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மீயுயர் நீதிமன்றங்களின் கட்டடத் தொகுதி முகாமை சபை

SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT

2024

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வருடாந்த அறிக்கை

ANNUAL REPORT

ANNUAL REPORT OF THE SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT FOR THE YEAR 2024

The Marshal/Chief Executive Officer of the Board of Management is pleased to present the Thirty-Seventh (37th) Annual Report of the Board of Management for the year ended 31st December 2024. The financial statements, which include the statements of financial position, statements of financial performance, Statement of changes in equity, cash flow statement, and the notes to the financial statements of the Superior Courts Board of Management for the year ended 31st December 2024, are presented on pages 07 to 36.

Introduction

The Board of Management was established under the provisions of the Superior Courts Complex Board of Management Act, No. 50 of 1987, with the objectives of controlling, administering, managing, and maintaining the Superior Courts Complex and the buildings thereon, which includes making such additions, alterations, and improvements as may be necessary to enhance the amenities of the complex and the buildings.

Superior Courts Board of Management is located at the Superior Courts Complex, P.O. Box 223, Hulftsdorp Street, Colombo 12.

According to section 3(1) of the Act, the Board of Management consists of the following members:-

(i) The Hon. Chief Justice.
(ii) A Hon. Judge of the Supreme Court appointed by the Hon Chief Justice.
(iii) The Hon. President of the Court of Appeal.
(iv) A Hon. Judge of the Court of Appeal appointed by the Hon. President of the Court of Appeal.
(v) The Secretary to the Ministry of Justice.
(vi) The Secretary to the Ministry of Housing and construction.
(vii) The President of the Bar Association of Sri Lanka.
(viii) The Municipal Commissioner of the Colombo Municipal Council.
(ix) A Representative of the Ministry of Finance.
(x) Two Members appointed by H.E. the President of Democratic Socialist Republic of Sri Lanka.

Board Appointed Sub – Committees during 2024

1) Department Procument Committee

i)	L.M.S.K.Leelarathna	-	Chairman
ii)	S.M.U.S.Samarakoon	-	Member
iii)	A.A.W.C.Athawuda	-	Member
iv)	K.A.D.U.Peiris	-	Secretary
v)	M.C.Dilrukshi Silva	-	Alternative Member

2) Minnor procument Committee

i)	L.M.S.K.Leelarathna	-	Chairman
ii)	K.Hapuarachchi	-	Member
iii)	N.H.Kohoban	-	Member
iv)	E.D.L.Premajith	-	Secretary
v)	I.U.Kodithuwakku	-	Alternative Member

3) Technical Evaluation Committee

i)	K.W.Thilak Weragama	-	Chairman
ii)	R.Gajanan	-	Member
iii)	K.A.K.Pushpalatha	-	Member
iv)	I.M.Inshaf	-	Member
v)	I.U.Kodithuwakku	-	Member

4) Bid Operning Committee

i)	N.G.N.S.Narammala	-	Member
ii)	I.U.Kodithuwakku	-	Member
iv)	Senior Management Assistant of Bid File Relevant Division	-	Member

RETIREMENT, PROMOTIONS & APPOINTMENTS OF MEMBERS OF THE BOARD OF MANAGEMENT - YEAR 2024

13-01-2024	-	Mr. M.N. Ranasinghe, Secretary, Ministry of Justice, Prison Affairs & Constitutional Reforms became a member of the Board of Management in place of Ms. Wasantha Perera.
06-03-2024	-	Dr J.M. Swaminathan, Attorney-at-Law appointed as a member of the Board of Management by His Excellency the President in place of Mr. Rohan Sahabandu PC.
06-03-2024	-	Mr. Sugath Caldera, Attorney-at-Law re - appointed as a member of the Board of Management by His Excellency the President.
25-08-2024	-	Hon. Justice M.N.B. Fernando, PC., Judge of the Supreme Court appointed as member of the Board of Management to fill the vacancy arising from theretirement of Hon. Justice Vijith K Mlalgoda PC., Judge of the Supreme Court.
25-09-2024	-	Mr. A.M.P.M.B. Athapattu, Secretary, Ministry of Rural & Urban Development, Housing and Construction became a member of the Board of Management in place of Mr. W.S. Sathyananda, Secretary, Ministry of Housing and Urban Development
25- 09-2024	-	Mr.W.P.P. Yasaratne, Secretary, Ministry of Justice, Public Admin'1stratlon, Home Affairs, Provincial Councils, Local Government and Labour became a member of the Board of Management in ptace of Mr. M.N. Ranasinghe, Secretary, Ministry ofJustice, Prison Affairs and Constitutional Reforms.
01-10-2024	-	Mr. Anura Meddegoda, PC, President of the Bar Association of Sri Lanka, became a member of the Board of Management in place of Mr. Kaushalya Nawaratne., PC., former President of the Bar Association of Sri Lanka.
14 -10-2024	-	Mr. S.A. Aloka Bandara, Ministry of Justice, Public Administration, Home Affairs, Provindal Councils, Local Government and Labour became a member of the Board of Management in place of Mr. W.P.P. Yasaratne Secretary, Ministry of Justice, Public Administration, Home Affairs, Provincial Councils, Local Government and Labour
28-11-2024	-	Mr. U.G. Ranjith Ariyarathne, Secretary, Ministry of Urban Development, Construction and Housing became a member of the Board of Management in place of Mr. W.S. Sathyananda, Secretary, Ministry of Housing and Urban Development.
28-11-2024	-	Mr. A.K.A.Y. Thuranga, Director, Department of Development Finance, Ministry of Finance, Plarming and Economic Development, appointed as member of the Board of Management in place of Mr. A.K.D.D.D. Arandara, Addi. Director General, Department of egal Affairs of the Ministry of Finance
29-11-2024	-	Ms. Ayesha Jinasena, PC., Secretary, Ministry of Justice and National Integration became a member of the Board of Management in place of Mr. S.A. Aloka Bandara, Ministry of Justice, Public Administration, Home Affairs, Provincial Councils, Local Government and Labour
04-12-2024	-	Hon. Chief Justice M.N.B. Fernando PC., of the Supreme Court appointed as the Chairman of the Board of Management to fill the vacancy arising from the retirement of former Chief Justice Hon. Justice Jayantha Jayasuriya, PC
10-12-2024	-	Mr. Palitha Nanayakkara, Commissioner, Colombo Municipal Council became a member of the Board of Management in the Board of Management

SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT
MONTHLY PAYMENT FOR BOARD MEMBERS - 2024

Name of the Member

01. Hon. M.N.B.Fernando PC
Chief Justice
Supreme Court

02. Hon. P.P.Surasena
Judge of the Supreme Court

03. Hon.N.BandulaKarunarathne
President Court of Appeal

04. Hon.SobithaRajakaruna
Judge of the Court Of Appeal

05. Mrs.AyeshaJinasena PC
Secretary
Ministry of Justice, National Intergration
Colombo 10.

06. Mr.RanjithAriyarathne
Secretary,
Ministry of Urban Development and Housing,
Battaramulla.

07. Mr. AnuraMeddegoda, PC
President
Bar Association of Sri Lanka

08. PalithaNanayakkara
Municipal Commissioner
Colombo Municipal Council

09. Mr.A.K,A.Y.Tharanga
Director,
Department of Development Finance,
Ministry of Finance, Planning & Economic Development,
The Secretariat
Colombo 01.

10. Dr.J.M.Swaminathan
Attorney-at-Law

11. Mr. Sugath Caldera
Attorney-at-Law –Appointed
Member

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 – 2024
(Appointments, Promotions, Retirements, Resignations & Vacation of Posts

No	Designation	Appointment	Promotions	Retirement	Resignation	Vacation of the Post
01.	Technician (Electronic/Electrical) Grade HJ	02	-	-	-	-
02.	Technician (Building/Masonry) Grade HI	01	-	-	-	-
03.	Security Assistant Grade Hf	22	-	-	02	01
	Grade r	-	-	01	-	-
04	Management Assistant Grade JJ/	10	-	-	01	-
05.	Security Officer Grade II	-	01		-	-
06.	Internal Audit Officer Grade II	01	-	-	-	-
07.	Administrative Officer Grade II	01	-	-	01	-
08	Driver Grade I	-	-	01	-	-
09.	House Garden Attendant Grade Ill	01	-	-	-	-
10.	Store Attendent Grade I	-	-	01	-	-
11.	TechnicalAssisatant (Telephone/ Electronic) Grade III	-	-	01	-	-

SUPERIOR COURTS COMPLEX
BOARD OF MANAGEMENT
APPROVED CADRE 31st December 2024

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	29	1
22	Security Assistant	MA 1 - 2	70	56	14
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	10	3
26	Technician (Mason)	P/L3 Skilled	1	1	-
27	Technician (Carpenter)	P/L3 Skilled	1	1	-
28	Driver	P/L3 Skilled	4	3	1
29	Office Attendant	P/L1 Unskilled	9	6	3
30	Stores Attendant	P/L1 Unskilled	1	0	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	151	29

Appreciation

The Superior Courts Complex Board of Management appreciates the assistance and cooperation provided by the following:

- The Secretary and the Staff of the Ministry of Justice,
- The Secretary to the Budget, Treasury Operation 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.
- Municipal Commissioner, Colombo Municipal Council.
- The Secretary, Department of Textile under Ministry of Youth Affairs, Women Affairs, Rural Development Corporative Development & Industries.
- Director, Search and Bomb Disposal Unit
- All Members of the Superior Courts Complex Board of Management.

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

Capital Activities during the Period under review 2024:

	Amount Rs.
SCCBM Building Account	
1. Supply & Installed Erectioning and Commissioning of Fire Protection System for 211 Building	4,774,304.85
2. Installed for Jack Timer Door, Main door Lock, Door Hinges, Barrel Bolt	100,000.00
3. Renovated 161/31A Staff Quarter	294,174.00
Total	**5,168,478.85**
Plant and Machinery	
1. Purchased of 01No CCTV Camera for Supreme Court Registrar - 1st Floor	19,969.22
2. Purchased of Chain Saw Machine for Garden	64,664.00
3. Purchased of Air Compressor	99,990.00
Total	**184,623.22**
Office Equipments	
1. Purchased of Managerial High Back Chairs 10 Nos	764,575.50
2. Purchased of High Back Chair for Marshal office	75,050.00
3. Purchased of Executive Medium Back Chairs for Engineering M/O	70,021.20
4. Purchased of Steel Cushion Chair Office Assistant Admin Deprt	15,230.00
5. Purchased of Low Back Chair for Chief Justice's Chamber	35,411.25
6. Purchased of Steel Cupboard with 3 Shelves for HK officer	56,604.60
7. Purchased of UPS for Security Division	21,004.00
8. Purchased of Photocopy Machine for Admin Department	200,010.00
9. Purchased of Safe for Procurement Division	138,897.80
10. Purchased of Mini Refrigerator for House Keeping Department	69,990.00
11. Purchased of Microwave Oven House Keeping Dep	44,899.00
12. Purchased of Steel Office Table and Low Back Office Chair	54,398.00
13. Purchased of Computer Table for Eng Department	21,216.40
14. Purchased of Counter Chair 2nd Floor Reception	27,612.00
15. Purchased of LED Television	146,201.24
16. Purchased of Printers	389,400.00
17. Purchased of Projector and Screen	152,211.15
18. Purchased of Walk through Metal Detector	460,200.00
19. Supply & Installed and Baggage X Ray Scanner	6,779,023.30
20. Purchased of Hand Held Explosive Detector	9,200,000.00
Total	**18,721,955.44**
Computer and Accessories	
1. Purchased of Desktop Computer for Stores	299,436.80
2. Purchased of Monitor Lenovo for Stores	29,736.00
3. Purchased of Desktop Computer for Engineering Division	353,528.00
4. Purchased of Desktop Computer for Procurement Division	226,324.00
5. Purchased of Laptop for Admin Department	195,343.10
6. Purchased of Desktop Computer for Security Division	265,688.80
Total	**1,370,056.70**
Other Operational Asset	
1. Purchased of Digital Scale for Stores	52,949.00
Total	**52,949.00**
Furniture and Fittings	
1. Purchased of Wooden Teak Small Book Shelves 06 Nos. for chambers	243,052.87
Total	**243,052.87**

Government Grant for the Year 2024

Description	Funds Allocation for 2024 Rs.	Imprest Received from Treasury as at 2024.12.31 Rs.
Recurrent Expenditure 228-01-01-01-1503	125,000,000.00	112,350,00.00
Recurrent Expenditure 228-01-01-01-1509	122,000,000.00	80,010,000.00
Capital Expenditure 228-01-01-01-2201	30,540,000.00	25,749,223.00

National Audit Office

My No. JLO/B/SCCBM/FA/2024/06 Date: 15TH OF AUGUST 2025

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 2024 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

I have audited the financial statements of the Superior Courts Complex Board of Management for the year ended December 31, 2024, comprising the Statement of Financial Position as at December 31, 2024, the Statement of Financial Performance, Statement of Changes in Equity, and Statement of Cash Flows for the year ended on that date, and notes to the financial statements including information on significant accounting policies, under my mandate in accordance with the provisions of the National Audit Act No. 19 of 2018 and the Finance Act No. 38 of 1971, read together with Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. My report will be tabled in Parliament in due course in accordance with Article 154(6) of the Constitution.

