ශීර්ෂ අංක 234 - කාර්ය සාධන වාර්තාව 2024

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செலவுத்தலைப்பு இல.234 - செயலாற்றுகை அறிக்கை 2024

உயர் நீதிமன்ற பதிவாளர்

PERFORMANCE REPORT 2024 - HEAD 234

Registrar of the Supreme Court

Annual Performance Report for the Year 2024
Supreme Court Registry – Head No. 234

Contents -

Chapter 01- Institutional Profile/Executive Summary

1.a The Supreme Court

1. a 1 Introduction-

The Supreme Court is the highest and final court in the judicial system of Sri Lanka. It comprises the Hon. Chief Justice and 16 other Supreme Court Judges, all of whom are appointed by His Excellency the President. The Supreme Court holds appellate jurisdiction over all other courts and exercises its powers in accordance with the provisions of the Constitution of the Democratic Socialist Republic of Sri Lanka

1. a 2 The Legal framework under which the Institution is established (Act, Trust Deed/Others)

The legal framework of the Supreme Court is defined under the Superior Courts in Chapter XVI of the 1978 Constitution of the Democratic Socialist Republic of Sri Lanka. The functions of the Supreme Court, including its jurisdiction and composition, are outlined in Articles 118 to 136 of the Constitution.

By the 20th Amendment, Article 119 of the above Constitution was amended to provide that the Supreme Court shall consist of the Chief Justice and not less than six and not more than sixteen other Judges of the Supreme Court.

1. a 3 Objective of the Institution

Efficient administration of justice as per the powers vested on it by the Constitution.

1. a 4 Vision, Mission, Objectives of the Institution

- Securing public trust through an efficient system of justice administration by exercising the powers vested by the Constitution, while being dedicated to the betterment of the general public.

- Administer justice efficiently and within a short period of time by exercising its statutory powers.

The jurisdictions mentioned below are vested in the Supreme Court by the Constitution.

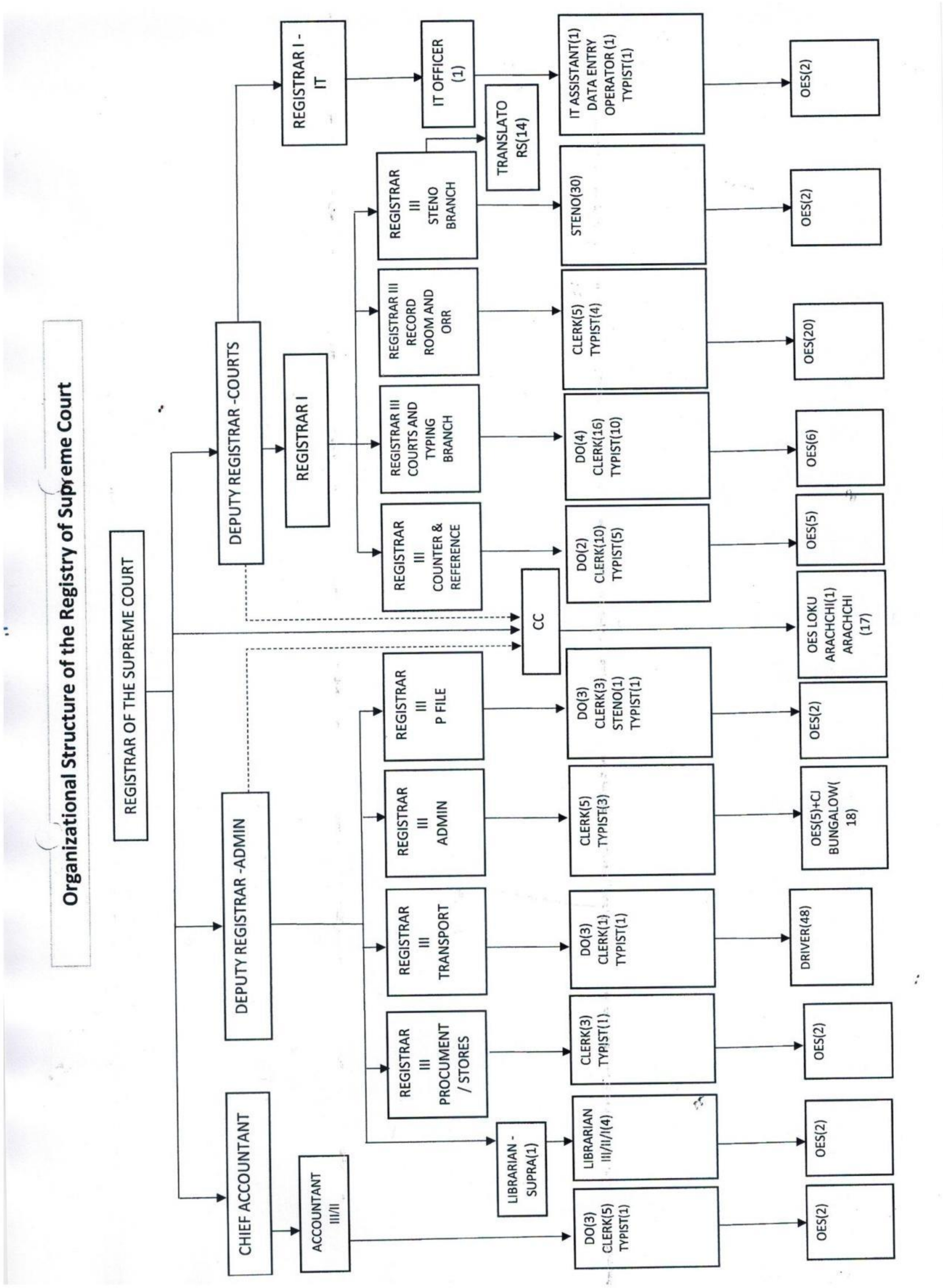
- Jurisdiction in respect of Fundamental Rights
- Final Appellate Jurisdiction
- Consultative Jurisdiction
- Jurisdiction in respect of the Presidential Elections
- Jurisdiction in respect of any breach of Privileges of the Parliament
- Jurisdiction in respect of such other matters which Parliament may by Law vest or ordain.

