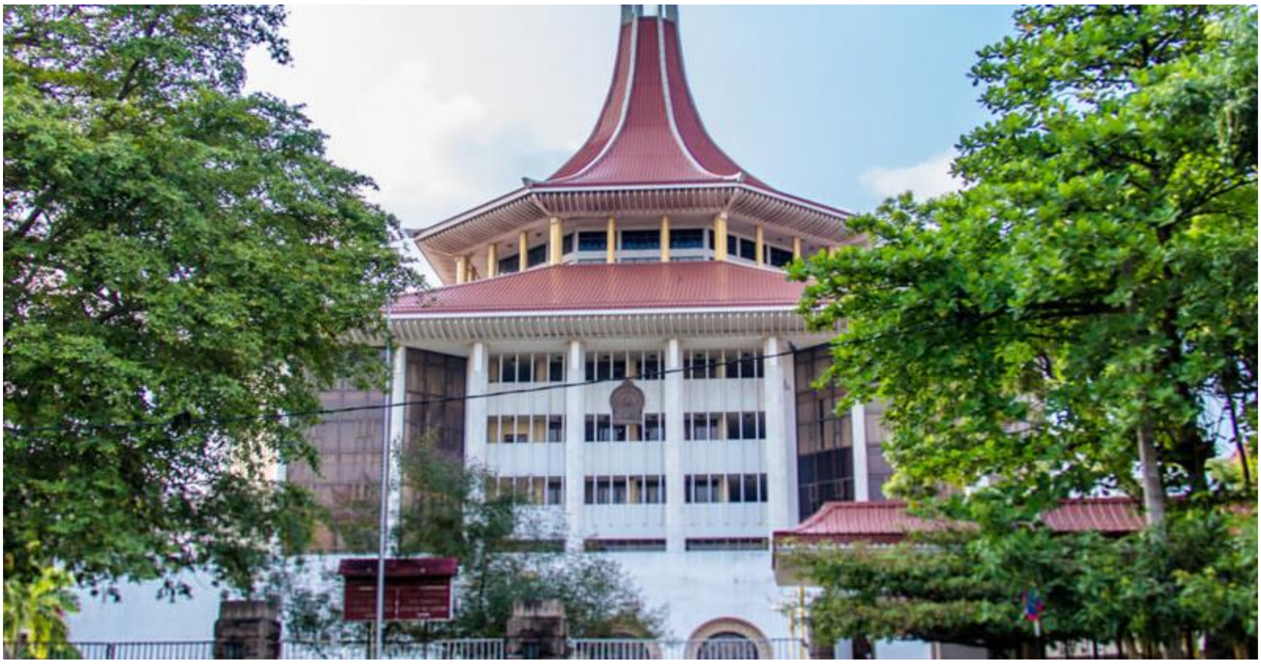

ශීර්ෂ අංක 04 - කාර්ය සාධන වාර්තාව 2024

උපරිමාධිකරණ විනිශ්චයකාරවරු

செலவுத்தலைப்பு இல.04 - செயலாற்றுகை அறிக்கை 2024

உயர் நீதிமன்ற நீதியரசர்கள்

PERFORMANCE REPORT 2024 - HEAD 04

JUDGES OF THE SUPERIOR COURT

Annual Performance Report for the Year 2024
Judges of the Superior Courts – Head No. 04

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 Constitutio

- 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.

1. a 5 Main Functions

- 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.

payment of salaries and wages to the Hon. Supreme Court Judges, other recurrent expenses, acquiring of capital assets and foreign conferences cum meetings are included under this Expenditure Head.

1. a 6 Organization Chart-Supreme Court

Not Relevant

1. a 7 Particulars of projects which receive foreign aid

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 20 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

- 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

Not Relevant

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

Nil.