1.2 Basis for Qualified Opinion

(a) According to paragraph 55 of Sri Lanka Public Sector Accounting Standard No. 01, when entities amend the presentation or classifications of items in financial statements, comparative amounts should be reclassified, and the nature of the reclassification, the amount of each item or class of items reclassified, and the reason for the reclassification should be disclosed in the financial statements, unless it is impracticable. However, this had not been done for assets such as furniture and fittings, security equipment, and office equipment valued at Rs. 128,252, Rs. 603,576, and Rs. 791,000, respectively.

(b) According to paragraph 88 of Sri Lanka Public Sector Accounting Standard 01, the carrying amount of property, plant and equipment should be presented as a total under non-current assets in the statement of financial position for the year under review. However, the carrying amounts of property, plant and equipment items valued at Rs. 5,632,291,304 had been presented separately.

(c) According to paragraph 132 of Sri Lanka Public Sector Accounting Standard No. 01, an entity should present a summary of significant accounting policies, but this had not been done accordingly.

(d) According to Sri Lanka Public Sector Accounting Standard 02, when preparing the cash flow statement, the profit of Rs. 10,911,318 from the sale of property, plant and equipment sold during the year under review should have been adjusted to the net cash flow generated from operating activities, instead the cost value of those assets had been adjusted, and the proceeds of Rs. 12,224,500 from the sale of those properties had not been shown under investment activities.

(e) According to paragraph 30(b) of Public Sector Accounting Standard 02, when preparing the cash flow statement under the indirect method, depreciation provisions should be adjusted to the net surplus or deficit arising from ordinary activities to determine the net cash flow from operating activities. However, depreciation valued at Rs. 128,024,306 included in the statement of financial performance for the year under review had not been adjusted when preparing the cash flow statement.

(f) According to paragraph 54 of Sri Lanka Public Sector Accounting Standard No. 03, regarding the restatement of Rs. 145,836,214 value of 02 account items in comparative information in the statement of financial performance for the year under review in 2024, this had not been included under a separate column in the financial statements.

(g) According to paragraph 47 of Sri Lanka Public Sector Accounting Standard No. 07, property, plant and equipment items with only insignificant changes in fair value should be revalued every 3 to 5 years. However, land and buildings valued at Rs. 5,574,513,096 owned by the Board had not been revalued within the past 5 years.

(h) According to paragraph 65 of Sri Lanka Public Sector Accounting Standard No. 07, the residual value and useful life of an asset should be reviewed at the end of each annual reporting period. However, the elevator and computer software (QuickBooks) valued at Rs. 6,887,425, which had been fully depreciated as at December 31 of the year under review but were still being used, had not been reviewed and accounted for as a change in accounting estimate according to the Sri Lanka Public Sector Accounting Standard 03.

(i) According to paragraph 69 of Sri Lanka Public Sector Accounting Standard No. 07, depreciation of an asset begins when it is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. However, 03 installations valued at Rs. 5,168,479 made to buildings in September, November and December of the year under review had been depreciated for the entire year.

(j) According to paragraphs 86(a) and (b) of Sri Lanka Public Sector Accounting Standard No. 07, the depreciation methods used in the financial statements, the useful life or depreciation rates used for each class of property, plant and equipment should be disclosed. However, the depreciation policy followed when disposing of property, plant and equipment, and the depreciation rates or useful life of computer and equipment items had not been disclosed in the financial statements.

(k) According to the Sri Lanka Public Sector Accounting Standard 11, alternative accounting treatment, deferred charges (annual depreciation) should not be recognised as income in the statement of financial performance. However, deferred charges of Rs. 128,024,306 had been accounted for as income in the statement of financial performance.

(l) According to Sri Lanka Public Sector Accounting Standard 11, alternative accounting treatment, the accumulated capital grants balance of Rs. 107,828,723 should have been accounted for under capital grants, non-exchange transactions in the statement of financial performance, but this had not been done.

(m) When correcting the annual depreciation value of Rs. 116,075,000 relating to buildings revalued in 2010, the revaluation reserve account had been adjusted by Rs. 348,225,000 less, and the accumulated surplus/deficit had been adjusted by Rs. 249,186,194 more. Furthermore, the accumulated capital grants account had been adjusted by Rs. 99,038,806 more, which had not been adjusted under depreciation and amortisation according to the Sri Lanka Public Sector Accounting Standard 11 alternative accounting treatment. Also, journal entries relating to changing opening balance corrections had not been prepared.

(n) According to Note 06 of the financial statements, the depreciation value for the year under review was Rs. 131,833,263, while this value was shown as Rs. 128,024,306 in the statement of financial performance, resulting in a difference of Rs. 3,808,957 between the statement of financial performance and the notes.

(o) In the 2024 financial statements, the accumulated depreciation of Rs. 1,529,946 for plant and machinery disposed of during the year was shown, but according to calculations, this value was Rs. 1,646,303. Accordingly, there was a difference of Rs. 116,358 in the Board's deficit, and while the total fixed asset depreciation for the year under review, according to the financial statements, was Rs. 131,833,263, according to calculations it was Rs. 131,462,504, resulting in a difference of Rs. 371,259 in the deficit.

(p) Information regarding the number, nature and value of 04 categories of assets valued at Rs. 58,833,541 shown as opening balance in the fixed assets register was not presented for audit.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuS). My responsibilities under these auditing standards are further described in the section on the auditor's responsibilities regarding the audit of financial statements in this report. I believe that the audit evidence I have obtained provides a sufficient and appropriate basis for my qualified opinion.

