and, in the process, saw the abolition of certain progressive measures, including the law on election campaign expenditure. Notably, none of the electoral laws introduced during the reform period of the 1980s adequately addressed the regulation of campaign spending. Until then, the central law governing election expenditure was the 1946 Ceylon (Parliamentary Elections) Ordinance, which included provisions for candidates to submit expenditure reports to election officials. A key feature introduced by this law was the option for candidates to appoint agents to act on their behalf. However, its scope was limited, as it applied only to candidates contesting in parliamentary elections[4].

1. Mr. Mahinda Deshapriya was the first Chairman of the Election Commission of Sri Lanka (ECSL), which was composed of three members including the Chairman. The other members were Prof. Rathnajeewan Hoole and Mr. Nalin Abeysekara, President's Counsel.

2. The 17th Amendment to the Constitution of Sri Lanka was passed by Parliament and certified into law on 3 October 2001. This reform marked a significant milestone in Sri Lanka's governance process, as it was introduced with the intention of depoliticizing government institutions and eliminating conflicts of interest in the appointment of high-level positions.

3. The 1977 Parliamentary General Election in Sri Lanka was held on 21 July 1977. It was conducted under the first-past-the-post (FPTP) electoral system and was the last general election held under this method. At that time, the country had 160 polling divisions, which initially elected 168 members. After appointments and nominations, the total membership of the Second National State Assembly of Sri Lanka (the 8th Parliament) increased to 196.

4. At that time, only 23 political parties were registered with the Department of Elections. Due to the first-past-the-post (FPTP) electoral system, candidates were highlighted alongside their respective political parties, which also enabled some independent candidates to be elected. In addition, by-elections were quite common and played a significant role in the political landscape prior to 1989.

Contextual Background

A notable feature of the current law is its primary focus on political parties and candidates. Thus, Sri Lanka does not approach this subject from a position of complete novelty; rather, electoral practice has evolved within a clear legal framework since 1931. Over the decades, demands for a cleaner political culture have gained momentum, becoming a broadly shared aspiration across political and civic actors. It is within this context that the new law must be understood, adopted against the backdrop of significant transformations in governance[5].

Until 2015, Sri Lanka's political institutions had not formally recognized the regulation of electoral expenditure as a priority. Prior to the establishment of the Election Commission of Sri Lanka (ECSL), elections were largely conducted under the legal framework of the early 1980s. The former Department of Elections, though responsible for managing elections, did not play a significant role in initiating reforms. With the creation of the ECSL, however, momentum began to build, supported by civil society organizations and election monitoring groups, which placed the regulation of campaign expenses high on their agenda[6]

This reform trajectory gained pace after the 2019 Presidential Election, when the newly constituted Commission took on a decisive role in advancing electoral reform. These efforts culminated in the passage of the Regulation of Election Expenditure Act, No.3 of 2023, a milestone in the country's legislative history. A close reading of this Act shows clear alignment with global approaches to regulating election expenses, though several provisions will require further refinement to ensure stability and effectiveness.

The law places strong emphasis on disclosure and reporting echoing the pre-1977 framework, which had similarly prioritized transparency through requirements such as permissible expenditure categories, financial declarations, expenditure limits, and sanctions. This reflects the intent of policymakers to strengthen accountability. However, notable gaps remain: the law does not adequately address the establishment of an independent oversight body, the creation of a robust monitoring process for returns, or the adoption of real-time disclosure mechanisms. Meaningful regulations in the future will require sustained discussion and careful analysis of these missing elements.

Points should also be made regarding another conceptual approach that deserves greater attention. In Sri Lanka, the current legal framework places a stronger emphasis on **election campaign expenditures**. Political commentators, researchers, and activists, both in Sri Lanka and abroad often show considerable interest in the broader **regulation of political finance**. Consequently, there is a common **misinterpretation**, as many election experts and writers tend to analyze Sri Lanka's existing expenditure law through the broader lens of political finance, even though this aspect is **not directly addressed** in the current legislation. Therefore, understanding the **theoretical and practical distinctions** between *political finance regulation* and *campaign*

5. When Sri Lanka conducted its very first parliamentary election in 1947, there was already a well-defined set of laws to regulate campaign expenditure. Importantly, even at that time, Sri Lanka focused more on regulating campaign expenditure rather than broader political finance. The maximum spending limit was set at 20 cents per voter in a particular electorate, or Rs. 5,000 per candidate for the entire campaign period. In addition, a candidate's representative (the Campaign Manager/Agent) was permitted to spend up to Rs. 2,000. These provisions were outlined in several sections of the Ceylon (Parliamentary Elections) Order in Council, 1946, under the titles of "Election Agent, Election Expenditure, and Offences".

6. The Election Commission was not initially proactive in introducing legislation to regulate campaign finance. However, due to the dedicated efforts of local election observation missions and a few practitioners, the Commission began to take steps in this direction under the chairmanship of Mr. Mahinda Deshapriya. At that time, a draft law prepared by an NGO-led election observation mission was already available. In parallel, three representatives traveled to India in 2015 to participate in the signing of the New Delhi Declaration on the Regulation of Political Finance, which had a significant influence on strengthening the focus on framing such legislation in Sri Lanka. The Sri Lankan delegation comprised Prof. Rathnajeewan Hoole, Member of the Election Commission of Sri Lanka (ECSL); Mr. Anthony David, Deputy Editor of the Sunday Times newspaper; and Mr. Manjula Gajanayake, National Coordinator of the Centre for Monitoring Election Violence (CMEV). The New Delhi Declaration on Political Finance Regulation in South Asia was subsequently adopted on 16 December 2015.

expenditure regulation, as well as their respective applications within the Sri Lankan context, should be considered an essential prerequisite before engaging in any meaningful analysis. Engaging effectively in Sri Lanka's discourse on political finance regulation requires sensitivity to this distinction, as expenditure regulation captures only the electoral period, while political finance encompasses the wider flow of political money beyond it.

Another distinctive feature of regulating election campaign expenses lies in the **role and authority of the regulatory body** established by law, typically, the **Election Management Body (EMB).** The Sri Lankan experience clearly illustrates that, although the **Election Commission** serves as the designated regulatory authority, its primary legal mandate is limited to **receiving income and expenditure reports** and **notifying the Sri Lanka Police** of any failures to submit reports by the stipulated deadline. Furthermore, when complaints are received from external parties concerning the use of campaign funds by candidates, parties, or independent groups, the Commission's role is largely confined to **forwarding such complaints to the police**. This demonstrates that the **broader regulatory and supervisory functions** expected of such an authority have been **significantly restricted**.

In this context, the importance of an effective campaign cost monitoring process becomes evident. Concerns may therefore arise regarding the credibility of reports received by the Election Commission, particularly where the regulatory body lacks the authority to conduct thorough scrutiny of income and expenditure disclosures, and where candidates may face limitations in ensuring transparency during campaign activities. The weaknesses identified above contribute to the under-enforcement of electoral laws and may ultimately be understood as reflecting broader challenges in democratic governance, often described in literature as a democratic deficit.

The Role of Institutions in Regulating Political Finance

A key issue in Sri Lanka's campaign finance landscape is the limited role played by institutions such as the Election Commission. Even under the current electoral expenditure regulation framework, there remains a pressing need for greater intervention and scrutiny by the Commission. Traditionally, however, the Commission's role has been narrowly confined: setting expenditure limits, issuing recommendations and guidelines, receiving reports, and referring delayed submissions to **Law enforcement authorities. More proactive regulatory measures have been limited, largely due to the Commission's mandate being circumscribed by existing legal provisions.**

In comparison, an examination of laws in other countries indicates that, if effectively implemented, Sri Lanka's current framework has the potential to raise citizens' expectations of governance and create a more level playing field in electoral competition, particularly at a time of severe economic strain. However, to realize its full potential, the institutional capacity of the Election Commission must be strengthened. Currently, the management of campaign expenditure is not clearly streamlined, and limitations in both legal authority and resources restrict the Commission's ability to take proactive measures. Strengthening the Commission through legislative support, institutional reforms, and human resource development is therefore essential for achieving meaningful progress in political finance regulation.

Political Financing Beyond Elections

Considering the above, it is evident that one of the most important, yet often neglected aspects of political finance is the continuous monitoring of political party funds and activities. While the Election Commission primarily focuses on regulating campaign expenditure during elections, organizations such as Transparency International Sri Lanka (TISL) have consistently advocated for broader oversight.

A notable example is Sri Lanka's inclusion in the Open Government Partnership (OGP) National Action Plan (2017–2018), which recommended amending election laws to establish a public register disclosing the amount and sources of campaign contributions. Under this initiative, responsibility was assigned to the Election Commission and the Commission to Investigate Allegations of Bribery or Corruption (CIABOC), with TISL acting as a supporting institution.

After several years of advocacy that began in 2016, the Sri Lankan Parliament successfully enacted the new Regulation of Election Expenditure Act. However, the country still lacks a robust mechanism for the continuous monitoring of political finance, including a comprehensive system to track the funding of political parties beyond the election period.

Lessons from Implementation

Since the passage of the Regulation of Election Expenditure Act, No. 3 of 2023, the Election Commission has applied the law to four separate elections to date. This has provided valuable practical insights. However, systematic assessment of compliance remains limited.

The information readily available from the Election Commission of Sri Lanka (ECSL) is primarily basic statistical data, such as the number of candidates, political parties, and independent groups that submitted expenditure returns, as well as those that failed to do so. ECSL occasionally updates the public on the progress of legal actions taken in response to complaints submitted by the Commission. Beyond this, voters seeking more detailed information must rely on Right to Information (RTI) applications, which often take more than 14 days and may not provide complete or explanatory answers.

Because there is no legal obligation for ECSL to proactively provide comprehensive details, the full picture of campaign expenditure operations by election competitors is not readily available. This lack of transparency undermines the spirit of the law, which is intended to promote accountability and strengthen political oversight.

Key questions that remain unanswered include:

1. How much did political parties and candidates (including independent groups) actually spend?
2. What amounts were allocated to different types of campaign activities?
3. What level of in-kind donations and services were received?
4. What were the sources of funds and contributions?

To answer these questions effectively, expenditure returns must be systematically categorized and organized. Currently, this information is stored at district-level election offices and linked to the Election Commission headquarters. However, beyond the ten-day public exhibition period, these records are not easily accessible, limiting transparency and public scrutiny.

Global Comparisons and Local Gaps

Many countries address the challenge of campaign finance transparency through real-time digital disclosure platforms. For instance, in the United States, the Federal Election Commission (FEC) provides continuously updated information on campaign financing, while civil society platforms such as OpenSecrets.org make this data readily accessible to the public.

In contrast, although Sri Lanka has effective legislation regulating campaign expenditure, it lacks a comparable public disclosure system. It is also notable that, more broadly, the South Asian region has made limited progress in implementing digital transparency during elections. In this context, Sri Lanka has a unique opportunity to advance further by leveraging the valuable experience gained from the past four elections.

Civil society organizations have partially addressed this gap. Notably, during recent presidential and parliamentary elections, election observation groups and CSOs jointly launched the Election Money Meter, an online tool to reveal campaign spending. While the Election Commission was not directly involved in this initiative, it provided its support and endorsement. To ensure voters can make informed choices, it is crucial to provide systematically categorized details of campaign funds and the patterns of campaign activity throughout the election period. Only with such information can voters approach polling stations fully informed.

Building on this experience, Transparency International Sri Lanka (TISL) is undertaking an independent effort to create a comprehensive picture of election financing through systematic research and public reporting. This initiative aims to enhance transparency, strengthen accountability, and improve public access to electoral financial information.[7]

7. Campaign cost monitoring has been an exceedingly rare practice in Sri Lanka. Prior to 2019, no government institution or civil society organization had undertaken such monitoring in the country's electoral history. The Centre for Monitoring Election Violence (CMEV) initiated this process during the presidential and parliamentary elections of 2019 and 2020, respectively, despite the absence of a legalized and regulated framework governing campaign finance. The detailed reports of these initiatives are accessible through:

a. https://cmev.org/wp-content/uploads/2021/02/Final-Report_Campaign-Finance_CMEV_Parliamentary-Election_2020-1.pdf

b. https://cmev.org/wp-content/uploads/2021/02/Final-Report_Campaign-Finance-Monitoring_CMEV_PE-2019-Final.pdf

Towards a Culture of Transparency

For the first time in Sri Lanka's history, systematic research of this nature is being conducted on election campaign financing. The findings and recommendations presented here are not just technical exercises but a call to action. Establishing an effective, transparent, and enforceable campaign finance framework is a collective responsibility, one that requires stronger institutions, more engaged in civil society, and better-informed citizens. Only then can Sri Lanka move towards a more accountable political culture and a fairer electoral process.

Methodology

This research examines the election expenditure reports submitted to the Election Commission of Sri Lanka (ECSL) by political parties, independent groups, and candidates, in accordance with the legislation regulating election expenses. The reports were submitted within the time frames stipulated by law, using prescribed formats and guidelines published through extraordinary gazettes.

