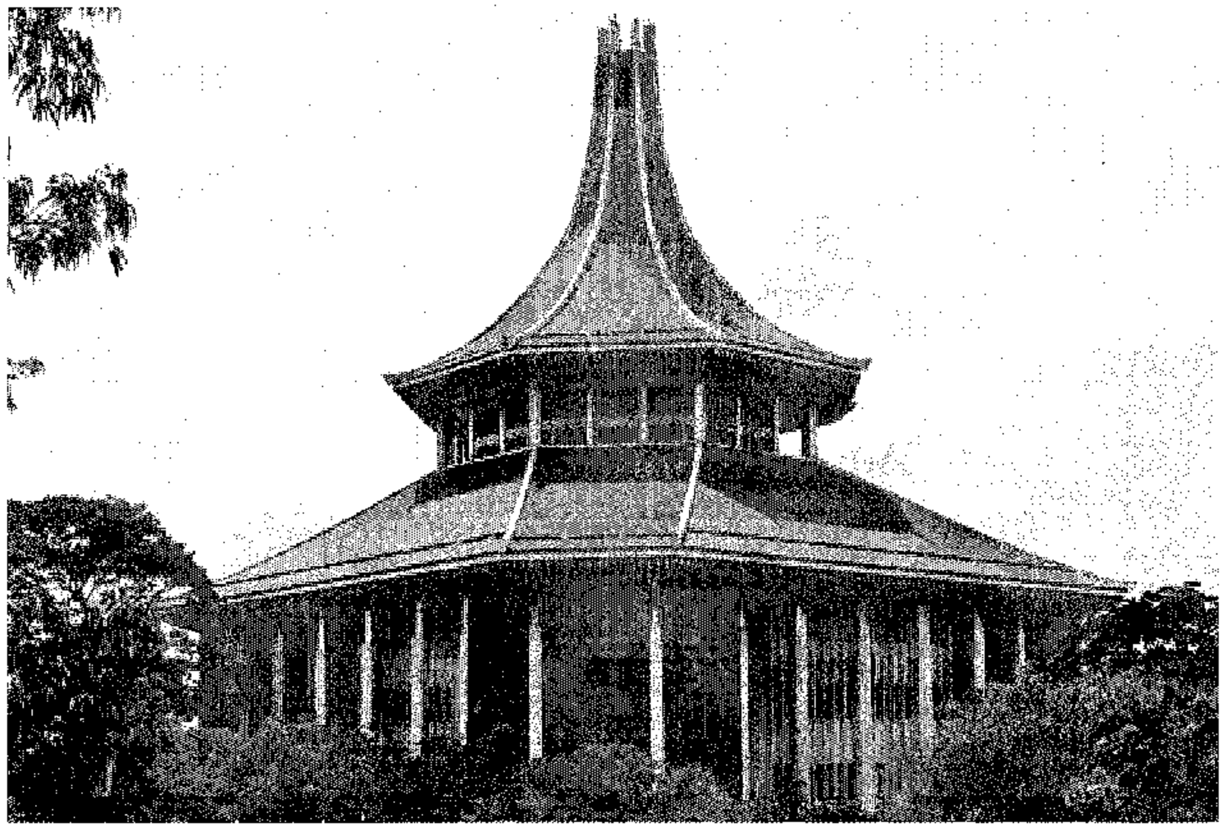
# SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT



# ANNUAL REPORT -2023

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# SUPERIOR COURTS COMPLEX

# BOARD OF MANAGEMENT

## Vision statement

The vision of the Board of Management is to develop the Superior Courts Complex Board of Management in to the Best Managed statutory Board in the Country.

## Mission Statement

The Mission of the Superior Courts Complex Board of Management is to maintain and further develop the existing building facilities and Infrastructure so that all involved in judiciary and legal profession using these facilities may be provided a very conducive environment which will help them to perform their activities with a view to bring out efficient, fair and Just service for the litigants and thereby to achieve the above vision.

## Object Statement

The object of the Board shall be to control, administer, manage and maintain the Superior Courts Complex, and the buildings thereon and to make such additions, alterations and improvements thereto as may be necessary to enhance the amenities of the complex and the buildings thereon.

## Employee Movements of Superior Courts Complex Board of Management – 2023
## (Appointments, Retirements, Resignations & Vacation of Post)

| No | Designation | Appointment | Promotions | Retirement | Resignation | Vacation of the Post |
|---|---|---|---|---|---|---|
| 01. | Technician (Mechanical) Grade III | 01 | - | - | - | 01 |
| 02. | Security Assistant Grade I | - | - | 05 | - | - |
| | Grade II | - | - | 04 | - | - |
| | Grade III | - | - | - | 03 | 01 |
| 03. | Management Assistant Grade I | - | - | 01 | 02 | - |
| | Grade III | - | - | - | 01 | - |
| 04. | Security Officer Grade II | - | - | 01 | - | - |
| 05. | Maintenance Officer (A/C,Water Supply & Operations) Grade II | 01 | - | 01 | - | - |
| 06 | Maintenance Officer (Electrical) Grade II | 01 | - | - | - | - |
| 07. | Procurement Officer | 01 | - | - | 01 | - |
| 08. | House Garden Attendant -Grade III | 02 | - | - | 02 | - |
| 09. | Office Attendant – Grade I | | | 01 | | |
| | Grade III | 01 | | | | |
| 10. | Maintenance Attendant – Grade I | | | 01 | | |
| | Grade III | 02 | | | | |
| 11 | Internal Audit Officer Grade II | | | | 01 | |
| 12 | Marshal | 01 | | 01 | | |

12/08/2024

**M.C. Dilrukshi Silva**
MBA (HRM), B.Sc Mgt (sp) - USJP
Manager (Administration & Human Resources)
Superior Courts Complex,
Hulftsdorp Street, Colombo- 12.

SUPERIOR COURTS COMPLEX
BOARD OF MANAGEMENT

APPROVED CADRE 31st DECEMBER 2023

| S / NO | Description | Salary Code | Approved Cadre | Present Cadre | Vacancies |
|---|---|---|---|---|---|
| 01 | Marshal | HM 1 - 3 | 1 | 1 | - |
| 02 | Manager (Engieering Services) | MM 1 - 1 | 1 | 1 | - |
| 03 | Manager (Finance) | MM 1 - 1 | 1 | 1 | - |
| 04 | Manager (Security) | MM 1 - 1 | 1 | 1 | - |
| 5 | Manager (Administration & Human Resources) | MM 1 - 1 | 1 | 1 | - |
| 06 | Maintenance Officer (Electrical) | JM 1 - 1 | 1 | 1 | - |
| 07 | Maintenance Officer (AC / W/S, Operations) | JM 1 - 1 | 1 | 1 | - |
| 08 | Maintenance Officer (Civil) | JM 1 - 1 | 1 | 1 | - |
| 09 | Administrative Officer | JM 1 - 1 | 1 | 1 | - |
| 10 | Accounts Officer | JM 1 - 1 | 1 | 1 | - |
| 11 | Housekeeping Officer | JM 1 - 1 | 1 | 1 | - |
| 12 | Secretary to Marshal | JM 1 - 1 | 1 | 1 | - |
| 13 | Security Officer ( Administration) | JM 1 - 1 | 1 | - | 1 |
| 14 | Security Officer ( Operation) | JM 1 - 1 | 1 | 1 | - |
| 15 | Procurment Officer | JM 1 - 1 | 1 | 1 | - |
| 16 | Internal Audit Officer | JM 1 - 1 | 1 | - | 1 |
| 17 | Technical Assistant (Electrical) | MA 2 - 2 | 1 | 1 | - |
| 18 | Technical Assistant (A/C, Water Supply & Operations) | MA 2 - 2 | 1 | 1 | - |
| 19 | Technical Assistant Civil (Q.S) | MA 2 - 2 | 1 | 1 | - |
| 20 | Technical Assistant (Telecom & Electronic) | MA 2 - 2 | 1 | 1 | - |
| 21 | Management Assistant | MA 1 - 2 | 30 | 20 | 10 |
| 22 | Security Assistant | MA 1 - 2 | 70 | 40 | 30 |
| 23 | Technician (Mechanical) | P/L 3 Skilled | 4 | 4 | - |
| 24 | Technician (Civil) | P/L 3 Skilled | 1 | 1 | - |
| 25 | Technician (Electronic/ Electrical) | P/L3 Skilled | 13 | 9 | 4 |
| 26 | Technician (Mason) | P/L3 Skilled | 1 | - | 1 |
| 27 | Technician (Carpenter) | P/L3 Skilled | 1 | 1 | - |
| 28 | Driver | P/L3 Skilled | 4 | 4 | - |
| 29 | Office Attendant | P/L1 Unskilled | 9 | 5 | 4 |
| 30 | Stores Attendant | P/L1 Unskilled | 1 | 1 | - |
| 31 | House / Garden / Attendant | P/L1 Unskilled | 17 | 12 | 5 |
| 32 | Maintenance Attendant | P/L1 Unskilled | 8 | 7 | 1 |
| 33 | Tools & Equipment Attendant | P/L1 Unskilled | 1 | 1 | - |
| | | | 180 | 123 | 57 |

**Appreciation:**

The Superior Courts Complex Board of Management appreciates the assistance and cooperation given to it by the following:

- The Secretary and the Staff of the Ministry of Justice, Prison Affairs and Constitutional Reforms.
- The Secretary to the Treasury and the staff of the Ministry of Finance.
- The Registrar and staff of the Supreme Court.
- The Registrar and staff of the Court of Appeal.
- Department of Government Factory.
- MOH (Medical Officers of Health) and his staff of C.M.C.
- Sri Lanka Red Cross Society.
- Municipal Commissioner, Colombo Municipal Council.
- The President and other official and the office staff of the Bar Association of Sri Lanka.
- All Members of the Superior Courts Complex Board of Management.
- Sri Lanka Air Force Commander and Technical Team who helps to installing Qty 11 Nos Split Air Conditioner for Judgers chambers on Free of Charge (FOC) basis.

Air Vice Marshal Eng L.M.S.K.Leelaratne (Retd)
Marshal/CEO
Superior Courts Complex Board of Management

Air Vice Marshal, Eng. L.M.S.K. Leelaratne (Retd)
RWP, USP, Msc [illegible], Bsc [illegible], AEng
AMIE(SL), [illegible]
Chief Executive Officer (Marshal)
Superior Courts Complex
Hulftsdorp Street, Colombo 12

# National Audit Office

My No. JLO/B/SCCBM/FA/2023/06 DATE: 31st of MAY 2024

Marshal,

The Superior Courts Complex Board of Management.

**Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Superior Courts Complex Board of Management for the year ended 31st December 2023 in terms of Section 12 of the National Audit Act No.19 of 2018**

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## 1. Financial Statements

### 1.1 Qualified Opinion

The audit of the Financial Statements of the Superior Courts Complex Board of Management for the year ended 31st December 2023 comprising the Statement of Financial Position as of 31st December 2023, the Statement of Financial Position for the year ended from the same date, Statement of Changes in Equity and Cash Flow Statement for the year ended from the same date and Notes to the financial statements including a Summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No.19 of 2018 and Finance Act No. 38 of 1971. My report to parliament in pursuance of provisions in Article 154(6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements of the Board give a true and fair view of the financial performance and its cash flows for the year then ended in 31st December 2023 in accordance with Sri Lanka Accounting Standards.

### 1.2 Basis for Qualified Opinion

(a) As per paragraph 55 of the Sri Lanka Public Sector Accounting Standard No. 01, when the presentation or classification of items in the financial statements is amended, comparative amounts should be reclassified, unless reclassification is impracticable.

When comparative amounts are reclassified, an entity should disclose the nature of the reclassification, the amount of each item or class of items that is reclassified, and the reason for the reclassification in the financial statement. However, reclassification items with regard to the year 2022 in the Statement of the Financial Performance and Statement of Financial Position had not been disclosed in the financial statements.

(b) According to paragraph 79 of Sri Lanka Public Sector Accounting Standard No. 01, Current assets include assets as part of the normal operating cycle even when they are not expected to be realized within twelve months after the reporting date. However, an amount of Rs. 1,350,000 for the rental deposit that could not be recovered had been mentioned as non-current assets in the financial statements.

(c) According to paragraph 80(c) of Sri Lanka Public Sector Accounting Standard No. 01, a liability should be classified as current when it is due to be settled within twelve months after the reporting date. However, the current liability and non-current liability concerning the provisions for gratuities were Rs. 3,158,020 and Rs. 28,958,085 respectively according to the calculation of the board but had been mentioned in the financial statements as Rs. 1,421,150 and Rs. 30,694,957 respectively.

(d) Actions had not been taken to correct the error retrospectively regarding the error of identification of a motor vehicle amounting to Rs. 9 million transferred by the Ministry of Justice to the board in the year 2022 in the financial statements. This situation is against paragraph 47 of Sri Lanka Public Sector Accounting Standards No. 03. Additionally, an amount of Rs. 3,500,000 related to another vehicle had been erroneously debited to the revaluation surplus account and credited to the accumulated income and expenditure account in the year under review.

Further, in correcting the error regarding the annual depreciation value of Rs. 119,200,000 for the building revalued in 2010 and motor vehicles revalued in 2022, it was found that only Rs. 3,125,000 had been credited to the Revaluation Reserve account and debited to the Accumulated Income and Expenditure account during the review year. This treatment is contrary to this standard.

Additionally, although a depreciation value of Rs. 116,075,000 for the aforesaid building has been recognized in the Statement of Financial Performance for the current year, it was erroneously debited to the Revaluation Reserve account and the credited Accumulated Grant account.

(e) Actions have not been taken to disclose of the restatement of the correction amounts with regard to 07 items in the year 2022, the year which has been considered as the comparative year in the review year in the cash flow statement. This amount has been presented against the paragraph 54 of Sri Lanka Public Sector Accounting Standard No. 03.

(f) It is required to group of property, plant and equipment under separate categories in accordance with the paragraph No.50 of Sri Lanka Public Sector Accounting Standard No. 07. However, it was not recognized the value of computer accessories included in the opening balance Rs. 10,465,399 of office equipment and an amount of Rs.446,000 has been mentioned under office equipment under review year.

(g) The residual value and useful life of an asset shall be reviewed at least at each annual reporting date, as per paragraph 65 of Sri Lanka Public Sector Accounting Standard No. 07. However, the residual value and useful life of the electric lift amounting to Rs. 6,603,245 and the ambulance amounting to Rs. 851,711, which are still in use, had not been reviewed even though they were fully depreciated as of December 31 of the review year. Accordingly, action had not been taken to correct this estimation error in accordance with Sri Lanka Public Sector Accounting Standard No. 03.

(h) It has been correctly recognized that capital grants received amounting to Rs. 12,750,000 as assets, as per paragraph 44 of Sri Lanka Public Sector Accounting Standard No. 11. However, it was erroneously recognized as Accumulated Capital Grants instead of being recognized as revenue expenses.

(i) In the 2022 Income and Expenditure Statement, an amount of Rs. 132,569,770 that was initially recognized as deferred income and depreciation has been removed from the comparative data. There were no journal entries relating to this in the audit, and it was not disclosed in the financial statements.

(j) No schedules or documentary evidence were presented to the audit regarding the existence of fixed assets amounting to a total of Rs.58,833,546 purchased up to the beginning of the years 2004, 2006, 2008, and 2010.

(k) The final balances of the Revaluation Reserve Account and Accumulated Income and Expenditure Account were Rs. 5,728,922,708 and Rs. (8,139,958) respectively as of 31 December 2022 in the comparative year, as shown in the statement of equity changes accompanying the financial accounts for the review year. However, the balances in the Statement of Financial Position for the year 2022 were Rs. 5,716,422,708 and Rs. 4,360,042, resulting in a difference of Rs. 12,500,000.

(l) The amounts paid by the Ministry of Justice in the review year directly for the repair of structural issues of the Civil Appellate Court building and repair of the concrete slab of the garage on the ground floor of the judge's quarters are Rs. 1,492,884 and Rs. 3,431,070 respectively. However, those figures have not been accounted for or disclosed in the financial statements.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

**1.3 Other information included in the Annual Report, 2023 of the Board**

Other information represents the Information included in the Annual Report,2023 of the Board which is to be scheduled to be produced after the date of this audit report but not included in my audit report on the financial statements. Management is responsible for this other information.

I do not discover other information through my opinion on Financial Statements and I do not provide any kind of assurance or state opinion with regard to that information.

With regard to my audit of Financial Statements, my responsibility is to read the aforesaid other information recognized when available and in doing so to check whether the other

information is not sufficiently mismatched with the Financial Statements or in accordance with my knowledge obtained in the audit or in another way.

If I conclude that there are material misstatements in reading the Annual Report, 2023 of the Board, it would be communicated to those charged with governance. If there were further material misstatements which had not been rectified those would be included in my report to parliament in pursuance of provisions in Article 154(6) of the Constitution that would be tabled in due course.

## 1.4 Responsibilities of Management and those charged with governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis for accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Board's Financial reporting process.

As per the Section 16(1) of the National Audit Act No. 19 of 2018, the Board is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable periodic financial statements to be prepared by the Board.

## 1.5 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Sri Lanka Accounting Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Accounting Standards, I exercise professional judgment and maintain professional skepticism thought the audit. I also;

- Identify and assess the risks of material misstatements of the financial statements, whether due to a fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusions, forgery, intentional omissions, misrepresentations, or override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design office procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related delousers made by the management.

- Conclude on the appropriateness of the management 's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may can significant doubt on the Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.

- Evaluate the overall presentation, structure and the content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in control that I identify during my audit.

## 2. Report on other Legal and Regulatory Requirements

2.1 National Audit Act No. 19 of 2018 includes specific provisions for the following requirements.

2.1.1 I have obtained all the information and explanation required for the audit and as far as appears from my examinations, proper accounting records have been kept by the Board as per the requirement of section 12(a) of the National Audit Act No.19 of 2018 except for the matters described in under the basis for qualified opinion I my report.

2.1.2 The financial statements presented are consistent with the preceding year as per the requirement of section 6(1)(d)(iii) of the National Audit Act No.19 of 2018.

2.1.3 The financial statements presented include all the recommendations made by me in the previous year as per the requirement of section 6(1)(d)(iv) of the National Audit Act No.19 of 2018 except for observations 1.2(d), (e), (g) and (h) under the basis for qualified opinion in my report.