1.3 Other Information in the Board's 2024 Annual Report

Other information refers to information included in the Board's 2024 annual report that I received before the date of this audit report, but which is not included in the financial statements and my audit report thereon. Management is responsible for this other information.

My opinion on the financial statements does not cover the other information, and I do not express any form of assurance or opinion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise.

Based on the other information I received before the date of this audit report and the work I have performed, I conclude that there are material misstatements in the other information that

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I am required to report. I conclude that there are such material misstatements in the other information as described below.

- According to the guidelines for preparing annual performance reports issued by the Ministry of Finance, the Board had not included corporate social responsibility reports and sustainable development reports in the 2024 draft annual report.

1.4 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards, and for determining the internal controls necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, it is management's responsibility to assess the Board's ability to continue as a going concern, and to disclose matters relating to the Board's going concern and to use the going concern basis of accounting unless management 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.

According to sub-section 16(1) of the National Audit Act No. 19 of 2018, proper books and records relating to its income, expenditure, assets and liabilities should be maintained to enable the preparation of annual and periodic financial statements of the Board.

1.5 Responsibility of the Auditor on the Audit of Financial Reports

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, 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 Auditing Standards will always detect material misstatements when they exist. 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 Auditing Standards, I exercised professional judgment and maintained professional skepticism throughout the audit. I also:

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks to provide a basis for my qualified opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtained an understanding of internal control relevant to planning appropriately responsive audit procedures, but not for the purpose of expressing an opinion on the effectiveness of internal control.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Based on the audit evidence obtained, concluded on the appropriateness of using the going concern basis of accounting by the entity and whether a material uncertainty exists related to events or conditions that may cast 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 qualify my opinion. However, future events or conditions may cause the going concern to cease.
- Evaluated the overall presentation of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a fair and reasonable manner.

I communicated with those charged with governance regarding, among other matters, significant audit findings identified during my audit, key internal control deficiencies, and other matters.

2. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

2.1 The National Audit Act No. 19 of 2018 includes special provisions regarding the following requirements:

2.1.1 Except for the impact of matters described in the basis for qualified opinion section of my report, in accordance with the requirements mentioned in section 12(a) of the National

Audit Act No. 19 of 2018, I obtained all information and explanations required for the audit, and the Board maintained proper financial records as appeared from my examination.

2.1.2 In accordance with the requirement mentioned in section 6(1)(d)(iii) of the National Audit Act No. 19 of 2018, the financial statements of the Board are consistent with the previous year.

2.1.3 In accordance with the requirement mentioned in section 6(1)(d)(iv) of the National Audit Act No. 19 of 2018, except for the observations stated in sections 1.2(a), (h), (m) of the basis for qualified opinion section of my report, the recommendations I made in the previous year have been included in the financial statements presented.

2.2 Based on the procedures followed and evidence obtained, and limited to quantitative matters, nothing has come to my attention that would require the following to be stated:

2.2.1 In accordance with the requirement mentioned in section 12(d) of the National Audit Act No. 19 of 2018, any member of the Board's governing board has, directly or indirectly, any interest in any contract with the Board outside normal business conditions.

2.2.2 In accordance with the requirement mentioned in section 12(e) of the National Audit Act No. 19 of 2018, except for the following observations, the Board has acted in a manner inconsistent with any applicable written law or other general or special directions issued by the Board's governing body.

Law/Regulation Reference	Non-Compliance
(a) Paragraph 11.1 of State Finance Circular No. 01/2020 dated August 28, 2020	There were delays of 48-161 days in submitting Board of Survey reports for 2022 and 2023, taking action regarding shortages and surpluses, and completing tasks related to unusable goods.
(b) State Enterprise Circular No. 01/2021 dated November 16, 2021 (Guidelines Manual on Public Enterprises)	
(i) Schedule I of Section 2.3	Although a strategic plan for the next 5 years should be prepared 15 days before the commencement of the financial year and submitted to the Secretary to the Treasury and the Director General of the Department of State Enterprises or the Department of National Budget through the Line Ministry Secretary, the Board had not prepared such a strategic plan.
(ii) Paragraph 2 of Schedule I of Section 2.3	In the action plan prepared for 2024, the Board had not identified targets with a timeframe for financial estimates, and furthermore, strategies to be used to achieve objectives had not been included in the action plan as per the relevant circular.
(iii) Section 3 of Schedule I of Section 2.3	The projected Statement of Financial Position and Cash Flow Statement that should be included in the main budget document had not been included.
(iv) Section 6.6 of the Operations Manual for Public Enterprises	Although financial statements approved by the Board of Directors should be submitted to the Auditor General within 60 days after the end of the accounting year, the Board had submitted the financial statements only on May 19, 2025.
	The Board's annual report should be tabled in Parliament within 5 months after the end of the financial year, but as of July 16, 2025, this had not been done accordingly.
(c) Sections 4.2.1, 4.2.2, 4.2.3 of the Procurement Guidelines Manual	A master procurement plan containing expected procurement activities for a period of at least 3 years should be prepared, but the Board had not prepared such a plan and had conducted 04 procurement activities during the year without a plan.

2.2.3 In accordance with the requirement mentioned in section 12(f) of the National Audit Act No. 19 of 2018, the Board has acted inconsistently with its powers, duties and functions.

2.2.4 In accordance with the requirement mentioned in section 12(g) of the National Audit Act No. 19 of 2018, the Board's resources have not been procured and utilised economically, efficiently and effectively within time frames in accordance with applicable laws and regulations.

2.3 Other Matters

(a) In the bank current account maintained by the Board, cash balances ranging from Rs. 1,700,000 to Rs. 36,000,000 remained idle in the bank account during the 12-month period from January to December 2024.

(b) The balance over 4 years old in the total creditor balance existing at the end of the year under review was Rs. 215,800, which was 17% of the total creditor balances. The Board had not taken action to recover this balance or make adequate provisions for it.

(c) Although the Board's approved cadre was 180, as at December 31, 2024, there was a shortage of 29 staff in 08 positions.

Sgd./ H. W. Dharmapala
Deputy Auditor General

SCC/IA/2025/05 **2025.09.09**

Mrs. W.P.S. Fernando,
Audit Superintendent,
Government Audit Office,
Ministry of Justice and National Integration,
No. 19,
Sri Sangharaja Mawatha
Colombo 10.