The study is based on data from two national elections: the Presidential Election held on 21 September 2024, and the Parliamentary Election held on 14 November 2024. The statistical scope of the reports reviewed is summarized below:

Presidential Election 2024

- Total reports required: 76 (originally 78, since both the candidate and the candidate's political party are required to submit separate reports, the death of one candidate reduced the total number of required reports by two)
- Reports received: 63
- Reports not submitted: 13

Parliamentary Election 2024

- Reports required: 9,578 (district-level candidates, political parties/independent groups, and national list nominees)
- Reports received: 8,339
- Reports not submitted: 1,239

Breakdown:

- Candidates at district level: 7,412 reports
- Political parties/independent groups: 493 reports
- National list nominees: 434 reports
- Total reports analyzed for this research: 8,402 (covering both elections).[8]

8. A few of the expenditure reports submitted to the Election Commission by the relevant parties were incomplete, with no details provided. This may have resulted from technical errors or inadvertent mistakes on the part of the submitters. Consequently, such reports were excluded from the review process.

Two primary methodological approaches were used:

1. Document Analysis – Review of official circulars, gazettes, and other documents issued by the Election Commission during the election campaign periods.
2. Comparative Review – Examination of all submitted reports in relation to one another.

The entire process of collection, review, and analysis was conducted over a period of three months.

The research steps included:

Step 01: Acquiring official reports from the Election Commission.

Step 02: Reviewing candidate reports for the Presidential Election and district-level reports for the Parliamentary Election.

Step 03: Prioritizing specific areas of analysis, including:

(i) Identifying the maximum expenditure declared by each candidate and checking whether it exceeded the expenditure ceiling set by the Commission.

(ii) Assessing whether reports were prepared systematically and submitted in line with the official guidelines.

(iii) Examining the sources of funding, including contributions and services provided to candidates, political parties, and independent groups.

(iv) Reviewing the expenditures and contributions related to the 225 Members of Parliament (including ministers and the Speaker).

Examining and categorizing the campaign practices of women candidates during the parliamentary elections, with particular emphasis on their declared sources of income and reported expenditure.

Reviewing the expenditure returns submitted by political party secretaries and leaders of independent groups in order to analyze the spending patterns of political parties and independent groups. This analysis was conducted on the basis of the percentage of maximum spending permitted under the set of guidelines issued by the Election Commission for the parliamentary election.

Limitations and Challenges

The introduction of the election expenditure law created the need to manage a significantly larger volume of data and supporting documents. As a result, the Election Commission of Sri Lanka (ECSL) was required to adopt suitable digital solutions to upload and maintain this big data. Previously, ECSL's experience in handling large-scale data was mainly confined to the Election Dispute Resolution (EDR) process, which required the management of hundreds of complaints.

Under the new system, multiple submission methods were introduced, including in-person delivery and email. The Commission also made reports accessible to the public for ten days, both through scanned copies available on the ECSL website and, upon request, original copies displayed at the 25 district secretaries' offices across the country.

Despite these improvements, several challenges emerged:

1. **Lack of Standardization** – Many reports were not prepared in accordance with the prescribed formats.
2. **Data Quality Issues** – Reports frequently contained incomplete or ambiguous entries, careless data entry, and repeated errors.
3. **Missing Information** – Essential details, particularly regarding funding sources, were often absent.
4. **Analytical Limitations** – These shortcomings hindered systematic analysis, especially the identification of funding sources and the categorization of expenditures.

As a result, although a large number of reports were submitted, the overall quality and reliability of the data remained inconsistent. Had candidates, independent groups, and political parties adhered more rigorously to the formats and requirements set out in law—along with the guidelines issued by the ECSL, these limitations could have been significantly minimized.

Analysis and Observation of Presidential Election Income and Expenditure Reports

Overall, it appears that candidates nominated by recognized political parties and independent candidates have shown a relatively high response rate in providing income and expenditure reports for the presidential election. Out of the 76 reports that were expected, 63 were received, representing a submission rate of 82.9%. Accordingly, 17.1% of reports were not submitted.

This outcome is noteworthy, as it marks the first election held under a new legal framework requiring candidates to declare their income and expenditure. It should also be noted that some candidates did not engage in any campaigning, while others conducted only minimal campaigns.[9] Against this backdrop, the submission of a significant majority of reports represents an encouraging step toward transparency.

A key issue requiring further attention is the response of the Sri Lanka Police to the request made by the Election Commission regarding three candidates who failed to submit reports, as well as the 13 candidates nominated through political parties and voters. The relevant law provides mechanisms to address such non-compliance, and follow-up action will be a significant indicator of the seriousness with which this regulation is enforced.

9. 3 presidential candidates 'almost missing', 24 still off the grid: Election watchdog questions accountability(https://adaderana.lk/news/101568)

Main Findings and Key Observations

The subsequent section presents tabulated summaries of the principal findings, followed by an interpretive analysis of the observations.

TABLE 01 : PRESIDENTIAL ELECTION CANDIDATE EXPENDITURE REPORT

Name of the Candidate	Amount of the Candidate	Name of the Nominated Person / Party	Amount of the Party / Nominated Person	Total Amount
Akmeemana Dayarathana thero	265,200	Delkandura Arachchilage Sanjeewa Kumara Gunaratne	No expenses	265,200
Abubakar Muhammadu Infaas	1,550,000	Democratic Unity Alliance	Report not submitted	1,550,000
Siripala Amarasinghe	No expenses	Mailan Achchige Don Asanka Nandana Srinath	75,000	75,000
K.K. Piyadasa	175,000	Archana Ranathunge	Report not submitted	175,000
Sarath Keerthirathne	Report not submitted	Jathika Sangwardhena Peramuna	Report not submitted	Report not submitted
K.A. Kularathne	500,000	W.B. Ratnayake	50,000	550,000
K.R. Krishan	No expenses	Arunalu Janatha Peramuna	2,553,858.53	2,553,858.53
Pallimulla Kapugamage Anura Sidney Jayarathna	1,000,000	M.M.G. Nandika Pradeep Kumara	100,000	1,100,000
Dilith Susantha Jayaweera	324,643,246.05	Communist Party of Sri Lanka	No expenses	324,643,246.05
Sirithunga Jayasooriya	806,200	United Socialist Party	549,800	1,356,000
Mailvaganam Thilakarajah	1,092,530	A. Francis	No expenses	1,092,530
Agampodige Prasanga Suranjeewa Anoj De Silva	3,698,800	Democratic United National Front	Report not submitted	3,698,800
Lalith De Silva	1,647,250.50	United National Freedom Front	50,000	1,697,250.50
Ajantha De Soysa	3,886,500	Ruhunu Janatha Alliance	3,886,500 (Same document)	3,886,500
Anura Kumara Dissanayake	No expenses	National People's Power	527,999,889.38	527,999,889.38
Mahinda Dewage	No expenses	Socialist Party of Sri Lanka	513,780	513,780
Ariyaneththiran Pakkiya Selvam	Report not submitted	Thavachelvam Sitparan	Report not submitted	N/A
Biyanwilage Antony Victor Perera	1,300,000	H.M. Asitha Bandara	Report not submitted	1,300,000
Anurudda Polgampala	92,500	Ananda Sunil Shantha Fernando	114,500	207,000
Sajith Premadasa	936,258,524.60	Samagi Jana Balawegaya	194,087,715.04	1,130,346,240
Sarath Fonseka	33,588,901.72	Chameera Dinesh Gallearachchi	No expenses	33,588,901.72

Name of the Candidate	**Amount of the Candidate**	**Name of the Nominated Person / Party**	**Amount of the Party / Nominated Person**	**Total Amount**
Dissanayake Mudiyanselage Bandaranaike	327,500	Deegalla Mudiyanselage Dananjaya Bandara Deegalla	50,000	377,500
Sarath Bandaranaike	357,499	Jathika Sanwardhana Peramuna	No expenses	357,499
Battaramulle Seelarathana thero	Report not submitted	Secretary, Jana Setha Peramuna	Report not submitted	N/A
Nuwan Bopage	50,000	People's Struggle Alliance	10,830,699	10,880,699
Sarath Manamendra	No expenses	Nawa Sihala Urumaya (NSU)	No expenses	N/A
Pemasiri Manage	2,000,000	Habaraduwa Nanayakkara Kandambi Kasun Gayashan	50,000	2,050,000
Anurudda Roshan Ranasinghe	2,722,000	Sarath Nanda Silva	2,722,000 (Same documents)	2,722,000
Janaka Rathnayake	24,876,899	Eksath Lanka Podujana Pakshaya	Report not submitted	24,876,899
Namal Rajapakshe	406,566	Samabima Party	Report not submitted	406,566
Lakshman Namal Rajapakshe	No expenses	Sri Lanka Podujana Peramuna	388,393,085	388,393,085
Wijayadasa Rajapaksa	60,445,320	National Democratic Front	No expenses	60,445,320
A.S.P. Liyanage	No expenses	Sri Lanka Labour Party	No expenses	N/A
Jalthotage Don Keerthi Wickramaratne	13,590,158	Ape Janabala Pakshaya	No expenses	13,590,158
Priyantha Wickremesinghe	208,990	Nawa Sama Samaja Party	208,990 (Same documents)	208,990
Ranil Wickremesinghe	990,327,687.16	Channa Lalin Wickramasinghe	Report not submitted	990,327,687.16
Pani Wijesiriwardhana	189,884	Socialist Equality Party	556,326	746,210
Oshala Herath	212,283	New Independent Front	280,100	492,383

Election Environment and Campaign Context

Presidential Election campaign contributed to by the candidates was characterized by a close contest, intensified by several new features that heightened the overall dynamics of the election. The intensity was felt not only among the candidates but also among the electorate. A key factor contributing to this heightened interest was the widespread anticipation that second preferential votes would play a decisive role in determining the outcome, an unprecedented development in the history of Sri Lanka's presidential elections.

Another factor that generated considerable enthusiasm was the timing of the election. Prior to the 2024 Presidential Election, the most recent election had been held in 2020. This long interval contributed to heightened voter interest and engagement. Moreover, the 2024 Presidential Election was conducted under several newly introduced legislative measures, including the

Regulation of Election Expenditure Act, No. 3 of 2023.[10]

One of the striking features of this election was that it marked the first time, since 1977, that any form of campaign expenditure monitoring system was put into operation. As a result, there was considerable public interest and enthusiasm in observing how presidential candidates and their political parties responded to this newly introduced mechanism. Before reviewing the contents of the above table, it is important to note a key observation. This is the only platform through which campaign expenditure reports are made publicly available. None of the presidential candidates, their recognized political parties, or nominating voters have disclosed these reports through any other platform, including party communication channels or media operations. Accordingly, access to this information is limited to the disclosures submitted to the Election Commission and obtained through its official channels.

This pattern suggests that the practice of proactive financial disclosure has yet to become embedded within Sri Lanka's political culture. Despite the importance of financial transparency in promoting public accountability, political parties and candidates have not adopted voluntary disclosure practices beyond the minimum statutory reporting requirements.

Interpretation of Aggregate Campaign Expenditure Data

The table above presents the aggregate campaign expenditure of the presidential candidates. One of the key observations is the variation in the manner in which candidates financed and managed their election campaigns. Of the 38 candidates, 16 financed their campaigns personally, while the remaining 22 relied primarily on funding provided by their respective political parties or by nominating voters and other contributors.

A notable example is the campaign of Anura Kumara Dissanayake, which, according to the disclosures submitted to the Election Commission of Sri Lanka (ECSL), was entirely financed and managed by his political party, the National People's Power (NPP), with no campaign expenditure reported by the candidate in his personal capacity. Despite reporting no personal campaign expenditure, the candidate submitted a detailed 10-page campaign finance return. In addition, the NPP submitted a comprehensive set of supporting documents comprising approximately 1,612 pages, providing extensive information on campaign income, expenditure, and supporting documentation.

While the disclosures contain certain shortcomings, including the omission of the full names, addresses, and National Identity Card numbers of some contributors, the overall level of documentation and the effort made to disclose campaign finance information demonstrate a notable commitment to complying with the reporting requirements established under the Regulation of Election Expenditure Act. Compared with many other submissions reviewed during this analysis, these disclosures provide a comparatively higher degree of transparency and facilitate more meaningful public scrutiny.

In contrast, the campaign finance disclosures relating to the presidential campaign of Ranil Wickremesinghe provide limited information regarding the sources of campaign funding. Based on the information disclosed, it is difficult to determine whether the campaign was primarily self-financed or supported through external contributions.

10. The previous Presidential Election, prior to 2024, was conducted on 16 November 2019, while the last Parliamentary Election was held on 5 August 2020. This meant that there was a lapse of almost four years between major national elections—a rarity in the Sri Lankan electoral context. Since 2000, the country has typically held elections at least once every three years.

The campaign expenditure and income return submitted on behalf of the candidate consists of a single-page declaration, accompanied by a covering letter from the candidate's legal representative. As a result, the disclosure provides only limited information for meaningful public scrutiny.