2.2 Based on the procedures performed and evidence obtained which were limited to material matters, nothing has come to my attention;

2.2.1 to state that any member of the governing body of the Board has any direct or indirect interest in any contract entered into by the Board which are out of the normal course of business as per the requirement of Section 12(d) of the National Audit Act No.19 of 2018;

2.2.2 to state that the Board has not complied with any applicable written law, general and special direction issued by the governing body of the Board as per the requirement of Section 12(f) of the National Audit Act No.19 of 2018 except for;

| Reference to Law/Direction | Description |
|---|---|
| (a) Financial Regulations of the Government of the Democratic Socialist Republic of Sri Lanka | |

| | |
|---|---|
| (i) Financial Regulations 137 | Approval has not been granted for the voucher totaling Rs. 160,764 in line with the relevant financial regulations. |
| (ii) Financial Regulations 262(2) | It is required to affix the "paid" stamp on all paid vouchers and supporting documents. However, the regulations were not followed for about 8 vouchers totaling Rs. 727,917. |
| (iii) Financial Regulation 1645 | The purchase price and purchase date for the three vehicles were not recorded in the relevant log books. |
| (b) Paragraph (i) of the assets management circular No. 02/2017 dated 21 December 2017 | Actions have not been taken to transfer the vehicle provided by the Ministry of Justice in accordance with the circular's provisions. |
| (c) Public Enterprise Circulars<br>Schedule I of paragraph 2.3 in the Public Enterprise Circular No. 01/2021 dated 16 November 2021 (Guidelines on Corporate Governance and Operational Manual for State-Owned Enterprises) | The board did not prepare a strategic plan as required by the circular. |
| (d) Government Procurement Guidelines | |
| (i) 7.3.1(d) of procurement guideline, paragraphs 2.8.4 and 7.11.1 of procurement handbook | The Technical Evaluation Committee is required to present the consultants' report and the committee's report to the procurement committee when seeking the services of consultants to evaluate bids. However, in the procurement process for |

| | | |
|---|---|---|
| | | purchasing uniforms for officers, a recommendation was made by a technical evaluation committee that did not include an officer with knowledge about the subject, contrary to section 2.8.4 of the procurement handbook. Additionally, the technical evaluation committee should have provided a bids evaluation report including the reasons for rejecting bids, but this information was not included in the technical evaluation committee report. |
| | (ii) Paragraph 4.2.1 of the guidance | It is required to prepare a procurement plan at least for 03 years period of time however, the board has not prepared such a plan. |
| (e) | Section 40(1) of the National Audit Act No.19 of 2018 | The board does not have an internal auditor on staff, even though it is required to have one appointed by the board's control board for internal audit affairs. Furthermore, as of the date of this report, no internal audit report for the review year has been sent to the auditor general, even though it is required to present a copy of internal audit reports for the audit examination of the board. |

2.2.3. to state that the Board has not performed according to its powers, functions and duties as per the requirement of Section 12(g) of the Section 12(d) of the National Audit Act No.19 of 2018;

2.2.4. to state that the resources of the Board had not been procured and utilized economically, efficiently and effectively withing the time frames and in compliance with the applicable laws as per the requirement of Section 12(h) of the Section 12(d) of the National Audit Act No.19 of 2018 except for;

(a) Deviation from procurement guidelines

(i) It is required to allow at least 21 days to present bids in the process of calling national competitive bids as per section 6.2.2 of the government procurement guide. However, the board has only been given 18 days to present bids in the procurement process for cleaning services for the board, and only one bid has been received.

(iii) In case only one bid is received it can be compared according to the market prices and then can be decided whether the prices are reasonable or not as per (a) 7.122 of the government procurement guide. However, 08 suppliers had been invited to present bids on 17 April 2023 for the Judges' Canteen and only one has responded. Therefore, no market price comparison had taken place with regard to this procurement.

(iv) The technical evaluation committee and procurement committee approved a contract worth Rs. 444,000 for the repair of judges' quarters on 14 March 2023 and 20 June 2023, respectively. However, this contract has been cancelled due to the expiration of the prices and bid security validity period. This decision was made by the management board at the meeting held on 03 October 2023.

2.3 Other information

The rental agreement for a building obtained for the security and engineering staff of the board was canceled on August 4, 2022. However, the rental deposit of three months, amounting to Rs. 1,350,000, which was paid when entering into the agreement with the building owner, has not been recovered as of the date of this report.

Sgd./illegibly

W.P.C. Wickramarathne

Auditor General

**SUPERIOR COURT COMPLEX BOARD OF MANAGEMENT**

**OFFICE OF THE MARSHAL**

**SUPERIOR COURT COMPLEX**

**P.O. BOX 223, HULFTSDORP STREET**

**COLOMBO 12**

---

SCC/FIN/AUDIT/2023/12 26.06.2024

Audit Superintendent
Government Audit Branch
Ministry of Justice
No.19, Sanagaraja Mawatha
Colombo 10

**Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Superior Courts Complex Board of Management for the year ended 31st December 2023 in terms of Section 12 of the National Audit Act No.19 of 2018**

Reference: Audit Report No. JLO/B/SCCBM/FA/2023/06 dated 31.05.2024

I do hereby inform you that this letter carries the progress on the matters specified by the referred letter.

1. **Financial Statement**

   **1.2 Basis for the Qualified Opinion**

   a) The disclosure regarding the presentation or classification of items in the financial statements, in accordance with paragraph 55 of the Public Sector Accounting Standards No. 1, will be made in the year 2024.

   b) Legal actions to recover the rent deposit of Rs. 1,350,000 have already commenced. However, it is uncertain whether the payment will be obtained within one year. Therefore, this amount has been classified under Non-current Assets.

   c) The correct amount of Gratuity will be calculated and categorized as Current Liabilities and Long-term Liabilities in the year 2024.

   d) The accounting errors identified will be corrected in the year 2024.

   e) The corrections in the Cash Flow Statement will be restated and disclosed in the year 2024.

   f) The amount of computer accessories will be reclassified and presented separately from Office Equipment from the year 2024 onwards.

   g) The assessment of the electric lift was completed on 27.05.2024. The ambulance has been brought back to the office premises after repairs, and the related disposal will take place in the future.

   h) Capital Grants will be identified as Income from the year 2024 onwards.

   i) Deferred Income and related disclosures will be included in the Financial Statements for the year 2024.

j) While we acknowledge that opening balances found in the fixed assets register for eight assets cannot be verified due to the destruction of schedules and invoices prior to 2010, a committee will be appointed to investigate this matter further.

k) Corrections to the changes in comparative figures in the Statement of Changes in Equity will be made in the year 2024.

l) The necessary disclosures will be included in the Financial Statements for the year 2024.

**2.22 Reference to Rules, Regulations/Orders**

a) Corrections have already been made with regard to items i, ii, and iii.

b) The motor car No. CAE 2297 has been temporarily assigned to our institution. To transfer the motor car permanently to our institute, we require approval from the Ministry of Justice. We will proceed with the necessary actions based on the Ministry's instructions.

c) A Strategic Plan for the year 2023 was prepared and presented to you. However, a duly prepared Strategic Plan in accordance with Public Enterprise Circular No. 01/2021 will be presented in the year 2024.

d) Mr. M.J.N. Muthunayaka has been appointed as a member of the Technical Evaluation Committee for uniforms, complying with requirement 2.8.4 of the procurement guidelines, which stipulates that a party with subject knowledge should be a member of the technical committee.

e) We are planning to prepare the main procurement plan for the forthcoming three years by the end of the year 2024.

f) We were unable to present the internal audit reports because the internal auditor recruited to the Superior Court Complex Management Board resigned 01.06.2023. We recruited a new internal auditor on 14th June 2024, and internal audit activities will now be conducted as required.

**2.2.4**

a) i) Future procurement activities are expected to comply with section 6.2.2 of the procurement guidelines as much as possible from the year 2024 onwards.

ii) Future activities will be conducted in accordance with section 7.12.2 of the procurement guidelines.

iii) It was not possible to present the prices and bid securities due to the expiration of their validity. As a result, we were unable to award the contract to the relevant contractor. However, steps have been taken to restart the procurement process for the relevant job in a new file.

**2.3** A case has been filed in the district court to recover the relevant amount from Mr. Jamaldeen. The Attorney General's Department is representing the board, and the case is scheduled for the next hearing on 01.08.2024.

Sgd./illegibly

**Air Vise Marshal (Retired) Eng. L.M.S.K. Lelarathna**
**Chief Executive Officer**
**Superior Court Complex Management Board**

## Activities during the Period under review 2023:

In Addition to the General control, Administration, Management and Maintenance of the Superior Courts Complex, the following were some of the major activities carried out in the year 2023.

1. **Building & Structure of Capital Assets: -**
   - Water pressure for trial at Special High Court at bar building - No.211
   - Water Leakage Renovation of Judges Flat
   - Rectifying structural issues in Civil Appeal High Court Building

2. **Acquisition of Fixed Assets: -**

   (i) **Purchase of Office Equipment:**
   - Purchase of Steel Cupboard 01No for Internal Auditor
   - Purchase of Laser Printer 01No for Admin Department
   - Purchase of Desktop Computer 01No Marshal's Secretary
   - Purchase of Photocopy Machine 01No Finance Division
   - Purchase of UPS 01Nos for Finance Division
   - Purchase of Pedestal Fan 02Nos for Supreme Court Stenographer's Room
   - Purchase of Pedestal Fan 01No for JSD
   - Purchase of Water Dispenses 02Nos
   - Purchase of Pedestal Fan 02 Nos for Appeal Court Stenographer's Room Basement
   - Purchase of Pedestal Fan 01 No Judges Quarters No 86/5
   - Purchase of Printer 01 no Engineering Division
   - Purchase of Printer 01 no Security Division
   - Purchase of Desktop Computers 01No Housekeeping Division
   - Purchase of Desktop Computers 01No Security Division

   (ii) **Purchase of Tools and Equipments**
   - Purchase of Submersible Pump 01 Nos

   (iii) **Purchase & Fixing of Plant & Machinery: -**
   - Purchase of 11 Nos Split AC installation Items

## Government Grant for the Year 2023

*Treasury has released as an Imprest **Rs. 110,630,000.00** on account of Recurrent Expenditure (228-01-01-01-1503) for the year 2023.

*Treasury has released as an Imprest **Rs. 95,010,000.00** on account of Recurrent Expenditure (228-01-01-01-1509) for the year 2023.

*Treasury has released as an Imprest **Rs. 12,750,000.00** on account of Capital Expenditure (228-01-01-01-2201) for the year 2023.

| Description | Funds Allocation for 2023 Rs. | Imprest Received from Treasury as at 2023.12.31 Rs. |
|---|---|---|
| Recurrent Expenditure -1503 | 120,000,000.00 | 110,630,000.00 |
| Recurrent Expenditure - 1509 | 102,376,000.00 | 95,010,000.00 |
| Capital Expenditure -2201 | 13,000,000.00 | 12,750,000.00 |

**SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT**
**STATEMENT OF FINANCIAL POSITION**
**AS AT 31ST DECEMBER 2023**

| | Note | 2023 Rs. | 2022 Rs. |
|---|---|---|---|
| **ASSETS** | | | |
| **Current Assets** | | | |
| Cash and Cash Equivalents | 1 | 16,648,622 | 14,486,082 |
| Short Term Receivables -Trade and Others | 2 | 2,988,692 | 4,422,260 |
| Inventories | 3 | 8,557,650 | 8,816,544 |
| Prepayments | 4 | 2,736,747 | 81,480 |
| Other Current Assets | | | - |
| | | *30,931,711* | *27,806,366* |
| **Non -Current Assets** | | | |
| Receivables -Distress Loan and Others | 5 | 3,352,347 | 3,025,664 |
| Land | 6 | 4,788,000,000 | 4,788,000,000 |
| Operational Buildings | 6 | 899,895,302 | 1,008,186,941 |
| Plant and Machinery | 6 | 30,220,400 | 38,068,898 |
| Motor Vehicles | 6 | 6,250,003 | 9,375,003 |
| Furniture and Fixtures | 6 | 8,012,466 | 9,853,669 |
| Office Equipment's | 6 | 7,239,422 | 5,730,901 |
| Other Operating Assets | 6 | 195,450 | 1,329,320 |
| Intangible Assets | 6 | - | - |
| Deposit for Utilities and Other | 7 | 7,545,250 | 7,495,250 |
| | | *5,750,710,639* | *5,871,065,646* |
| **Total Assets** | | **5,781,642,350** | **5,898,872,012** |
| **LIABILITIES** | | | |
| **Current Liabilities** | | | |
| Trade Creditor Short-term | 8 | 3,409,074 | 579,020 |
| Accrued Payables | 9 | 1,237,225 | 7,965,957 |
| Short term Provisions | 10 | 573,480 | 500,000 |
| Employee Benefits -Gratuity | 11 | 1,421,150 | 13,500,000 |
| Refundable Deposit | 12 | 45,000 | - |
| | | **6,685,929** | ***22,544,977*** |
| **Non -Current Liabilities** | | | |
| Trade Payables -More than 1 Year | 13 | 5,500 | 315,066 |
| Employee Benefits -Gratuity | 11 | 30,694,957 | 30,266,240 |
| Refundable Deposit | 14 | 90,062 | 98,062 |
| | | **30,790,519** | **30,679,368** |
| **Total Liabilities** | | **37,476,448** | **53,224,345** |
| **Net Assets** | | **5,744,165,902** | **5,845,647,667** |
| **NET ASSETS/ EQUITY** | | | |
| Accumulated Capital contributed by Treasury | 15 | 253,689,917 | 124,864,917 |
| Accumulated Surpluses /Deficits | 16 | (112,996,723) | 4,360,042 |
| Revaluation Reserves | 17 | 5,603,472,708 | 5,716,422,708 |
| **Total Net Assets /Equity** | | **5,744,165,902** | **5,845,647,667** |

**We Certify that the Financial Statements for the year ended 31 st December 2023 are in compliance with the requirements of Sri Lanka Public Sector Accounting Standards.**

Air Vice Marshal Eng L.M.S.K.Leelaratne (Retd)
Marshal/CEO
S.C.C.B.M.

K.A.D.U.Peiris
Manager -Finance
S.C.C.B.M.

K A D UDAYANGANI PEIRIS
MANAGER FINANCE
SUPERIOR COURTS COMPLEX
BOARD OF MANAGEMENT
P.O.BOX 233,COLOMBO 12

**The Superior Courts Complex Board of Management is responsible for the Preparation and Presentation of these Financial Statements.**

Hon. V.K.Malalgoda,PC
Board Member
Judge of the Supreme Court

Mr.Sugath Caldera
Board Member
Attorney at Law

HON. VIJITH K. MALALGODA,
JUDGE OF THE SUPREME COURT
SUPERIOR COURTS COMPLEX,
COLOMBO 12.

**SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT**
**STATEMENT OF FINANCIAL PERFORMANCE**
**FOR THE YEAR ENDED 31st DECEMBER 2023**

| | NOTE | 2023 Rs. | 2022 Rs. |
|---|---|---|---|
| **REVENUE** | | | |
| Government Grant- Recurrent -PE | | 110,630,000 | 112,370,000 |
| Government Grant- Recurrent -Other | | 95,010,000 | 50,950,000 |
| Revenue Earned by SCCBM | 18 | 18,184,164 | 16,948,589 |
| **Total Revenue** | | **223,824,164** | **180,268,589** |
| **EXPENSES** | | | |
| Wages,Salaries,and Employee benefits | 19 | 89,523,106.02 | 103,506,950 |
| Supplies and Consumables used | 20 | 5,463,175 | 5,378,556 |
| Depreciation | 6 | 133,086,214 | - |
| Operating Expenses | 21 | 32,001,513 | 25,778,223 |
| Other Services and Expenses | 22 | 9,809,141 | 7,251,240 |
| Utility Expenditure | 23 | 68,032,753 | 39,811,868 |
| Finance Costs | 24 | 140,027 | 22,500 |
| **Total Expenses** | | **338,055,929** | **181,749,338** |
| **Surplus/(Deficit) for the period** | | **(114,231,765)** | **(1,480,749)** |

**NOTE 01:-**

**CASH AND CASH EQUIVALANTS:-**

| | 2023 RS | 2022 RS |
|---|---|---|
| BANK OF CEYLON - HULFTSDORF CURRENT ACC NO.1369773 | 16,648,621.69 | 14,486,082 |
| | **16,648,621.69** | **14,486,082** |

**NOTE 02:-**
**Short term Receivables -Trade and Others**

| Ledger Account | Customer Name | Description | 2023 RS | 2022 RS |
|---|---|---|---|---|
| **Trade Receivable - For Security** | | | | |
| 1 PROVISION OF SECURITY - SUNDRY DEBTORS | SRI LANKA JUDGES INSTITUTE | Prov for Security | - | 166,573 |
| 2 LEGAL DRAFTSMAN - SUNDRY DEBTORS | LEGAL DRAFTSMAN | Prov for Security | - | 1,108,130 |
| 3 SCC OFFICERS QUATERS RENT-SUNDRY DEBTORS | MEDITATION BOARD | Prov for Security | - | 154,388 |
| **Trade Receivable -Rent** | | | | |
| 1 RENT FOR 211 SPECIAL HIGH COURTS | SPECIAL HIGHCOURTS -211 BUILDING | RENT FOR BUILDING | 948,387 | 948,387 |
| 2 RENT FOR JUDJES QUARTES- | JUDJES QUARTES- | RENT FOR BUILDING | - | 13,748 |
| 3 RENT FOR ARACHCHI QUARTER | ARACHCHI QUARTER | RENT FOR BUILDING | - | |
| 4 RENT FOR LOWYERS CANTEEN | TASTE OF ASIA | RENT FOR BUILDING | 13,000 | 10,000 |
| 5 VEHICLE PARKING FEES | OTHERS | VEHICLE PARKING FEES | 10,000 | 5,950 |
| **TOTAL TRADE DEBTORS** | | | **971,387** | **2,407,175** |

**OTHER RECEIVABLE -Short Term**

| Ledger Account | Customer Name | Description | 2023 RS | 2022 RS |
|---|---|---|---|---|
| FESTIVAL ADVANCE | Sundry | RECEIVABLE -FESTIVAL ADVANCE - NOTE : 2 A | 30,000.00 | 1,250 |
| DISTRESS LOAN | Sundry | RECEIVABLE -DISTRESS LOAN NOTE : 2 B | 1,987,305.20 | 2,013,835 |
| **TOTAL OTHER RECEIVEBLE** | | | **2,017,305.20** | **2,015,085** |
| **Total Short term Receivables -Trade and Others** | | | **2,988,692** | **4,422,260** |