Report of the Auditor General in terms of Section 12 of the Public Audit Act, No. 19 of 2018, on the financial statements and other legal and regulatory requirements of the Superior Court Complex Board of Management for the year ended 31st December 2024

Reference:- Report of the Auditor General dated 15.08.2025 bearing your reference number JLO/B/SCCBM/FA/2024/06.

I am kindly informed that the progress made in the matters requested in the letter referred to be as follows.

1. **Financial Statements**

1.2. Basis for Qualified Opinion

a) I would like to inform you that detailed disclosures regarding the presentation or classification of items in the financial statements will be made in the future in accordance with paragraph 55 of Sri Lanka Public Sector Accounting Standard No. 1.

b) I hereby inform you that the carrying value of the assets has been shown to clearly identify the assets separately and in future, in accordance with paragraph 88 of Sri Lanka Public Sector Accounting Standard No. 01, property, plant and equipment will be presented as a collection of immovable assets.

c) I hereby inform you that the accounting policies maintained by the institution have been presented in the financial statements and further detailed information will be presented in the future financial statements.

d) I hereby inform you that the profit made on the sale of property, plant and equipment during the year under review will be adjusted in the cash flow statement.

e) I hereby inform you that the cash flow statement will be adjusted.

f) I hereby inform you that the restated values will be corrected by entering them in a separate column.

g) Superior Court Complex, which is located on the land belonging to the Superior Court Complex Board of Management, which was transferred by the Gazette No. 642/5 of 1990 dated 28.12.1990, is being renovated by the Chinese Government since 2024 and is currently planned to be handed over to us by the end of December 2025. Therefore, I hereby inform you that the land and buildings will be revalued in the year 2026 after the completion of these renovation works.

h) Since the building is currently not in use due to the renovation work being carried out by the Chinese Government, I hereby inform you that the elevator will be valued and accounted for from the year 2026 after the renovated building is formally handed over to us after the completion of these renovation works. I hereby inform you that the necessary steps will be taken to revalue the computer software in the year 2025. I hereby inform you that the excess depreciation amount calculated for the building improvements made in the year 2024 will be adjusted in the financial statements.

i) I would like to inform you that the excess depreciation calculated for building improvements made in the year 2024 will be adjusted in the financial statements.

j) I hereby inform you that disclosures will be made in the financial statements.

k) and O) I hereby inform you that adjustments will be made in the financial statements in accordance with the alternative accounting method in Sri Lanka Public Sector Accounting Standard No. 11.

l) I hereby inform you that the necessary steps will be taken to correct.

m) I hereby kindly inform you that corrections will be made.

o) I hereby kindly inform you that the depreciation amount will be adjusted.

p) Office Equipment - It is kindly informed that there is no information in the accounts department to separate office equipment purchased before 2010 as items and this equipment has been fully depreciated by 2018. I would also like to inform you that the Chief Executive Officer of our institution appointed a committee to examine this matter and we have submitted a copy of the committee report to you.

I further inform you that our institution will take necessary steps to update the fixed assets register based on the physical inspection report calculated by the Departmental Goods Survey to be conducted annually in the year 2025.

2 Report on other legal and regulatory requirements

2.2.2

a) I would like to inform you that in the future, we will act in accordance with paragraph 11.1 of the Public Finance Circular No. 01/2020 dated 28 August 2020.

b) i) I hereby inform that a strategic plan for the next 05 years will be prepared 15 days before the commencement of the financial year and will be submitted from the year 2026.

ii) In the action plan prepared for the year 2024, the financial estimate and a time frame were identified, but the targets were not included. I hereby inform that the financial estimate of the action plan from the year 2025 along with a time frame will be identified and the strategies used to achieve the objectives will be included separately as per the relevant circular.

iii) I hereby inform that the information requested by a, b, c, in accordance with paragraph 3 of Schedule I of paragraph 2.3 of the circular (Guidelines on Public Enterprises) will be submitted from the year 2026.

iv) The Management Board meeting of the Supreme Court Complex Management Board was scheduled to be held on 27.02.2025, but due to unavoidable circumstances, the Management Board meeting has been postponed to

06.03.2025. I would like to inform you that the financial statements for the year 2024 were submitted to the National Audit Office under the Ministry of Justice on 07.03.2025. However, although the Management Board meeting was held on 06.03.2025, the report of the said meeting will be received by us only after the meeting report is certified by the Hon. Chief Justice in the next meeting after a month. Therefore, the Management Board meeting report, which was approved for the financial statements, was submitted to the Audit Office on 19.05.2025. I would like to inform you that we will ensure that it is submitted to the National Audit Office on the due date in the future.

The National Audit Office submitted its audit opinion on 15th August 2025. Since the audit opinion must be submitted in all 03 languages in the annual report, I would like to inform you that the translation work will be carried out and tabled in Parliament as soon as possible.

c) In accordance with paragraph 4.2.1 of the Procurement Guidelines, the expected procurement plan for the 03 years 2025-2027 has been prepared and it has been further forwarded to the Audit Management Committee meeting for recommendation.

2.3 Other matters

a) I would like to inform you that although the Board had a surplus in the account held by the Bank of Ceylon, Aluthgama Branch throughout the year, after all the bills were paid at the end of the year, the surplus was deposited back to the Treasury in accordance with the provisions of the Public Finance Management Act, No. 44 of 2024.

b) A debt balance of Rs. 215,800 is due from Mr. Nalanath and I am kindly informed that a case is being filed under the District Court to recover the said amount and adequate bad debt provisions will be made in the year 2025.

c) As on 31.12.2024, the number of vacancies in the Management Board of the Supreme Court Complex was 29. As on 31 January 2024, the number of vacancies was 59. Accordingly, I would like to inform you that the following recruitments have been made in the year 2024.

1. Security Assistant Posts -	22
2. Security Officer -	01
3. Internal Auditor -	01
4. Administrative Officer -	01
5. Technical Assistant (Telephone) -	01
6. Management Assistant -	10
7. Garden Assistant -	01
8. Technician (Electronic / Electrical) -	02
9. Technician (Mason) -	01
	40*

* These recruitments have been made for the number of posts approved for recruitment.

Filling the number of vacancies in the institution is an essential task and I would like to inform you that we have taken all the necessary measures at the institutional level for that. Accordingly, permission has been sought from the Recruitment Review Committee of the Ministry of Public Administration and the Vacancy Review Committee appointed by the Secretary to the Ministry of Justice from time to time, seeking permission for recruitment, and I inform you that all the posts approved for recruitment by those committees have been recruited in the year 2024. Similarly, requests were sent to the Public Service Recruitment Review Committee of the Prime Minister's Office in the year 2025, seeking permission to continuously recruit vacant posts.