In addition, the available records indicate that the candidate's nominating voter, Channa Wickramasinghe, had not submitted the required campaign finance return to the Election Commission at the time of this analysis. Given the nature of the disclosures and the apparent failure to fulfil key statutory reporting obligations, these circumstances may reasonably be interpreted as undermining the transparency and accountability objectives of the Act. Such concerns are particularly significant in the case of a candidate contesting for the office of President, where the highest standards of compliance with campaign finance regulations are expected.

Another important observation is that higher levels of declared expenditure do not necessarily correspond with electoral success. The data indicate that candidates with the highest reported campaign expenditure were not ultimately successful, while the candidate with the third-highest level of expenditure secured the presidency. For example, Sajith Premadasa's reported campaign spending and associated services were nearly double those of Anura Kumara Dissanayake, while Ranil Wickremesinghe's expenditure was also comparatively higher than that of Dissanayake.

At the same time, the findings reveal that two presidential candidates reported no campaign expenditure. Among 38 candidates, Sarath Manamendra (NSU) secured only 1,911 votes (0.01%), while A.S.P. Liyanage obtained 1,860 votes (also 0.01%). Both declared no expenses and no services acquired on charge for their campaigns. This is particularly fascinating, as the logistical demands of contesting an island-wide election would normally require at least a minimal level of financial outlay. This observation raises important analytical questions regarding the scope and completeness of expenditure reporting under the current regulatory framework. In particular, it highlights the need to examine whether existing disclosure requirements adequately capture indirect forms of campaign support, including party-funded activities, in-kind contributions, and other non-monetary resources.

Such patterns underscore the importance of assessing how far current reporting obligations reflect the actual structure of campaign financing in practice, particularly in a national electoral context where campaign activities are likely to involve multiple formal and informal financial channels. Further analysis should therefore remain focused on the adequacy of the reporting framework under the applicable legal provisions, rather than on assumptions regarding campaign feasibility outside the declared expenditure system.

Furthermore, three presidential candidates failed to submit campaign finance reports, creating gaps in transparency. This constitutes a breach of the Regulation of Election Expenditure Act, No. 3 of 2023 and highlights the institutional limitations of the Election Commission of Sri Lanka, whose role is largely confined to receiving reports and referring non-compliance. As a result, enforcement weaknesses may reduce deterrence, undermine data reliability, and weaken the overall credibility of the regulatory framework.

The absence of female candidates in the 2024 Presidential Election represents a significant concern within the broader context of campaign finance and electoral participation. While the legal framework permits the nomination of women by political parties as well as independent candidacies, no woman contested in this election, marking a decline from already limited representation in previous elections.

This pattern reflects structural and financial constraints rather than individual candidate choice. Evidence from Sri Lanka indicates that women remain significantly underrepresented in political institutions, holding only 9.7% of parliamentary seats in 2024, despite constituting over half the population.[11] Earlier trends show even lower representation, with female participation in Parliament historically remaining below 6% in many election cycles.[12] Research further identifies key barriers, including limited access to party financing, weaker fundraising networks, and systemic exclusion from political decision-making structures.[13]

In this context, the absence of women candidates in a major national election in Sri Lanka highlights the need to examine the structural barriers that shape women's entry into competitive electoral politics, particularly in relation to campaign finance. Factors including party funding practices, internal resource allocation mechanisms, access to political networks, and the significant financial demands associated with national-level electoral campaigns may disproportionately affect women aspirants and limit their ability to compete on an equal footing.

This concern extends beyond the 2024 Presidential Election and reflects a broader pattern observed in recent presidential contests. In the 2019 Presidential Election, only one woman candidate contested, while the parliamentary process held on 20 July 2022 to elect a successor President—conducted during the final phase of the Aragalaya movement—also resulted in a contest exclusively among male parliamentarians. These developments demonstrate the continued underrepresentation of women in Sri Lanka's highest levels of political competition and raise questions regarding the inclusiveness of existing pathways to political leadership.

Addressing this disparity requires interventions beyond the adoption of formal legal provisions. It requires targeted institutional and political reforms to ensure equitable access to campaign resources, enhance transparency and accountability in political party financing, encourage more inclusive candidate selection processes, and remove structural barriers that restrict women's meaningful participation in electoral competition.

Against this backdrop, the absence of a single woman candidate in the 2024 Presidential Election should not be interpreted merely as an isolated electoral outcome. Rather, it reflects deeper structural challenges within Sri Lanka's political system, where prevailing political, financial, and institutional arrangements continue to limit equal opportunities for women to participate effectively in national-level electoral contests.

This reporting pattern highlights potential ambiguities in the current disclosure framework, particularly in relation to the separation of candidate and political party finances. The absence of clear differentiation may lead to duplication, misattribution, or underreporting of campaign expenditure, thereby affecting the accuracy and reliability of disclosed data. It also raises questions regarding whether existing reporting guidelines under the Regulation of Election Expenditure Act, No. 3 of 2023, provide sufficient clarity on how financial responsibilities should be recorded when multiple actors are involved in campaign financing. A closer examination of the existing reporting framework reveals significant potential for confusion. Although candidates, recognised political parties, and independent groups are required to submit separate campaign finance returns with prescribed reporting formats, the framework does not enable voters, researchers, or other interested stakeholders to clearly distinguish which sources of income and items of expenditure belong to the candidate and which are attributable to the political party or independent group.

11. Election Commission of Sri Lanka (2024). Women's Representation in Parliament. Available at: https://elections.gov.lk
12. Asian Network for Free Elections (2023). Women's Political Participation in Sri Lanka. Available at: https://aerc.anfrel.org
13. International Foundation for Electoral Systems (2022). Women's Political Representation in Sri Lanka: Electoral System Analysis and Recommendations. Available at: https://www.ifes.org

This lack of transparency weakens the effectiveness of the reporting system. In practice, it creates opportunities for campaign-related income and expenditure to be allocated across different reporting entities, making it difficult to assess whether a candidate has genuinely complied with the prescribed expenditure ceiling. As a result, the current framework has the potential to undermine the objectives of campaign finance regulation.Such cases underscore the need for more precise reporting standards and verification mechanisms to ensure that expenditure disclosures accurately reflect the flow of funds and responsibilities across candidates, political parties, and nominating voters.

TABLE 02 - CAMPAIGN EXPENDITURE REPORTED BY POLITICAL PARTIES AND NOMINATING VOTERS - PRESIDENTIAL ELECTION 2024

Total reported campaign expenditure by political party / nominating voter (Rs.)

Rank	Political Party / Nominating Voter	Reported Expenditure (Rs.)	Special Observation
1	National People's Power (NPP)	527,999,889.38	Highest reported campaign expenditure by a political party
2	Samagi Jana Balawegaya (SJB)	194,087,715.04	Second highest reported campaign expenditure by a political party
3	Sri Lanka Podujana Peramuna (SLPP)	388,393,085.00	Significant campaign expenditure reported
4	Jana Aragala Sandanaya	10,830,699.00	
5	Ruhunu Janatha Peramuna	3,886,500.00	Same expenditure amount reported in candidate return
6	Sarath Nanda Silva	2,722,000.00	Same supporting documents submitted in both reports
7	Arunalu Janatha Peramuna	2,553,858.53	—
8	Samajawadi Samanatha Pakshaya	556,326.00	—
9	Eksath Samajawadi Pakshaya	549,800.00	—
10	Sri Lankawe Samajawadi Pakshaya	513,780.00	—
11	Nawa Sama Samaja Pakshaya	208,990.00	Same supporting documents submitted in both reports
12	New Independent Front	280,100.00	—
13	H. Ananda Sunil Shantha Fernando	114,500.00	—
14	Nandika Pradeep Kumara	100,000.00	—
15	Asanka Nandana Srinath	75,000.00	—
16	Wijayaratne Bandara Rathnayake	50,000.00	—
17	Eksath Jathika Nidahas Peramuna	50,000.00	—
18	Deegalla Mudiyanselage Dananjaya Bandara Deegalla	50,000.00	—

19	Habaraduwa Nanayakkara Kandambi Kasun Gayashan	50,000.00	—
20	Sanjeewa Kumara Gunaratne	No expenditure reported	—
21	Sri Lankawe Communist Pakshaya	No expenditure reported	—
22	A. Francis	No expenditure reported	—
23	Jathika Sanwardhana Peramuna	No expenditure reported	—
24	Nawa Sihala Urumaya	No expenditure reported	—
25	Jathika Prajathantrawadi Peramuna	No expenditure reported	—
26	Sri Lanka Kamkaru Pakshaya	No expenditure reported	—
27	Ape Janabala Pakshaya	No expenditure reported	—

The above table presents the details of expenses incurred by political parties and nominating voters in support of candidates during the 2024 Presidential Election campaign**.** Among the 38 candidates who contested the election, the political party that reported the highest level of expenditure was the National People's Power (NPP).[14] It is noteworthy that the candidate endorsed by this party ultimately emerged as the winner of the election. In contrast, Anura Kumara Dissanayake**,** the candidate representing the NPP, has declared no personal expenditure for his campaign, indicating that his campaign activities were entirely funded by the party or its supporters.

It should also be noted that Channa Wickramasinghe, the nominating voter of Ranil Wickremesinghe, did not submit the required income and expenditure reports to the Election Commission. The only available report is the one submitted under the name of Ranil Wickremesinghe. However, the details in this report do not clearly specify the role of the nominating voter or the sources of income reported. According to the submitted report, the total campaign expenditure recorded amounts to LKR 990,327,687,16**.**

Based on the available data, the total campaign expenditures incurred by the political parties and their supporters can be summarized as follows:

- National People's Power (NPP) – LKR 527,999,889.38
- Sri Lanka People's Front (SLPP) – LKR 388,393,085.00
- Samagi Jana Balawegaya (SJB) – LKR 194,087,715.04

Hence, the National People's Power reported the highest total expenditure, followed by the Sri Lanka People's Front and the Samagi Jana Balawegaya.

A comparison of overall campaign expenditure reveals that the winning presidential candidate did not report any personal campaign expenditure, with the entire campaign operation being financed and managed through his political party. Furthermore, a significant gap is evident between the reported expenditure of the winning party and that of the second-highest spending party.

14. This section does not include campaign expenses incurred by individual candidates. The analysis is limited to expenses reported by relevant political parties and nominating voters.

At the same time, most major political parties demonstrated efforts to provide comparatively detailed information and supporting documentation regarding their campaign finances. Among them, the National People's Power (NPP) submitted a relatively comprehensive disclosure by providing a list of individuals, organizations, committees, local and international supporters who contributed financially to the campaign. The inclusion of National Identity Card numbers of individual contributors represents a positive practice compared with many other submissions reviewed during this analysis. In most instances, receipts were also issued for funds received, enhancing the traceability of campaign contributions.

According to the disclosures submitted, a significant proportion of the NPP's campaign income was channelled through two designated bank accounts, with contributions received from local and foreign well-wishers, campaign committees, and trade unions. This provides a comparatively clearer picture of the campaign's funding structure, although further improvements are required to ensure complete disclosure and verification of all sources of funding.

The Samagi Jana Balawegaya (SJB) also provided details regarding campaign income, including funds generated through the sale of contribution tickets ranging from Rs. 50 to Rs. 1,000 across the country. While this demonstrates an effort to document grassroots-level fundraising activities, gaps remain regarding the complete disclosure and reconciliation of total income generated through these mechanisms.

The Sri Lanka Podujana Peramuna (SLPP) submitted an income and expenditure statement certified by a Chartered Accountant. The party's financial transactions were primarily reflected through its bank accounts, and the information provided was presented in a comparatively systematic manner. However, similar to other major parties, limitations remain regarding the identification of the ultimate sources of certain funds received through financial channels.

Despite these positive practices, a common limitation was identified across the campaign finance disclosures of all major political actors: the insufficient disclosure of the original sources of funds deposited into campaign bank accounts. While parties and candidates have generally reported amounts received and transaction details, the absence of comprehensive information about the underlying contributors limits the ability of citizens and oversight institutions to fully assess the origins of campaign financing.

This highlights the importance of introducing a mandatory requirement for all candidates, political parties, and nominating voters to maintain a dedicated bank account exclusively for campaign-related transactions during the election period. Particularly in a presidential election, where the number of candidates is comparatively limited, establishing and monitoring such a requirement would be a practical and achievable reform measure.

Furthermore, future amendments to the campaign finance regulatory framework should consider requiring the disclosure of additional identifying information for institutional donors, including registration numbers of private entities, companies, organizations, and other registered bodies contributing to election campaigns. In several reviewed submissions, contributors were identified only by broad descriptions such as trade unions, foreign committees, or organizations, without sufficient information to independently verify their identity or eligibility to provide campaign funding.

Regarding the overall expenditure pattern, the submitted campaign expenditure reports indicate that, among the 38 political parties and nominating voters, the three major political parties,- NPP, SJB, and SLPP accounted for a significant share of the reported expenditure, collectively spending LKR 1.1 billion (LKR 1,110,480,689.42). In comparison, all other contesting parties and nominating voters combined spent less than 10 percent of the total expenditure incurred by these three major political parties. This significant disparity highlights the concentration of campaign resources among major political actors and reflects the unequal financial capacity of smaller parties and independent candidates to compete within the electoral landscape.