The Registry of the Supreme Court assists the Supreme Court to carry out its functions for which the Ministry of Justice by the Head 234 grants provisions.

1. a 5 Main Functions of the Supreme Court

- Exercise of powers in respect of Jurisdiction of Constitutional matters
- Exercise of powers in respect of Jurisdiction of Fundamental Rights,
- Exercise of powers in respect of Final Appellate Jurisdiction
- Exercise of powers in respect of Consultative Jurisdiction
- Exercise of powers in respect of Jurisdiction in Elections Petitions (Presidential election) and Jurisdiction in respect of any breach of Privileges of the Parliament,
- Exercise of powers Jurisdiction in respect of such other matters which Parliament may by Law vest or ordain.
- Enrollment, recruitment, suspension and dis-enrollment of attorneys-at-law.

1. a 6 Organization Chart- Registry of the Supreme Court



1. a 7 Particulars of projects which receive foreign aid (if any)-nil

1.b The Court of Appeal

1.b.1 Introduction

The Court of Appeal, which was established under Article 137 of the Constitution of the Democratic Socialist Republic of Sri Lanka, is the second highest court in the judicial hierarchy.

The Court consists of 19 Honourable Judges, headed by the President of the Court of Appeal.

It has appellate and revisionary jurisdiction over the decisions of courts, tribunals, or any other institutions of first instance; writ jurisdiction; the power to issue injunctions; the authority to hear election petitions; the power to inspect and examine the records of any court of first instance; and the power to bring up and remove prisoners, in accordance with the provisions of the Constitution of the Democratic Socialist Republic of Sri Lanka

The Court of Appeal shall ordinarily exercise its jurisdiction in Colombo, and when the judgment of the Court is not unanimous, the decision shall be based on the majority.

The Registry of the Court of Appeal shall be in charge of an Officer designated as the Registrar of the Court of Appeal who shall be subject to the supervision, direction and control of the President of the Court of Appeal.

1. b.2 The Legal framework under which the Institution is established (Act, Trust/Others)

The Constitution of the Court of Appeal in terms of the Article 137, its jurisdiction in terms of the Article 138 and its functions in terms of the Articles 139 to 147 are mentioned under the Superior Courts in Chapter XVI of the 1978 Constitution of the Democratic Socialist Republic of Sri Lanka.

As per the 20th amendment to the said constitution, the Article 137 has been amended as to be the Court of Appeal to consist of the President of the Court of Appeal and other judges not less than 06 and not more than 19.

1. b.3 The objective of the institution

Efficient administration of justice as per the powers vested on it by the Constitution

1. b 4 Vision, Mission, Objectives of the Institution

"Effectively utilize the function of Administration of Justice within the new decade ahead."

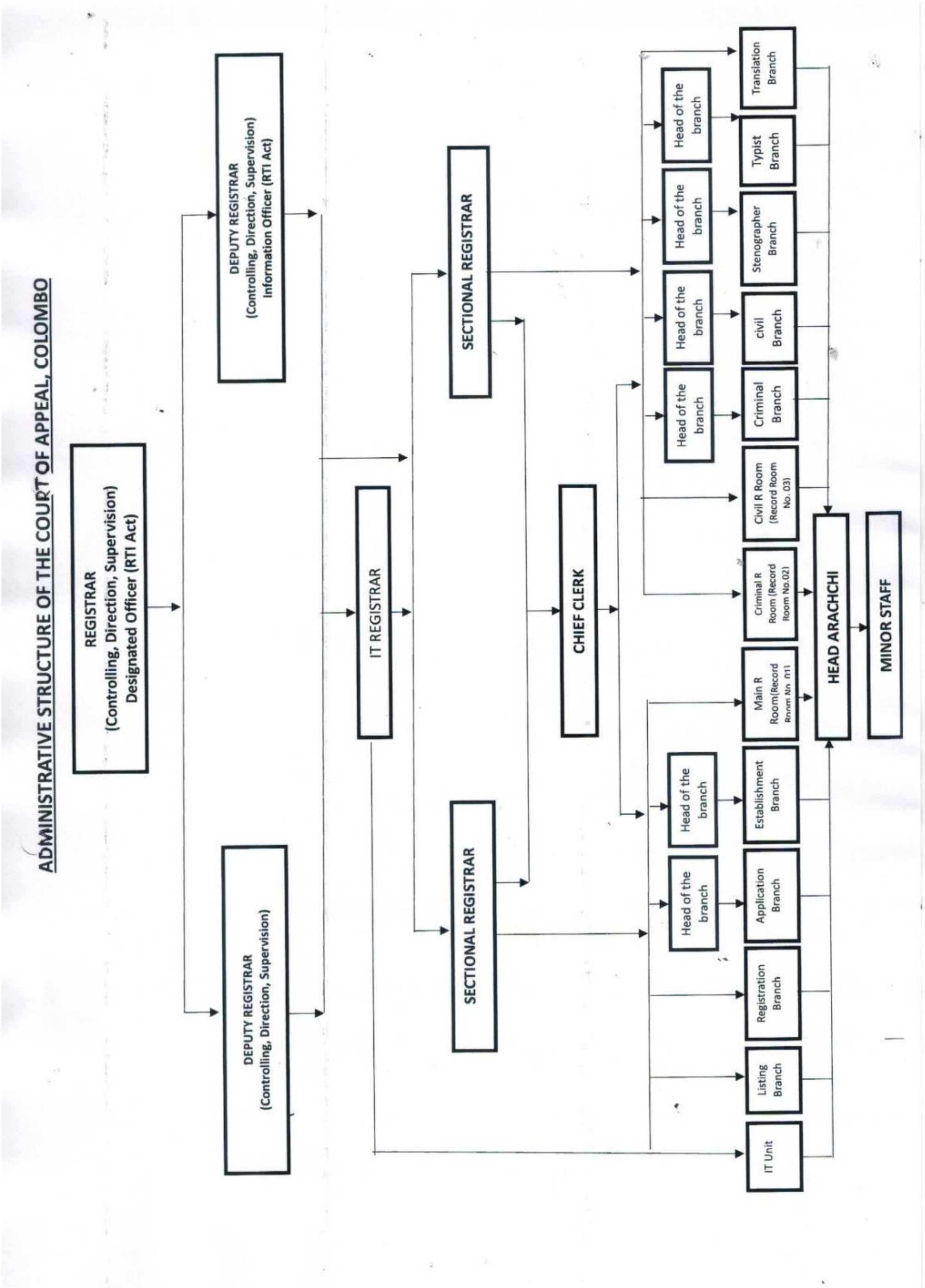
Exercise the function of administration of justice effectively in a new way which is more convenient to litigants whilst utilizing the computer technology.