As a result, approval was granted to recruit the following posts by the letter of the Prime Minister's Secretary bearing the number PMO/RRPCM/2025/decision and dated 2025.08.21 and the Ministry of Justice letter bearing the number MOJ/E08 (II)REC/PROCESS (Court of Appeal) and dated 2025.08.27.

1. Security Assistant MA 1-2	Posts 17
2. Management Assistant MA 1-2	Posts 01
3. Technician (Electronic/Electrical) PL 3	Posts 03
4. Driver PL 3	Posts 01
5. Office Assistant PL 1	Posts 03
6. Warehouse Assistant PL 1	Posts 01
7. Home / Garden Assistant PL 1	Posts 06
8. Maintenance Assistant PL 1	Posts 01
	Posts 33

The necessary work to recruit the above posts has already been initiated and as a preliminary step, newspaper advertisements have been published in the newspapers Silumina/ Sunday Observer/ Waramanjari on 31.08.2025, inviting applications from Sinhala, English and Tamil media.

Air Vice Eng Marshal L.M.S.K. Leelarathna (Retd.)
Chief Executive Officer/Marshal
Superior Court Complex Board of Management.

SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2024

	Note	2024 Rs.	2023 Restated Rs.
ASSETS			
Current Assets			
Cash and Cash Equivalents	1	1,764,993.39	16,648,622
Short Term Receivables -Trade and Others	2	4,574,555.15	4,338,692
Inventories	3	7,981,551.28	8,557,650
Prepayments	4	5,184.00	2,736,747
Other Current Assets			
		14,326,284	**32,281,711**
Non -Current Assets			
Receivables -Distress Loan and Others	5	3,003,718.57	3,352,347
Land	6	4,788,000,000.00	4,788,000,000
Operational Buildings	6	786,513,096.00	899,895,302
Plant and Machinery	6	21,738,807.00	30,220,400
Motor Vehicles	6	3,125,000.00	6,250,000
Furniture and Fixtures	6	6,503,812.00	8,012,466
Office Equipment's	6	24,261,868.44	7,239,422
Other Operating Assets	6	145,221.00	195,450
Computer & Accessories	6	2,003,500.00	-
Intangible Assets	6	-	-
Deposit for Utilities and Other	7	6,195,250.00	6,195,250
		5,641,490,273	**5,749,360,637**
Total Assets		**5,655,816,557**	**5,781,642,348**
LIABILITIES			
Current Liabilities			
Trade Creditor Short-term	8	31,100.00	3,409,074
Accrued Payables	9	5,929,320.24	1,237,225
Short term Provisions	10	431,880.00	573,480
Employee Benefits -Gratuity	11	3,579,977.00	3,158,020
Refundable Deposit	12	110,000.00	45,000
		10,082,277	**8,422,799**
Non -Current Liabilities			
Trade Payables -More than 1 Year	13	778,105.12	5,500
Employee Benefits -Gratuity	11	34,527,803.00	28,958,085
Refundable Deposit	14	120,062.00	90,062
		35,425,970.12	**29,053,647**
Total Liabilities		**45,508,247.36**	**37,476,446**
Net Assets		**5,610,308,309**	**5,744,165,902**
NET ASSETS/ EQUITY			
Accumulated Capital contributed by Treasury	15	95,879,417.35	253,689,917
Accumulated Surpluses /Deficits	16	30,156,183.78	(112,996,723)
Revaluation Reserves	17	5,484,272,708.00	5,603,472,708
Total Net Assets /Equity		**5,610,308,309**	**5,744,165,902**

We Certify that the Financial Statements for the year ended 31 st December 2024 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.

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

Hon. Justice N.Bandula Karunarathna
Board Member
President of Court of Apperal

Mr.Sugath Caldera
Board Member
Attorney at Law

SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 31st DECEMBER 2024

	NOTE	2024 Rs.	2023 Rs. Restated
REVENUE			
Government Grant-Recurrent -PE		112,350,000	110,630,000
Government Grant-Recurrent -Other		80,010,000	95,010,000
Revenue Earned by SCCBM	**18**	36,896,618	18,184,164
Deffered Revenue		128,024,306	133,086,214
Government Grant -Capital		25,749,223	12,750,000
Total Revenue		**383,030,147**	**369,660,378**
EXPENSES			
Wages,Salaries,and Employee benefits	**19**	120,017,850.09	89,523,106
Supplies and Consumables used	**20**	6,786,630.02	5,463,175
Depreciation	**6**	128,024,306.00	133,086,214
Operating Expenses	**21**	38,286,467.53	32,001,513
Other Services and Expenses	**22**	25,402,909.42	9,809,141
Utility Expenditure	**23**	66,565,322.05	68,032,753
Finance Costs	**24**	113,341.02	140,027
Total Expenses		**385,196,826**	**338,055,929**
Surplus/(Deficit) for the period		**(2,166,679)**	**31,604,449**

NOTE 01:-

CASH AND CASH EQUIVALANTS:-

	2024	2023
	RS	RS
BANK OF CEYLON - HULFTSDORF CURRENT ACC NO.1369773	1,764,993.39	16,648,621.69
	1,764,993.39	**16,648,621.69**

NOTE 02:-

Short term Receivables -Trade and Others

Ledger Account	Customer Name	Description	2024	2023
			RS	RS
Trade Receivable -Rent				
RENT FOR 211 SPECIAL HIGH COURTS	SPECIAL HIGHCOURTS -211 BUILDING	RENT FOR BUILDING	1,040,000	948,387
RENT FOR JUDJES QUARTES-	JUDJES QUARTES-	RENT FOR BUILDING	-	-
RENT FOR ARACHCHI QUARTER	ARACHCHI QUARTER	RENT FOR BUILDING	-	-
RENT FOR LOWYERS CANTEEN	TASTE OF ASIA	RENT FOR BUILDING	13,000	13,000
VEHICLE PARKING FEES	OTHERS	VEHICLE PARKING FEES	-	10,000
TOTAL TRADE DEBTORS			**1,053,000**	**971,387**

OTHER RECEIVABLE -Short Term

Ledger Account	Customer Name	Description	2024	2023
				Restated
			RS	RS
ACCOMADATION - DEPOSIT	M.H.Jamaideen	For Security Billet *Disclosure	1,350,000.00	1,350,000.00
FESTIVAL ADVANCE	Sundry	RECEIVABLE - FESTIVAL ADVANCE - NOTE : 2 A	67,500.00	30,000
DISTRESS LOAN	Sundry	RECEIVABLE - DISTRESS LOAN NOTE : 2 B	2,104,055.15	1,987,305.20
TOTAL OTHER RECEIVEBLE			**3,521,555.15**	**3,367,305.20**
Total Short term Receivables -Trade and Others			**4,574,555**	**4,338,692**

Disclosure :

1.The Superior Courts Complex Board of Management paid to Mr. M.H. Jamaldeen as refundable security deposit of Rs. 1,350,000.00 for the 'Living-In' accommodation for night shift staff of SCCBM.