NOTE 03:-
INVENTORY :-

## INVENTORIES AS AT 31ST DECEMBER 2023

| CODE NO | Description | YEAR - 2023 Rs. | YEAR - 2022 Rs. |
|---|---|---|---|
| A 0001-0177 | AIR CONDITIONING SPARES | 1,716,956 | 1,558,645 |
| B 3751-3796 | BRASS & IRON FITTINGS | 372,822 | 111,622 |
| C 6001-6114 | P.A.SYSTEMS (COMMUNICATION) - SPARES | 47,924 | 47,928 |
| C 7001-7075 | TELEPHONE ITEMS (COMMUNICATION) - SPARES | 309,870 | 319,834 |
| E 2001-2360 | ELECTRICAL ITEMS | 2,548,062 | 2,303,525 |
| G 1501-1557 | GENERATOR ITEMS | 57,350 | 126,105 |
| H 2501-2612 | HOUSEKEEPING ITEMS | 527,838 | 451,619 |
| L 1001-1107 | LIFT SPARES | 93,500.00 | - |
| M 4601-4629 | MISCELLANEOUS ITEMS | 77,502 | 93,500 |
| N 4200-4289 | BOLT & NUTS | 85,535 | 67,917 |
| O 4501-4518 | LUBRICANT ITEMS | 499,188 | 607,242 |
| P 3400-3675 | PIPE & FITTINGS | 849,062 | 596,726 |
| S 3001-3194 | STATIONERY ITEMS | 589,863 | 1,080,791 |
| T 4001-4192 | ENGINEERING ITEMS (TEC) | 199,711 | 630,534 |
| W 0501-0607 | WATER PUMP SPARE PART! | 47,841 | 198,119 |
| X 4300-4344 | BRASS SCREWS | 534,627 | 43,214 |
| Y 4401- 4477 | PAINTS | - | 579,223 |
| TOTAL STOCK AS AT 31TH DECEMBER 2023 | | 8,557,650 | 8,816,544 |

**NOTE 04:-**
**Pre/Advance Payment**

| LEDGER ACCOUNT | Name | Description | 2023 RS | 2022 RS |
|---|---|---|---|---|
| OTHER SERVICES - ADVANCE PAYMENT | Chief Executive Officer | IESL subscription fee-2024 | 5,065.00 | - |
| OTHER SERVICES - ADVANCE PAYMENT | Mr.K.W.T.R.WERAGAMA | IESL MEMBERSHIP FEES For 2024 | 6,086.00 | 5,880 |
| OTHER SERVICES - ADVANCE PAYMENT | COLOMBO MUNICIPAL COUNSIL | Rates for 2024 | 2,725,596.00 | 75,600 |
| | **TOTAL** | | **2,736,747.00** | **81,480.00** |

**NOTE 05:-**
**Loan Term Receivables**

| LEDGER ACCOUNT | Customer | Description | 2023 RS | 2022 RS |
|---|---|---|---|---|
| *DISTRESS LOAN* | DISTRESS LOAN - NOTE : 02 B | RECEIVABLE -DISTRESS LOAN | 3,134,546.57 | 2,776,328 |
| SALARIES & WAGES (SUNDRY DEBTORS) | SUNDRY - P.U.D.BANDARA (396) | DEATH | - | 11,236 |
| SALARIES & WAGES (SUNDRY DEBTORS) | SUNDRY - P.A.K.GANANATH (368) | RECEIVABLE from Mr.GANANATH -SALARY OVER PMT | 215,800.00 | 215,800 |
| SPECIAL LOAN | | **NOTE -5 A** | 2,000.00 | 4,800.00 |
| FESTIVAL ADVANCE | | | - | 17,500.00 |
| | **TOTAL** | | **3,352,347** | **3,025,664** |

**Disclosure :**

* Mr. P.A.K.Gananath EPF No 368 for Salary Over Payment District Court Case No DMR/1532/2020

* Mrs. P.U.D.Bandara EPF No 396 As per the Internal Audit Quarry 2022 (Q,No 13) adjustment to Final Accounts 2022

* Garden Labour case Court of Appeal CA/(WRIT) -03/2020

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## SIGNIFICANT ACCOUNTING POLICIES:

## YEAR ENDED 31ST DECEMBER 2023

(1) The Financial Statements are prepared and Presented in accordance with Sri Lanka Public Sector Accounting Standards.

(2) No adjustments are made for inflationary factors.

(3) All finance statements prepared and presented under the accrual basis of accounting in accordance with Sri Lanka Public Sector Accounting Standards (SLPSASs) No 01.

(4) All Comparisons of budget and actual amounts are presented separately as per the SLASPS 15. The Budget is approved on a cash basis by functional classification. The approved budget covers the fiscal period from 01st of January 2023 to 31st December 2023.

### VALUATION OF STOCKS:

(5) Stocks are valued at the lower of cost and Net Realizable Value. Stocks are issue using FIFO method.

### DEBTORS:

(6) Debtors are stated at their estimated Net Realizable Value and no provision is made for Bad and Doubtful Debt.

### LIABILITIES AND PROVISIONS:

(7) Provision has been made in the Financial Statement for Gratuity payable to Retiring employees in terms of Sri Lanka Public Sector Accounting Standards. The liability is not externally funded.

**PROPERTY, PLANTS & EQUIPMENT:**

(8) Properties other than Freehold Lands, Plants and Equipment are recorded at cost less accumulated Depreciation, which is provided on the basis specified under heading Depreciation. Freehold Lands are included in the Accounts at Valuation.

**DEPRECIATION:**

(9) The Provision for Depreciation is calculated on the cost of all Property, Plant and Equipment other than Freehold Land. Full provision is made in the Year of Purchase and Sale.

The Rates of Depreciation are as follows.

| ACCOUNTS | RATES |
|---|---|
| 01. Building | 05.00 % |
| 02. Motor Vehicle | 25.00 % |
| 03. Plant & Machinery | 12.50 % |
| 04. Furniture & Fixtures | 12.50 % |
| 05. Office Equipment | 12.50 % |
| 06. Other Operational Asset | 25.00 % |
| 07. Intangible Asset | 33 1/3 % |

*According to SLASPS 07, combined similar Assets as one Assets.

- P.A.B.X. Recording System, P.A.B.X. System and Improvement Lift transferred to the Plant and Machinery.
- Fixtures & Fittings transferred to Office Furniture & Fittings.
- Housekeeping Equipment transferred to Office Equipment.
- Tools & Equipment and Security Equipment transferred to Other Operational Assets .

NOTE 06 :-

Fixed Assets of SCC:-

FIXED ASSETS OF SUPERIOR COURTS COMPLEX:-

| LEDGER | AS AT 01.01.2023 Rs. | ADDITIONS DURING THE YEAR Rs. | ADJUSTMENT IN RESPECT OF PREVIOUS YEAR Rs. | DISPOSAL DURING THE YEAR Rs. | AS AT 31.12.2023 Rs. |
|---|---|---|---|---|---|
| LAND | 4,788,000,000 | - | - | - | 4,788,000,000 |
| BUILDINGS | 2,487,489,886 | 9,863,525 | (499,583) | - | 2,496,853,828 |
| MOTOR VEHICLES | 13,351,711 | - | - | | 13,351,711 |
| PLANT & MACHINERY(As per the A/Q 2022 | 81,975,322 | 1,385,423 | 78,400 | | 83,439,145 |
| FURNITURE &FIXTURES (As per the A/Q 2022) | 14,317,011 | - | | | 14,317,011 |
| OFFICE EQUIPMENTS (As per the A/Q 2022) | 10,465,399 | 1,502,291 | (78,400) | | 11,889,290 |
| OTHER OPERATIONAL ASSET(As per the A/Q 2022 | 877,019 | 102,868 | - | | 979,887 |
| | 7,396,476,348 | 12,854,107 | (499,583) | - | **7,408,830,872** |

| ACCUMULATED DEPRECIATION | AS AT 01.01.2023 Rs. | ADDITIONS DURING THE YEAR Rs. | ADJUSTMENT IN RESPECT OF PREVIOUS YEAR Rs. | DISPOSAL DURING THE YEAR Rs. | AS AT 31.12.2023 Rs. |
|---|---|---|---|---|---|
| BUILDINGS | 1,479,302,945 | 117,680,561 | (24,980) | - | 1,596,958,526 |
| MOTOR VEHICLES | 3,976,708 | 3,125,000 | - | | 7,101,708 |
| PLANT & MACHINERY(As per the A/Q 2022 | 43,906,423 | 9,312,322 | | | 53,218,745 |
| FURNITURE &FIXTURES (As per the A/Q 2022) | 4,463,342 | 1,841,203 | - | | 6,304,545 |
| OFFICE EQUIPMENTS (As per the A/Q 2022) | 3,669,800 | 980,068 | - | | 4,649,868 |
| OTHER OPERATIONAL ASSET(As per the A/Q 2022 | 612,397 | 172,040 | - | | 784,437 |
| | 1,535,931,615 | 133,111,194 | (24,980) | - | 1,669,017,829 |
| WRITTEN DOWN VALUE | **5,860,544,731** | | | | **5,739,813,041** |

NOTE 06 B :-

(As per the 2022 Audit Quarry .Reference No JLO/B/SCCBM/FA/2022/04 dated 2023.08.16)

INTANGIBLE ASSETS

| LEDGER | AS AT 01.01.2023 Rs. | ADDITIONS DURING THE YEAR Rs. | ADJUSTMENT IN RESPECT OF PREVIOUS YEAR Rs. | DISPOSAL DURING THE YEAR Rs. | AS AT 31.12.2023 Rs. |
|---|---|---|---|---|---|
| COMPUTER SOFTWARE -QUICK BOOK | 284,000 | | - | | 284,000 |
| | 284,000 | - | - | - | 284,000 |

| ACCUMULATED DEPRECIATION | AS AT 01.01.2023 Rs. | ADDITIONS DURING THE YEAR Rs. | ADJUSTMENT IN RESPECT OF PREVIOUS YEAR Rs. | DISPOSAL DURING THE YEAR Rs. | AS AT 31.12.2023 Rs. |
|---|---|---|---|---|---|
| COMPUTER SOFTWARE-QUICK BOOK | 284,000 | | - | | 284,000 |
| | 284,000 | - | - | - | 284,000 |
| WRITTEN DOWN VALUE | | | | | |

**Disclosure :**

i) Quick Book (QB) Accounting Package identified as tangible Assets as per the SLPSAS 20. Since 2023 it is recording under Intangible assets as per the Audit Quarry 2022 . JLO/B/SCCBM/FA/2022/04 -2023.08.16

ii) Items of Property Plant may also be required to make a less frequently recurring replacement as per the SLPSAS 07. Therefore being transferred to Building Maintenance Account from Building Account that was capitalized job of JSD container cost of Rs 262,775.00 and Depreciation amount Rs 13,138.75 .JLO/B/SCCBM/FA/2022/04 -2023.08.16 .

iii) In Building Account that was capitalized job Extra work of Judges Flat over provision Rs 236,808.00 and Depreciation amount of Rs 11,840.84 also corrected and adjusted to appear figures of 2023.

**NOTE 07:-**
**Deposit for Utilities and Other**

| Ledger Account | Client Name | Description | 2023 RS | 2022 RS |
|---|---|---|---|---|
| ELECTRICITY BILLS - DEPOSIT | Ceylon Electricity Board | Staff Quarters(161/31) | 650.00 | 650.00 |
| ELECTRICITY BILLS - DEPOSIT | Ceylon Electricity Board | Staff Quarters (161/31) A | 650.00 | 650.00 |
| ELECTRICITY BILLS - DEPOSIT | Ceylon Electricity Board | Staff Quarters(161/34) | 650.00 | 650.00 |
| ELECTRICITY BILLS - DEPOSIT | Ceylon Electricity Board | Arachchi Quarters | 250.00 | 250.00 |
| ELECTRICITY BILLS - DEPOSIT | Ceylon Electricity Board | Batchelor's Quarters | 3,500.00 | 3,500.00 |
| ELECTRICITY BILLS - DEPOSIT | Ceylon Electricity Board | Judges Quarters | 13,500.00 | 13,500.00 |
| ELECTRICITY BILLS - DEPOSIT | Ceylon Electricity Board | Courts Complex Building | 5,678,750.00 | 5,678,750.00 |
| ELECTRICITY BILLS - DEPOSIT | Ceylon Electricity Board | BCC Site | 392,000.00 | 392,000.00 |
| WATER BILLS - DEPOSIT | National Water Supply & Drainage Board | For Water Supply | 300.00 | 300.00 |
| TRANSPORT [FUEL] - DEPOSIT | Slipto Agencies (Pvt) Ltd | For Fuel Supply | 100,000.00 | 50,000.00 |
| TELEPHONE BILLS - DEPOSIT | Sri Lanka Telecom Ltd | For Telephone Connections | 5,000.00 | 5,000.00 |
| * ACCOMADATION - DEPOSIT | M.H.Jamaldeen | For Security Billet | 1,350,000.00 | 1,350,000.00 |
| | | | **7,545,250.00** | **7,495,250.00** |

* **Disclosure :**
Security Refundable deposit has been given to Mr. M.H.Jamaldeen for the former "LIVING IN" Accommodation for the Security Staff and Engineering Staff Rs 1,350,000.00 . Superior Courts Complex is taking legal action Case No DMR 813/2023(SC)

**NOTE 08:-**
**Trade Creditor Short-term**

| SUNDRY CREDITORS | SUPLIER NAME | DESCRIPTION | 2023 Rs. | 2022 Rs. |
|---|---|---|---|---|
| Purchase of Plant & Machinery S/C | Metropolitan Technologies(Pvt)Ltd | Supply and Installation CCTV Retention 10% (2022/V309) | - | 42,299.41 |
| | Total | | - | **42,299.41** |
| Purchase of Land& Building S/C | Department of Government Factory | Repairing Roof work of RR Building Retention 5% - (2022/V609) | - | 91,471.14 |
| Purchase of Land& Building S/C | Department of Government Factory | Repairing Water Leakage in Judges Flat Retention 5%(2022/V1101) | - | 161,691.75 |
| Purchase of Land& Building S/C | Department of Government Factory | Extra Work of Judges Flat DPC 2022/11 | - | 236,808.00 |
| Purchase of Land& Building S/C | State Engineering Corporation | Rectifying Structural Issues in CACH -retention | 772,605.07 | - |
| | **Total** | | **772,605.07** | **489,970.89** |
| Building Maintenance S/C | M.I.BUIDER | Repairing drain line at Judges Flat Retention | 17,595.00 | - |
| Building Maintenance S/C | M.I.BUIDER | Rehabilitation of Existing Manhole at Security Billet | 74,085.00 | - |
| Building Maintenance S/C | M.I.BUIDER | Construction of Toilets for Security Staff | 3,360.00 | - |
| Building Maintenance S/C | M.I.BUIDER | Replacement of Sewer Line 131/34 Quarters Retention-(2022/V599) | - | 46,750.00 |
| Building Maintenance S/C | State Engineering Corporation | Rehabilation Judges Quarters | 2,541,429.12 | |
| | Total | | **2,636,469.12** | **46,750.00** |
| | **TOTAL CREDITORS** | | **3,409,074.19** | **579,020.30** |

**NOTE 09:-**

**ACCRUED EXPENSES:-**

**ACCRUED EXPENSES**

| LEDGER ACCOUNT | SUPLIER NAME | DESCRIPTION | 2023 RS | 2022 RS |
|---|---|---|---|---|
| ELECTRICITY PAYABLE | CEYLON ELECTRICITY BOARD | ELECTRICITY FOR DEC 2023 | 85,646.16 | 4,622,966.26 |
| WATER BILLS PAYABLE | NATIONAL WATER SUPPLY & DRAINAGE BOARD | WATER BILLS | - | 347,186.20 |
| TELEPHONE CHARGES - PAYABLE | SRI LANKA TELECOM PLC | THE MONTHLY TELECOM BILL DEC 2023 | 63,463.67 | 135,178.43 |
| OTHER PAYABLE | SUNDRY | POSTAGE | - | 440.00 |
| OVER TIME PAYABLE | SUNDRY | OVER TIME CHARGERS FOR DECEMBER 2023 | 473,330.00 | 441,390.00 |
| SECRETARIAL FEES & BOARD M. F - PAYABLE | SSP CORPORATE SERVICE(PVT)LTD | SECRETORIAL CHARGES FOR THE MONTH OF NOV 2023 | 12,784.72 | 68,032.33 |
| SUPPLYER & REQUITIES PAYABLE | GREEN PEST MANAGEMENT LANKA | PEST CONTROL CHARGES | - | 189,200.00 |
| SUPPLIES & REQUISITES - PAYABLE | ROBBINSON WORLD | MONTTHLY JANITORIAL BILL FOR THE MONTH | - | 1,334,164.00 |
| SUPPLYER & REQUITIES PAYABLE | DIRECTOR GENERAL, CIVIL SECURITY DEPARTMENT | CIVIL SECURITY PROVITION - NOV & DEC 2023 | 602,000.00 | 155,400.00 |
| SUPPLIES & REQUISITES - PAYABLE | D.N.WEERASINGHE | LAUNDRY CHARGES | - | 22,000.00 |
| SUPPLIES & REQUISITES - PAYABLE | DIESEL & MOTOR ENGINEERING PLC | GENERATOR REPAIR CHARGES | - | 539,000.00 |
| SUPPLIES & REQUISITES - PAYABLE | GUNAWARDANA CUSHION HOUSE (PVT) LTD | SPPLY AND FIXING OF HIGHBACK CUSHION CHAIR COVERS 06NOS | - | 111,000.00 |
| **TOTAL ACCRUED EXPENSES** | | | **1,237,224.55** | **7,965,957.22** |

**NOTE 10:-**

***Short term Provisions***

| LEDGER ACCOUNT | 2023 Rs. | 2022 Rs. |
|---|---|---|
| **PROVISION FOR AUDIT FEES** | **573,480.00** | **500,000.00** |
| | **573,480.00** | **500,000.00** |

**NOTE 11:-**

**Employee Benefits -Gratuity**

| | 2023 Rs. | 2022 Rs. |
|---|---|---|
| **Provision for Gratuity -Schedule 11-A** | | |
| **For the year 2024** | **1,421,150.00** | **-** |
| **More than one year** | **30,694,955.00** | **43,766,240.00** |
| | **32,116,105.00** | **43,766,240.00** |