Therefore, excluding the three major political parties, all other political parties and nominating voters collectively reported campaign expenditure amounting to only LKR 19,489,944.00. When compared with the expenditure reported by the three major political parties, which amounted to LKR 1,110,480,689.42, the expenditure of all other political parties and nominating voters represents only 1.75%, demonstrating a significant disparity in campaign resource availability among electoral contestants.

Strengthening these disclosure requirements would significantly enhance transparency, improve auditability, and ensure that campaign finance regulation achieves its intended purpose of promoting accountability and public trust in Sri Lanka's electoral process.

TABLE 03 - SPENDING CATEGORIES OF PRESIDENTIAL CANDIDATES

Name of the Candidate	Promotional Material	Media Advertisement - Traditional	Media Advertisement - New Media	Public Rallies & Outreach Campaign	Transport
Dilith Jayaweera	11,646,574	270,362,549	22,146,647.1	19,228,900.5	1,258,575
Keerthi Wickramarathne	1,742,000	1,537,780	3,370,500	6,939,878	-
Lalith De Silva	81,500	80,000	-	1,153,680.50	332,070
Pani Wijesiriwardhana	75,700	-	-	76,018	38,166
Sirithunga Jayasooriya	120,000	36,300	-	168,678	481,222
Mailvaganam Thilakaraja	72,530	-	-	660,290	359,710
Sarath Bandaranaike	-	145,520	-	153,873	58,107
Sajith Premadasa	16,310,200	610,372,712	58,096,013.9	124,687,846	126,791,753
Sarath Fonseka	-	-	-	28,640,385	4,948,516.72
Wijayadasa Rajapaksa	10,735,500	24,378,000	8,613,300	14,718,520	2,000,000
Ranil Wickremesinghe	281,664,000	392,968,122.13	107,112,903.53	146,369,692	62,212,969.87
Akmeemana Dayarathana thero	240,200	-	-	25,000	-
Abubakar Muhammadu Infaas	300,000	-	-	550,000	700,000
Siripala Amarasinghe	-	-	-	-	-
K.K. Piyadasa	-	-	-	75,000	100,000
K.A. Kularathne	-	-	-	330,000	170,000

K.R. Krishan	-	-	-	-	-
Anura Sydney Jayarathne	-	-	-	400,000	600,000
Agampodige Prasanga Suranjeewa Anoj De Silva	1,294,000	-	600,000	1,606,800	198,000
Ajantha De Soysa	1,430,600	1,386,090	75,000	585,362	334,448
Anura Kumara Dissanayake	-	-	-	-	-
Mahinda Dewage	-	-	-	-	-
Victor Perera	200,000	-	-	4,000,000	700,000
Anurudda Polgampala	-	-	-	25,000	67,500
Dissanayake Mudiyanselage Bandaranaike	-	-	-	85,000	242,500
Nuwan Bopage	-	-	-	50,000	-
Sarath Manamendra	-	-	-	-	-
Pemasiri Manage	500,000	-	-	950,000	550,000
Anurudda Roshan Ranasinghe	682,000	1,000,000	500,000	540,000	-
Janaka Rathnayake	2,039,685	10,934,059	10,383,155	1,520,000	-
Namal Rajapakshe	-	-	-	-	406,566
Lakshman Namal Rajapakshe	-	-	-	-	-
A.S.P. Liyanage	-	-	-	-	-
Priyantha Wickremesinghe	17,000	-	-	115,390	76,600
Oshala Herath	45,400	-	-	166,883	-

The analysis of reported campaign expenditure across different spending categories reveals significant variations in campaign strategies, financial capacity, and disclosure practices among presidential candidates. The data demonstrates that campaign expenditure was highly concentrated among a small number of candidates, while a considerable number of candidates reported limited expenditure or no expenditure across several categories.

Media advertising emerged as the dominant component of presidential campaign expenditure, particularly among candidates with higher overall spending. Traditional media remained the largest expenditure category, with significant investments reported for television, radio, and print advertising. At the same time, the increasing allocation of funds for new media advertising indicates the growing importance of digital platforms in election campaigning. However, the current disclosure framework provides limited information regarding digital advertising providers, platforms used, targeted advertisements, and related service costs, highlighting the need for more detailed reporting requirements in future reforms.

Public rallies, outreach activities, and transportation also represented substantial expenditure categories, reflecting the logistical demands of conducting nationwide presidential campaigns. The reported figures indicate significant differences in campaign approaches, with some candidates relying heavily on large-scale public mobilisation, while others adopted more media-focused strategies.

An examination of the expenditure distribution by party reveals that most candidates have prioritized traditional media in their campaign strategies. Despite the growing prominence of social media in political communication, traditional media continues to dominate campaign spending. This trend suggests that while digital platforms are increasingly being integrated into campaign planning, confidence in conventional media channels remains strong among major candidates.

For instance, Sajith Premadasa allocated the highest amount to traditional media, spending LKR 610,372,712.00, while his expenditure on social media totaled LKR 58,096,013.90. Similarly, Ranil Wickremesinghe spent LKR 392,968,122.13 on traditional media and LKR 610,372,712.00 on social media. Dilith Jayaweera also invested significantly in traditional media, with LKR 270,362,549.00, compared to LKR 22,146,647.00 for social media.

A notable feature of the expenditure pattern is the concentration of financial resources among a few leading candidates. Sajith Premadasa, Ranil Wickremesinghe, and Dilith Jayaweera accounted for a substantial proportion of the reported expenditure across major categories, demonstrating the unequal financial capacity among presidential candidates. This raises broader questions regarding the ability of campaign finance regulations to create a more balanced and competitive electoral environment.

The analysis also identified a number of candidates who reported zero expenditure across all categories. While such declarations are permissible under the existing legal framework, they require careful examination in the context of a nationwide presidential election where even limited campaign activities generally involve administrative, communication, and logistical costs. Where campaign activities are undertaken through political parties, supporting organizations, or third parties, such contributions should be appropriately disclosed to ensure compliance with the objectives of campaign finance regulation.

Furthermore, significant variations were observed in the quality and completeness of expenditure disclosures. While some candidates provided detailed category-wise information with supporting documentation, others submitted limited information that restricted meaningful verification. Strengthening reporting standards through standardized electronic submissions, detailed disclosure of service providers, identification of third-party campaign support, and improved documentation requirements would enhance transparency and facilitate effective monitoring by oversight institutions and the public.

Overall Assessment

The expenditure patterns of presidential candidates demonstrate that campaign financing in Sri Lanka remains highly unequal, with a small number of candidates accounting for the majority of reported expenditure. While the introduction of campaign finance reporting requirements represents an important advancement, the quality, completeness, and verifiability of disclosures require further improvement. Strengthening reporting standards and enforcement mechanisms will be essential to ensure that campaign finance regulation contributes meaningfully to transparency, accountability, and public trust in future elections.

TABLE 04 - POLITICAL PARTY EXPENDITURE CATEGORIES

Name of the Party	Promotional Material	Media Advertisement (Traditional)	Media Advertisement (New Media)	Public Rallies & Outreach Campaign	Transport	Grand Total
National People's Power	124,865,801	306,722,603	13,555,230.06	78,850,821	4,005,545.08	527,999,889.38
Sri Lanka Podujana Peramuna	64,958,450	4,184,987	24,720,000	284,784,397	2,489,780	381,137,614
Samagi Jana Balawegaya	–	72,293,485.16	–	121,794,230	–	194,087,715
Jana Aragala Sandanaya	6,168,610	2,148,950	153,880	2,123,720	235,539	10,830,699
Sanjeewa Kumara Gunaratne	–	–	–	–	–	0
Asanka Nandana Srinath	–	–	–	75,000	–	75,000
Wijayaratne Bandara Rathnayake	–	–	–	50,000	–	50,000
Arunalu Janatha Peramuna	1,500,000	–	–	89,958.40	963,900.13	2,553,858.53
Nandika Pradeep Kumara	–	–	–	–	100,000	100,000
Sri Lankawe Communist Pakshaya	–	–	–	–	–	0
Eksath Samajawadi Pakshaya	–	–	–	549,800	–	549,800
A. Francis	–	–	–	–	–	0
Eksath Jathika Nidahas Peramuna	–	–	–	50,000	–	50,000
Ruhunu Janatha Peramuna	–	–	–	–	–	0
Sri Lankawe Samajawadi Pakshaya	352,750	–	–	130,250	30,780	513,780

Name of the Party	Promotional Material	Media Advertisement (Traditional)	Media Advertisement (New Media)	Public Rallies & Outreach Campaign	Transport	Grand Total
H. Ananda Sunil Shantha Fernando	–	–	–	39,500	–	39,500
Chameera Dinesh Gallearachchi	–	–	–	–	–	0
D.M. Dananjaya Bandara Deegalla	–	–	–	–	50,000	50,000
Jathika Sanwardhana Peramuna	–	–	–	–	–	0
Nawa Sihala Urumaya	–	–	–	–	–	0
H.N.K. Kasun Gayashan	–	–	–	–	50,000	50,000
Sarath Nanda Silva	682,000	1,000,000	500,000	540,000	–	2,722,000
Jathika Prajathantrawadi Peramuna	–	–	–	–	–	0
Sri Lanka Kamkaru Pakshaya	–	–	–	–	–	0
Ape Janabala Pakshaya	–	–	–	–	–	0
Nawa Sama Samaja Pakshaya	17,000	–	–	115,390	76,600	208,990
Samajawadi Samanatha Pakshaya	152,525	–	–	301,001	102,800	556,326
New Independent Front	11,000	–	–	103,333	288,050	402,383

The table above explains how political parties behaved during the presidential election, especially regarding campaign spending. During the election period, two main patterns of expenses can be observed:

1. Campaigns managed entirely by the candidates themselves, and

2. Campaigns are managed entirely by political parties.

In some cases, both the candidate and the political party share their expenses. However, in this election, such a mixed arrangement was seen only once among the top five candidates. In certain situations, representatives nominated by the candidate may also contribute by receiving or spending money on behalf of the campaign. But in this election, no such involvement was reported.

When looking at the overall results, the campaign spending of the top five presidential candidates can be compared as follows:

- **Anura Kumara Dissanayake:** 5,634,915 votes obtained – LKR 527,999,889.38 total spending (The candidate's financial reports indicate zero personal income or expenditure, with all campaign expenses covered entirely by the National People's Power (NPP).

- **Sajith Premadasa:** 4,363,035 votes obtained – LKR 1,130,346,239.64 total spending (Including the expenditure incurred by his political party).
- **Ranil Wickremesinghe:** 2,299,767 votes obtained – LKR 990,327,687.16 total spending (His expenditure report was limited to a brief one-page submission with insufficient details. Considering the reported expenditure amount, it remains one of the least clear and least comprehensive reports among the submissions reviewed. Furthermore, his nominating voter did not submit an expenditure report).
- **Laksman Namal Rajapaksa:** 342,781 votes obtained – LKR 388,939,085.00 (406,566 total spending. (All campaign expenses were covered by the Sri Lanka Podujana Peramuna (SLPP). However, the party's main report listed an expenditure of LKR 388,939,085.00, which contradicts the LKR 388,393,085.00 certified by their Chartered Accountant—leaving an unresolved variance of LKR 546,000.00).
- **Ariyanethiran Pakkiyaselvam:** 226,343 votes obtained - (Neither he nor his nominating party/individual submitted an expenditure report to the Election Commission).
- **Dilith Jayaweera:** 122,396 votes obtained- LKR 324,643,246,05 (The political party he represented did not report any expenditure incurred for the entire campaign).

Based on this data, it appears that the political parties have fully covered the expenses of two of the top five candidates, Anura Kumara Dissanayake and Namal Rajapaksa. For Sajith Premadasa, 20.43% of his total campaign spending was covered by his political party. Ariyaneththiran Packiyaselvam, meanwhile, has not submitted a report to the Election Commission.

In general, election campaigns in Sri Lanka often involve unofficial or informal donations to candidates or their representatives. However, according to these reports, two possibilities can be considered. Either Anura Kumara Dissanayake did not receive any such funding, or he rejected it and directed all possible donations to his political party instead. Another key observation is that the newly elected president (the ninth Executive President) appears to have contested and won the election without personally spending money on his campaign.