2.However, the deposit has not been returned again. As a result, the Superior Courts Complex has initiated legal action under Case No. DMR 813/2023(SC) to recover the security deposit from Mr. M.H. Jamaldeen .

3.This refundable deposit is reported as a current asset according to SLPSAS 01, paragraph 80.

NOTE 03:-
INVENTORY :-

INVENTORIES AS AT 31ST DECEMBER 2024

CODE NO	Description	YEAR - 2024 Rs.	YEAR - 2023 Rs.
A 0001-0177	AIR CONDITIONING SPARES	1,883,887.15	1,716,955.68
B 3751-3796	BRASS & IRON FITTINGS	317,013.96	372,822.26
C 6001-6115	P.A. SYSTEMS(COMMUNICATION)-SPARES	47,924.49	47,924.49
C 7001-7075	TELEPHONE ITEMS & SPARES	249,760.55	309,869.80
E 2001-2362	ELECTRICAL ITEMS	2,135,688.46	2,548,061.84
G 1501-1557	GENERATOR ITEMS	57,350.00	57,350.00
H 2501-2612	HOUSEKEEPING ITEMS	591,974.45	527,837.53
M 4601-4629	MISCELLANEOUS ITEMS	93,500.00	93,500.00
N 4200-4289	BOLT & NUTS	82,459.82	77,501.65
O 4501-4519	LUBRICANT ITEMS	85,535.00	85,535.00
P 3400-3676	PIPE & FITTINGS	536,806.94	499,188.05
S 3001-3194/A	STATIONERY ITEMS	662,223.18	849,061.65
T 4001-4192	ENGINEERING ITEMS(TEC)	597,469.40	589,863.40
W 0501-0607	WATER PUMP SPARE PARTS	199,711.40	199,711.40
X 4300-4344	BRASS SCREWS	28,226.17	47,840.63
Y 4401-4477	PAINTS	412,020.33	534,626.55
TOTAL STOCK AS AT 31TH DECEMBER 2024		**7,981,551**	**8,557,650**

NOTE 04:-

Pre/Advance Payment

LEDGER ACCOUNT	**Name**	**Description**	**2024**	**2023**
			RS	**RS**
OTHER SERVICES - ADVANCE PAYMENT	Chief Executive Officer	IESL subscription fee-2025	5,184.00	5,065.00
OTHER SERVICES - ADVANCE PAYMENT	Mr.K.W.T.R.WERAGAMA	IESL MEMBERSHIP FEES For 2024	-	6,086.00
OTHER SERVICES - ADVANCE PAYMENT	COLOMBO MUNICIPAL COUNSIL	Rates for 2024	-	2,725,596.00
	TOTAL		**5,184.00**	**2,736,747.00**

NOTE 05:-

Loan Term Receivables

LEDGER ACCOUNT	**Customer**	**Description**	**2024**	**2023**
			RS	**RS**
DISTRESS LOAN	DISTRESS LOAN - NOTE : 02 B	RECEIVABLE -DISTRESS LOAN NOTE : 2 B	2,785,918.94	3,134,546.57
SALARIES & WAGES (SUNDRY DEBTORS)	SUNDRY - P.A.K.GANANATH (368)	RECEIVABLE from Mr.GANANATH -SALARY OVER PMT	215,799.63	215,800.00
SPECIAL LOAN		**NOTE -5 A**	2,000.00	2,000.00
	TOTAL		**3,003,719**	**3,352,347**

SIGNIFICANT ACCOUNTING POLICIES

Since 01.01.2024 to 31.12.2024

(1) These accounting statements have been presented in compliance with generally accepted accounting principles, using the Sri Lanka Public Sector Accounting Standards endorsed by the Public Sector Accounting Standards Committee. The accounting estimates have been prepared in a timely and fair manner.

(2) The accounting reports of the Board of Management have been presented with mutual interconnection between periods of time and on historic cost basis in accordance with recognized accounting policies. Adjustments have been made towards inflationary factors that may affect the financial policies and the accounting reports have been prepared on accrual basis in accordance with Sri Lanka Public Sector Accounting Standards (SLPSASs) 01.

(3) It is assured that measures have been taken to present fair financial statements by designing implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

(4) All Comparisons of budget and actual amounts are presented separately as per the SLASPS 15. The Budget is approved on a cash basis. The approved budget covers the fiscal period from 01st of January 2024 to 31st December 2024.

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.

(9) The Superior Courts Complex building located in Hulftsdrop, Colombo was constructed in the year 1989 and various difficulties have now emerged in the course of its utilization in consequence of absence of effecting internal repairs for a long passage of time. Therefore the Agreement was signed by the Government of China with Ministry of Justice on behalf of Government of Sri Lanka for the renovation of the Superior Court Complex. Accordingly, the project to renovate the Superior Court Complex building has been commenced on 15.01.2025.

DEPRECIATION:

(10) The Provision for Depreciation is calculated on the cost of all Property, Plant and Equipment other than Freehold Land. Depreciation of an assets begins when it is available for use i.e. When it is in the location and condition necessary for it to be capable of operating in the manner intended by the management as per the SLPSAS 7, para 69.

(11) The Rates of Depreciation are as follows.