Chapter 02- Progress of 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 the 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 the 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	-	-	ACA-1
-	Taxes on International Trade	3	-	-	ACA-1
-	Non Tax Revenue & Others	4	-	-	ACA-1
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		411,416,000	422,066,000	ACA-3
-	Deposits		-	-	ACA-4
-	Advance Accounts		298,485	358,246	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**411,714,485**	422,424,246	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**411,714,485**	422,424,246	
	Remittance to the Treasury (D)		**3,898,672**	432,067	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**407,815,813**	421,992,179	
	Less: Expenditure				
-	**Recurrent Expenditure**				
417,450,000	Wages, Salaries & Other Employment Benefits	5	277,553,898	302,513,095	ACA-2(ii)
191,250,000	Other Goods & Services	6	119,676,115	121,159,921	ACA-2(ii)
300,000	Subsidies, Grants and Transfers	7	5,313	29,635	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	-	ACA-2(ii)
609,000,000	**Total Recurrent Expenditure (F)**		**397,235,326**	423,702,651	
	Capital Expenditure				
3,000,000	Rehabilitation & Improvement of Capital Assets	10	1,983,100	663,980	ACA-2(ii)
6,000,000	Acquisition of Capital Assets	11	11,397,864	2,460,594	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
10,000,000	Capacity Building	14	3,698,599	2,292,070	ACA-2(ii)
-	Other Capital Expenditure	15	-	-	ACA-2(ii)
19,000,000	**Total Capital Expenditure (G)**		**17,079,563**	5,416,644	
	Deposit Payments		-	-	ACA-4
	Advance Payments		500,000	-	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**500,000**	-	
	Total Expenditure I = (F+G+H)		414,814,889	429,119,295	
	Balance as at 31st December J = (E-I)		(6,999,076)	(7,127,116)	
	Balance as per the Imprest Adjustment Statement		6,999,076	(7,127,116)	ACA-7
	Imprest Balance as at 31st December		-	-	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	623,832,191	612,434,326
Financial Assets			
Advance Accounts	ACA-5/5(a)	1,428,048	1,226,533
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**625,260,239**	**613,660,859**
Net Assets / Equity			
Net Worth to Treasury			-
Property, Plant & Equipment Reserve		1,428,048	1,226,533
Rent and Work Advance Reserve	ACA-5(b)	623,832,191	612,434,326
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**625,260,239**	**613,660,859**

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 : 28/02/2025	Date : 28/02/2025	Date :2025.02.25
Aravinda Gunaratne, Registrar of the Supreme Court/ Judge of the Sri Lanka Judicial Service	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	6,999,076	7,218,656
Imprest Received	411,416,000	422,066,000
Recoveries from Advance	298,485	358,246
Deposit Received	-	-
Total Cash generated from Operations (A)	**418,713,561**	**429,642,902**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	397,230,013	423,673,016
Subsidies & Transfer Payments	5,313	29,635
Expenditure incurred on behalf of Other Heads	-	91,540
Imprest Settlement to Treasury	3,898,672	432,067
Advance Payments	500,000	-
Deposit Payments	-	-
Total Cash disbursed for Operations (B)	**401,633,998**	**424,226,258**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**17,079,563**	**5,416,644**
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	17,079,563	5,416,644
Total Cash disbursed for Investing Activities (E)	**17,079,563**	**5,416,644**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(17,079,563)**	**(5,416,644)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
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)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.2 Performance of the Utilization of Allocations (if exists)

Rs. 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	262,000	257,500	193,955	75%
Capital	11,000	15,500	11,292	73%
Court of Appeal				
Recurrent	347,000	345,700	203,280	59%
Capital	8,000	9,300	5,788	62%
Total provision				
Recurrent	609,000	603,200	397,235	65%
Capital	19,000	24,800	17,080	69%

3.3 Performance on the donations and other receipts

No.

3.4 Performance of the reporting of non-financial assets

රු. 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	623,832	623,832	-	100%

3.5 The Report of the Auditor General

NATIONAL AUDIT OFFICE

My No} JLO/B/SC/FA/2024/05 Date} 30th May,2022

The Registrar

Superior Court Judges

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 Superior Court Judges 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/B/SC/FA/2024/05 Date} 30th May,2025

The Registrar
Superior Court Judges

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 Superior Court Judges for the year ending on the 31st of December 2024.