The Court of Appeal which established under the Constitution of Sri Lanka has appellate and revisionary jurisdiction over the decisions of the courts of first instance, Jurisdiction of Labour Tribunals and other statutory bodies. The Court of Appeal also has writ jurisdiction and appellate jurisdiction. The Court of Appeal reserves the power to issue required orders and directions in related to the facts depicted in the Mutual Assistance in Criminal Matters Act No.25 of 2002 and Mutual Assistance in Civil and Commercial Matters Act No.39 of 2000 and the power and authority to inspect and examine the records of any court of first instance or Labour Tribunal or any other legal institution.

1. b. 5 Main Functions of the Court of Appeal

- Examining appeals and revision applications of any Court of first instance including High Court.
- Examining appeals against the decisions of the other statutory boards
- Examining applications submitted for transferring the cases of Court of first instance to the courts which have the same authority.
- Examining contempt of court cases
- Examining election petitions

1. b 6. Organization Chart – The Court of Appeal



1. b 7. Particulars of projects which receive foreign aid (if any)-nil

Chapter 02 – Progress and Future Outlook

2. a The Supreme Court

Delivering the highest level of service to be fulfilled by the Supreme Court involves winning the hearts of the people by delivering justice effectively, streamlining existing human and physical resources methodically, and providing maximum public service.

Type of Case	Number of pending cases as at 01/01/2024	Number of cases filed during the period	Total number of cases pending during the period	Number of cases concluded during the period	Number of pending cases as at 31.12.2024
Fundamental Rights Applications	1302	352	1654	529	1125
Special Leave to Appeal	898	314	1212	290	922
Orders of the Supreme Court regarding Parliamentary Bills	0	95	95	69	26
Appeal Cases (Leave to Appeal was Granted)	1252	154	1406	292	1114
Appellate of Commercial High Court	452	135	587	75	512
Leave to Appeal Applications of the High Court (Orders of the CHC matters and LTmatters)	298	149	447	159	288
Writ Applications	13	16	29	15	14
Leave to Appeal Applications from Civil Appellate High Courts	1456	360	1816	420	1396
Revision Cases	1	8	9	4	5
Reference cases	0	0	0	0	0
Miscellaneous	14	3	17	9	8
SC TAB APPEAL	5	4	9	6	3

SC Special	2	0	2	0	2
SC Contempt	5	12	17	11	6
Rule	28	4	32	9	23
Expulsion	6	2	8	5	3
Acceleration	1	0	1	0	1
Total	**5733**	**1608**	**7341**	**1893**	**5448**

2.b The Court of Appeal

The Court of Appeal maintains 3 Record Rooms along with a large database consisted of the cases to be heard and the cases finalized, while the process of keeping the case records in accordance with the matter type and barcoding the case Numbers has already been initiated.

Accordingly, keeping cases as per the matter type has facilitated a more convenient system to refer the matters when necessary and it connects to the Case Management System through barcoding.

The issuance of receipts for administration charges, such as legal costs and charges for copies, through the computerized operating system has already commenced. Similarly, steps have been taken to prepare account reports using an auto-generated system that operates via the computerized system.

The Listing Branch of the Court of Appeal has taken measures to update the Case Management System with a new operating system. Accordingly, cases are being listed more accurately and effectively, a web page is properly maintained, and the daily list of cases is displayed and updated for the information of litigants.

The Case Listing Unit, Registrar, Deputy Registrars, and all Record Rooms have been networked through the Case Management System, which enables any authorized officer to examine the details of any case record. Steps are being taken to extend these facilities to lawyers and other litigants.

Converting the case records of the Court of Appeal into electronic formats and conducting court proceedings through computerized online systems (e-filing) to provide a more efficient and effective public service.