NOTE 12:-

REFUNDABLE DEPOSITS:-Short Team

| DEPOSITOR | DESCRIPTION | 2023 Rs. | 2022 Rs. |
|---|---|---|---|
| Mr. Ameer Hamza Mohamad | Tender for the Generator 1000kva | 5,000.00 | - |
| Mr. Hadupathiranage Dewasiri | Tender for the Generator 1000kva | 5,000.00 | - |
| Mr.Priyankara Kulathunga | Tender for the Generator 1000kva | 5,000.00 | - |
| Mr.Janaka Seneviratne | Tender for the Generator 1000kva | 5,000.00 | - |
| Mr. Prema Kumara | Tender for the Generator 1000kva | 5,000.00 | - |
| Mr.A H M Munaf | Tender for the Generator 1000kva | 5,000.00 | - |
| Mr.K.A.S.Premathilaka | Tender for the Generator 1000kva | 5,000.00 | - |
| Mr.ARM Nawaz | Tender for the Generator 1000kva | 5,000.00 | - |
| Mr.M B Irufan | Tender for the Generator 1000kva | 5,000.00 | - |
| | | **45,000.00** | - |

**NOTE 13:-**
**Trade Creditor**

| SUNDRY CREDITORS | SUPLIER NAME | DESCRIPTION | 2023 Rs. | 2022 Rs. |
|---|---|---|---|---|
| Purchase of Plant & Machinery S/C | CRAFT LANKA (PVT) LTD | Purchase of A/C Machine 02 Nos Civil Appeal High Courts -(2021/V303) | - | 27,352.50 |
| Purchase of Plant & Machinery S/C | Metropolitan Technologies( Pvt)Ltd | Supply Installation Outdoor CCTV Camera (2021/V1198) | - | 215,683.20 |
| | Total | | **-** | **243,035.70** |
| Purchase of Land& Building S/C | SACHI IMPEX (PVT) LTD | Repairing of Toilet in the RR Building (2019/V236) | - | 10,112.50 |
| Purchase of Land& Building S/C | SATHMINA CONSTRUCTION | Repair and painting new chamber and Arrange all chambers for hon Judges of supreme courts and Appeal Court -(2021/V280) | - | 28,619.11 |
| Purchase of Land& Building S/C | SETHUMDI BUILDERS | Aluminum Partition of 4thand 5th Floor of the Scc (2021/V312) | - | 19,409.88 |
| | Total | | **-** | **58,141.49** |
| Repair & Maintenance S/C | SATHMINA CONSTRUCTION | Making Car park hut for Civil Appeal High Court (2020/V489) | - | 8,389.25 |
| | Total | | **-** | **8,389.25** |
| Building Maintenance S/C | PREMIUM CONSTRUCTION & CONSULTANTS | Repairing Gutter of the Judges Flat Scc-(2020/V489) | 902.25 | 902.25 |
| Building Maintenance S/C | PREMIUM CONSTRUCTION & CONSULTANTS | Repairing Aluminum Doors-court Room 503-(2021/V946) | 4,597.80 | 4,597.80 |
| | Total | | **5,500.05** | **5,500.05** |
| ***TOTAL CREDITORS LONG TERM*** | | | **5,500.05** | **315,066.49** |

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**NOTE 14:-**

**REFUNDABLE DEPOSITS:-More than One Year**

| DEPOSITOR | DESCRIPTION | 2023 Rs. | 2022 Rs. |
|---|---|---|---|
| SATHMINA CONSTRUCTION | Tilling Bedroom for staff Quarters-2018 | 800.00 | 800.00 |
| SATHMINA CONSTRUCTION | Tilling Bedroom for staff Quarters-2018 | 800.00 | 800.00 |
| SATHMINA CONSTRUCTION | Repairing Existing Bathroom Staff Quarters-2018 | 700.00 | 700.00 |
| SATHMINA CONSTRUCTION | Painting External Wall for build 94-2018 | 800.00 | 800.00 |
| SATHMINA CONSTRUCTION | Proposed Aluminum Partition for Deputy Registrar Office-2019 | 1,600.00 | 1,600.00 |
| SATHMINA CONSTRUCTION | Car Park Hut for Civil Appeal Court Scc-2019 | 2,250.00 | 2,250.00 |
| SATHMINA CONSTRUCTION | Sliding door for JSD Office at 4th Floor Scc-2019 | 750.00 | 750.00 |
| SATHMINA CONSTRUCTION | Construction of Garden Well and Pump House of the scc-2019 | 20,000.00 | 20,000.00 |
| SETHUMDI BUILDERS | Bid Security for Repairing and Painting Judges Quarters 86/8-2019 | 6,300.00 | 6,300.00 |
| SETHUMDI BUILDERS | Repairing and Painting Staff Quarters 161/31 | - | - |
| SATHMINA CONSTRUCTION | Repairing Painting Steel Boundary Fence Frames and Steel Gate Frames-2020 | - | 18,000.00 |
| KANTHI BUILDERS | Tilling Staff Quarters No 94-2018 | 800.00 | 800.00 |
| KANTHI BUILDERS | Painting External Wall For Buil No 94-2018 | 800.00 | 800.00 |
| KANTHI BUILDERS | Quarters No 94-2018 | 700.00 | 700.00 |
| KANTHI BUILDERS | Tilling Staff Quarters No 94-2018 | 800.00 | 800.00 |
| SAGARA MAHINDA MADAWALA | Repairing Toilet Sink-2018 | 1,600.00 | 1,600.00 |
| SAGARA MAHINDA MADAWALA | Timber Doors and windows Scc-2018 | 10,000.00 | 10,000.00 |
| HATHAMUNA ENGINEERING | Bid Security for Fence SCC-2019 | 750.00 | 750.00 |
| ARPICO INDUSTRIES | Partition at Supreme Court Registrar Office-2019 | 1,600.00 | 1,600.00 |
| TELESONIC LANKA | Supply and Install and commission of 1 nos split type ac for Supreme court-2019 | 4,900.00 | 4,900.00 |
| T.SELVERAJ | Bid Security for Disposal Item 2019 | 2,000.00 | 2,000.00 |
| ARUMUGAM | Bid Security for disposal Item 2019 | 2,000.00 | 2,000.00 |
| K.N.K.BUILDING SOLUTION (PVT) LTD | Sliding door for JSD Office at 4th Floor Scc-2019 | 750.00 | 750.00 |
| K.N.K.BUILDING SOLUTION (PVT) LTD | Partition of Deputy Registrar Office-2019 | 2,412.00 | 2,412.00 |
| PREMIUM CONSTRUCTION | Laying and paving black for Disable Entrance Area-2019 | 1,950.00 | 1,950.00 |
| PAA PRADEEP PASYALA | Tender for Vehicle KH-5728-2020 | 5,000.00 | 5,000.00 |
| R AJITH HETTIGE | Tender for Vehicle KH-5728-2020 | 5,000.00 | 5,000.00 |
| C.V.WANNIARACHCHI | Tender for Vehicle KH-5728-2020 | 5,000.00 | 5,000.00 |
| TASTE OF ASIA | Lawyers canteen | 10,000.00 | - |
| **TOTAL** | | 90,062.00 | 98,062.00 |

**Disclosure** :

The total amount of Refundable Deposit for the year 2022 were Rs.98,062.00.Already informed to all suppliers several times regarding this. However they did not response until end of year 2023.

NOTE 15-

Accumulated Capital contributed by Treasury

| | 2023<br>Rs. | 2022<br>Rs. |
|---|---|---|
| ACCUMULATED CAPITAL GRANT:- | | |
| ACCUMULATED CAPITAL GRANT B/F | 124,864,917.35 | 124,625,687.35 |
| TRANSFERED THE DEFERRED REVENUE | 116,075,000.00 | (13,360,770.00) |
| CAPITAL GRANT FOR THE YEAR | 12,750,000.00 | 13,600,000.00 |
| ADJUSTMENT IN RESPECT OF PREVIOUS YEAR | - | - |
| BALANCE C/F | 253,689,917.35 | 124,864,917.35 |

NOTE 16:-

ACCUMULATED INCOME & EXPENDITURE:-

| | 2023<br>Rs. | 2022<br>Rs. |
|---|---|---|
| ACCUMULATED INCOME & EXPENDITURE:- | | |
| ACCUMULATED INCOME B/F | (8,139,958) | (6,217,038) |
| ADJUSTMENT IN RESPECT OF PREVIOUS YEAR | 9,375,000 | (442,172) |
| EXPENDITURE OVER INCOME FOR THE YEAR | (114,231,765) | (1,480,748) |
| BALANCE C/F | (112,996,723) | (8,139,958) |

NOTE 17:-

Revaluation Reserves

| | 2023<br>Rs. | 2022<br>Rs. |
|---|---|---|
| REVALUATION RESERVED FUND:- | | |
| REVALUATION RESERVE FUND B/F-BUILDING | 5,728,922,708 | 5,835,622,708 |
| REVALUATION RESERVE FUND B/F-M/ VEHICLE | (9,375,000) | 12,500,000 |
| Transferred to Revenue A/C | - | |
| CURRENT YEAR DEPRECIATION FOR REVALUATION | (116,075,000) | (119,200,000) |
| BALANCE C/F | 5,603,472,708 | 5,728,922,708 |

NOTE :

Vehicles No PH 0208 and GD 5068 has been valuated by MOJ. That amount was being recorded as Revaluation in Final Accounts 2022.

According to SLPSAS 11 Identified as Revenue. Therefore transferred Revaluation Amount to Revenue Account as per the Audit Query 2022, JLO/B/SCCBM/FA/2022/04 -2023.08.16

**NOTE 18:-**

**OTHER INCOME:-**

| LEDGER ACCOUNT | DESCRIPTION | 2023 Rs. | 2022 Rs. |
|---|---|---|---|
| SRI LANKA JUDGES INSTITUTE | CHARGES FOR SECURITY PROVITION | 798,813.86 | 666,289.82 |
| LEGAL DRAFTMAN DEPT | CHARGES FOR SECURITY PROVITION | 1,995,397.79 | 2,380,968.63 |
| MEDITATION BOARD | CHARGES FOR SECURITY PROVITION | - | 154,388.46 |
| LAWYERS CAFFERTERIA RENT (SCC) | RENT INCOME | 136,500.00 | 110,000.00 |
| DISTRESS LOAN INTEREST | DISTRESS LOAN | 193,578.17 | 207,694.76 |
| SPECIAL LOAN INTEREST | SPECIAL LOAN INTEREST | - | 8,367.60 |
| SALE OF CONDEMNED ITEMS | SALE OF CONDEMNED ITEM | 36,100.00 | 576,150.00 |
| JUDGES QUARTERS RENT - SUPREME COURTS | JUDGES QUARTERS RENT - SUPREME COURTS | 836,691.77 | 771,111.29 |
| JUDGES QUARTERS RENT - HIGH COURTS | JUDGES QUARTERS RENT - HIGH COURTS | 174,897.60 | 275,468.74 |
| ARACHCHIS QUARTERS RENT- SCC | ARACHCHIS QUARTERS RENT- SCC | 23,714.00 | 23,088.00 |
| STAFF QUARTERS - RENT (SCC ) | STAFF QUARTERS - RENT (SCC ) | 214,135.27 | 209,525.00 |
| VEHICLE PARKING | VEHICLE PARKING INCOME | 5,094,150.00 | 3,787,950.00 |
| OTHER INCOME | OTHER INCOME | 278,685.40 | 34,800.00 |
| RENT FOR 211 SPECIAL HIGHCOURT | RENT FOR 211 SPECIAL HIGHCOURT | 8,400,000.00 | 7,688,387.10 |
| SUPPLIER REGISTRATION | CHARGES FOR SUPPLIER REGISTRATION | 1,500.00 | 54,400.00 |
| **TOTAL** | | **18,184,163.86** | **16,948,589.40** |

**NOTE 19:-**

**Wages,Salaries,and Employee benefits :**

| LEDGER ACCOUNT | DESCRIPTION | 2023 Rs. | 2022 Rs. |
|---|---|---|---|
| STAFF SALARIES | Expenditure for the year 2023 | 70,123,706.59 | 82,032,575.81 |
| EMPLOYEES PROVIDENT FUND | Expenditure for the year 2023 | 7,611,681.29 | 8,862,803.58 |
| EMPLOYEES TRUST FUND | Expenditure for the year 2023 | 1,902,737.35 | 2,213,780.92 |
| STAFF OVERTIME & HOLYDAYS PAYMENT | Expenditure for the year 2023 | 5,927,692.39 | 4,926,999.14 |
| OTHER STAFF COST | Expenditure for the year 2023 | 1,220,703.40 | 2,173,929.55 |
| STAFF GRATUITY | Expenditure for the year 2023 | 2,622,085.00 | 3,296,861.00 |
| ALOWANCE FOR TEMPORY TRAINEES | Expenditure for the year 2023 | 114,500.00 | - |
| **TOTAL** | | **89,523,106.02** | **103,506,950.00** |

**NOTE 20:-**
**SUPPLIES AND CONSUMABLES USED**

| LEDGER ACCOUNT | DESCRIPTION | 2023 Rs. | 2022 Rs. |
|---|---|---|---|
| STAFF UNIFORMS | Expenditure for the year 2023 | 1,945,224.50 | 2,372,266.14 |
| HOUSE KEEPING REQUISITES | Expenditure for the year 2023 | 1,059,857.02 | 1,186,091.87 |
| PRINTING & STATIONERY | Expenditure for the year 2023 | 2,008,855.93 | 1,573,770.95 |
| MEDICAL SUPPLIERS | Expenditure for the year 2023 | 28,152.16 | 8,152.25 |
| LAUNDRY CHARGES | Expenditure for the year 2023 | 421,085.00 | 238,275.00 |
| **TOTAL** | | **5,463,174.61** | **5,378,556.21** |

**NOTE 21:-**
**OPERATING EXPENSES**

| LEDGER ACCOUNT | DESCRIPTION | 2023 Rs. | 2022 Rs. |
|---|---|---|---|
| **REPAIRS & MAINTENANCE:-** | | | |
| BUILDING MAINTENANCE | Expenditure for the year 2023 | 8,029,192.98 | 3,364,082.13 |
| LIFT SERVICE MAINTENANCE | Expenditure for the year 2023 | 2,664,467.19 | 1,859,514.09 |
| AIR CONDITIONING MAINTIONING | Expenditure for the year 2023 | 1,413,851.57 | 883,393.63 |
| EQUIPMENT MAINTENANCE | Expenditure for the year 2023 | 1,260,766.91 | 1,371,484.76 |
| ELECTRICAL MAINTENANCE | Expenditure for the year 2023 | 158,062.86 | 485,912.19 |
| TELEPHONE MAINTENANCE | Expenditure for the year 2023 | 535,668.23 | 439,559.13 |
| HOUSE KEEPING EXPENSES | Expenditure for the year 2023 | 12,468,490.15 | 10,675,162.00 |
| GARDEN MAINTENANCE | Expenditure for the year 2023 | 119,372.90 | 182,218.68 |
| GENERATOR RUNNING CHARGES | Expenditure for the year 2023 | 153,929.73 | 839,340.83 |
| ACCOMODATION FOR SECURITY | Expenditure for the year 2023 | - | 3,150,000.00 |
| MECHANICAL & ELECTRICAL GOODS | Expenditure for the year 2023 | 1,367,169.53 | 542,360.04 |
| **TOTAL REPAIRS & MAINTENANCE EXPENDITURE** | | **28,170,972.05** | **23,793,027.48** |
| **VEHICLE MAINTENANCE** | | | |
| TRANSPORT (FUEL) | Expenditure for the year 2023 | 1,169,977.00 | 1,142,905.00 |
| REVENUE LICENCE, | Expenditure for the year 2023 | 30,505.00 | 35,405.00 |
| VEHICLE INSURANCE | Expenditure for the year 2023 | 60,525.58 | 49,249.76 |
| VEHICLE MAINTENANCE 39-0592 | Expenditure for the year 2023 | 969,267.50 | 200.00 |
| VEHICLE MAINTENANCE CAE2297 | Expenditure for the year 2023 | 284,427.00 | 326,385.60 |
| VEHICLE MAINTENANCE -GD5068 | Expenditure for the year 2023 | 199,555.00 | - |
| VEHICLE MAINTENANCE PH - 0208 | Expenditure for the year 2023 | 1,044,990.81 | 88,110.00 |
| **TOTAL VEHICLE MAINTENANCE EXPENDITURE** | | **3,759,247.89** | **1,906,551.36** |
| **TRAVELLING EXPENSES** | Expenditure for the year 2023 | 71,293.00 | 78,643.99 |
| **TOTAL OPERTAING EXPENDITURE** | | **32,001,512.94** | **25,778,222.83** |

**NOTE 22:-**
**OTHER SERVICES AND EXPENCES**

| | | 2023 Rs. | 2022 Rs. |
|---|---|---|---|
| BOARD MEMBERS FEES & SECRETARIAL FEES | Expenditure for the year 2023 | 762,210.80 | 674,381.83 |
| NEWS PAPERS & PUBLICATIONS | Expenditure for the year 2023 | 15,660.00 | 7,830.00 |
| ADVERTISEMENT CHARGES | Expenditure for the year 2023 | 566,170.50 | 181,448.80 |
| GENERAL INSURANCE | Expenditure for the year 2023 | 1,406,733.51 | 1,530,711.76 |
| POSTAGE & TELEGRAMES | Expenditure for the year 2023 | 158,920.00 | 125,042.00 |
| STAFF RECRUITMENT EXPENSES | Expenditure for the year 2023 | 18,000.00 | 4,275.00 |
| REFRESHMENT EXPENDITURE | Expenditure for the year 2023 | 521,020.50 | 358,321.06 |
| SUBCRIPTION & MEMBER FEES | Expenditure for the year 2023 | 10,880.00 | 5,292.00 |
| ASSESMENT RATES & TAXES | Expenditure for the year 2023 | 2,619,141.00 | 2,586,108.00 |
| EXTRA SECURITY CHARGES | Expenditure for the year 2023 | 2,614,500.00 | 795,550.00 |
| STAFF EXAMINATION | Expenditure for the year 2023 | 19,580.00 | 34,280.00 |
| HUMAN RESOURSES TRAINING | Expenditure for the year 2023 | 463,945.00 | 448,000.00 |
| AUDIT FEES | Expenditure for the year 2023 | 632,380.00 | 500,000.00 |
| **TOTAL** | | **9,809,141.31** | **7,251,240.45** |

