



**Transparency & Public Accountability Fiscal
Mismanagement Lack of Public Accountability:
Case Study -Sri Lanka A Country Under The
Purview of Imf, ... Rule of Law Attorney General
& The Judiciary**

Nihal Sri Ameresekere

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This Book appallingly unravels insights into fiscal mismanagement devoid of public accountability, under the purview of IMF, World Bank, ADB, international developmental agencies, et al. Perverse amnesties were surreptitiously enacted into law by Parliament, transgressing the social contract and public trust doctrine, also frustrating the right of the citizenry to challenge their constitutionality. Amnesties granted immunity and pardon for offences, such as, terrorism funding, money laundering, drug peddling, human trafficking, proceeds of crime, etc. in contravention of international conventions, including UN Security Council Resolution on terrorism financing. The Supreme Court condemned the Statute, as 'inimical to the rule of law' 'violative of the Universal Declaration of Human Rights and International Covenant on Civil & Political Rights' and 'had defrauded public revenue, causing extensive loss to the State' Consequent controversy resulted in the ouster of the Government, with the new Government repealing the perverse law; however, with strange resistance against enforcement! The Book also reveals how Parliament ignored an Auditor General's Special Report on gross negligence of revenue administration and colossal VAT frauds, with tardy enforcement of the 'rule of law' The Book also deals with challenges in the Supreme Court against the Appropriation Bill, the Budget, for non-disclosure of borrowings and for lacking transparency, with the Ministry of Finance being castigated for operating a 'Budget within a Budget' with dubious expenditures, sans accountability. This Book reveals realities in fiscal mismanagement at highest levels, disclosing indifference and condoning by international agencies! This is an invaluable Book for advocates of good governance and combat of economic crime, fraud and corruption, and those interested in public finance and law, and constitutional obligations

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