Modernizing the official website of the Court of Appeal, introducing a new mobile application, and proactively disclosing case-related information through these platforms

Minimizing the circulation of physical documents (paperless system) by networking each section—namely, the Office of the Court of Appeal, Judges' Chambers, and Open Courts

Performance of the Court of Appeal from 01.01.2024 to 31.12.2024						
	Case Type	Pending as at 01.01.2024	Number of filed cases from 01.01.2024 to 31.12.2024	Pending cases as at 31.12.2024	Number of concluded cases from 01.01.2024 to 31.12.2024	Number of pending cases as at 31.12.2024
1	WRIT APPLICATIONS (WRT)	1681	842	2523	618	1905
2	HIGH COURT CRIMINAL APPEALS (HCC)	652	286	938	317	621
3	ADMIRALTY MATTERS (REM)	01	02	03	-	03
4	EXTRADITION (EXT)	-	-	-	-	-
5	PROVINCIAL HIGH COURT REVISION APPEALS (PHC)	616	461	1077	195	882
6	CIVIL APPELS (DCF)	03	Relist 01	04	01	03
7	HIGH COURT REVISION APPLICATIONS (CPA)	191	156	347	180	167
8	REVISION APPLICATIONS (REV)	11	16	27	13	14
9	LEAVE TO APPEAL (LTA)	31	21	52	06	46
10	TAX APPEALS (TAX)	279	293	572	13	559
11	HIGH COURT BAILAPPLICATION APPEALS (BAA)	05	-	05	05	-

12	**BAIL APPLICATIONS (BAL)**	456	519	975	551	424
13	**APPEAL FROM WAKF BOARD (WKF)**	02	02	04	02	02
14	**APPEALS FROM BOARD OF REVIEW (BOR)**	06	02	08	03	05
15	**RESTITUTIO IN INTERGRUM (RII)**	91	103	194	41	153
16	**CONTEMPT OF COURT (COC)**	59	45	104	30	74
17	**TRANSFER (TRF)**	13	23	36	14	22
18	**HABEAS CORPUS APPLICATION (HCA)**	04	03	07	04	03
19	**RIGHT TO INFORMATION (RTI)**	25	09	34	05	29
20	**INJUNCTION (INJ)**	03	10	13	07	06
21	**MAGISTRATE COURT REVISION (MCR)**	09	02	11	02	09
22	**MISCELLANEOUS APPLICATIONS (MIS)**	03	06	09	03	06
23	**EXPULSION CASES (EXP)**	-	-	-	-	-
Total		**4141**	**2802**	**6943**	**2010**	**4933**

Chapter 03- Overall Financial Performance of the Year

3.1 Financial statements prepared as required by Accounting Standard No. 01 for the Accounts of Public Sector

3.2 Performance of utilization of allocations.

3.3 Performance on the donations and other receipts:
There are no receipts of donations and others.

3.4 Performance of the reporting of non-financial assets.
There are no non-financial assets.

3.5 The Report of the Auditor General

3.1 Financial statements prepared as required by Accounting Standard No. 01 for the Accounts of Public Sector

ACA -F

Statement of Financial Performance
for the period ended 31st December 2024

Revised Budget Allocations 2024 Rs.		Note	Actual 2024 Rs.	Actual 2023 Rs.	
-	**Revenue Receipts**		-	-	
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		373,699,000	333,494,000	ACA-3
-	Deposits		22,168,070	6,728,399	ACA-4
-	Advance Accounts		23,091,401	19,011,270	ACA-5
	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**418,958,471**	359,233,669	
-	**Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)**		**418,958,471**	359,233,669	
	Remittance to the Treasury (D)		10,617,343	892,342	
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		408,341,128	358,341,327	
	Less: Expenditure				
-	**Recurrent Expenditure**		-	-	
-	Wages, Salaries & Other Employment Benefits	5	282,133,223	243,614,886	ACA-2(ii)
-	Other Goods & Services	6	75,606,936	86,445,663	
-	Subsidies, Grants and Transfers	7	4,984,003	2,939,184	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	2,817,073	1,352,050	
-	**Total Recurrent Expenditure (F)**		**365,541,235**	334,351,783	
	Capital Expenditure				
-	Rehabilitation & Improvement of Capital Assets	10	1,320,985	1,673,381	ACA-2(ii)
	Acquisition of Capital Assets	11	24,967,429	5,263,393	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
-	Capacity Building	14	1,553,487	624,000	
-	Other Capital Expenditure	15	-	-	
-	**Total Capital Expenditure (G)**		**27,841,901**	7,560,774	
	Deposit Payments		13,950,062	25,348,051	ACA-4
	Advance Payments		25,564,630	24,536,114	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		39,514,691	49,884,165	
	Total Expenditure I = (F+G+H)		432,897,827	391,796,722	
-	**Balance as at 31st December J = (E-I)**		(24,556,700)	-33,455,395	
	Balance as per the Imprest Adjustment Statement		(25,908,523)	-33,455,395	ACA-7
	Imprest Balance as at 31st December		1,351,823		ACA-3
			-	-	

Statement of Financial Position
As at 31st December 2024

	Note	Actual 2024 Rs.	2023 Rs.
Non Financial Assets			
Property, Plant & Equipment	ACA-6	98,962,707	73,995,278
Financial Assets			
Advance Accounts	ACA-5/5(A)	48,881,412	46,408,182
Cash & Cash Equivalents	ACA-3	1,351,823	-
Total Assets		**149,195,942**	**120,403,460**
Net Assets / Equity			
Net Worth to Treasury		37,056,643	42,801,422
Property, Plant & Equipment Reserve		98,962,707	73,995,278
Rent and Work Advance Reserve	**ACA-5(B)**		
Current Liabilities			
Deposits Accounts	ACA-4	11,824,768	3,606,760
Unsettled Imprest Balance	ACA-3	1,351,823	-
Total Liabilities		**149,195,942**	**120,403,460**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 21 and Annexures to accounts presented in pages from 22 to 26 form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 06/2024, dated 16.12.2024** and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

Chief Accounting Officer	Accounting Officer	Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name :	Name :	Name :
Designation :	Designation :	
Date : 2025.02.27	Date : 2025.02.27	Date : 2025.02.27
Ayesha Jinasena, P.C. Secretary Ministry of Justice and National Integration No: 19, Sri Sangaraja Mawatha, Colombo 10.	Aravinda Gunaratne, Registrar of the Supreme Court/ Judge of the Sri Lanka Judicial Service	A.A.W.C. ATHAUDA Chief Accountant Supreme Court Colombo - 12.