**NOTE 23:-**
**UTILITIES**
**TELEPHONE**

| | | 2023 Rs. | 2022 Rs. |
|---|---|---|---|
| TELEPHONE BILLS: Telephone -886x | Telephone charges for the year 2023 | 611,047.48 | 537,349.31 |
| TELEPHONE BILLS: Telephone Bill-011-2329044 | Telephone charges for the year 2023 | 9,970.47 | 7,732.69 |
| TELEPHONE BILLS: Telephone Bill-011-2437507 | Telephone charges for the year 2023 | 15,812.86 | 14,872.59 |
| TELEPHONE BILLS: Telephone Bill-011-2437511 | Telephone charges for the year 2023 | 15,812.86 | 14,872.69 |
| TELEPHONE BILLS: Telephone Bill-011-2437512 | Telephone charges for the year 2023 | 15,812.86 | 14,872.59 |
| TELEPHONE BILLS: Telephone Bill-011-2437524 | Telephone charges for the year 2023 | 9,970.47 | 8,344.26 |
| TELEPHONE BILLS: Telephone Bill-011-2437529 | Telephone charges for the year 2023 | 17,467.27 | 16,438.22 |
| TELEPHONE BILLS: Telephone Bill-011-2437530 | Telephone charges for the year 2023 | 15,812.86 | 14,872.69 |
| TELEPHONE BILLS: Telephone Bill 011-2437532 | Telephone charges for the year 2023 | 21,256.35 | 23,836.40 |
| TELEPHONE BILLS:Telephon bill 011-2422648 | Telephone charges for the year 2023 | 32,404.06 | 30,357.24 |
| **TOTAL TELEPHONE BILLS EXPENDITURE** | | **765,367.54** | **683,548.68** |

**ELECTRICITY BILLS**

| | | | |
|---|---|---|---|
| ELECTRICITY: Electricity A/no-1296847810 | Electricity for the year 2023 | 111,076.25 | 112,885.18 |
| ELECTRICITY: Electricity A/no-1296848515 | Electricity for the year 2023 | 166,516.98 | 117,380.69 |
| ELECTRICITY: Electricity Bill-0470005718 | Electricity for the year 2023 | 61,117,031.25 | 34,888,969.84 |
| ELECTRICITY: Electricity bill 1296846318 | Electricity for the year 2023 | 716,584.02 | 259,272.75 |
| ELECTRICITY: Electricity Bill A/No1296443213 | Electricity for the year 2023 | 9,690.06 | 6,647.82 |
| ELECTRICITY:Elctricity Bill - 1296848213 JQ | Electricity for the year 2023 | - | 40.00 |
| **TOTAL ELECRICITY EXPENDITURE** | | **62,120,898.56** | **35,385,196.28** |

**WATER**

| | | | |
|---|---|---|---|
| WATER: Water Bill-11/31/923/001/10 | Water charges for the year 2023 | 56,960.25 | 22,589.39 |
| WATER: Water Bill-11/31/923/002/19 | Water charges for the year 2023 | 4,512,706.91 | 3,444,456.48 |
| :WATER: Water Bill-11/31/923/003/18 | Water charges for the year 2023 | 5,497.32 | 3,807.20 |
| WATER: Water Bill-11/31/923/008/13 | Water charges for the year 2023 | 64,851.36 | 71,230.23 |
| WATER: Water Bill-11/31/923/015/14 | Water charges for the year 2023 | 506,471.13 | 173,483.39 |
| WATER: Water bill 11/31/923/012/17 | Water charges for the year 2023 | - | - |
| WATER: Water Bill 11/31/923/014/15 | Water charges for the year 2023 | - | 25,865.87 |
| WATER: Water Bill11/31/923/018/11 | Water charges for the year 2023 | - | 343.48 |
| WATER: Water Bill-11/31/923/021/16 | Water charges for the year 2023 | - | 990.84 |
| WATER: Water Bill -11/31/923/022/15 | Water charges for the year 2023 | - | 356.50 |
| **TOTAL WATER EXPENDITURE** | | **5,146,486.97** | **3,743,123.38** |
| **Total Utilities -**** | | **68,032,753.07** | **39,811,868.34** |

**** Electricity and Water Expenditures have been incresed considerably due to cost of unit prices increse by The Government. However unit consumptions of Elecricity and Water had not been incresed considerably by SCCCBM than last year.**

NOTE 24:-

**Finance Cost**

| LEDGER ACCOUNT | DESCRIPTION | 2023 Rs. | 2022 Rs. |
|---|---|---|---|
| BANK CHARGES | Expenditure for the year 2023 | 24,176.91 | 22,500.00 |
| Legal Fees | Expenditure for the year 2023 | 103,050.00 | |
| Bad Debtor Write off Acc | Expenditure for the year 2023 | 12,800.00 | |
| Total Finance Cost | | **140,026.91** | **22,500.00** |

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## SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31.12.2023

| | 2023 | 2022 |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | Rs | Rs |
| Surplus / (Deficit) for the year | (114,231,765) | (1,480,748) |
| Add : Non Cash movements | | |
| Depreciation | 133,086,214 | - |
| Decrease in provision relating to employee costs | 2,622,085 | 3,296,858 |
| Privious year adjusment | 499,583 | 80,248 |
| Increase in Short term Provisions | 73,480 | - |
| Less : | | |
| Increase/Decrease of Inventories | 258,894 | (1,596,952) |
| Increase /Decrese in Creditors | 2,520,487 | 112,141 |
| Increase/Decrese in payables | (6,728,733) | 5,227,392 |
| Increase/ Decrese in Refundable deposit | 37,000 | (79,500) |
| Gratuity Paid during the Year | (14,272,217) | (6,568,915) |
| (Gains)/ losses on sale of property, plant and equipment | - | - |
| Increse/Decrese of Pre Payment and Advance Payment | (2,655,267) | (587) |
| Increase in non current assets | (50,000) | - |
| Increase in investments due to Vehicle Tranfer | 0 | 12,500,000 |
| Increase in receivables | 1,106,886 | 3,173,346 |
| **Net Cash Flows from operating activities** | 2,266,647 | 14,663,284 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Purchase of PPE | (12,854,107) | (23,196,664) |
| | | - |
| **Net Cash Flows from Investing activities** | (12,854,107) | (23,196,664) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | |
| Distribution from Government -Capital | 12,750,000 | 13,600,000 |
| **Net Cash Flows from Financing activities** | 12,750,000 | 13,600,000 |
| **Net Cash Increse/Decrease in Cash and Cash Equalents** | 2,162,540 | 5,066,620 |
| Cash & Cash Equivalents as at 01/01/2023 | 14,486,082 | 9,419,462 |
| Cash & Cash Equivalents as at 31/12/2023 | **16,648,622** | **14,486,082** |

SUPERIOR COURTS COMPLEX - MARSHAL OFFICE

FESTIVAL ADVANCE

BALANCE AMOUNT AS AT 31.12.2023

| EPF CODE | EMPLOYEE NAME | AMOUNT PER A INSTALLMENT(RS.) | NO OF INSTALLMENTS | BALANCE AS AT 31.12.2023(RS.) |
|---|---|---|---|---|
| 0368 | P A K GANANATH | 1,250.00 | 6 | 7,500.00 |
| 0446 | W H S PRADEEP | 1,250.00 | 2 | 2,500.00 |
| 0013 | P M R N FERNANDO | 1,250.00 | 8 | 10,000.00 |
| 0062 | S D P S KARUNARATHNA | 1,250.00 | 8 | 10,000.00 |
| TOTAL | | | | 30,000.00 |

PREPARED BY

CHECKED BY

AUTHORIZED BY

NOTE : 02 B

SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT

DISTRESS LOAN
Total Received as at 31.12.2023

| EPF CODE | EMPLOYEE NAME | AMOUNT Rs. | NO of Installement | Balance as at 31.12.2023 RS. | Received for 2024 RS. | Received for Long Term RS. |
|---|---|---|---|---|---|---|
| 0020 | C.N.R.J.ANTHONY | 2,900.00 | 6 | 17,400.00 | 17,400.00 | - |
| 0062 | S.D.P.S.KARUNARATHNA | 5,000.00 | 33 | 165,000.00 | 60,000.00 | 105,000.00 |
| 0066 | G.V.A.D.P.PEIRIS | 5,000.00 | 21 | 105,000.00 | 60,000.00 | 45,000.00 |
| 0082 | W.M.AMARASUNDARA | 9,640.00 | 2 | 19,280.00 | 19,280.00 | - |
| 0096 | H.P.P.RANASINGHE | 5,000.00 | 21 | 105,000.00 | 60,000.00 | 45,000.00 |
| 0220 | B.A.R.JAYASINGHE | 5,000.00 | 9 | 45,000.00 | 45,000.00 | - |
| 0226 | K.R.K.BANDARA | 5,000.00 | 43 | 215,000.00 | 60,000.00 | 155,000.00 |
| 0279 | N.D.K.MALKANTHI | 5,000.00 | 10 | 50,000.00 | 50,000.00 | - |
| 0295 | T.A.A.S.THAMBUGALA | 5,000.00 | 7 | 35,000.00 | 35,000.00 | - |
| 0311 | H.K.C.SIRIWARDHANA | 5,000.00 | 48 | 240,000.00 | 60,000.00 | 180,000.00 |
| 0317 | D.D.V.M.HATHARASINGHE | 5,000.00 | 3 | 15,000.00 | 15,000.00 | - |
| 0320 | S.A.U.PEMARATHNA | 5,000.00 | 1 | 5,000.00 | 5,000.00 | - |
| 0343 | M.P.PEIRIS | 5,000.00 | 25 | 125,000.00 | 60,000.00 | 65,000.00 |
| 0347 | K.D.N.JAYALAL | 5,000.00 | 26 | 130,000.00 | 60,000.00 | 70,000.00 |
| 0352 | P.M.S.W.KUMARA | 4,885.20 | 4 | 19,540.80 | 19,540.80 | - |
| 0355 | S.A.A.R.SAMARASINGHE | 4,885.20 | 1 | 4,885.20 | 4,885.20 | - |
| 0356 | K.M.D.C.BANDARA | 5,000.00 | 28 | 140,000.00 | 60,000.00 | 80,000.00 |
| 361 | MAP Chandana | 4,995.07 | 50 | 249,753.33 | 59,940.84 | 189,812.49 |
| 0363 | G.N.K.H.DE.SILVA | 5,000.00 | 3 | 15,000.00 | 15,000.00 | - |
| 0370 | D.H.S.S.KARUNASINGHE | 5,000.00 | 43 | 215,000.00 | 60,000.00 | 155,000.00 |
| 0373 | H.T.S.A.BANDARA | 5,000.00 | 14 | 70,000.00 | 60,000.00 | 10,000.00 |
| 0377 | R.D.G.PIYARATNE | 5,000.00 | 17 | 85,000.00 | 60,000.00 | 25,000.00 |
| 0380 | S.M.L.C.SAMARAKOON | 5,000.00 | 26 | 130,000.00 | 60,000.00 | 70,000.00 |
| 0385 | D.M.A.BANDARA | 5,000.00 | 24 | 120,000.00 | 60,000.00 | 60,000.00 |
| 0387 | H.G.S.DAMAYANTHI | 5,000.00 | 43 | 215,000.00 | 60,000.00 | 155,000.00 |
| 0391 | D.M.M.B.DISSANAYAKE | 5,000.00 | 37 | 185,000.00 | 60,000.00 | 125,000.00 |
| 0404 | A.S.RANASINGHE | 5,000.00 | 9 | 45,000.00 | 45,000.00 | - |
| 0407 | K.H.G.S.KUMARA | 3,935.62 | 16 | 62,970.03 | 47,227.44 | 15,742.59 |
| 0409 | H.K.D.W.M.S.K.RATHNATHILAKE | 4,797.17 | 29 | 139,118.00 | 57,566.04 | 81,061.55 |
| 0419 | H.D.S.PREMARATHNA | 5,000.00 | 45 | 225,000.00 | 60,000.00 | 165,000.00 |
| 0422 | T.H.H.KUMARA | 5,000.00 | 43 | 215,000.00 | 60,000.00 | 155,000.00 |
| 0428 | W.M.I.D.WIJERATHNE | 5,000.00 | 31 | 155,000.00 | 60,000.00 | 95,000.00 |
| 0431 | K.G.I.NIRUKSHI | 5,000.00 | 34 | 170,000.00 | 60,000.00 | 110,000.00 |
| 0439 | L.W.S.B.WELIVITA | 5,000.00 | 49 | 245,000.00 | 60,000.00 | 185,000.00 |
| 0446 | W H S PRADEEP | 5,000.00 | 32 | 160,000.00 | 60,000.00 | 100,000.00 |
| 0447 | I.U.KODITHUWAKKU | 4,288.74 | 36 | 154,394.82 | 51,464.88 | 102,929.94 |
| 0454 | U.L.C.PRIYALAL | 5,000.00 | 47 | 235,000.00 | 60,000.00 | 175,000.00 |
| 0455 | K.A.D.U.PEIRIS | 5,000.00 | 32 | 160,000.00 | 60,000.00 | 100,000.00 |
| 0460 | A.C.SENEVIRATNE | 5,000.00 | 43 | 215,000.00 | 60,000.00 | 155,000.00 |
| 0464 | R.A.S.NILANI | 5,000.00 | 44 | 220,000.00 | 60,000.00 | 160,000.00 |
| | **TOTAL** | | | **5,122,342.18** | **1,987,305.20** | **3,134,546.57** |

SUPERIOR COURTS COMPLEX - MARSHAL OFFICE

INT.SPECIAL LOAN
BALANCE AMOUNT AS AT 31.12.2023

| EPF CODE | EMPLOYEE NAME | AMOUNT(RS.) | NO OF INSTALLMENTS | BALANCE AS AT 31.12.2023(RS.) |
|---|---|---|---|---|
| 0368 | P A K GANANATH | 14.67 A | 5 | 73.35 A |
| TOTAL | | 14.67 | | 73.35 |

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AUTHORIZED BY

SUPERIOR COURTS COMPLEX - MARSHAL OFFICE

SPECIAL LOAN

BALANCE AMOUNT AS AT 31.12.2023

| EPF CODE | EMPLOYEE NAME | AMOUNT(RS.) | NO OF INSTALLMENTS | BALANCE AS AT 31.12.2022(RS.) |
|---|---|---|---|---|
| 0368 | P A K GANANATH | 400.00 ^ | 5 | 2,000.00 ^ |
| BALANACE AS AT 31.12.2023 | | 400.00 | | 2,000.00 |

PREPARED BY

2024/01/12

CHECKED BY

AUTHORIZED BY

**NOTE -5 A**

**SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT**
**SPECIAL LOAN - AS AT 31.12.2023**

| EPF CODE | EMPLOYEE NAME | AMOUNT(RS.) | NO OF INSTALLMENTS | BALANCE AS AT 31.12.2023(RS.) |
|---|---|---|---|---|
| 0368 | P A K GANANATH | 400.00 | 5 | 2,000.00 |
| | BALANACE AS AT 31.12.2023 | | | **2,000.00** |