1. Financial Statements

1.1 Qualified Opinion

Head 004-The Financial Statements of the Superior Court Judges 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 Superior Court judges 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.

It is my opinion that other than the influence pointed out in paragraph 1.6 of this report, by the Financial Statement, the financial position of the Superior Courts judges for the year ending 31st December 2024, financial performance and cash flow for the year ending on the said date are in compliance with generally accepted norms of accounting principles, reflects true and reasonable position.

1.2 Basis for the Qualified Opinion

Based on the materials mentioned above in paragraph 1.6 my qualified opinion is expressed. 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 Superior Court Judges, 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 Superior Court Judges, 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 Superior Court Judges.

The Accounting Officer shall ensure that an effective internal control system is maintained for the financial control for the Superior Court Judges 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 draw the attention of the Accounting Officer about my significant audit findings, main internal administrative weaknesses and other matters which I identified in the course of my auditing.

1.6. Expressing opinion on the financial statements.

1.6.1 Lack of evidence for Auditing

Documentation detailing the composition of vehicles valued at Rs. 580,450,000 and equipment valued at Rs. 43,382,190, as reported in the statement of financial position as at 31 December 2024, was not submitted for audit. Furthermore, the fixed assets register provided was not properly updated.

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). Although a provision of Rs. 1,000,000 was allocated under Capital Expenditure Object No. 2001 (Buildings and Construction) in the annual estimates, the entire amount remained unutilized.

(b) Due to the allocation of provisions from the annual estimate exceeding the required amount, a balance of Rs. 211,846,439 remained for 13 recurrent objects and one capital expenditure item, with the unutilized amounts ranging from 17 percent to 98 percent.

3.2 Incurring of Commitments and liabilities

(a) Although the commitments and liabilities of the reporting entity as of 31 September 2024 should be disclosed in accordance with the liability figures specified in paragraph 3.3 of Public Finance Guideline No. 06/2024, dated 16 December 2024, five liabilities amounting to Rs. 392,178—relating to the year 2024 but paid in 2025—were not included in the liabilities register or in the statement of commitments and liabilities presented with the financial statements.

(b) Although the remaining provision for Object No. 2103 as of 31 December 2024 was Rs. 107,255, a payment of Rs. 219,999 was made on 28 January 2025 under Voucher No. 26 for a bill dated 28 December 2024. Accordingly, the arrears incurred in excess of the provision amounted to Rs. 112,744.

3.3 Certifications to be made by the Chief Accounting Officer/ Accounting Officer

Even though the Chief Accounting Officer should be made certifications over the below mentioned fact as per the provisions of Section 38 of the National Audit Act No.19of 2018, actions were not taken accordingly.

(a) The Chief Accounting Officer and the Accounting Officer should ensure that an effective internal control system is established and maintained for the financial control of the Superior Court Judges. They must also conduct prior reviews of the effectiveness of that system and make necessary changes to ensure its proper functioning. These reviews should be documented in writing, and a copy should be submitted to the Auditor General. However, statements confirming that such reviews were conducted have not been submitted for audit.

(b) Although the Chief Accounting Officer and the Accounting Officer are required to ensure that an effective system is in place to properly implement the internal audit function, as noted in paragraph 4.1 of the report, this requirement had not been fulfilled.