TABLE 05 - POLITICAL PARTY INCOME CATEGORIES

Name of the Party	Individual Contribution	Collective Contribution	In-kind Donations - Vehicle/Rent vehicle, Fuel	In-kind Donations – Materials	In-kind Donations - Office	Grand Total
National People's Power	68,390,484	467,373,321	2,306,000	1,042,000	783,500	539,895,305
Sri Lanka Podujana Peramuna	105,120,000	130,000	-	-	-	105,250,000
Samagi Jana Balawegaya	144,087,715.04	50,000,000	-	-	-	194,087,715.04
Jana Aragala Sandanaya	3,900,125	6,935,217.5	-	-	-	10,835,342.50
Sanjeewa Kumara Gunaratne	-	-	-	-	-	0

Asanka Nandana Srinath	75,000	-	-	-	-	75,000
Wijayaratne Bandara Rathnayake	50,000	-	-	-	-	50,000
Arunalu Janatha Peramuna	2,600,000	1,500,000	-	-	-	4,100,000
Nandika Pradeep Kumara	-	-	-	-	-	0
Sri Lankawe Communist Pakshaya	-	-	-	-	-	0
Eksath Samajawadi Pakshaya	-	549,800	-	-	-	549,800
A. Francis	4,700	-	-	-	-	4,700
Eksath Jathika Nidahas Peramuna	50,000	-	-	-	-	50,000
Ruhunu Janatha Peramuna	4,000,000	-	-	-	-	4,000,000
Sri Lankawe Samajawadi Pakshaya	-	513,780	-	-	-	513,780
H. Ananda Sunil Shantha Fernando	114,500	-	-	-	-	114,500
Chameera Dinesh Gallearachchi	-	-	-	-	-	0
Deegalla M.D.B. Dananjaya Bandara	-	-	-	-	-	0
Jathika Sanwardhana Peramuna	-	-	-	-	-	0
Nawa Sihala Urumaya	-	-	-	-	-	0
H.N.K. Kasun Gayashan	50,000	-	-	-	-	50,000
Sarath Nanda Silva	322,000	2,400,000	-	-	-	2,722,000
Jathika Pra-jathantrawadi Peramuna	-	-	-	-	-	0
Sri Lanka Kamkaru Pakshaya	-	-	-	-	-	0

Ape Janabala Pakshaya	-	-	-	-	-	0
Nawa Sama Samaja Pakshaya	209,000	-	-	-	-	209,000
Samajawadi Samanatha Pakshaya	360,336	-	-	-	-	360,336
New Independent Front	280,100	-	-	-	-	280,100

The above table outlines the funds and donations received by political parties, candidates, or their authorized representatives throughout the presidential election campaign period. The analysis considered several key areas, focusing on five main fields: **Individual Contributions, Collective Contributions, In-kind Donations – Vehicles, Rented Vehicles and Fuel,** In Kind Donations-materials and **In-kind Donations – Office.**

It is evident from the data that most of the funds were concentrated in two main categories — **Individual Contributions** and **Collective Contributions.**

The parties that received the highest level of financial support from individual donors are listed below:

- **Samagi Jana Balawegaya** – Rs. 144,087,715.04
- **Sri Lanka Podujana Peramuna** – Rs. 105,120,000
- **National People's Power** – Rs. 68,390,484
- **Jana Aragala Sandanaya** – Rs. 3,900,125

Accordingly, it can be observed that the political party receiving the highest amount of funds from individual donors is the Samagi Jana Balawegaya. Out of the total election expenditure of Rs. 936,258,524.60 (excluding the amount raised by the candidate), the income received from individuals amounts to Rs. 144,087,715.04, which represents 15.39% of the total.

Furthermore, when considering Collective Contributions, it is evident that the political party that secured the highest amount through group-based donations is the National Jana Balawegaya, which collected Rs. 467,373,321.00. Based on their total fund amount of Rs. 527,999,889.38, the proportion of collective funds received stands at 88.54%.

These figures highlight that the winning party in the presidential election was able to mobilize a significant portion of its campaign resources through collective or crowdfunding efforts.

TABLE 06 - HIGHEST TO LOWEST CAMPAIGN EXPENDITURE REPORTED BY PRESIDENTIAL CANDIDATES

Based on submitted campaign finance reports

Name of the Candidate	Total Amount Spent (Rs.)
Ranil Wickremesinghe	990,327,687.16
Sajith Premadasa	936,258,524.60
Dilith Jayaweera	324,643,246.05
Wijayadasa Rajapaksa	60,445,320.00
Sarath Fonseka	33,588,901.72
Janaka Rathnayake	24,876,899.00
Keerthi Wickramarathne	13,590,158.00
Ajantha De Soysa	3,886,500.00
Agampodige Prasanga Suranjeewa Anoj De Silva	3,698,800.00
Anurudda Roshan Ranasinghe	2,722,000.00
Pemasiri Manage	2,000,000.00
Lalith De Silva	1,647,250.50
Abubakar Muhammadu Infaas	1,550,000.00
Victor Perera	1,300,000.00
Mailvaganam Thilakaraja	1,092,530.00
Anura Sydney Jayarathne	1,000,000.00
Sirithunga Jayasooriya	806,200.00
Mahinda Dewage	513,780.00
K.A. Kularathne	500,000.00
Namal Rajapaksa	406,566.00
Sarath Bandaranaike	357,499.00
Dissanayake Mudiyanselage Bandaranaike	327,500.00
Akmeemana Dayarathana Thero	265,200.00
Oshala Herath	212,283.00
Priyantha Wickremesinghe	208,990.00
Pani Wijesiriwardhana	189,884.00

K.K. Piyadasa	175,000.00
Anurudda Polgampala	92,500.00
Nuwan Bopage	50,000.00
Siripala Amarasinghe	No personal expenditure reported
K.R. Krishan	No personal expenditure reported
Anura Kumara Dissanayake	No personal expenditure reported
Sarath Manamendra	No personal expenditure reported
Lakshman Namal Rajapaksa	No personal expenditure reported
A.S.P. Liyanage	No personal expenditure reported
Sarath Keerthirathne	No financial declaration submitted
Ariya Neththiran Pakkiya Selvam	No financial declaration submitted
Battaramulle Seelarathana Thero	No financial declaration submitted

The campaign expenditure data submitted by presidential candidates reveals a significant concentration of financial resources among a small number of leading political contenders. The expenditure pattern demonstrates a substantial disparity between the highest-spending candidates and the majority of other candidates who contested the 2024 Presidential Election. Among the 38 candidates reviewed, the highest campaign expenditure was reported by Ranil Wickremesinghe, amounting to LKR 990.3 million, followed closely by Sajith Premadasa, who reported expenditure of LKR 936.3 million. Together, these two candidates accounted for more than LKR 1.9 billion in reported campaign expenditure, illustrating the substantial financial advantage enjoyed by the two major political campaigns. Dilith Jayaweera ranked third, reporting expenditure of LKR 324.6 million. However, there was a significant gap between the third-highest spender and the two leading candidates. His reported expenditure was approximately one-third of that of the highest-spending candidate, demonstrating the financial disparity even among candidates considered major contenders.

Beyond the top three candidates, campaign expenditure declined sharply. Wijayadasa Rajapaksa, the fourth-highest spender, reported LKR 60.4 million, which represents a considerable reduction compared with the expenditure of the top three candidates. Similarly, candidates ranked from fifth onwards reported substantially lower levels of spending, with only a few exceeding LKR 10 million in campaign expenditure. The majority of candidates operated with significantly limited financial resources. Out of the 38 candidates reviewed, most reported expenditure below LKR 5 million, while several candidates reported less than LKR 1 million. This indicates that although a large number of candidates participated in the presidential election, access to campaign resources remained highly unequal.

The data also highlights differences in financial disclosure practices. Six candidates reported no personal expenditure, while three candidates did not submit financial declarations. Although some candidates may have relied on political parties or other campaign support mechanisms, the absence of detailed financial information limits the ability to fully assess the actual resources utilized during their campaigns.

Overall, the expenditure pattern demonstrates a highly concentrated campaign finance environment, where a small number of candidates had access to significantly greater financial resources compared with the majority of contestants. This disparity raises important questions regarding equality of opportunity among candidates, the role of political party financing, and whether existing campaign finance regulations are sufficient to ensure a level playing field in presidential elections.

A notable point of concern is that three candidates did not submit their reports, making it impossible to determine how their funds were utilized. Another interesting observation is that as mentioned above, six candidates reported no expenditure at all, which can be considered an unusual pattern in the context of an election campaign. Given that the presidential election treats the entire country as a single constituency and spans a campaign period of nearly two months, the disclosure of zero expenditure by six candidates is highly anomalous and statistically improbable. Beyond general arithmetic errors, the submissions suffered from serious administrative gaps. Some candidates misstated the maximum expenditure limit, while others failed to sign their declarations. Additionally, the public readability of the reports was severely compromised, as major sections of the expenditure breakdowns were scanned and pasted upside down. Another notable observation from the expenditure data is the contrast between the winning candidate and the main opposition candidate. While the candidate who won the 2024 Presidential Election reported no personal expenditure for his campaign, the candidate who contested as the Leader of the Opposition spent nearly LKR 1 billion in his personal capacity, with campaign support received through other sources.

This significant contrast highlights the differing campaign finance approaches adopted by major political actors and raises important questions regarding the relationship between campaign expenditure, resource mobilization, and electoral outcomes. The data suggests that higher campaign spending does not necessarily guarantee electoral success, while also emphasizing the importance of examining broader factors such as voter preferences, political movements, party structures, and campaign strategies in determining election results.

TABLE 07 - HIGHEST SPENDER TO LOWEST SPENDER OF POLITICAL PARTIES/NOMINATED VOTERS

Name of the party / Nominated Person	Total amount of spent (Rs.)
National People’s Power	527,999,889.38
Sri Lanka Podujana Peramuna	388,393,085.00
Samagi Jana Balawegaya	194,087,715.04
Jana Aragala Sandanaya	10,830,699.00
Sarath Nanda Silva	2,722,000.00
Arunalu Janatha Peramuna	2,553,858.53
Samajawadi Samanatha Pakshaya	556,326.00
Eksath Samajawadi Pakshaya	549,800.00
Sri Lankawe Samajawadi Pakshaya	513,780.00
New Independent Front	280,100.00

Nawa Sama Samaja Pakshaya	208,990.00
H. Ananda Sunil Shantha Fernando	114,500.00
Nandika Pradeep Kumara	100,000.00
Asanka Nandana Srinath	75,000.00
Wijayaratne Bandara Rathnayake	50,000.00
Eksath Jathika Nidahas Peramuna	50,000.00
Deegalla Mudiyanselage Dananjaya Bandara Deegalla	50,000.00
Habaraduwa Nanayakkara Kandambi Kasun Gayashan	50,000.00
Ruhunu Janatha Peramuna	No expenses
Sanjeewa Kumara Gunaratne	No expenses
Sri Lankawe Communist Pakshaya	No expenses
A. Francis	No expenses
Chameera Dinesh Gallearachchi	No expenses
Jathika Sanwardhana Peramuna	No expenses
Nawa Sihala Urumaya	No expenses
Jathika Prajathantrawadi Peramuna	No expenses
Sri Lanka Kamkaru Pakshaya	No expenses
Ape Janabala pakshaya	No expenses

The campaign expenditure reports submitted by political parties and nominating groups reveal a massive concentration of financial power among just three players. While 38 entities filed income and spending reports, most spent very little, leaving a handful of mainstream parties to dominate the financial field. The Jathika Jana Balawegaya (NPP) topped the list, spending LKR 527.9 million. The Sri Lanka Podujana Peramuna (SLPP) followed with LKR 388.4 million, and the Samagi Jana Balawegaya (SJB) came in third at LKR 194.1 million. Together, these three parties poured over LKR 1.1 billion into the election, locking down the vast majority of campaign resources. In stark contrast, everyone else operated on fractions of those budgets. The fourth-highest spender, Jana Aragala Sandanaya, reported just LKR 10.8 million—a steep drop that highlights the severe financial gap between the top three parties and smaller political groups or independent candidates.

Past the fourth spot, the numbers fall off even faster. Most parties and nominating groups spent under LKR 1 million, and nine reported zero expenses. This lack of spending raises real questions about how active these smaller campaigns actually were, their financial limits, or whether they relied on alternative, unreported types of support. Ultimately, the data shows how firmly established parties control campaign financing. Even though the election allowed many candidates to compete, the money stayed in the hands of a few. This massive gap inevitably impacts how effectively a candidate can run a nationwide campaign, secure media coverage, mobilize voters, and get their message out. However, the spending habits also reveal a unique split between party and candidate finances. While the NPP reported the highest overall party spending, its candidate, Anura Kumara Dissanayake, reported zero personal campaign expenses. This disparity shows that campaign funds are structured differently across different camps, meaning analysts must look at both party and candidate data together to get an accurate picture of election spending.

While current laws have successfully brought more transparency through mandatory reporting, the actual numbers reveal an uneven playing field. This concentration of money among a select few raises serious concerns about fair competition, equal opportunity, and whether smaller political actors can genuinely compete in a national election.