Schedule 11 A

## SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT
## PROVISION FOR STAFF GRATUITY- AS AT 31.12.2023

| S.No. | Staff No. | Staff Name | Date of Appointment | Period of Service as at 31.12.2023 | Salary as at 31.12.2023 RS | C.O.L.Allowance RS | Total RS | Gratuity Provition RS | To be settled on 2024 | Provishion for more than one year |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Rs. | Rs. |
| 01 | 08 | Mr. S.P.S.Weerasooriya | 01.11.1988 | 35 years | 40,540.00 | 7,800.00 | 48,340.00 | 845,950.00 | 24,170.00 | 821,780.00 |
| 02 | 13 | Mrs. P.M.R.N.Fernando | 01.10.1988 | 35 years | 51,660.00 | 7,800.00 | 59,460.00 | 1,040,550.00 | - | 1,040,550.00 |
| 03 | 20 | Mr. C.N.R.J.Anthony | 01.10.1988 | 35 years | 36,960.00 | 7,800.00 | 44,760.00 | 783,300.00 | - | 783,300.00 |
| 04 | 62 | Mrs. S.D.P.S.Karunarathna | 01.01.1989 | 35 years | 60,365.00 | 7,800.00 | 68,165.00 | 1,192,887.50 | - | 1,192,887.50 |
| 05 | 66 | Mrs. G.V.A.D.P.Peiris | 01.01.1989 | 35 Years | 46,240.00 | 7,800.00 | 54,040.00 | 945,700.00 | - | 945,700.00 |
| 06 | 74 | Mr. L.D.A.Nanayakkara | 15.01.1989 | 34 Years | 47,660.00 | 7,800.00 | 55,460.00 | 942,820.00 | 27,730.00 | 915,090.00 |
| 07 | 82 | Mr. W.M.Amarasundara | 18.01.1989 | 34 years | 50,150.00 | 7,800.00 | 57,950.00 | 985,150.00 | - | 985,150.00 |
| 08 | 95 | Mrs. K.S.Perera | 17.04.1989 | 34 years | 46,950.00 | 7,800.00 | 54,750.00 | 930,750.00 | - | 930,750.00 |
| 09 | 96 | Mrs. H.P.P.Ranasingha | 17.04.1989 | 34 years | 38,160.00 | 7,800.00 | 45,960.00 | 781,320.00 | - | 781,320.00 |
| 10 | 206 | Mr. I.P.Tisera | 01.12.1992 | 31 years | 54,050.00 | 7,800.00 | 61,850.00 | 958,675.00 | - | 958,675.00 |
| 11 | 220 | Mr. B.A.R.Jayasinghe | 15.09.1993 | 30 years | 43,210.00 | 7,800.00 | 51,010.00 | 765,150.00 | 765,150.00 | - |
| 12 | 226 | Mr. K.R.K.Bandara | 01.12.1993 | 30 Years | 44,110.00 | 7,800.00 | 51,910.00 | 778,650.00 | - | 778,650.00 |
| 13 | 248 | Mr. J.M.N.K.Jayasinghe | 01.01.1996 | 28 Years | 44,820.00 | 7,800.00 | 52,620.00 | 736,680.00 | - | 736,680.00 |
| 14 | 259 | Mr.A.H.L.D.Ranasinghe | 1996.01.01 | 28 Years | 35,350.00 | 7,800.00 | 43,150.00 | 604,100.00 | 604,100.00 | - |
| 15 | 261 | Mr. M.D.S.Manatunga | 01.01.1996 | 28 Years | 44,820.00 | 7,800.00 | 52,620.00 | 736,680.00 | - | 736,680.00 |
| 16 | 279 | Mrs. N.D.K.Malkanthi | 01.08.1996 | 27 Years | 44,820.00 | 7,800.00 | 52,620.00 | 710,370.00 | - | 710,370.00 |
| 17 | 288 | Mr. R.R.M.H.B.Bambaradeniya | 17.09.1997 | 26 Years | 36,960.00 | 7,800.00 | 44,760.00 | 581,880.00 | - | 581,880.00 |
| 18 | 295 | Mr. T.A.A.S.Thambugala | 10.12.1997 | 26 years | 35,020.00 | 7,800.00 | 42,820.00 | 556,660.00 | - | 556,660.00 |
| 19 | 311 | Mrs. H.K.C.Siriwardana | 01.03.1999 | 24 Years | 41,980.00 | 7,800.00 | 49,780.00 | 597,360.00 | - | 597,360.00 |
| 20 | 312 | Mr. N.Y.P.Mapitiyage | 03.05.1999 | 24 years | 39,140.00 | 7,800.00 | 46,940.00 | 563,280.00 | - | 563,280.00 |
| 21 | 315 | Mr. L.N.K. Fernando | 01.12.1999 | 24 years | 49,080.00 | 7,800.00 | 56,880.00 | 682,560.00 | - | 682,560.00 |
| 22 | 316 | Mr. L.P.R.S. Kumara | 06.12.1999 | 24 years | 49,790.00 | 7,800.00 | 57,590.00 | 691,080.00 | - | 691,080.00 |
| 23 | 317 | Mrs. D.D.V.M. Hatharasinghe | 01.03.2000 | 23 years | 38,160.00 | 7,800.00 | 45,960.00 | 528,540.00 | - | 528,540.00 |
| 24 | 320 | Mr. S.A.U.Premarathna | 01.09.2000 | 23 years | 48,100.00 | 7,800.00 | 55,900.00 | 642,850.00 | - | 642,850.00 |
| 25 | 333 | Mr. A.M.N. Kumara | 15.09.2004 | 19 years | 31,390.00 | 7,800.00 | 39,190.00 | 372,305.00 | - | 372,305.00 |
| 26 | 340 | Mr. T.V.U. Weerasooriya | 15.08.2006 | 17 years | 31,390.00 | 7,800.00 | 39,190.00 | 333,115.00 | - | 333,115.00 |
| 27 | 341 | MR. M.A.Pubudu Nalinda | 16.08.2006 | 17 years | 31,090.00 | 7,800.00 | 38,890.00 | 330,565.00 | - | 330,565.00 |
| 28 | 343 | Mrs. M.P. Peiris | 01.01.2007 | 17 years | 29,410.00 | 7,800.00 | 37,210.00 | 316,285.00 | - | 316,285.00 |
| 29 | 346 | Mr. W.S.S.Silva | 01.03.2007 | 16 years | 27,250.00 | 7,800.00 | 35,050.00 | 280,400.00 | - | 280,400.00 |
| 30 | 347 | Mr. K.D N.Jayalal | 01.03.2007 | 16 years | 28,250.00 | 7,800.00 | 36,050.00 | 288,400.00 | - | 288,400.00 |
| 31 | 348 | Mr. K.Athula | 01.03.2007 | 16 years | 29,410.00 | 7,800.00 | 37,210.00 | 297,680.00 | - | 297,680.00 |
| 32 | 349 | Mr. W.P.Suranga | 01.03.2007 | 16 years | 26,000.00 | 7,800.00 | 33,800.00 | 270,400.00 | - | 270,400.00 |
| 33 | 350 | Mr. G.S.S.Lakmal | 02.03.2007 | 16 years | 28,250.00 | 7,800.00 | 36,050.00 | 288,400.00 | - | 288,400.00 |
| 34 | 352 | Mr..P.M.S.W.Kumara | 2008.01.01 | 16 Years | 28,000.00 | 7,800.00 | 35,800.00 | 286,400.00 | - | 286,400.00 |
| 35 | 353 | Mr. K.A.N.R. Perera | 16.01.2008 | 15 years | 28,990.00 | 7,800.00 | 36,790.00 | 275,925.00 | - | 275,925.00 |
| 36 | 354 | Mr. T.K.M.Kulasiri | 02.10.2008 | 15 years | 27,000.00 | 7,800.00 | 34,800.00 | 261,000.00 | - | 261,000.00 |
| 37 | 355 | Mr. S.A.A.R.Samarasinghe | 02.10.2008 | 15 years | 28,000.00 | 7,800.00 | 35,800.00 | 268,500.00 | - | 268,500.00 |
| 38 | 356 | Mr K.M.D.C.Bandara | 2008.10.02 | 15 Years | 28,000.00 | 7,800.00 | 35,800.00 | 268,500.00 | - | 268,500.00 |
| 39 | 361 | Mr.M.A.P.Chandana | 2009.01.26 | 14 Years | 27,750.00 | 7,800.00 | 35,550.00 | 248,850.00 | - | 248,850.00 |
| 40 | 363 | Mr. G.N.K.H. De Silva | 26.10.2009 | 14 years | 30,490.00 | 7,800.00 | 38,290.00 | 268,030.00 | - | 268,030.00 |
| 41 | 364 | Mr. E.D.L.Premajith | 03.11.2009 | 14 years | 32,310.00 | 7,800.00 | 40,110.00 | 280,770.00 | - | 280,770.00 |
| 42 | 369 | Mr. K.W.T.R.Weragama | 17.04.2012 | 11 years | 66,925.00 | 7,800.00 | 74,725.00 | 410,987.50 | - | 410,987.50 |
| 43 | 370 | Mrs. D.H.S.S.Karunasinghe | 18.07.2012 | 11 years | 31,610.00 | 7,800.00 | 39,410.00 | 216,755.00 | - | 216,755.00 |
| 44 | 373 | Mr. H.T.S.A.Bandara | 15.02.2013 | 10 years | 30,910.00 | 7,800.00 | 38,710.00 | 193,550.00 | - | 193,550.00 |
| 45 | 374 | Mr. K.R.M.Jayasena | 15.02.2013 | 10 years | 30,910.00 | 7,800.00 | 38,710.00 | 193,550.00 | - | 193,550.00 |
| 46 | 375 | Mr. S.A.D.A.Premal | 03.07.2013 | 10 years | 32,110.00 | 7,800.00 | 39,910.00 | 199,550.00 | - | 199,550.00 |
| 47 | 377 | Mr. R.D.G.Piyaratne | 16.09.2013 | 10 years | 30,910.00 | 7,800.00 | 38,710.00 | 193,550.00 | - | 193,550.00 |
| 48 | 379 | Mr. B.D.J.M.Thilakaratne | 16.09.2013 | 10 years | 30,910.00 | 7,800.00 | 38,710.00 | 193,550.00 | - | 193,550.00 |
| 49 | 380 | Mr. S.M.L.C.Samarakoon | 16.09.2013 | 10 years | 30,910.00 | 7,800.00 | 38,710.00 | 193,550.00 | - | 193,550.00 |
| 50 | 381 | Mr. R.M.N.C.Bandara | 16.09.2013 | 10 years | 29,710.00 | 7,800.00 | 37,510.00 | 187,550.00 | - | 187,550.00 |
| 51 | 384 | Mr.M.N.M.Naazeer | 2013.10.15 | 10 Years | 27,250.00 | 7,800.00 | 35,050.00 | 175,250.00 | - | 175,250.00 |
| 52 | 385 | Mr. D.M.A.Bandara | 15.10.2013 | 10 years | 26,000.00 | 7,800.00 | 33,800.00 | 169,000.00 | - | 169,000.00 |
| 53 | 387 | Mrs. H.G.S.Damayanthi | 30.12.2013 | 10 years | 30,610.00 | 7,800.00 | 38,410.00 | 192,050.00 | - | 192,050.00 |
| 54 | 391 | Mr. D.M.M.B.Dissanayake | 01.10.2014 | 09 years | 65,550.00 | 7,800.00 | 73,350.00 | 330,075.00 | - | 330,075.00 |
| 55 | 395 | Mr. H.K.D.W.M.U.B.Rathnathilaka | 01.10.2014 | 09 years | 29,110.00 | 7,800.00 | 36,910.00 | 166,095.00 | - | 166,095.00 |
| 56 | 397 | Mr. Y.M.D.V.B.Yapa | 01.10.2014 | 09 years | 30,610.00 | 7,800.00 | 38,410.00 | 172,845.00 | - | 172,845.00 |
| 57 | 398 | Mr. J.M R.K.JayakodY | 01.10.2014 | 09 years | 29,110.00 | 7,800.00 | 36,910.00 | 166,095.00 | - | 166,095.00 |
| 58 | 400 | Mr. E.S.I.Soysa | 01.10.2014 | 09 years | 30,610.00 | 7,800.00 | 38,410.00 | 172,845.00 | - | 172,845.00 |
| 59 | 401 | Mr. D.P.N.Ariyakumara | 14.10.2014 | 09 years | 29,110.00 | 7,800.00 | 36,910.00 | 166,095.00 | - | 166,095.00 |
| 60 | 402 | Mr. J.A.A.M.Jayasinghe | 23.10.2014 | 09 years | 30,610.00 | 7,800.00 | 38,410.00 | 172,845.00 | - | 172,845.00 |
| 61 | 403 | Mr. R.M.A.K.Rathnayake | 01.12.2014 | 09 years | 31,810.00 | 7,800.00 | 39,610.00 | 178,245.00 | - | 178,245.00 |
| 62 | 404 | Mrs. A.S.Ranasinghe | 22.12.2014 | 09 years | 30,010.00 | 7,800.00 | 37,810.00 | 170,145.00 | - | 170,145.00 |

33

**SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT**
**PROVISION FOR STAFF GRATUITY- AS AT 31.12.2023**

| S.No. | Staff No. | Staff Name | Date of Appointment | Period of Service as at 31.12.2023 | Salary as at 31.12.2023 RS | C.O.L.Allowance RS | Total RS | Gratuity Provition RS | To be settled on 2024 | Provishion for more than one year |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Rs. | Rs. |
| 63 | 406 | Mr. D.M.S.I.Dissanayake | 01.03.2016 | 07 Years | 28,210.00 | 7,800.00 | 36,010.00 | 126,035.00 | - | 126,035.00 |
| 64 | 407 | Mr. K.H.G.S.Kumara | 01.03.2016 | 07 Years | 30,010.00 | 7,800.00 | 37,810.00 | 132,335.00 | - | 132,335.00 |
| 65 | 409 | Mrs. H.K.D.W.M.S.K.Rathnathilake | 01.09.2016 | 07 years | 30,010.00 | 7,800.00 | 37,810.00 | 132,335.00 | - | 132,335.00 |
| | | | | | | | | | | |
| 66 | 410 | Mr.W.M.S.R.K.Wijesekara | 2017.01.23 | 06 Years | 26,250.00 | 7,800.00 | 34,050.00 | 102,150.00 | - | 102,150.00 |
| 67 | 414 | Mr. L.P.D.C.Liyanage | 15.11.2017 | 06 Years | 29,710.00 | 7,800.00 | 37,510.00 | 112,530.00 | - | 112,530.00 |
| 68 | 417 | Mr. M.D.N.Manathunga | 15.11.2017 | 06 Years | 29,710.00 | 7,800.00 | 37,510.00 | 112,530.00 | - | 112,530.00 |
| 69 | 418 | Mr. G.S.Surendra | 15.11.2017 | 06 Years | 29,710.00 | 7,800.00 | 37,510.00 | 112,530.00 | - | 112,530.00 |
| 70 | 419 | Mr. H.D.S. Premarathna | 15.11.2017 | 06 Years | 29,110.00 | 7,800.00 | 36,910.00 | 110,730.00 | - | 110,730.00 |
| 71 | 420 | Mr. D.G.S. Kumara | 15.11.2017 | 06 Years | 29,710.00 | 7,800.00 | 37,510.00 | 112,530.00 | - | 112,530.00 |
| 72 | 422 | Mr. T.H.He. Kumara | 15.11.2017 | 06 Years | 29,110.00 | 7,800.00 | 36,910.00 | 110,730.00 | - | 110,730.00 |
| 73 | 424 | Mr. M.D.Chithral | 15.11.2017 | 06 Years | 29,710.00 | 7,800.00 | 37,510.00 | 112,530.00 | - | 112,530.00 |
| 74 | 428 | Mrs. W.M.I.D.Wijerathne | 04.12.2017 | 06 years | 29,110.00 | 7,800.00 | 36,910.00 | 110,730.00 | - | 110,730.00 |
| 75 | 431 | Mrs. K.G.I. Nirukshi | 04.12.2017 | 06 years | 29,110.00 | 7,800.00 | 36,910.00 | 110,730.00 | - | 110,730.00 |
| 76 | 434 | Mr. R.M.R.P. Rathnayake | 04.12.2017 | 06 years | 27,370.00 | 7,800.00 | 35,170.00 | 105,510.00 | - | 105,510.00 |
| 77 | 435 | Mr. S.T.K. P. Kumara | 04.12.2017 | 06 years | 27,370.00 | 7,800.00 | 35,170.00 | 105,510.00 | - | 105,510.00 |
| 78 | 436 | Mr. D.M.B.S.P. Dissenayake | 22.12.2017 | 06 years | 27,370.00 | 7,800.00 | 35,170.00 | 105,510.00 | - | 105,510.00 |
| | | | | | | | | | | |
| 79 | 439 | Mr. L.W.S.B.Welivita | 22.01.2018 | 05 Years | 29,410.00 | 7,800.00 | 37,210.00 | 93,025.00 | - | 93,025.00 |
| 80 | 445 | Mr. R.M.G.Sandaruwan | 15.03.2018 | 05 years | 25,750.00 | 7,800.00 | 33,550.00 | 83,875.00 | - | 83,875.00 |
| 81 | 447 | Mrs. I.U.Kodithuwakku | 23.04.2018 | 05 years | 46,375.00 | 7,800.00 | 54,175.00 | 135,437.50 | - | 135,437.50 |
| 82 | 448 | Mr. M.Nishantha | 01.06.2018 | 05 years | 26,000.00 | 7,800.00 | 33,800.00 | 84,500.00 | - | 84,500.00 |
| 83 | 451 | Mrs. M.C.D.Silva | 02.07.2018 | 05 years | 60,050.00 | 7,800.00 | 67,850.00 | 169,625.00 | - | 169,625.00 |
| 84 | 452 | Miss. S.W.V.K. de Silva | 02.07.2018 | 05 years | 46,375.00 | 7,800.00 | 54,175.00 | 135,437.50 | - | 135,437.50 |
| 85 | 453 | Mr. K.A.A. Kumara | 01.08.2018 | 05 years | 27,640.00 | 7,800.00 | 35,440.00 | 88,600.00 | - | 88,600.00 |
| 86 | 454 | MR. U.L.C. Priyalal | 21.08.2018 | 05 years | 27,370.00 | 7,800.00 | 35,170.00 | 87,925.00 | - | 87,925.00 |
| 87 | 455 | Mrs. K.A.D.U.Peiris | 03.09.2018 | 05 years | 60,050.00 | 7,800.00 | 67,850.00 | 169,625.00 | - | 169,625.00 |
| 88 | 456 | MR. Y.G.N.T. Ranathunga | 12.09.2018 | 05 years | 27,640.00 | 7,800.00 | 35,440.00 | 88,600.00 | - | 88,600.00 |
| 89 | 458 | Mrs. W.M.P.S.Mihiranthi | 03.12.2018 | 05 years | 29,110.00 | 7,800.00 | 36,910.00 | 92,275.00 | - | 92,275.00 |
| 90 | 459 | Mrs. N.P.Rubasinghe | 03.12.2018 | 05 years | 29,110.00 | 7,800.00 | 36,910.00 | 92,275.00 | - | 92,275.00 |
| 91 | 460 | Mrs. A.C.Seneviratne | 03.12.2018 | 05 years | 28,810.00 | 7,800.00 | 36,610.00 | 91,525.00 | - | 91,525.00 |
| 92 | 461 | Mr. J.A.P. Samaranayake | 03.12.2018 | 05 years | 27,370.00 | 7,800.00 | 35,170.00 | 87,925.00 | - | 87,925.00 |
| 93 | 462 | Mrs. A.C.L.K.Silva | 03.12.2018 | 05 years | 25,750.00 | 7,800.00 | 33,550.00 | 83,875.00 | - | 83,875.00 |
| 94 | 463 | Miss. K.C.M.M.S.R.Ferdinando | 17.12.2018 | 05 years | 29,110.00 | 7,800.00 | 36,910.00 | 92,275.00 | - | 92,275.00 |
| 95 | 464 | Mrs. R.A.S. Nilani | 21.12.2018 | 05 years | 25,750.00 | 7,800.00 | 33,550.00 | 83,875.00 | - | 83,875.00 |
| 96 | 465 | Mr.I.B.R.Jayasinghe | 01.01.2019 | 05 Years | 28,810.00 | 7,800.00 | 36,610.00 | 91,525.00 | - | 91,525.00 |
| | | | | | | | | | | |
| 97 | 470 | Mr.D.M.L.Dawundasekara | 13.05.2019 | 04 Years | 29,110.00 | 7,800.00 | 36,910.00 | 73,820.00 | - | 73,820.00 |
| 98 | 474 | Mr. U.C.Udakanda | 20.06.2019 | 04 years | 25,500.00 | 7,800.00 | 33,300.00 | 66,600.00 | - | 66,600.00 |
| | | | | | | | | | | |
| 99 | 477 | Mr. K.K.M. Rodrigo | 16.12.2020 | 03 years | 26,830.00 | 7,800.00 | 34,630.00 | 51,945.00 | - | 51,945.00 |
| | | | | | | | | | | |
| 100 | 478 | Mr. I.M.Inshaf | 15.01.2021 | 02 Years | 44,110.00 | 7,800.00 | 51,910.00 | 51,910.00 | - | 51,910.00 |
| 101 | 479 | Miss. B.V.S. Perera | 09.03.2021 | 02 year | 28,510.00 | 7,800.00 | 36,310.00 | 36,310.00 | - | 36,310.00 |
| 102 | 480 | Mr. K.N.P.A.M.S. Bandara | 10.03.2021 | 02 year | 28,510.00 | 7,800.00 | 36,310.00 | 36,310.00 | - | 36,310.00 |
| 103 | 481 | Miss. R.G.D. Priyanga | 15.03.2021 | 02 year | 28,510.00 | 7,800.00 | 36,310.00 | 36,310.00 | - | 36,310.00 |
| 104 | 483 | Miss. K.K.A. S. Ruwanmali | 15.03.2021 | 02 year | 28,510.00 | 7,800.00 | 36,310.00 | 36,310.00 | - | 36,310.00 |
| 105 | 484 | Mr.H.A.G.H. Kumara | 15.03.2021 | 02 Year | 28,510.00 | 7,800.00 | 36,310.00 | 36,310.00 | - | 36,310.00 |
| 106 | 485 | Mr.H.S.H.M.A.H.Bandara | 15.03.2021 | 02 Year | 28,510.00 | 7,800.00 | 36,310.00 | 36,310.00 | - | 36,310.00 |
| 107 | 487 | Mr.J.P.A. Jayasinghe | 22.03.2021 | 02 Year | 28,510.00 | 7,800.00 | 36,310.00 | 36,310.00 | - | 36,310.00 |
| 108 | 488 | Mr.W.M.J.A.Weerasundara | 22.03.2021 | 02 Year | 28,510.00 | 7,800.00 | 36,310.00 | 36,310.00 | - | 36,310.00 |
| 109 | 489 | Mr.M.G.D. Sanjeewa | 22.03.2021 | 02 Year | 28,510.00 | 7,800.00 | 36,310.00 | 36,310.00 | - | 36,310.00 |
| 110 | 490 | Mr.R.Jayaweera | 22.03.2021 | 02 Year | 28,510.00 | 7,800.00 | 36,310.00 | 36,310.00 | - | 36,310.00 |
| 111 | 491 | Mr.W.M.R.U.Bandara | 22.03.2021 | 02 Year | 28,510.00 | 7,800.00 | 36,310.00 | 36,310.00 | - | 36,310.00 |
| 112 | 492 | Miss. L.T.M.M. Weerasinghe | 07.04.2021 | 02 year | 28,510.00 | 7,800.00 | 36,310.00 | 36,310.00 | - | 36,310.00 |
| 113 | 493 | Mr.P.K.D.N. Kumara | 10.05.2021 | 02 Year | 28,510.00 | 7,800.00 | 36,310.00 | 36,310.00 | - | 36,310.00 |
| | | | | | | | | | | |
| 114 | 497 | Mr.W.M.L. Dvimantha | 15.05.2023 | 07 Month | 24,750.00 | 7,800.00 | 32,550.00 | - | - | - |
| 115 | 498 | Mr.H.M.A. Lakshitha | 15.05.2023 | 07 Month | 24,750.00 | 7,800.00 | 32,550.00 | - | - | - |
| 116 | 499 | Mr.H M B R Adikari | 15.05.2023 | 07 Month | 26,290.00 | 7,800.00 | 34,090.00 | - | - | - |
| 117 | 500 | Mr M.Pushparaja | 15.05.2023 | 07 Month | 24,750.00 | 7,800.00 | 32,550.00 | - | - | - |
| 118 | 501 | Mr.H.S.N.Kumara | 05.06.2023 | 06 Months | 42,600.00 | 7,800.00 | 50,400.00 | - | - | - |
| 119 | 502 | Mr.A.P.D.A.Wickramasinghe | 06.06.2023 | 06 Months | 42,600.00 | 7,800.00 | 50,400.00 | - | - | - |
| 120 | 503 | Mr.J.A.I.P. Kumara | 14.09.2023 | 03 Month | 24,750.00 | 7,800.00 | 32,550.00 | - | - | - |
| 121 | 504 | Mr.H.P.L. M. Pathirana | 14 .09.2023 | 03 Month | 24,750.00 | 7,800.00 | 32,550.00 | - | - | - |
| 122 | 505 | Air Vise Marshal L.M.S.K.Leelaratne(Retd) | 23.10.2023 | 02 Months | 86,865.00 | 3,900.00 | 90,765.00 | - | - | - |
| 123 | 506 | Miss.T.G.H. Wehalla | 04.12.2023 | 27 Days | 42,600.00 | 7,800.00 | 50,400.00 | - | - | - |
| | | | | | **4,189,315.00** | **955,500.00** | **5,144,815.00** | **32,116,105.00** | **1,421,150.00** | **30,694,955.00** |