Statement of Cash Flows
for the Period ended 31st December 2024

	Actual	
	2024 Rs.	2023 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	26,731,652	33,258,464
Imprest Received	373,699,000	333,494,000
Recoveries from Advance	21,436,424	14,416,403
Deposit Received	22,168,070	6,728,399
Total Cash generated from Operations (A)	**444,035,146**	**387,897,266**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	359,318,181	330,502,649
Subsidies & Transfer Payments	4,984,003	2,939,184
Expenditure incurred on behalf of Other Heads	570,005	676,641
Imprest Settlement to Treasury	10,617,343	892,342
Advance Payments	25,401,827	19,977,625
Deposit Payments	13,950,062	25,348,051
Total Cash disbursed for Operations (B)	**414,841,421**	**380,336,492**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**29,193,725**	**7,560,774**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Capital Expenditure	27,841,901	7,560,774
Total Cash disbursed for Investing Activities (E)	**27,841,901**	**7,560,774**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(27,841,901)**	**(7,560,774)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**1,351,824**	0
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	**1,351,824**	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	**1,351,824**	-

Performance of the Utilization of Allocations (if exists)

රු. 000

Category of provision	Allocated provisions		Actual Cost	The utilized allocation as a % of the completed final allocation
	Original provision	Final provision		
Supreme Court				
Recurrent	257,300	262,075	240,540	92%
Capital	8,000	27,300	25,813	95%
Court of Appeal				
Recurrent	116,900	132.385	123,762	93%
Capital	2,400	2,400	2,029	85%
Total provision				
Recurrent	374,200	394,460	364,302	92%
Capital	10,400	29,700	27,842	94%

3.3 Performance on the donations and other receipts

No

3.4 Performance of the reporting of non-financial assets **Rs**. 000

Asset Code	Description of Code	The balance as at 31.12.2024 according to the Board of Survey Report	The balance as at 31.12.2024 according to the Financial Position Report	Future auditing due	Reporting the progress as a percentage
9152	Machinery	98,963	98,963	-	100%

3.5 Report of the Auditor General

NATIONAL AUDIT OFFICE

My No} JLO/A/RSC/FA/2024/19 Date} 30th May,2022

The Registrar

Supreme Court Registry

Head 234- Summary of Report of the Auditor General under Section 11 (1) of the National Audit Act No. 19 of 2018 with regard to the Financial Statements of the Supreme Court Registry for the year ending on the 31st of December 2024.

The aforementioned report, together with the original Financial Statement in Sinhala, English, and Tamil, is enclosed herewith.

Sgd. Illegibly
U.N.Aluthge
Senior Assistant Auditor General
For Auditor General (Acting)

Copy: Director General, Department of Public Accounts

NATIONAL AUDIT OFFICE

My No} JLO/A/RSC/FA/2024/19 Date} 30th May,2025

The Registrar
Supreme Court Registry

Head 004- Summary of Report of the Auditor General under Section 11 (1) of the National Audit Act No. 19 of 2018 with regard to the Financial Statements of the Supreme Court Registry for the year ending on the 31st of December 2024.

1. Financial Statements

1.1 Qualified Opinion

Head 234-The Financial Statements of the Supreme Court Registry for the year ending on the 31st of December 2024 consisting of Financial Position as at 31st of December 2024, Financial Performance Statement for the year ending on that date and cash flow statement were audited under my direction under the Provisions of the Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka that should be read combined with the provisions of the National Audit Act No. 19 of 2018. This report contains my expression of opinions and observation on this financial statement submitted to the Supreme Court Registry as per the Section 11 (1) of the Audit Act No. 19 of 2018. The Auditor General's Report that should be forwarded under Section 10 of the National Audit Act No. 19 of 2018 that must be read combined with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka will be forwarded to the parliament in due course.

In my opinion the financial statements give a true and fair view of the Supreme Court Registry as at 31 December 2024, and of its financial performance and cash flows for the year then ended, in accordance with Sri Lanka Public Sector Accounting Standards and in compliance with the basis of preparation outlined in Note 1 to the Financial Statements.

1.2 Basis for the Qualified Opinion

I conducted the auditing in compliance with the Sri Lankan Auditing Standards (S.L.A.S). My responsibility under the said Auditing Standards with regard to the Financial Statements are further described under the responsibilities of the Auditor. It is my belief that in order form a basis for my opinion, the evidence obtained by me is sufficient and appropriate.

1.3.Emphasis of matter- Basis of Preparing Financial Statements

I draw attention to Note 1 of the financial statements, which outlines the basis of their preparation. These financial statements have been prepared specifically for the use of the Supreme Court Registry, the General Treasury, and the Parliament of Sri Lanka, in accordance with Financial Regulations 150 and 151, and State Accounts Guideline No. 06/2024 dated 16 December 2024, as amended on 21 February 2025. As such, they may not be suitable for any other purpose. This report is intended solely for the use of the Supreme Court Registry, the General Treasury, and the Parliament of Sri Lanka. My opinion is not modified in respect of this matter.