TABLE 08 - CAMPAIGN FINANCE DISCLOSURE: DISTRICT SUMMARY OF EXPENDITURE RETURNS BY ELECTED MEMBERS (PARLIAMENTARY ELECTION 2024)

District	Party/ Group	Name of the Candidate	Overall Spending (Rs.)	Income (Rs.)
Kaluthara	NPP	Nalinda Jayathissa	7,000.00	50,000.00 – Own Contribution
		Nilanthi Kottahachchi	7,000.00	50,000.00- Own Contribution
		Nihal Abeysinghe	7,000.00	40,000.00- Own Contribution
		Sanjeewa Ranasinghe	7,000.00	30,000.00- Own Contribution
		Dhanushka Ranganath	7,000.00	25,000.00- Own Contribution
		Oshani Umanga	7,000.00	45,000.00- Own Contribution
		Chandima Hettiarachchi	7,000.00	100,000.00- Own Contribution
		Nandana Padmakumara	7,000.00	25,000.00- Own Contribution
	SJB	Ajith Perera	2,220,134.20	2,220,134.20- (Own Contribution)
		Jagath Vithana	4,340,900.00	574,127.00-Donor Contributions 3,766,773.00 (Own Contribution)
	NDF	Rohitha Abeygunawardena	2,094,723.00	2,036,973 .00 (216,973 .00 (Candidate's own money) 1,219,800 .00- (Collective Funds) 57,750 .00-no sources

Kandy	NPP	K.D. Lal Kantha	389,400.00	449,000.00- Own Contribution
		Jagath Manuwarna	His official expenditure disclosure could not be traced	-
		Prasanna Gunasena	His official expenditure disclosure could not be traced	-
		Hansaka Wijemuni	His official expenditure disclosure could not be traced	-
		Thanura Dissanayake	His official expenditure disclosure could not be traced	-
		E.M. Basnayaka	167,180.00	150,000.00- Public Contribution
		Riyaz Faruk	His official expenditure disclosure could not be traced	
		Thushari Jayasinghe	Her official expenditure disclosure could not be traced	-
		Mohamed Pasmin	His official expenditure disclosure could not be traced	-
	SJB	Rauf Hakeem	His official expenditure disclosure could not be traced	-
		Chamindrani Kiriella	Her official expenditure disclosure could not be traced	
	NDF	Anuradha Jayarathna	4,364,227.80	1,695,422.80- Public Contribution 2,668,805.00- Own Contribution
Galle	NPP	Nalin Hewage	1,192,815.00	815,000.00- Donor Contribution 500,000.00- Public Contribution
		Rathna Gamage	693,495.00	710,100.00- Own Contribution
		Hasara Liyanage	212,900.00	240,000.00- Public Contribution
		Nishantha Samaraweera	727,810.00	731,000.00- Public Contribution
		Thilanka Rukmal	846,100.00	870,000.00- Public Contribution
		Nishantha Perera	545,230.00	600,000.00- Public Contribution
		T.K. Jayasundara	855,355.00	700,000.00- Public Contribution
	SJB	Gayantha Karunathilaka	4,772,747.00	1,000,000.00- Public Contribution Source not disclosed for the remaining income
	SLPP	Chanaka Sampath	437,580.00	420,580.00- Own Contribution 17,000.00- Source not disclosed

Matara	NPP	Sunil Handunneththi	78,000.00	100,000.00- Public Contribution
		Saroja Polraj	76,180.00	100,000.00- Public Contribution
		L.M. Abeywickrama	158,680.00	175,000.00- Public Contribution
		Arkam Ilyas	234,580.00	250,000.00- Public Contribution
		Gammaddage Ajantha	143,780.00	150,000.00- Public Contribution
		Lal Premanath	78,000.00	100,000.00- Public Contribution
	SJB	Chathura Galappaththi	3,985,575.00	4,350,000.00- Public Contribution 36,835.00- Source not disclosed
Hambanthota	NPP	Nihal Galappaththi	His official expenditure disclosure could not be traced	-
		Athula Hewage	Not included required sufficient details in the submitted reports	-
		Saliya Madarasinghe	98,000.00	100,000.00-Public Contribution
		Aravinda Vitharana	His official expenditure disclosure could not be traced	-
		Prabha Senarath	80,000.00	40,000.00-Public Funding (In kind donations) 40,000.00-Providing services
	SJB	Dilip Wedaarachchi	2,579,192.00	2,150,000.00- Public Contribution 50,632.00- Source not disclosed
	SLPP	D.V. Chanaka	2,898,353.00	2,872,687.00- Public Donations 25,666 .00- Source not disclosed
Monaragala	NPP	R.M. Jayawardena	185,700.00	180,000.00 Public Contribution 5,700.00- Source not disclosed
		Ajith Priyadarshana	166,500.00	150,000.00 Public Contribution 16,500.00- Own Contribution
		Chathuri Gangani	228,900.00	220,000.00 - Individuals 8,900.00- Own Contribution
		Ruwan Wijeweera	204,900.00	190,000.00 Public Contribution 14,900.00- Own Contribution
		Sarath Kumara	224,100.00	200,000.00 Public Contribution 24,100.00- Own Contribution
	SJB	H.M. Dharmasena	2,735,500.00	2,716,000.00-Own Contribution 19,500.00-Source not disclosed

Badulla	NPP	Samantha Vidyarathna	1,977,895,00	2,080,000.00- Public Contribution
		Kitnan Selvaraj	58,840.00	168,000.00- Public Contribution
		Ambika Samuel	427,830.00	480,000.00- Public Contribution
		Raveendra Bandara	436,490.00	480,000.00- Public Contribution
		Sudath Balagalla	255,000.00	280,000.00- Public Contribution
		Dinindu Saman	22,300.00	85,000.00- Own Contribution
	SJB	Chaminda Wijesiri	3,564,760.00	6,000,000.00- Own Contribution 725,000.00- Public Contribution (In kind support)
		Nayana Wasalathilake	3,351,285.40	3,351,285.40- Public Contribution
	NDF	Chamara Sampath Dassanayake	3,762,650 .00	1,675,000.00- Collective Contribution 712,650.00- Public Contribution 1,375,000.00- Own Contribution
Rathnapura	NPP	Shantha Padmakumara	37,800.00	37,800.00- Public Contribution
		S. Pradeep	37,800.00	37,800.00- Public Contribution
		Hiniduma Sunil Senevi	40,300.00	90,000.00- Public Contribution
		Janaka Senarathna	37,800.00	37,800.00- Public Contribution
		Sunil Rajapaksha	57,800.00	57,800.00- Public Contribution
		Upul Kithsiri	37,800.00	37,800.00- Public Contribution
		Wasantha Pushpakumara	37,800.00	37,800.00- Public Contribution
		Nilusha Gamage	37,800.00	37,800.00- Public Contribution
	SJB	Heshan Withanage	3,002,194.00	2,898,489.00- Own Contribution 103,705.00- Source not disclosed
		Waruna Priyantha Liyanage	2,234,111.00	1,821,611.00- Own Contribution through a Bank Loan 414,500.00- Source not disclosed 47,111.00 – Source not disclosed
		Basooriyage Ariyawansa	1,566,100.00	1,547,600.00- Own Contribution 18,500.00- Source not disclosed

Kegalle	NPP	Dammika Patabendi	139,078.00	140,000.00- Public Contribution
		Kosala Jayaweera	137,500.00	140,000.00- Public Contribution
		Sagarika Athauda	85,063.00	85,063.00 – Public Contribution
		Manoj Rajapaksha	146,200.00	146,200.00- Public Contribution
		Nandana Millagala	36,500.00	36,500.00– Public Contribution
		Kanchana Welipitiya	134,050.00	134,050.00– Public Contribution
		Nanda Bandara	152,960.00	160,000.00- Public Contribution
	SJB	Kabeer Hashim	2,526,150.00	2,497,075.00-Own Contribution 29,075.00-Source not disclosed
		Sujith Sanjaya Perera	2,167,332.00	900,000.00 -Public Contribution 1,176,166.00- Own Contribution 78,666 .00-Source not disclosed
Polonnaruwa	NPP	T.B. Sarath	192,000.00	200,000.00- Public Contribution
		Jagath Wickramarathna	143,000.00	150,000.00- Public Contribution
		Sunil Rathnasiri	155,000.00	160,000.00- Public Contribution
		Padmasiri Bandara	191,160.00	200,000.00- Public Contribution
	SJB	Kins Nelson	3,076,874.00	2,812,624.00- Own Contribution 264,250.00- Source not disclosed
Anuradhapura	NPP	Wasantha Samarasinghe	298,000.00	298,000.00- Own Contribution
		Sena Nanayakkara	90,750.00	90,750.00- Own Contribution
		Susil Ranasinghe	99,000.00	99,000.00- Own Contribution
		Susantha Kumara	99,000.00	99,000.00- Own Contribution
		Bhagya Sri Herath	82,500.00	82,500.00- Own Contribution
		P.D.N.K. Palihena	82,500.00	82,500.00- Own Contribution
		Thilina Samarakoon	99,000.00	99,000.00- Own Contribution
	SJB	Rohana Bandara	3,803,967.00	1,555,000.00- Own Contribution 68,643 .00- Source not disclosed
		Suranga Rathnayaka	3,101,593.00	3,101,593.00- Own Contribution

Kurunegala	NPP	Namal Karunarathna	195,000.00	195,000.00- Public Contribution
		Ananda Wijeyapala	317,000.00	500,000.00- Public Contribution
		Sujeewa Dissanayake	200,000.00	300,000.00- Public Contribution
		Wijesiri Basnayake	198,820.00	198,820.00- Own Contribution
		Geetha Herath	204,130.00	204,130.00- Own Contribution
		Namal Sudarshana	72,000.00	201,000.00- Public Contribution
		Jagath Gunawardena	460,723.00	50,000.00- Collective Funds 750,000.00- Public Contribution
		Ashoka Gunasena	255,000.00	300,000.00- Public Contribution
		D. Suriyabandara	151,700.00	151,700.00- Own Contribution
		Chandana Tennakoon	225,200.00	240,500.00- Public Contribution
		Dharmapriya Dissanayake	368,500.00	368,500.00- Own Contribution
		Mahammadu Aslam	244,500.00	300,000.00- Public Contribution
	SJB	Nalin Bandara	3,191,428.00	600,000.00- Collective Fund 2,006,250.00- Public Contribution 600,000.00- Collective Support Calculation of the total amount is incorrect 311,000.00- Source not disclosed
		Dayasiri Jayasekara	4,719,880.00	2,269,880.00- Public Contribution 2,450,000.00- Own Contribution
		J.C. Alawathuwala	3,441,498.71	3,441,498.71- Source not disclosed
Matale	NPP	Gamagedara Dissanayake	228,746.00	250,000.00- Public Contribution
		Sunil Biyanvila	100,000.00	100,000.00- Public Contribution
		Deepthi Wasalage	205,000.00	205,000.00- Public Contribution
		Dinesh Hemantha Perera	100,000.00	100,000.00- Public Contribution
	SJB	Rohini Kavirathne	1,652,636.00	1,584,960 .00-Public Contribution & Own Contribution 35,815 .00- Source not disclosed

Vanni	NPP	Selvathambi Thilakanathan	68,400.00	68,400.00 - Public Contribution
		Arumugam Jegadishwaran	His official expenditure disclosure could not be traced	-
	ITAK	Thurairasa Ravikumar	His official expenditure disclosure could not be traced	
	SJB	Rishad Bathiudeen	His official expenditure disclosure could not be traced	
	DTNA	A.Adaikkalanathan	640,000.00	640,000.00 - Public Contribution
	SLLP	Cader Masthan	935,000.00	935,000.00 -Public Contribution
Nuwara Eliya	NPP	Manjula Suraweera Arachchi	24,500.00	24,500.00 -Public Contribution
		Madhura Senevirathna	307,109.07	307,109.07 -Collective Contribution
		R.G. Wijerathna	189,600.00	189,600.00 Collective Contribution
		Anushka Thilakarathna	65,000.00	65,000.00 Collective Contribution
		Krishnan Kaleichelvi	75,000.00	75,000.00 - Collective Contribution
	SJB	Palani Digambaran	2,700,000.00	1,744,500.00 - Collective Contribution
		Velusamy Radhakrishnan	3,524,142.00	3,524,142.00 - Collective Contribution
	UNP	Jeewan Thondaman	3,539,680.00	3,539,680.00 - Public Contribution
Jaffna	NPP	Karunananthan Ilankumaran	1,075,470.00	1,075,470.00 - Collective Contribution
		Sri Bhavanandaraja Shanmuganathan	869,395.00	869,395.00 - Public Contribution
		Rajeewan Jayachandramurthy	602,399.00	602,399.00 - Public Contribution
	ITAK	Sivagnanam Shreetharan	His official expenditure disclosure could not be traced	
	ACTC	Gajendrakumar Ponnambalam	3,093,260.00	Public Contribution, however exact sources have not been disclosed
	IG 17	Ramanathan Archuna	His official expenditure disclosure could not be traced	
Batticaloa	ITAK	Shanakiyan Rasamanickam	3,694,840.00	3,694,840.00 - Public Contribution
		Gnanamuththu Srinesan	2,671,760.00	2,671,760.00 - Public and Collective Contribution
		Ilaiyathambi Srinath	193,270.00	193,270.00 - Public Contribution
	SLMC	M.L.A.M. Hizbullah	His official expenditure disclosure could not be traced	
	NPP	Kandasami Prabhu	306,620.00	306,620.00 - Collective Contribution