3.4 Non-compliance with Laws, Rules, Regulations

Reference to the laws, rules and regulations	Non-compliance
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
(I) Financial Regulations 156(5)	When it is necessary to correct an error, it should be done by crossing out the incorrect words or figures with a single line and, where necessary, writing the correct figures in red ink above the changes. Although the officer responsible for such corrections is required to certify the changes and deletions with their initials, in the case of 5 vouchers amounting to Rs. 132,459, the corrections were not made in accordance with financial regulations.
(ii) Financial Regulations 237(a) (1)	Although payments for work or supplies carried out under a contract should be made based on a certificate confirming that the work was satisfactorily completed in accordance with the contract, payments for 09 repairs amounting to Rs. 339,414 were made without obtaining a certificate from a responsible officer related to the work.
(iii) Financial Regulations 104(3)	If there is a delay of more than seven days in submitting a full report, a preliminary report should be sent immediately. Furthermore, according to Section 104(4), a full report must be submitted within three months of the occurrence of the loss or damage. However, even though a period of 3 to 6 months had passed since the occurrence of three accidents as of 31 December 2024, even preliminary investigations had not been conducted for those incidents.
(b).Public Finance Circular No. 01/2020 dated 28th August 2020 and Financial Regulation 756	In instances where there are no provincial or regional offices related to a ministry or department, the Board of Survey report should be submitted to the Auditor General before 31st March of the following financial year. However, the Board of Survey report for the Superior Court Judges for the year ending 31st December 2024 had not been submitted for audit.

04. Good Governance.

4.1 Internal Auditing

Although the Department was required to have its own Internal Auditor appointed by the governing body of the entity to carry out internal audit activities in terms of Section 40(1) of the National Audit Act, No. 19 of 2018, the post of Internal Auditor has not been included in the approved staff for the Superior Court Judges. Furthermore, as per Section 03 of Management Audit Circular No. DMA/01-2019 dated 12th January 2019, an Internal Audit Unit headed by a Class I officer of the Sri Lanka Accounting Service, under the direct supervision of the Chief Accounting Officer or the Accounting Officer, was to be established for all special spending units. However, such an Internal Audit Unit has not been established for the Superior Court Judges

Sgd./

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

Chapter 04 – Performance Indicators

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

Not Relevant

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

5.1 Specify the identified Sustainable Development Goals

Not Relevant

Chapter 06 – Human Resource Profile

6.1 Cadre Management

	Approved Cadre	**Existing Cadre**	**Vacancies / (Excess)**
Senior			
Supreme Court	17	13	4
Court of Appeal	20	18	2

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

- Not Relevant.

6.3 Human Resource Development

- Not Relevant.

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	Complied		
1.2	Others			Not Relevant
02	Maintenance of books and registers **(FR. 445)**			
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		
2.6	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 (GAN20) 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 Accounts Circular 171/2004 dated 11.05.2014 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	Obtaining approval for the budget of the year under review as per the Finance Act No. 38 of 1971	Complied		
4.4	Preparation of annual Internal audit plan			Not Relevant
4.5	The annual estimate has been prepared and submitted to the (NBD) on due date	Complied		
4.6	The annual cash flow statement has been submitted to the Treasury Operations Department on time	Complied		
4.7	Quarterly Report have been forwarded to the treasury on due date	Complied		
05	**Audit queries**			
5.1	All the audit queries have been replied within the specified time required 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) DMA/1-2019			Not Relevant
6.2	All the internal audit reports have been replied within one month			Not Relevant
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.			Not Relevant
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)			Not Relevant
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.			Not Relevant

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 condemned 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			Not Relevant. Pool Vehicles are not available
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.			Not Relevant. Pool Vehicles are not available
9.6	The absolute ownership of the leased Vehicle log books has been transferred after the lease term.			Not Relevant. Leased Vehicles are not available

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 had existed in the year under review or since previous years settled			Not Relevant
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.			Not Relevant
13.2	The control register for General deposits had been updated and maintained			Not Relevant
14	**Imprest Account**	Complied		
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	Complied		
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 Relevant
15.2	The revenue collection had been directly credited to the revenue account without crediting to the deposit account			Not Relevant
15.3	Returns of arrears of revenue had been forwarded to the Auditor General in terms of F.R 176			Not Relevant
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Complied		
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 citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2018 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	Complied		
19	**Preparation of the Human Resource Plan**			

19.1	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			Not Relevant
19.2	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular.			Not Relevant
19.3	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.			Not Relevant
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

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