1.4 The responsibility of the Accounting Officer and Chief Accounting Officer in respect of Financial Statements

It is the responsibility of the Chief Accounting Officer to establish appropriate internal controls for the preparation of financial statements that present a true and fair view, and to ensure that the statements are free from misstatements arising from fraud or error, in accordance with Finance Regulations 150 and 151, and State Accounts Guideline No. 06/2024 dated 16 December 2024, as amended on 21 February 2025.

Furthermore, as stipulated in Section 16(1) of the National Audit Act No. 19 of 2018, books and records must be maintained on income, expenditure, and liabilities to facilitate the timely preparation of financial statements in respect of Supreme Court Registry.

The Accounting Officer shall ensure that an effective internal control system is maintained for the financial control for the Supreme Court Registry in terms of Sub-section 38 (1) (c) of the National Audit Act and it should be periodically reviewed the effectiveness of the system and make any necessary changes to keep the system running efficiently.

1.5 The responsibility of the Auditor on the auditing of the Financial Statement.

As a whole, my intention is to give a confirmation that the financial reports are devoid of quantitative incorrect statements due to dishonest erroneous reasons and to issue an audit report containing my opinion. Fair certification is a certification of high standard, but according to auditing carried out as per the Sri Lanka Audit Standard, it is not always a confirmation revealing incorrect statements. Frauds and wrongdoings due to individual or collective influence can be erroneous statements, quantitative nature of which may have an impact on the economic decisions taken based on financial statements by the users.

According to the Sri Lankan Audit Standards, as a part of auditing I acted with professional judgment and professional suspicion. Further,

- In preparing a basis, for the auditing opinion expressed by me, in order to identify and assess the risk of the occurrence of quantitative false statements in financial statements, due to frauds or mistakes, planning auditing procedures appropriate to the situation and implemented them. The impact created by fraud is powerful than the impact created due to the false statement occurring being mentioned because of the reasons they are in alliance, by preparing false documents, by intentionally avoiding, by false representation.

- Although, it was not with the intention of expressing an opinion on the productivity of the internal administration, in order to plan auditing procedures appropriate for the situation, an understanding was obtained about the internal administration.
- The assessment of the transactions and incidents included in the financial statements which formed the basis for the structure and contents inclusive of the disclosures are included in the financial statements appropriately and fairly.
- As a whole, the assessment of the transactions and incidents included in the financial statements which formed the basis for the structure and contents inclusive of the disclosures are included in the financial statements were assessed.

I make aware the Accounting Officer about my significant audit findings, main internal administrative weaknesses and other matters which I identified in the course of my auditing.

2. Report on other legal requirements.

I declare the following matters as per the section 6 (i) (c) of the National Audit Act No. 19 of 2018.

(a) The financial statements are corresponding with the previous year.

(b) My recommendation with regard to the financial statement for the previous had been implemented.

3. Financial Review

3.1. Expenditure Management

(a). During the year under review, unutilized provisions totaling Rs. 11,106,882 remained across 7 recurrent objects and 2 capital expenditure objects, representing 31% to 52% of the respective estimated amounts.

(b) During the year, the entire budgeted allocation of Rs. 500,000 for Buildings and Construction under Object No. 2001 remained unutilized.

(c) Although a total of Rs. 3,900,000 was allocated for Object Nos. 234-1-2-1502 and 234-1-1502 through supplementary estimates, Rs. 1,349,060 — or 34% of the allocation — remained unutilized at the end of the year under review. This indicates that the need was not accurately identified, and additional allocations had not been requested.

4. **Operational Review**

4.1 Procurement

(a) A call for quotations was made for the purchase of 10 file compactors for the proper shelving of pending cases in the Supreme Court and the compactors were purchased at a unit price of Rs. 1,189,500 from a private institution, with the approval of the Procurement Committee on 12th September 2024, for a total value of Rs. 14,036,100. In addition, 2 more file compactors, valued at Rs. 2,807,200, were purchased from the same institution without clearly identifying the need and without the approval of the Procurement Committee.

(b) As per Section 4.2.2 of the Procurement Guidelines, a Procurement Time Schedule had not been prepared for the procurement task. Although the estimated cost for the purchase of file compactors was Rs. 800,000 as per the annual procurement plan, Rs. 16,043,300 was spent on this procurement, exceeding the estimated amount.

4.2 Assets Management

(a).Although all lease installments for the vehicles acquired by the Department through lease facilities from a private institution were paid in full during the year 2023, the process of transferring ownership of the vehicles to the institution had not been completed.

(b).The Departmental Board of Survey for the year 2023 was conducted in January 2024. Although the Annual Board of Survey recommended that 26 units across 8 categories of goods, which had been removed from use, be auctioned and the proceeds credited to the government, the auction had not been carried out by the end of the year under review.

4.3 Securities by the public officers

As of the date of the Security Bond report, the security bonds for 10 officers of the department had not received the approval.

4.4 Management Deficiencies

The debt balance of Rs. 164,405 due from an officer who left the service in 2020, and the debt balance of Rs. 183,000 due from an officer who was interdicted in 2023, had not been recovered as of 31st December 2024.

5 Human Resources Management

5.1 Attached staff,Actual cadre

	Approved Cadre	Existing Cadre	Vacancies	Redundant
Senior	09	07	02	-
Secondary	304	202	102	-
Teritiary	38	19	19	-
Prinmary	206	192	20	06
Total	557	420	143	06

(a) As of 31st December 2024, the total approved staff for the Department was 557, while the actual number of staff in position was 420. Accordingly, 137 positions remained vacant.