Digamadulla	NPP	Wasantha Piyathissa	3,220.00	3,220.00- Own Contribution
		Manjula Rathnayake	3,220.00	3,220.00- Own Contribution
		Priyantha Wijerathna	3,220.00	3,220.00- Own Contribution
		Muthumenike Rathwatte	3,220.00	3,220.00- Own Contribution
	SLMC	Meerasahibu Uthumalebbe	3,576,600.00	600,000.00 – Own Contribution 1,650,000.00- Public Contribution 800,000.00- Own Contribution (Selling Jewelry) 50,000.00 – In-kind Donations 50,000.00- In-kind Services 503,800.00- Source not disclosed
Colombo	NPP	Harini Amarasuriya	The candidate did not personally incur any campaign income or expenditures; the entire campaign was managed exclusively by the political party	-
		Chathuranga Abeysinghe	861,150.00	861,150.00- Own Contribution
		Sunil Watagala	503,375.00	500,000.00-Public Contribution 5,000.00- Own Contribution
		Lakshman Nipuna Arachchi	281,250.00	300,000.00- Public Contribution
		Aruna Panagodage	368,120.00	370,000.00- Public Contribution
		Eranga Gunasekara	515,250.00	515,250.00- Public Contribution
		Harshana Nanayakkara	338,500.00	340,000.00- Public Contribution
		Kaushalya Ariyarathne	285,000.00	300,000.00- Public Contribution
		Asitha Egodawithanage	685,000.00	700,000.00- Own Contribution
		M.R. Salih	1,403,680.00	1,425,000.00- Public Contribution 1,425.00- Source not disclosed
		Susantha Dodawatte	351,400.00	351,400.00- Own Contribution
		Chandana Sooriyaarachchi	437,500.00	450,000.00- Public Contribution
		Samanmali Gunasinghe	266,000.00	275,000.00- Public Contribution

		Devananda Suraweera	335,000.00	350,000.00-Public Contribution
	SJB	Sajith Premadasa	1,933,618.19	1,933,618.19- Public Contribution
		Harsha de Silva	5,612,166.75	Out of the total amount, Rs. 140,000.00 was from declared sources, while the remaining funds were self-contributed.
		Mujibur Rahuman	5,718,980.00	4,000,000.00- Public Contribution 1,750,000.00- Own Contribution 25,230.00- Source not disclosed
		S.M. Marikkar	5,315,380.00	5,477,870.00- Public Contribution 27,352.00- Source not disclosed
Trincomalee	NPP	Arun Hemachandra	275,000.00	250,000.00 - Public Contribution
		Roshan Akeemana	100,000.00	81,500.00 – Public Contribution
	SJB	Imran Maharoof	2,095,000.00 - Collective Contributions	The report covered only expenses amounting to LKR 556,000.00.
	ITAK	Shanmugam K.S. Kugathasan	2,565,000.00 - Source not disclosed	Information provided is unclear.
Puttlam	NPP	Anton Sarath Jayakody	200,550.00	200,550.00 – Own Contribution
		Wijesinghe Mudiyanselage Hiruni Madusha Wijesinghe	203,000.00	203,000.00 – Own Contribution
		Herath Mudiyanselage Gayan Janaka Kumara	249,300.00	249,300.00 – Own Contribution
		Muhammadu Jaleel Muhammed Faisal	161,000.00	161,000.00 – Own Contribution
		Anton Sarath Jayakody	141,000.00	145,000.00 – Own Contribution
		Abhayarathna Herath Mudiyanselage Harischandra Abhayarathne Ajith Gihan	315,200.00	315,200.00 – Own Contribution
	SJB	Appuhamy Makawita Arachchige Don Hector Hijinas	His official expenditure disclosure could not be traced	-
		Mihindukulasooriya Weebaddage Janath Chithral Fernando	His official expenditure disclosure could not be traced	-

Coverage of the analysis: Due to technical difficulties encountered during the data collection process, this analysis includes information from 21 of Sri Lanka's 22 electoral districts. Data relating to the Gampaha Electoral District could not be included.

The submission of campaign expenditure and income reports by candidates contesting the 2024 Parliamentary Election represents a historic milestone in Sri Lanka's electoral process. This was the first occasion since the introduction of the preferential voting system in 1977 that candidates contesting a parliamentary election were required to submit campaign finance disclosures following an election. Therefore, the submission of campaign expenditure reports by parliamentary candidates represents a significant institutional development towards improving transparency and accountability in election financing.

The analysis of 225 campaign expenditure and income reports submitted by elected Members of Parliament, together with reports submitted by political party secretaries and leaders of independent groups, reveals that, despite the absence of a considerable number of expected submissions, the majority of submitted reports attempted to follow the reporting framework and requirements established under the new regulatory mechanism. However, the quality, completeness, and level of supporting information varied significantly among candidates and political actors. The review identified several key patterns that provide important insights into the evolving nature of campaign financing in Sri Lanka.

One of the most notable observations relates to the difference between candidate-level and party-level campaign financing models. In several districts, candidates elected from the National People's Power (NPP) reported extremely limited or zero personal campaign expenditure compared with candidates elected from opposition parties. For example, in the Colombo Electoral District, where the maximum permitted expenditure for an individual candidate was Rs. 5.75 million, Harini Amarasuriya, the NPP district leader, reported that she had incurred no personal campaign expenditure and had not received any direct campaign contributions. In contrast, Sajith Premadasa, the Colombo District leader representing the Samagi Jana Balawegaya (SJB), reported personal campaign expenditure amounting to Rs. 1,933,618.19. However, his disclosure did not provide sufficient information regarding the sources of campaign income used to finance this expenditure.

It is important to recognize that the National People's Power (NPP) candidates reported comparatively low personal expenditure. Furthermore, while they disclosed the names of the donors for all campaign income received, the Regulation of Election Expenditure Act mandates the inclusion of each contributor's National Identity Card (NIC) number as well. Although such comprehensive details were lacking in the NPP candidate-level disclosures when compared to submissions from various other political parties and independent groups, their overall effort toward transparency is commendable. The candidates were uniquely positioned to systematically report their finances because their entire campaign was centralized and handled directly by the political party. Consequently, the party-level disclosure was also comparatively well-structured. For instance, according to the official report submitted by the NPP General Secretary for the Colombo District, the party disclosed receiving Rs. 68,582,205.26 in income and spending Rs. 74,293,405.26 on campaign activities. Although the provided information regarding exact income sources was not fully exhaustive, the party's deliberate effort to identify contributors and attach supporting documentation represents a significant positive step forward compared to the standard of many other submissions.

Similarly, the Samagi Jana Balawegaya reported expenditure of Rs. 35,528,984.41 for the Colombo District campaign, while the maximum permitted expenditure limit for a political party in the district was Rs. 79,493,756.00. However, a significant limitation of the SJB disclosure was the absence of adequate information regarding the sources and composition of campaign income. While expenditure figures were disclosed, the lack of corresponding information on how those funds were generated creates difficulties in assessing the overall transparency of campaign financing.

This issue represents a broader challenge identified across many political parties and independent groups. Although expenditure disclosures provide information regarding how campaign resources were utilised, many submissions failed to adequately disclose the origin of funds received. The absence of clear income-source information significantly limits the ability of the Election Commission, civil society organisations, researchers, and citizens to independently evaluate the transparency of campaign financing.

Another important area requiring further attention is the role of third-party actors in election campaigns. Over the years, election monitoring organisations and researchers have highlighted the increasing involvement of intermediary actors, including advertising agencies, communication companies, and other service providers, in managing campaign activities. However, the current disclosure framework provides limited visibility into the nature and extent of such involvement. Based on the submitted reports, it remains difficult to determine the actual role played by these third parties, whether they provided paid services, contributed resources, or facilitated campaign activities through other arrangements.

Overall, the first-ever parliamentary campaign finance disclosure process provides a valuable foundation for future reforms. While the submission of reports itself represents a significant advancement, the findings demonstrate that effective campaign finance regulation requires stronger disclosure of funding sources, clearer obligations for political parties and candidates, improved documentation requirements, and enhanced supervisory capacity of the Election Commission. Without addressing these gaps, campaign finance reporting risks becoming a procedural compliance exercise rather than an effective mechanism for ensuring transparency, accountability, and public confidence in Sri Lanka's electoral process.

TABLE 09 - BREAKDOWN OF CAMPAIGN EXPENDITURE REPORTED BY NATIONAL LIST MEMBERS OF PARLIAMENT: PARLIAMENTARY ELECTION – 14 NOVEMBER 2024

#	Name of candidate	Political Party/ independent Group	Reported Expenditure (Rs.)	Maximum Permitted Expenditure (Rs.)	Remarks
01	Rathnayake Weerakoon Bimal Niroshan	National People's Power	ZERO spending	34,698	The candidate declared that no campaign expenditure was incurred and that no donations or financial contributions were received. According to the report, all campaign activities were undertaken by the party, affiliated political groups and individual supporters. However, although vehicle registration numbers and telephone/mobile numbers are required to be disclosed, these details were provided only in the accompanying affidavit rather than in the prescribed expenditure report. Technically, this makes the report incomplete.
02	Niyagama Gamage Anura Karunathilaka	NPP	ZERO spending	35,677	Same Observation

03	Upali Pannilage	NPP	ZERO spending	35,677	Same Observation
04	P. Eranga Udesh Weerarathne	NPP	ZERO spending	34,698	Same Observation
05	Kurundu Patabandige Aruna Jayasekara	NPP	ZERO spending	34,698	Same Observation
06	Harshana Pieris Suriyapperuma	NPP	ZERO spending	34,698	Same Observation
07	Janith Ruwan Kodithuwakku	NPP	ZERO spending	34,698	Same Observation
08	Punya Sri Kumara Jayakodi	NPP	ZERO spending	35,677	Same Observation
09	Ramalingam Chandrasekaran	NPP	ZERO spending	10,227	Same Observation
10	K.W.P. Najith Indika	NPP	ZERO spending	13,214	Same Observation
11	Sugath Thilakarathne	NPP	ZERO spending	35,677	Same Observation
12	Hewa Heenpallage Lakmali Kanchana Hemachandra	NPP	ZERO spending	34,698	Same Observation
13	Alabada Gamage Sunil Kumara	NPP	ZERO spending	34,698	Same Observation
14	Rathnayake Mudiyanselage Gamini Rathnayake	NPP	ZERO spending	13,214	Same Observation
15	Jayasooriya Wanshadhipathi Pathirannehelage Ruwan Chaminda Ranasinghe	NPP	ZERO spending	13,264	Same Observation
16	Sugath Wasantha de Silva	NPP	ZERO spending	34,698	Same Observation
17	Aboobucker Athambawa	NPP	ZERO spending	10,821	Aboobucker Athambawa contested the 2024 election in the Ampara (Digamadulla) District, where he personally incurred campaign expenditures but failed to win a seat. Following the election, the NPP nominated him to parliament via the National List. Because he was appointed post-election and was not part of the party's original National List nominees, he incurred no additional campaign expenses in that capacity
18	Rathnayaka Hettige Upali Samarasinghe	NPP	ZERO spending	4,327	He contested the Vanni District under the NPP and declared an election expenditure of LKR 72,200. His reported income consisted of an individual donation amounting to LKR 75,000. Although he was not elected from the Vanni District, he was subsequently appointed as a National List Member by the NPP.

19	Dilith Susantha Jayaweera	SarwaJana Balaya	He contested the Gampaha Electoral District and reported campaign expenditure as a district candidate, but was not elected.	35,677	The candidate's expenditure report could not be located due to a technical issue with the available records. He contested the Gampaha Electoral District but was not elected. Following the party's allocation of one National List seat, he was appointed to Parliament. As a Gampaha District candidate, his applicable expenditure ceiling was Rs. 5,683,347 rather than the National List limit.
20	Rathnayaka Mudiyanselage Ranjith Madduma Bandara	Samagi Jana Balawegaya (SJB)	300,000	7,570	The candidate, who serves as the General Secretary of the party, reported campaign expenditure amounting to Rs. 300,000 despite the National List expenditure ceiling being Rs. 7,570.
21	Arjuna Sujeewa Senasinghe	Samagi Jana Balawegaya (SJB)	ZERO spending	34,698	The candidate declared that no campaign expenditure was incurred. However, the report does not include essential information such as the mobile telephone number. Although transportation and communication costs are exempt from expenditure limits, disclosure of vehicles and communication details enhances transparency and accountability.
22	Mohamed Nizam Kariapper	Samagi Jana Balawegaya (SJB)	ZERO spending	34,698	The report is incomplete, as essential information such as the candidate's mobile telephone number has not been disclosed.
23	Mohommadu Isamail Mutthu Muhammadu	Samagi Jana Balawegaya(SJB)	ZERO spending		He resigned from his position as a National List Member of Parliament on 28 November 2025. At the time, he represented the All Ceylon Makkal Congress (ACMC).
24	Akilan Manoharan Ganesan	Samagi Jana Balawegaya(SJB)	The expenditure reported pertains to the candidate's district candidature in the Colombo Electoral District, where he contested under the district nomination list rather than solely as a National List nominee.	34,698	The candidate contested the Colombo District under the SJB nomination list while representing the Democratic People's Front. Accordingly, campaign expenditure was reported under his district candidacy rather than as a National List nominee. As a candidate, his reported expenditure amounted to LKR 2,377,725.19.
25	Mohamed Faizer Mustafa	New Democratic Front	ZERO spending	34,698	The candidate declared that no campaign expenditure was incurred. However, the report is incomplete as several required details have not been disclosed.
26	Raveendra Sandesh Karunanayake	New Democratic Front (NDF)	Zero Spending	34,698	No campaign expenditure was reported. The report does not disclose essential information such as vehicle registration numbers and mobile telephone numbers.