## SUPERIOR COURTS COMPLEX BOARD OF MANAEMENT

### STATEMENT OF CHANGES IN EQUITY
### FOR THE 31ST DECEMBER 2023

| Description | Revaluation Reserve Fund Rs. | Accumulated Income & Expenditure Rs. | Accumulated Capital Grant Rs. | Total Rs. |
|---|---|---|---|---|
| Balance as at 01.01.2022 | 5,835,622,708 | (6,217,038) | 124,625,687 | 5,954,031,357 |
| Valuation/Surplus/(Deficit) of the Year | - | (1,480,748) | - | (1,480,748) |
| REVALUATION -M/VEHICLES-PH 0208 | 9,000,000 | - | - | 9,000,000 |
| REVALUATION -M/VEHICLES-GD 5068 | 3,500,000 | - | - | 3,500,000 |
| Adjustment in Respect in Previous Year | - | (442,172) | - | (442,172) |
| Transfer to Deferred Revenue | (119,200,000) | - | (13,360,770) | (132,560,770) |
| Capital Grant | - | - | 13,600,000 | 13,600,000 |
| Balance as at 31.12.2022 | 5,728,922,708 | (8,139,958) | 124,864,917 | 5,845,647,667 |
| Balance as at 01.01.2023 | 5,728,922,708 | (8,139,958) | 124,864,917 | 5,845,647,667 |
| Valuation/Surplus/(Deficit) of the Year | - | (114,231,765) | - | (114,231,765) |
| Adjustment in Respect in Previous Year | (9,375,000) | 9,375,000 | - | - |
| Transfer to Deferred Revenue | (116,075,000) | - | 116,075,000 | - |
| Capital Grant | - | - | 12,750,000 | 12,750,000 |
| Balance as at 31.12.2023 | 5,603,472,708 | (112,996,724) | 253,689,917 | 5,744,165,901 |

Prepared By:

K.A.D.U.PEIRIS
MANAGER FINANCE
S.C.C.B.M

K A D UDAYANGANI PEIRIS
MANAGER FINANCE
SUPERIOR COURTS COMPLEX
BOARD OF MANAGEMENT
P.O.BOX 223,COLOMBO 12
TEL:0112437503

## Superior Courts Complex Board of Management
## Budgeted vs Actual Capital Expenditure report for the year 2023

| A | B | C | D |
|---|---|---|---|
| Description of Budgetary Head | 2023 Revised Budget Jan-Dec Rs. '000 | Total Expenditure up to 31st December 2023 Rs. '000 | % (D/C*100%) Expenditure up to 31st December 2023 Budget |
| Capital Expenditure (2201):- | | | |
| Rehabilitation & Improvements of Capital Assets:- | | | |
| Building & Structures | 9,100 | 9,091 | 100% |
| Plant, Machinery & Equipment | 50 | - | 0% |
| | 9,150 | 9,091 | 99% |
| Acquisition of Fixed Assets:- | | | |
| Plant & Mechinery | 1,400 | 1,385 | 99% |
| Office Furniture & Equipment | 2,450 | 1,605 | 66% |
| | 3,850 | 2,990 | 78% |
| Total Capital Expenditure -2201 | 13,000 | 12,081 | 93% |
| | | | |

## Budgeted Other Income report for the year 2023

| Description | Annual Estimate January to December 2023 Rs | Revised Annual Estimate January to December 2023 Rs |
|---|---|---|
| Lawyers Vehicle Parking Income | 4,000,000.00 | 5,134,000.00 |
| Security Service - Sri Lanka Judges Institutes & Legal Draftsman | 4,150,000.00 | 4,358,000.00 |
| 211 High Court Building Rent | 7,700,000.00 | 8,400,000.00 |
| Juges Building Rent | 1,000,000.00 | 950,000.00 |
| Caferteria | 145,000.00 | 142,000.00 |
| Sales of Con Items | 100,000.00 | 47,000.00 |
| Supplier Registration Fees | 5,000.00 | - |
| Sundry Income | 400,000.00 | 569,000.00 |
| **Total** | **17,500,000.00** | **19,600,000.00** |

# Superior Courts Complex Board of Management for the Year 2023

Following activities and Purchasing are processes to achived of above Vision, Mission and Object of SCCBM,

1 Provide necessary facilities and requirements for all the court rooms
2 Provide necessary facilities and requirements for Hon Judges chambers
3 Provide necessary facilities and requirements for Lawyers of Supreme Court and Court of Appeal
4 Public Liability Insurance and Accident Insurance for the Public (3rd Party )

5 **Maintenance Expenditure:-**

(a) Plant & Machinery Equipment
- Lift Maintenance Service for SCC Building
- Telephone Maintenance Service for SCC Building
- Central A/C system i.e. Chillers and Splite Air Conditioners Maintenance Services for SCC Building
- Equipments Maintenance Service for SCC Building
- Electrical Pannels and Electrical Items Maintenance Service for SCC Building

(b) Repair and Referbishment of Superior Courts Building
(c) House Keeping Maintenance
- Janitorial Service for Superior Courts Complex
- Pest Control Service for Superior Courts Complex
- Laundry Service for Superior Courts Building and Judges Quarters

(d) Gardening Maintenance for Superior Courts Complex
(e) Extra Security Service for Superior Courts Building
(f) Accommodation for Security and Engineering Staff of SCC
(g) Maintenance of Vehicles for Superior Courts

6 **Supplies & Requisites:-**

(a) Purchase of Stationeries & office requisites
(b) Fuel for Superior Courts Vehicles
(c) Purchase of Mechanical & Electrical Goods
(d) Purchase of Uniforms for Superior Courts Selected staff
(e) Purchase of House keeping Requisites. Eg: Sanitizer and Sanitery items etc

7 **Travelling Expenses for Drivers**

8 **Contractual Services:-**

(a) Payment of Utility Bills
- Payments for Telecommunication Bills
- Payments for Postal Charges
- Payments for Electricity Bills
- Payments for Water Bills

for the SCC Complex

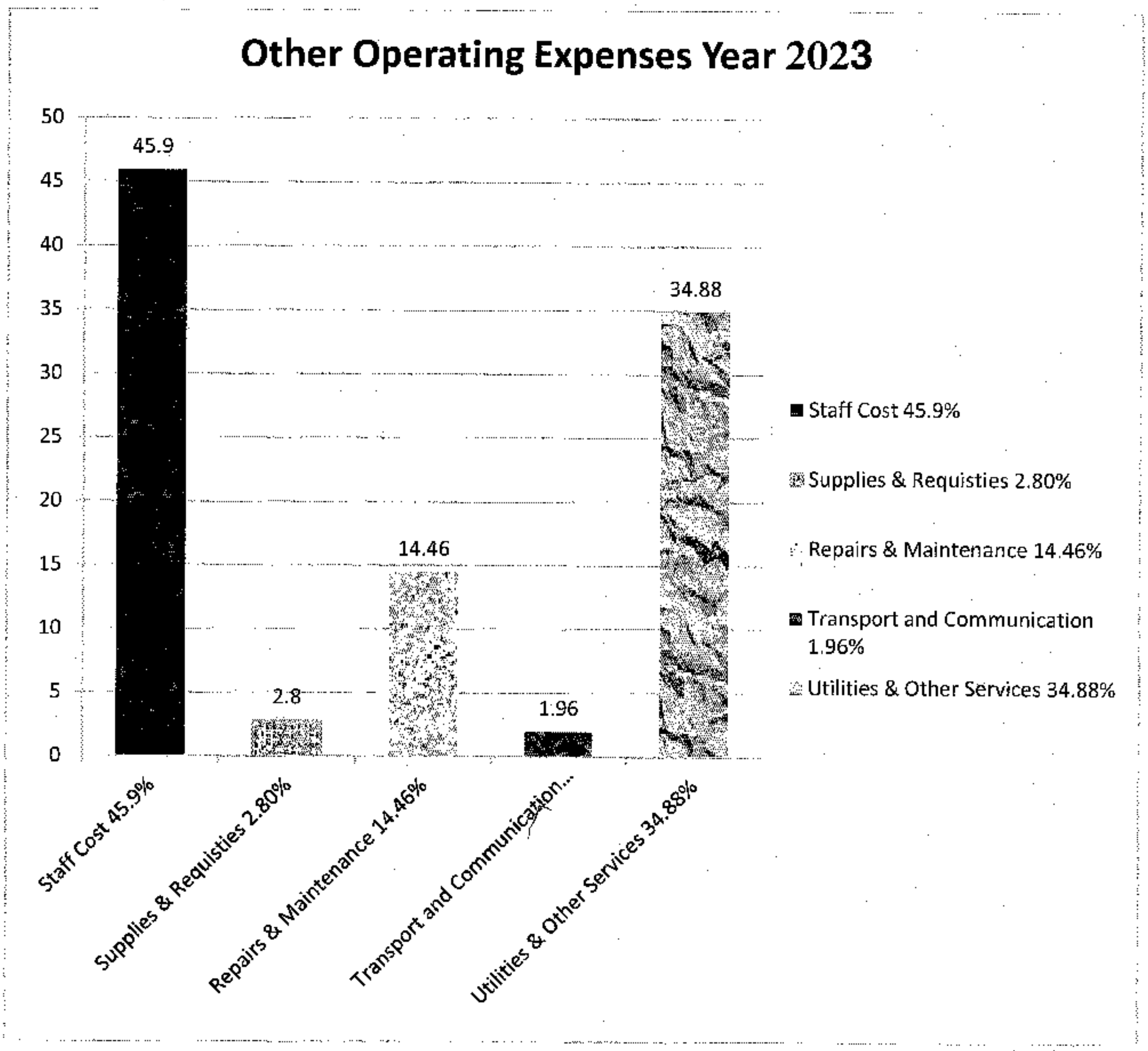
(b) Rates & local taxes for Superior Courts Building
(c ) Payments for Newspapers & publications
(d ) Payments for Vehicle Insurance and Licence
(e ) Payments for Advertising for staff recruitment and others

**9** **Others:-**

(a) Payments for Generator Maintenance and Fuel Running Expenses
(b) Payments for General Insurance
(c) Complex
(d) Payments for Entertainment
(e) Payments for Board Members & Secretarial fees
(f) Related Other Expenses

# Superior Courts Complex Board of Management
## Budgeted VS Actual Recurrent Expenditure reprort for the year 2023

| A | B | C | D |
|---|---|---|---|
| Description of Budgetary Head | 2023 Revised Budget Jan-Dec Rs. '000 | Total Expenditure up to 31st December 2023 Rs. '000 | % (D/C*100%) Expenditure up to 31st December 2023 Budget |
| **Recurrent Expenditure (1503):-** | | | |
| **Personal Emoluments:-** | | | |
| Salaries & wages | 68,000 | 65,799 | 97% |
| EPF | 8,160 | 7,615 | 93% |
| ETF | 2,040 | 1,902 | 93% |
| Other Allowances | 7,000 | 6,301 | 90% |
| Over time & Holiday pay | 7,000 | 5,816 | 83% |
| Gratuity | 20,483 | 14,272 | 70% |
| Special Advance | - | - | 0% |
| Festival Advance | - | 920 | 0% |
| Other Staff Cost | 4,000 | 349 | 9% |
| Temporary Trainee Staff | 200 | 87 | 44% |
| **Provision for Garden Labours EPF and ETF** | 904 | 824 | 91% |
| Multipurpose Development Assistant | 2,213 | 836 | 38% |
| **Total Recurrent PE - 1503** | **120,000** | **104,721** | **87%** |
| **Recurrent Expenditure (1509):-** | | | |
| **Travelling Expenses** | **100** | **64** | **64%** |
| **Supplies & Requisites:-** | | | |
| Stationery & office requisites | 2,100 | 2,061 | 98% |
| Fuel | 1,300 | 1,283 | 99% |
| Mechanical & Electrical Goods | 1,800 | 1,740 | 97% |
| Medical supplies | 30 | 28 | 93% |
| Uniforms | 2,000 | 1,930 | 97% |
| House keeping Requisites | 1,300 | 1,203 | 93% |
| | **8,530** | **8,245** | **97%** |
| **Maintenance Expenditure:-** | | | |
| Vehicle | 2,500 | 2,499 | 100% |
| Building & structure | 5,200 | 5,158 | 99% |
| House Keeping Maintenance | 13,000 | 12,174 | 94% |
| Gardening Maintenance | 105 | 101 | 96% |
| Plant & Machinery Equipment | 6,000 | 5,785 | 96% |
| Laundry | 500 | 465 | 93% |
| Extra Security Service | 2,050 | 2,014 | 98% |
| Accommodation for Staff if SCC | - | - | 0% |
| | **29,355** | **28,196** | **96%** |
| **Contractual Services:-** | | | |
| Telecommunication | 800 | 773 | 97% |
| Postal Charges | 180 | 162 | 90% |
| Electricity | 68,100 | 67,842 | 100% |
| Water | 4,800 | 4,702 | 98% |
| Rates & local taxes | 5,956 | 5,830 | 98% |
| Newspapers & publications | 20 | 16 | 80% |
| Vehicle Insurance | 60 | 60 | 100% |
| Vehicle license | 40 | 31 | 78% |
| Advertising | 380 | 364 | 96% |
| | **80,336** | **79,780** | **99%** |
| **Others:-** | | | |
| Subscription cont. & membership fees | 25 | 16 | 64% |
| Generator Fuel Running Expenses | 160 | 153 | 96% |
| General Insurance | 1,450 | 1,409 | 97% |
| Staff Examination | 20 | 20 | 100% |
| Staff Recruitment | 20 | 20 | 100% |
| Staff Training | 500 | 465 | 93% |
| Entertainment | 530 | 522 | 98% |
| Board Members & Secretarial fees | 830 | 829 | 100% |
| Legal Fees | 110 | 103 | 94% |
| Miscellaneous | 10 | 6 | 60% |
| | **3,655** | **3,543** | **97%** |
| **Total Other Recurrent - 1509** | **121,976** | **119,828** | **98%** |
| **Total Recurrent Expenditure 1503+1509** | **241,976** | **224,549** | **93%** |


Other Operating Expenses Year 2023
50
45
40
35
30
25
20
15
10
5
0
45.9
2.8
14.46
1.96
34.88
Staff Cost 45.9%
Supplies & Requisties 2.80%
Repairs & Maintenance 14.46%
Transport and Communication 1.96%
Utilities & Other Services 34.88%
Staff Cost 45.9%
Supplies & Requisties 2.80%
Repairs & Maintenance 14.46%
Transport and Communication...
Utilities & Other Services 34.88%

## Superior Courts Complex Board of Management
## Training and Capacity Development - 2023

| Officer Level | Number of Officers | Total Expenditure (Rs.) |
|---|---|---|
| Executive Level | 03 | 44,500.00 |
| Non-Executive Level | | |
| ➢ Individual Workshop | 17 | 170,500.00 |
| ➢ Group Workshop | | |
| - Training Program for Security staff conducted by Industrial Security Foundation | 20 | 75,000.00 |
| - First Aid Training Program conducted by The St.Jhon Ambulance Association & Brigade in Sri Lanka | 15 | 43,500.00 |
| - Basic Fire Fighting & Rescue Training Program conducted by Fire service Department | 59 | 55,445.00 |
| **Total** | 114 | 388,945.00 |

02/04/2024

E.G. [illegible] Silva
MBA (HRM), B.Sc Mgt (SP) - USJP
Manager (Administration & Human Resources)
Superior Courts Complex,
Hulftsdorp Street, Colombo-12.

SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT

# CORPORATE PLAN REPORT 2023- 2027

## Objectives:

The following objectives are given below.

1. To reduce the threat of safety of lightning to assure Human being & property of Superior Courts Complex including neibouring Building maintained under SCCBM.
2. To minimize electricity power interruption.
3. Repairing & maintain the Superior Courts Complex Building including the neighboring Building maintained under SCCBM
4. To ensure Security to all clients of Superior Courts Complex (Judges, Lawyers, Staff & General Public)
5. To fulfill the sanitary requirements of clientele of Superior Courts Complex.
6. To organize & guide the Ceremonial sittings of the Courts.

### Marshal Office

Marshal is the Chief Executive Officer of the Board will manage, control a administer the Superior Courts Complex at Hulftsdrop, comprising of the Supreme Court, the Court of Appeal and other ancillary and public buildings and facilities, within the complex and includes the administration of the staff of the Superior Courts Complex.

Following departments are functioning to achieve the aforesaid objectives:

1. Department of Engineering Service
2. Department of Housekeeping
3. Department of Administration & Human Resource
4. Department of Finance
5. Department of Security

### 1. The Current Resources Available to the Superior Courts Complex Board of Management (SCCBM)

Resources are available to the SCCBM in order to carry out its mission.

#### a. Land & Building.

The SCCBM owns the complex situated at 155, Hulftsdrop Street, Colombo 12. The main building complex has been built with assistance from the Chinese government. This complex houses the Supreme Court, the Appeal Courts and the Ministry of Justice.

The SCCBM also owns and maintains the following buildings in the vicinity:-

- The Judges flats (7 Apartments in all)
- Chief Arachchi quarters

- Traffic & Labour Tribunal Court Building
- Civil Appeal High Court Building
- Official quarters of the Marshal, Manager's Quarters (Manager Security & Manager Engineering Service)

**b. Operational Facilities**

There are 6 lift to cater to the 5 th floors of the entire building 2 for the judge's area and 2 for the public area. In addition there is 1 lift at the Civil Appeal High Court Building and 1 at the judges Flat.

The entire complex is centrally air conditioned, and is run by a central plant, which is divided in to 3 sections. The entire system includes 3 chillers 4 cooling towers and 4 air-handling units. Further, there are also split type air conditioners 92 numbers purchase and 11 numbers donated to Ministry of Justice total 103 split type air conditioners.

SCCB also has a 2 power generators in case of a main electrical power failure. This enable it to provide lighting and air conditioning for short period of time only. Hence, these are used only as stand by generators.

There is also a fire fighting wet riser system. This is currently no in good operational condition. Therefore, in case of a major fire the Marshal's Office is dependent on the Fire Department to control it.

**c. Human Resources & Management Skills**

The Mashal who report to the Board of Management is the Chief Executive Officer. The Mashal's Office has an approved carder of 180. During the restructuring process in 2021 the management structure was changed to include. 1 Higher level manager (the Marshal) , 4 middle managers and 11 Junior level managers while there are only 164 are in the existing carder.

**1. Division of Engineering Service.**

The in charge of this division is handed by the Manager Engineering Service. Main task is to attend repairs, operational, service and maintenance work of the complex in all aspects to assure uninterruptible operation of the courts complex. This consists of three sections:

1. Electrical, Electronic and Telecommunication
2. Mechanical, Air Conditioning and Water Drainage operations.
3. Civil

In addition to the Courts complex, maintenance of following buildings and relevant services fall under this department:

- Civil Appeal High Court
- RR Building
- Judge's Flats and other quarters
- Ministry of Justice old building
- Special High Court 211 Building

### 3. Department of Finance.

The Finance division is headed by the Manager Finance and is assisted by 05 staff including an Accounting Officer, 03 Management Assistants, 01 Office Assistant to assist her.

After the restricting process the stores which was earlier under the administration division was also brought under the finance division.

The SCCBM is mainly financed through treasury grant both for its capital and recurrent expenditure. The Ministry of Justice /Treasury places the ceiling for these. The SCCB has to operate within these ceilings.

These treasury grants are complemented by the SCCB own revenue mainly generate by renting out an ancillary building to various legal instructions and lawyer vehicle parking chargers. The lease rent earned by this means amounts to about Rs 13.5 Mn per year. SCCB provides security services to the Complex of Ministry of Justice at a subsidiary rate of Rs 4.0 Mn per year.

The SCCB is not operating on a commercial basis.

Following are the key areas on which Department of Finance focuses its operation.

- All financial, management/administration functions.
- Accounting all receipts and payments.
- Preparation of budget statements on annual, quarterly and monthly basis for management information system.
- Preparation of annual accounts and submit them for auditor general's department for auditing purpose.
- Obtaining funds from treasury & reporting the same to general treasury through ministry of Justice.
- Liaise with treasury/bank/ auditors and ministry of Justice.
- Annual Verification of assets including stores.
- Preparing Action Plan every year.
- Preparing Annual Report and submit to the Parliament.

### 4. Division of Administration and Human Resources

The Administration and Human Resources division is headed by the Admin & Human Resources Manager with following staff.

| | |
|---|---|
| Marshal's Secretary | 01 |
| Administrative Officer | 01 |
| Management Assistant | 04 |
| Office Attendant | 02 |
| Drivers | 04 |

Key areas on which Department of Administration focuses its operations are listed below:

- Coordinating with Department of Management Service, Labour Department, Lobour Tribunal, Human Rights Commission and Attorney General's Department.
- Handling inquires on disciplinary matters.
- Maintaining all vehicles including insurances
- Preparing and maintaining insurance policies for all employees
- Preparing and maintaining service agreement
- Preparing rental maintaining rental agreements for Judges and staff quarters and other buildings belongs to Superior Courts Complex.
- Checking the mail and distributing letter to relevant section

### 6. Division of Procurement

This division is handed by the Procurement Officer, assisted by three Management Assistants and One Office Assistant.

This department has to fulfill following key responsibilities:

- Preparing and maintaining annual service agreement of photocopy machines, Janitorial Service, Pest Control Service, Laundry Service, Lawyers Cafeteria and Surgical, Public & Vehicle Insurance.
- Preparing paper advertisement.
- Purchasing all good and service in Procurement Guideline
- Preparing all bidding document and Bid Opening.
- Preparing Minor Procurement Committee documents and Coordinating Meetings with members.
- Preparing Purchase Orders and Coordinating with suppliers

### 7. Division of Internal Audit

This division is handed by the Internal Audit Officer and assisted by two Management Assistants .Currently this Department post are vacant.

This department has to fulfill following key responsibilities:

- Preparing Internal Audit Plan every year
- Guide the departments
- Preparing Internal control system for audit
- Answering for Audit Management Committee meeting questions and National Audit Office queries.

## SWOT Analysis

Objective of this analysis is to achieve the vision and mission of the organization successfully and effectively.

- **Strengths**

**a. Work Force**

The well-established Board of Management handled by SCCBM. It corset 11 Nos of members. The chairman of the Board of Management is Hon Chief Justice. The Secretary of the Ministry of Justice is the Chief Accounting Officer of SCCBM. The SCCBM has competent work force of 180 employees that maintains the SCCB as described above. Qualified and experienced managers' mange this work force. All the staff of SCCBM has been supported to achieve Vision, Mission & Objective of SCCBM

**b. Maintenance Agreements**

The SCCBM has signed maintenance agreements with a number of service providers to maintain the premises, building and the machinery. This includes:

- Electrical Distribution System
- Central Air Condition system and Split type air conditioners.
- Lifts

and spares for the older models are rare and in some cases the local agent has been unable to supply.

d. **The Upper Roof and Celling**

The roof is of Chines design and very difficult to repair with local technology due to its alien design. It has been observed that water is leaking from it during the rainy season. Earlier, it was attempted to water proof it through the Building Department which offered a low cost solution. But it was not successful. Subsequently

e. **Electricity Cost**

The SCCB has been designed and built to be air conditioned centrally. Ideally, this should cost less than operating individual split type units in every room, chambers and offices. The fact that some courtrooms do not operate in some sessions/ days makes this aim unrealizable. This is because basically the central AC system provides air conditioning to all rooms/courts room irrespective of whether they are occupied/ operating or not. This has a negative impact on electricity consumption and therefore costs. Further there is also the complication that some officers, chambers are open after hours. Hence, there is requirement for split type air conditioners to be installed. This will further increase the electricity bill.

A comprehensive energy audit was carried out by the Energy Conservation Fund the outcome of which was the recommendation of energy efficiency measures such as to introduce automatic power factor correction and installation of automatic & only some of the recommendations were feasible and was implemented in 2023 with some benefits.

Further, following problem are noted.

I. Usage of old equipment with poor performance
II. Scarcity of Staff
III. Insufficient allocation of funds
IV. Shortage of testing equipment
V. Lack of training & development programme for continuous professional development of employees.

❖ **Opportunities**

Since the Superior Courts Complex Board of Management is not operating on a commercial basis it does not meet any commercial opportunities. The opportunities are as follows:-

1. **<u>Opportunity to Reduce Sub Contracting of Work</u>**
   The SCCB spends a lot of money in subcontracting maintenance work of repair its buildings. This is more expensive than carrying out the work in house. By the restriction process a senior maintenance officer position has been created. Further,4 Maintenance attendant were recruited in 2008. Hence, there is an opportunity for the Marshal's office to reduce the amount of work subcontracted and save money for the government.

I. Continuously increasing demand for Electricity, resulting rising energy cost,
II. Potential interruptions of service due to aging of equipment

**Performance Measures**

We have selected six key performance indicators which will affect the safe and operation of the Superior Courts. Next year's targets are aimed compared with this year. They are tabulated below:

| S. No | KPI Description | Units/ Annum | Status 2023 | Target 2024 | Remarks |
|---|---|---|---|---|---|
| 1. | Number of Blackout Hours | Hours | Nil | Nil | |
| 2. | Number of Damages due to Lighting Strikes | Nos. | 1 | 0 | |
| 3. | Number of AC Interruptions | Nos | Nil | Nil | |
| 4. | Number of Lift Interruptions | Hours | 5 | 2 | Any single lift consider |
| 5. | Number of Interruptions in Pest Control System | Days | - | 3 | - |
| 6 | Number of Mobile phones arriving | % | 100% | 25% | Not controlled in |

Since more than 80% of the Superior Courts Air Conditioning requirements are fulfilled by the central AC system, split ACs are not considered. Further, since almost all areas are having central AC, breakdown of the single split unit is not considered as a major breakdown.

**Lack of Arches**

Currently, there is a metal detector installed at the main entrance of the complex. This was done to reduce the threat of terrorism to the complex. Now that threat is almost none existent. But there is still a security threat present in the courts and a security arch is still useful in combating it. There is no security arch fixed at the ministry entrance. Hence, this is a loop hole in the system which is a security threat. To overcome this second security arch too should be installed.

**A review of the Proceeding 3years operating result.**

The SCCBM was able to successfully attend to most of the repair, maintenance, service and replacement work during the past 3 years. This includes repairs to the buildings, repairing and maintenance of 6 lifts, maintenance of the electrical

**Year 2022**

1. Building & Structure of Capital Assets: -
   - Repairing Roof Work of Record Repository Building
   - Repairing Roof Water Leakage & Gutters in Judges Flat
2. Purchase & Fixing of Plant & Machinery
   - Supply and Installation CCTV Camera 02Nos
   - Installation for the AC Shifting of 4th Floor Judges Chambers
3. Purchase of Housekeeping and Security Equipment
4. Purchase of Office Equipment
5. Purchase of Office Furniture and Fittings
6. Purchase of Fixtures and Fittings
7. Purchase of Tools and Equipments

## Superior Courts Complex

### Organization Structure

Refer Annexure A for organization structure chart.

### Action Plan 2023

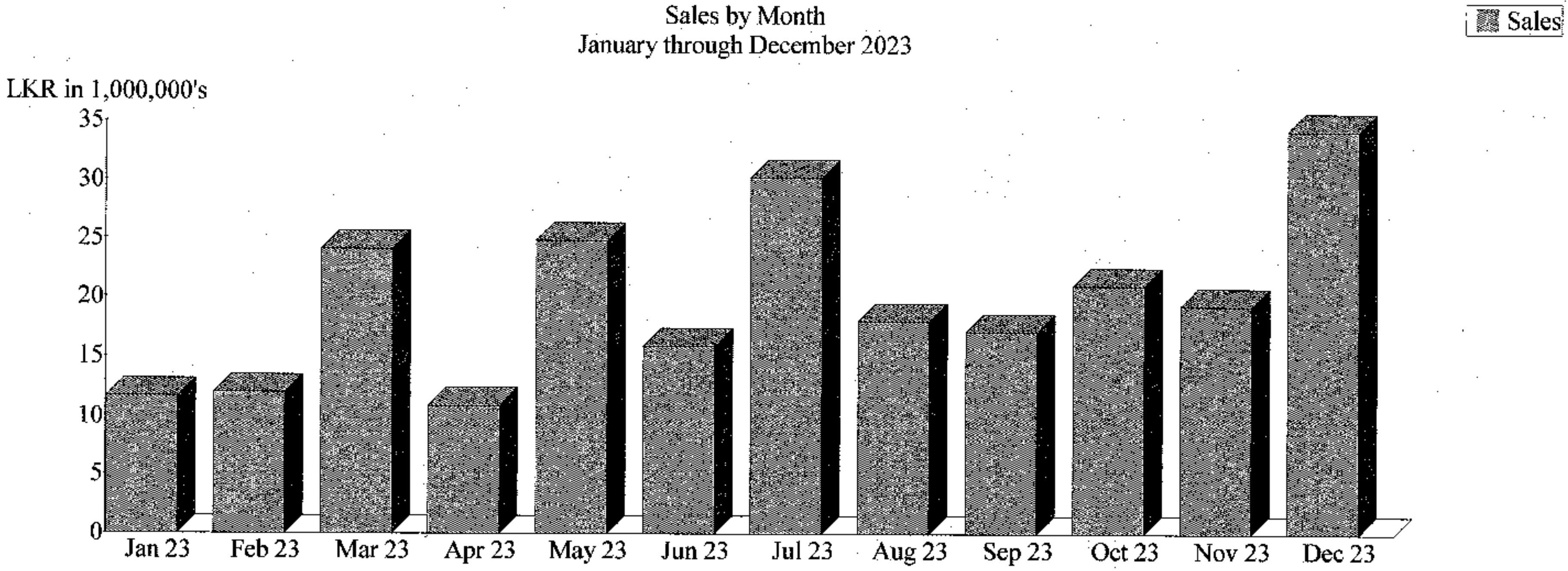
The Action Plan for year 2023 consists of the detailed corporate plan in Annexure B (under year 2023). Most the rehabilitation projects will be done on a need to do basis. If no rehabilitation is required during the year the rehabilitation project will be postponed to the following year.

Capital works tender will be called by Procurement department and the Manager Engineering Service preparing the BOQ and bidding documents.
All purchase of Fixed Assets will be initiated and recommended by the Managers of relevant department while confirm the fund's Manager Finance.

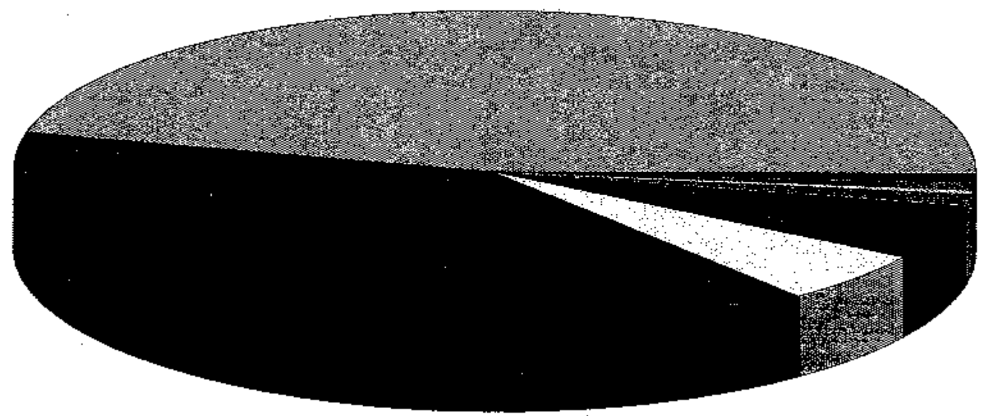
## Action Plan 2024

| Object Code 2201 | Activity | Sub Activity | Budget Estimate (Rs. Mn) |
|---|---|---|---|
| 1 | Refurbishment of Building & Structure | • Fire Protection of Permanent High Court 211 | 3.00 |
| | | •Extension of Exiting car park at CAHC Judges | 0.70 |
| 2 | Acquisition of Plant & Machinery | • Purchase & Install CCTV Camera System for Civil Appeal High Court | 2.00 |
| | | • Purchase & Install Split A/C Units for Power Room (Daikin Chiller Installed Area) | 0.80 |
| 3 | Acquisition of Fixed Assets & | • Purchasing of Desktop Computers 05 Nos | |
| | Office Furniture | • Purchasing of Printers 06Nos | |
| | | • Purchasing of Photocopy Machine 01 Nos | |
| | | • Purchasing of Filling Cabinet 02 Nos | |
| | | • Purchasing of Steel Cupboard 01 Nos | 3.50 |
| | | • Purchasing of UPS 02 Nos | |
| | | • Purchasing of Clerk Chairs 02 Nos | |
| | | • Purchasing of Book Shelves 02 Nos | |
| | | • Purchasing of Digital Balancing Scale 01Nos | |
| | | • Purchasing of Grass Cutter Machine 01 Nos | |
| | | • Purchasing of Microwave Oven 01 Nos | |
| | **Total** | | **10.00** |

Sales by Month
January through December 2023




Sales Summary
January through December 2023



| | |
|---|---|
| Government Grant-Salary | 46.32% |
| Government Grant Recurrent-other | 39.78 |
| Government Grant Capital | 5.34 |
| Special High Courts 211 Building | 3.52 |
| Vehicle parking Fees | 2.13 |
| Department of Legal Draftman | 1.30 |
| Sri Lanka Judges Institute | 0.40 |
| Judges Quartes Rent | 0.40 |
| Other Income | 0.37 |
| Sri lanka Inasurance Corporation | 0.24 |
| Other | 0.20 |
| Total | LKR238,858,593.03 |

By Customer