(b) In the Department, two officers were serving in acting capacities for the positions of Grade III Accountant and Deputy Registrar of the Court of Appeal. These posts had remained vacant for over two years since 2022. An acting allowance amounting to Rs. 416,631 had been paid to the officer acting as Accountant up to 31st December 2024.

(c) Although the approved staff for the positions of Judicial Registrar III, Legal Research Assistant, Judicial Stenographer I, II, III, and Accounts and Program Assistant in the Department were 9, 54, 31, and 15 respectively, the actual staff in place as of 31st December 2024 were 3, 35, 12, and 5 respectively. Accordingly, there were significant vacancies in these positions compared to the approved cadre.

Sgd./

U.N.Aluthge
Senior Assistant Auditor General,
For Auditor General (Acting)

Chapter 4 – Performance Indicators

4.1 Performance Indicators of the Institute (Based on the Action Plan)

Special Indicators	**The Actual Output as a percentage of the expected output**		
	100% - 90%	**75% - 89%**	**50% - 74%**
01.Issuing Certified copies of the Case Records within 03 days.	√		
02. Providing Case Records for reference on the same day in which it is requested at every instance where possible.	√		
03.Confirmation of the attorneys' names; whether they are registered attorneys of the Supreme Court within 30 minutes.	√		
04. Providing information over the below-mentioned facts through the Supreme Court website i). Judgments pronounced ii). Daily case Lists iii).The relevant position over the requests for certified copies iv) Making aware of the measures taken on motions filed by the attorneys and litigants	√		
05.The No. of training programmes offered to the Staff			√
06. Submitting the Performance Report by the due date	√		
07.Submitting the Monthly Accounts Report by the due date	√		
08. The No. of answers supplied to the Audit Queries	√		
09.Submitting the Board of Survey Reports by the due date	√		
10.Submitting Final Accounts Reports by the due date	√		

Chapter 05 - Performance of Achieving Sustainable Development Goals (SDG)

<u>Sustainable Development Goals - 2024</u>
<u>Registry of the Supreme Court</u>

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date %			
			0% - 49%	50% - 74%	75% - 100%	
Sustainable Development Goal 16 (Peace, Justice and strong Institutions)	The Supreme Court is the highest and final superior court of record in the Republic, exercising its powers subject to the provisions of the Constitution. The Supreme Court Registry is expected to promptly and effectively execute official activities essential for achieving the administration of justice, which is inherent to this superior court	1. Issuing Certified copies of the Case Records within 03 days.			√	
		2. Providing Case Records for reference on the same day in which it is requested at every instance where possible.			√	
		3. Confirmation of the attorneys' names; whether they are registered attorneys of the Supreme Court within 30 minutes.			√	
		4. Providing information over the below-mentioned facts through the Supreme Court website i). Judgments pronounced ii) Daily case Lists iii).The relevant position over the requests for certified copies iv) Making aware of the measures taken on motions filed by the attorneys and litigants			√	

Chapter 06 – Human Resource Profile

6.1 Cadre Management

6. 1.a Supreme Court

	Approved Cadre	**Existing Cadre**	**Vacancies / (Excess)**
Senior	06	05	01 vacancy
Tertiary	26	16	10 vacancies
Secondary	198	121	77 Vacancies
Minor	140	120	20 Vacancies

6.1.aa ** Briefly state how the shortage or excess in human resources has been affected to the performance of the institute.

- A Number 11 posts have been vacated at the tertiary level. There are 06 vacancies in Judicial Registrar Grade III/II, 03 Vacancies of Translator (Tamil / English), and 02 vacancies of Translator (Sinhala/ Tamil).

- There are 03 vacancies in Grades I, II and III of Librarian Service, 11 vacancies of Development Officers, 08 vacancies of Grade I, II, III, of clerical service, 14 vacancies of stenographers, and 12 vacancies of Typists under the Secondary level.

- There are 8 Driver vacancies in minor staff.

For the performance of the organization, the above-mentioned requirements should be completed immediately.

Requests have been made to the Judicial Service Commission and to the Director General of Combined Services through the Ministry of Justice to fill up the above vacancies.

6.1.b Court of Appeal

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	3	02	01 vacancy
Tertiary	12	03	9 vacancies
Secondary	106	81	25Vacancies
Minor	66	72	6 Excess

6.1.aa ** Briefly state how the shortage or excess in human resources has been affected to the performance of the institute.

Presently, the following vacancies exist in this court. A total of 07 Office Employee Assistants have been temporarily attached to the Supreme Court, and 07 officers have been temporarily assigned from other courts and institutions.

Designation	No. of vacancies
Deputy Registrar	01
Government Translator	09
Judicial Clerk	11
Judicial Stenographer	07
Judicial Typist	05
Research Officer	02
Private Secretary	03
Judicial Book Binder	07

6.2 Human Resource Development – 2023

S.N	Name of the Programme	Number of employees trained	Program duration	Local (Rs.)	Foreign	Nature of the programme (local/foreign)	output/Knowledge gained
1	Case display software training	12	01 Day	Free	-	Local	Newly introduced ICT methods
2	Case display software training	13	01 Day	Free	-	Local	Newly introduced ICT methods
3	Case display software training	13	01 Day	Free	-	Local	Newly introduced ICT methods
4	India Tour with Hon. CJ (75th Anniversary of Supreme Court of India	1	02 Days	26,800.00	-	Foreign	Professional Improvement
5	Application of the provisions and procedural rules of the Establishments Code.	3	02 Days	39,000.00	-	Local	Promoting knowledge of the use of updated procedural rules.
6	Internal Audit and Internal Administration Systems	3	02 Days	39,000.00	-	Local	Audit-related updates
7	Transport management	2	01 Day	14,000.00	-	Local	Knowledge of transportation management
8	Personal file management	1	02 Days	13,000.00	-	Local	Updated methodology identification
9	Government Procurement Process	3	02 Days	39,000.00	-	Local	Introducing new specifications
10	National Conference on Library & Information Science	1	01 Day	2,500.00	-	Local	Internal training for career development
11	Specialised trainy programme for the managing sfaff	15	08 Days	688,687.50	-	Foreign	Identifying and emulating new trends in the Supreme Court of India