27	Muhammathu Saali Naleem	Sri Lanka Muslim Congress (SLMC)	He was contested as a district candidate and not elected		The candidate resigned from Parliament on 14 March 2025 to contest the Local Government Election held on 6 May 2025.
28	Pathmanathan Saththiyalingam	Ilankai Tamil Arasu Kadchi	1,698.785	4,327	The candidate contested the Vanni Electoral District but was unsuccessful before being appointed through the National List. The expenditure disclosed relates to his district candidacy rather than the National List nomination. Compared with many other submissions, the report is prepared in accordance with the prescribed reporting format.
29	Lakshman Namal Rajapaksha	Sri Lanka Podujana Peramuna (SLPP)	315,000	9,970	The candidate reported campaign expenditure amounting to Rs. 315,000, supported by invoices, despite the National List expenditure ceiling being Rs. 9,970. This raises questions regarding the application of the expenditure ceiling or the interpretation of the reporting requirements. He serves as the National Organiser of the party. Further, according to his declaration, he mentioned Rs. 321,907 as the upper limit of the expenditure amount.

The analysis of campaign expenditure disclosures submitted by National List Members reveals a distinct pattern compared with directly contested parliamentary candidates. Although National List members are not elected through individual preferential votes and therefore do not typically conduct constituency-based campaigns in the traditional sense, the very low expenditure ceilings allocated for National List candidates raise questions regarding their practical relevance and adequacy as a regulatory mechanism.

Interestingly, despite initial concerns that these limits may be insufficient even for basic campaign-related activities, the majority of National List nominees reported zero expenditure, including several prominent political figures appointed through their respective parties. This indicates that many National List appointments were largely supported through party-level campaign structures rather than individual candidate-led campaigns. However, the widespread declaration of zero expenditure highlights the importance of ensuring that any campaign-related assistance provided by political parties, affiliated groups, or individual supporters is adequately captured within the disclosure framework.

A further concern identified through the review is the inconsistent level of compliance with basic disclosure requirements. Several National List nominees failed to provide information relating to mobile telephone numbers used during the campaign period, while some did not disclose vehicle details, despite such information being relevant for transparency purposes. Although transportation and communication expenses may be exempted from expenditure limits under the current framework, the disclosure of such information remains important to enable effective monitoring and verification of campaign activities.

The review also identified instances where candidates appeared to have misunderstood or incorrectly applied the maximum permitted expenditure limits. For example, senior party representatives, including the General Secretary of the Samagi Jana Balawegaya and the

National Organiser of the Sri Lanka Podujana Peramuna, reported expenditure figures while referring to expenditure ceilings that do not appear to correspond with the applicable limits. Such discrepancies raise questions regarding whether campaign expenditure was planned and recorded in accordance with the prescribed regulatory framework. If such inconsistencies remain unresolved, they could potentially become subject to legal scrutiny and require clarification from the relevant authorities.

The submissions made by the National People's Power (NPP) National List nominees also present a specific regulatory challenge. The 18 nominees submitted substantially similar disclosures, indicating that the overall campaign was conducted and financed by the political party rather than by individual nominees. While this reflects the reality of a party-managed campaign structure, the current legal framework requires each candidate to submit an individual campaign expenditure return. Submitting only an affidavit referring to party-led campaign activities does not fully satisfy the broader objective of campaign finance disclosure, which is to ensure transparency at the level of each candidate.

These findings highlight a regulatory gap within the current campaign finance framework. While the Act establishes reporting obligations for candidates, it provides limited guidance on situations where campaign activities are entirely managed and financed by political parties on behalf of National List nominees. Future reforms should therefore clarify the responsibilities of National List candidates and political parties, establish appropriate reporting mechanisms for party-funded campaigns, and ensure that all forms of campaign support are transparently recorded and subject to meaningful public scrutiny.

Recommendations and Way Forward

Considering the stability of Sri Lanka's electoral process and its emerging needs, the regulation of election expenditure can be recognized as an important legal and institutional development. It also represents a progressive step taken by the Election Commission of Sri Lanka as the authority responsible for election management. Therefore, all relevant stakeholders have a responsibility to review and strengthen the implementation of this process. The following recommendations are proposed based on the analysis of reports submitted for the two most recent national elections.

1. Facilitating the Reporting Methodology

The Election Commission has already introduced a standard format and set of guidelines for the submission of income and expenditure reports. This format is generally systematic and does not require major amendments at this stage. However, greater emphasis should be placed on modernizing the submission process.

Currently, reports are received through physically, postal mail and email, which often requires them to be re-scanned and reformatted by Commission staff a time-consuming and inefficient task. To overcome this, reports should be submitted through a dedicated web-based application managed by the Election Commission. To eliminate missing or inaccurate data in disclosures, the Commission should implement a web-based filing application. This digital platform would run automatic validation checks, allowing candidates to identify and correct errors in real time before formal submission.

To ensure efficiency, it is also recommended to appoint a Focal Point in each of the 25 district election offices immediately after each election. These officers could oversee the collection, verification, and uploading of reports through the centralized system. This process will minimize the burden on the authorized Assistant and Deputy Commissioners in the districts by connecting their local focal points to the central database throughout the entire submission and disclosure period.

2. Strengthening the Supervisory Powers of the Election Commission

The Election Commission has made significant efforts to obtain income and expenditure reports, even using media campaigns to encourage compliance. Despite these efforts, many reports remain incomplete or unverified. Therefore, it is necessary to grant the Commission stronger supervisory powers under the existing legal framework.

At present, the Commission can only report delays or non-submissions to the Police. Beyond that, its authority is limited unless a complaint is lodged by a citizen, institution, or political party. This restricts the Commission's ability to intervene when:

The accuracy of a report is questionable,

Spending exceeds the legal limit, or

Supporting bills and income sources are missing.

Amending the Act to allow a limited scope for direct intervention by the Election Commission in such cases would enhance transparency and accountability.

3. Supporting Political Party Secretaries and Independent Group Leaders

The review of reports from both elections shows that many errors and omissions could have been avoided through better guidance and technical support. The Election Commission has already established a Functional Unit for the Regulation of Election Campaign Expenses, but additional support mechanisms are required.

A 24/7 Support Service could be established, possibly using AI-assisted tools for handling frequently asked questions and providing step-by-step guidance. If the reporting process is digitized through a web application (as mentioned in Recommendation 1), the system could automatically flag missing information or inconsistencies when reports are uploaded.

Without such support, incomplete or inaccurate reports may continue to be accepted. This situation is similar to the past limitations of the Declaration of Assets and Liabilities process before the enactment of the Anti-Bribery and Corruption Act No. 9 of 2023. Just as the CIABOC now has authority to act in that context, the Election Commission too should have sufficient mechanisms to support and monitor compliance during the reporting period.

4. Introducing a Real-Time Disclosure Platform

One of the most critical and sensitive aspects of campaign finance regulation is the disclosure of income sources. Analysis of both elections reveals that many stakeholders were reluctant to disclose their sources of income, despite clear legal requirements.

To address this, a Real-Time Disclosure Platform should be developed to allow online reporting of all election-related financial transactions. This system would enhance transparency and public confidence in the electoral process. It would also encourage compliance, as the public and media could monitor campaign financing in real time. The Election Commission can take the lead in implementing such a platform with appropriate technical support.

5. Ensuring Public Access to Income and Expenditure Reports

While income and expenditure reports are the property of the Election Commission, they should also be accessible to the public. At present, these reports are removed from the Commission's website after ten days, which limits transparency and prevents long-term public scrutiny.

To guarantee transparency, all financial disclosures must remain hosted on a dedicated web application until the next election. While the full submissions were briefly published online for the Presidential Election, the high volume of returns after the Parliamentary Election severely restricted their digital availability. Instead, the public had to rely on physical inspection at designated locations, including District Secretariats, during official hours. This regression highlights the absolute necessity of introducing a dedicated, high-capacity web portal.

Maintaining continuous public access is essential to support voter awareness and informed choice, particularly in future elections.

6. Establishing an Independent Enforcement Mechanism

While the Election Commission manages the overall reporting process, it has limited authority to take enforcement action. Therefore, it is necessary to establish or designate an independent enforcement agency, possibly through collaboration with CIABOC or another institution.

Without such an enforcement mechanism, candidates who fail to submit reports for one election could still contest in future elections without consequence. Delegating investigative and prosecutorial powers to a dedicated institution would ensure that violations are addressed promptly, reducing delays that often occur when cases are referred to the Attorney General's Department or the Police.

Conclusion

The introduction of campaign finance regulation through the Regulation of Election Expenditure Act, No. 3 of 2023 represents a significant milestone in Sri Lanka's efforts to strengthen electoral integrity, transparency, and accountability. For the first time, candidates and political parties have been legally required to disclose their campaign income and expenditure, laying the foundation for a more transparent electoral environment. While this is a commendable achievement, the findings of this report demonstrate that the effectiveness of the new legal framework ultimately depends on its implementation, enforcement, and continuous refinement.

The experience of the 2024 Presidential and Parliamentary Elections reveals that, although a substantial number of campaign finance returns were submitted to the Election Commission, compliance with both the spirit and the requirements of the law remains uneven. In many instances, expenditure reports lacked essential information, while a considerable number of candidates and political parties either failed to adequately disclose their sources of campaign income or provided only limited information. As a result, many of the submitted returns do not present a comprehensive or meaningful picture of how election campaigns were financed.

The report further highlights structural weaknesses within the current legal and institutional framework. Although the law establishes reporting obligations, it provides limited mechanisms for systematic verification, scrutiny, and enforcement. Without stronger supervisory powers, adequate technical capacity, and effective compliance mechanisms, there is a risk that campaign finance reporting may become a procedural exercise rather than a meaningful tool for public accountability. Equally important is ensuring timely public access to campaign finance information in user-friendly formats so that citizens, researchers, media organizations, and civil society can independently scrutinize electoral financing.

Strengthening Sri Lanka's campaign finance regime will therefore require more than legal compliance alone. It calls for amendments to address gaps identified through practical implementation, greater institutional authority for the Election Commission to monitor and investigate campaign finance disclosures, improved digital reporting systems, clearer reporting requirements, and proportionate enforcement measures where violations occur. These reforms would not only improve compliance but also enhance public confidence in the integrity of the electoral process.

The effectiveness of the Regulation of Election Expenditure Act ultimately depends not only on the submission of campaign finance returns but also on the consistent implementation and enforcement of its provisions by the relevant authorities. While the Election Commission has succeeded in establishing a reporting mechanism and receiving a substantial number of campaign finance returns within the prescribed timeframe, the practical impact of the legislation depends on whether those disclosures are systematically scrutinised and appropriate enforcement action is taken where non-compliance is identified.

A key area of concern relates to the enforcement responsibilities assigned to other state institutions, particularly the Sri Lanka Police and the Attorney General's Department. Although more than 8900 candidates contested the 2024 Presidential and Parliamentary Elections, there has been limited publicly available information regarding the number of investigations initiated, prosecutions commenced, or cases referred by the Sri Lanka Police to the Attorney General for further legal action under the Act. Similarly, there has been little public information on the progress or outcome of any enforcement proceedings undertaken by the Attorney General's Department.

The absence of visible enforcement and regular public communication on compliance measures creates uncertainty regarding the implementation of the law and may undermine public confidence in the campaign finance regulatory framework. It also raises concerns about whether the powers currently available under the Act are being fully utilised. Effective campaign finance regulation requires not only a sound legal framework but also timely, transparent, and proportionate enforcement by all responsible institutions.

Developing a strong culture of compliance and accountability will therefore require greater institutional commitment to monitoring, investigation, enforcement, and public reporting. Visible and consistent implementation of the law is essential if campaign finance regulation is to serve as a credible mechanism for enhancing transparency, deterring violations, and strengthening public trust in Sri Lanka's electoral process.

The Regulation of Election Expenditure Act should be viewed as the beginning of an evolving reform process rather than its final destination. As one of the country's most important democratic reforms in recent years, it now requires sustained commitment from policymakers, the Election Commission, political parties, candidates, civil society, the media, and citizens alike to ensure that its objectives are fully realised.

All relevant stakeholders are therefore called upon to work collectively to strengthen the implementation of campaign finance regulation, promote a culture of transparency and accountability in electoral financing, and undertake the necessary legal and institutional reforms to safeguard the integrity of future elections. Only through continuous improvement and effective oversight can campaign finance regulation fulfil its intended purpose of strengthening public trust and protecting the credibility of Sri Lanka's democratic processes.

Transparency International Sri Lanka
366, Nawala Road, Nawala,
Rajagiriya,
Sri Lanka.

Phone: +94 11 4 369 781
Fax: +94 11 2 865 777
Email: tisl@tisrilanka.org
Web: www.tisrilanka.org

twitter.com/tisrilanka
lk.linkedin.com/company/tisrilanka
facebook.com/tisrilanka
instagram.com/transparency_sri_lanka
youtube.com/user/tisrilankatube