12	Training program on civil law, criminal law, general administration & office management, and disciplinary procedures.	12	12 Days	Free	-	Local	Formal knowledge
13	USAID provided training programmes on: 1) Management skills for court staff 2) Customer service skills for court staff	50	04 Days	Free	-	Local	Providing efficient and friendly service to clients while helping to develop leadership qualities.
14	Two-day training workshop on document preservation and bookbinding.	2	02 Days	15,000.00	-	Local	Identifying new trends in librarianship
15	In-service training workshop on basic library management.	1	05 Days	10,000.00	-	Local	new trends in librarianship
16	Annual Board of Survey and Disposal of Assets.	1	02 Days	13,000.00	-	Local	Identifying the proper procedure
17	Pension Workshop	6	02 Days	78,000.00	-	Local	Procedures of the updated Pensions Code
18	Sustainable maintenance of books and paper records	4	01 Day	10,000.00	-	Local	Identifying new trends
19	The theoretical and practical use of the Universal Decimal Classification (UDC)	1	01 Day	1,500.00	-	Local	Identifying new trends
20	Diploma in professional English course - 2024	5	01Year	460,000.00	-	Local	Not finished yet
	Total			**1,449,487.50**			

By making officials aware of modern methods that can elevate the institution's performance beyond its current state, it will be possible to create more efficient and accurate public servants

Chapter 07 – Compliance Report

	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
01.	**The following Financial statements/accounts have been submitted on due date**			
1.1	Annual financial statements have been submitted on due date	Complied		
1.2	Advance Account of the Public officers	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)			Not Applicable
1.4	Stores Advance Accounts			Not Applicable
1.5	Special Advance Accounts			Not Applicable
1.6	Others			Not Applicable
02.	**Maintenance of books and registers (FR445)/**			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards have been maintained and updated	Complied		
2.3	Register of Audit queries has been maintained and updated	Complied		
2.4	Register of Internal Audit Reports has been maintained and updated	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders have been maintained and updated	Complied		
2.7	Inventory Register has been maintained and updated	Complied		
2.8	Stocks Register has been maintained and updated	Complied		
2.9	Register of Losses has been maintained and updated	Complied		
2.10	Commitment Register has been maintained and updated	Complied		
2.11	Register of Counterfoil Books (GA — N20) has been maintained and updated	Complied		
03.	**Delegation of functions for financial control (FR 135)**			

3.1	The financial authority has been delegated within the institute.	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls have been adhered to by the Accountants in terms of State Account Circular 171/2004 dated I 1.05.2014 in using the Government Payroll Software Package	Complied		
04.	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The Annual Internal Audit plan has been prepared	Complied.(The Internal Audit Plan is prepared through the Ministry of Justice)		
4.4	The annual estimate has been prepared and submitted to the (NBD) on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
05.	**Audit queries**			
5.1	All the audit queries have been replied within the specified time as prescribed by the Auditor General	Complied		
06.	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMV/1-2019	Complied	Internal Auditing is done through the Ministry of Justice.	
6.2	All the internal audit reports have been replied within one month	Complied		
6.3	Copies of all internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No.19 of 2018.	Complied		
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3).	Complied		

07.	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019.	Complied. (Internal Auditing is done through the Mistry of Justice..)		
08.	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No.01/2017.	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey were conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
09.	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning.	Complied		
9.3	Vehicle logbooks had been maintained and updated	Complied		
9.4	Actions have been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016.	Complied		
9.6	The absolute ownership of the leased Vehicle log books has been transferred after the lease term.			Not Applicable.
10.	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date.	Complied		

10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	Actions had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and those balances had been settled within one month	Complied		
11.	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit.	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the F.R 94(1)	Complied		
12.	**Advance Account of the Public Officers**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13.	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits.	Complied		
13.2	The control register for General deposits had been updated and maintained.	Complied		
14.	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD.	Complied		
14.2	The ad-hoc sub imprests issued as per F.R.371 settled within one month from the completion of the task.	Not Complied	Even though more than one month was taken to complete the relevant task, the sub imprest was settled within one month.	
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per F.R.371.	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15.	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations.			Not Applicable
15.2	The revenue collection had been directly credited to the revenue account without crediting to the deposit account			Not Applicable

15.3	Returns of arrears of revenue had been forwarded to the Auditor General in terms of F.R 176.			Not Applicable .
16.	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Not Complied	Recruitment and Transfers are being done by the Judicial Service Commission	Recruitment and Transfers are being done by the Judicial Service Commission
16.2	All members of the staff have been issued a duty list in writing.	Complied		
16.3	All reports have been submitted to MSD in terms of their circular No.04/2017 dated 20.09.2017.	Complied		
17.	**Provision of information to the public**			
17.1	An Information Officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures.	Complied		
17.3	Reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18.	**Implementing citizens charter**			
18.1	A citizen's charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens Client's Charter as per paragraph 2.3 of the said circular	Complied		
19.	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular.	Complied		

19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per Paragraph No.6.5 of the aforesaid Circular.	Complied		
20.	**Responses to Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified.	Complied		

Registrar-Supreme Court

Aravinda Gunaratne,
Registrar of the Supreme Court/
Judge of the Sri Lanka Judicial Service