	ACCOUNTS	RATES
01.	Building	5 %
02.	Motor Vehicle	25 %
03.	Plant & Machinery	12.50 %
04.	Furniture & Fixtures	12.50 %
05.	Office Equipment	12.50 %
06.	Other Operational Asset	25 %
07.	Intangible Asset	33 1/3 %

* According to SLASPS 07, combined similar Assets as one Assets. Therefore, classification of items in the Financial Statement is amended as follows,

- 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:-

LEDGER	AS AT 01.01.2024 Rs.	ADDITIONS DURING THE YEAR Rs.	ADJUSTMENT IN RESPECT OF PREVIOUS YEAR Rs.	DISPOSAL DURING THE YEAR Rs.	AS AT 31.12.2024 Rs.
LAND	4,788,000,000	-	-	-	4,788,000,000
BUILDINGS	2,496,853,828	5,168,479		(2,039,000)	2,499,983,307
MOTOR VEHICLES	13,351,711	-		(851,711)	12,500,000
PLANT & MACHINERY	83,439,145	184,623		(2,347,835)	81,275,933
FURNITURE &FIXTURES	14,317,011	243,053			14,560,064
OFFICE EQUIPMENTS	11,889,290	18,721,955	(791,000)		29,820,245
OTHER OPERATIONAL ASSET	979,887	52,949	-		1,032,836
COMPUTER AND ACCERORIES		1,370,057	791,000		2,161,057
	7,408,830,872	25,741,116	-	(5,238,546)	7,429,333,442

ACCUMULATED DEPRECIATION	AS AT 01.01.2024 Rs.	ADDITIONS DURING THE YEAR Rs.	ADJUSTMENT IN RESPECT OF PREVIOUS YEAR Rs.	DISPOSAL DURING THE YEAR Rs.	AS AT 31.12.2024 Rs.
BUILDINGS	1,596,958,526	117,938,985		(1,427,300)	1,713,470,211
MOTOR VEHICLES	7,101,708	3,125,000		(851,711)	9,375,000
PLANT & MACHINERY	53,218,745	7,848,327		(1,529,946)	59,537,126
FURNITURE &FIXTURES	6,304,545	1,751,707.00			8,056,252
OFFICE EQUIPMENTS	4,649,868	1,007,384	(98,875)		5,558,377
OTHER OPERATIONAL ASSET	784,437	103,178			887,615
COMPUTER AND ACCERORIES	-	58,682	98,875		157,557
	1,669,017,829	131,833,263	-	(3,808,957)	1,797,042,138
WRITTEN DOWN VALUE	**5,739,813,041**	128,024,306 11,949,306			**5,632,291,304**

Note : The presentation of Fixed Assets were amended in 2023.Reclassifications were made on the similerity of Fixed Assets.

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 01.01.2024 Rs.	ADDITIONS DURING THE YEAR Rs.	ADJUSTMENT IN RESPECT OF PREVIOUS YEAR Rs.	DISPOSAL DURING THE YEAR Rs.	AS AT 31.12.2024 Rs.
COMPUTER SOFTWARE -QUICK BOOK	284,000		-		284,000
	284,000	-	-	-	284,000

ACCUMULATED DEPRECIATION	AS AT 01.01.2024 Rs.	ADDITIONS DURING THE YEAR Rs.	ADJUSTMENT IN RESPECT OF PREVIOUS YEAR Rs.	DISPOSAL DURING THE YEAR Rs.	AS AT 31.12.2024 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.

NOTE 07:-
Deposit for Utilities and Other

Ledger Account	Client Name	Description	2024 RS	2023 Restated 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	100,000.00
TELEPHONE BILLS - DEPOSIT	Sri Lanka Telecom Ltd	For Telephone Connections	5,000.00	5,000.00
			6,195,250.00	**6,195,250.00**

NOTE 08:-
Trade Creditor Short-term

SUNDRY CREDITORS	SUPLIER NAME	DESCRIPTION	2024 Rs.	2023 Rs.
Building Maintenance S/C	M.I.Builders	Construction of Toilets for Security Staff at New Accommodation	-	3,360.00
Building Maintenance S/C	M.I.Builders	Rehabilitation of exixting manhole at security Biilet	-	74,085.00
Building Maintenance S/C	M.I.Builders	Repairing drainline at Judges Flat of Retention	-	17,595.00
Building Maintenance S/C	State Engineering Corporation	Rehabilitation of Structural Defects in the Judges Quarters	-	2,541,429.12
Land & Building S/C	Department of Government Factory	Water Leakage Renovation at Judges Quarters	-	6,413.55
Building Maintenance S/C	M.I.Builders	Filling the unsafe pit near staff accommodation - Retention	9,500.00	-
	Total		**9,500.00**	**2,642,882.67**
Other Maintenance S/C	Spider Technologies (Pvt) Ltd	Water Proffing in Internal walls and floor at lift well of Judges Quarters -Retention	21,600.00	-
	Total		**21,600.00**	**-**
	TOTAL CREDITORS		**31,100.00**	**2,642,882.67**

NOTE 09:-
ACCRUED EXPENSES:-

	ACCRUED EXPENSES			
LEDGER ACCOUNT	**SUPLIER NAME**	**DESCRIPTION**	**2024** RS	**2023** RS
ELECTRICITY PAYABLE	CEYLON ELECTRICITY BOARD	ELECTRICITY FOR DEC 2024	3,334,186.77	85,646.16
WATER BILLS PAYABLE	NATIONAL WATER SUPPLY & DRAINAGE BOARD	WATER BILLS	410,994.00	-
TELEPHONE CHARGES - PAYABLE	SRI LANKA TELECOM PLC	THE MONTHLY TELECOM BILL DEC 2024	63,985.87	63,463.67
OVER TIME PAYABLE	SUNDRY	OVER TIME CHARGERS FOR DECEMBER 2024	431,470.00	473,330.00
SECRETARIAL FEES & BOARD M. F - PAYABLE	SSP CORPORATE SERVICE (PVT)LTD	SECRETORIAL CHARGES FOR THE MONTH OF NOV 2024	29,751.28	12,784.72
	SSP CORPORATE SERVICE (PVT)LTD	SECRETORIAL CHARGES FOR THE MONTH OF DEC 2024	35,865.30	
	SSP CORPORATE SERVICE (PVT)LTD	SECRETORIAL CHARGES FOR THE MONTH OF DEC 2024	28,380.92	
SUPPLYER & REQUITIES PAYABLE	GREEN PEST MANAGEMENT LANKA	PEST CONTROL CHARGES	224,675.00	-
SUPPLIES & REQUISITES - PAYABLE	ROBBINSON WORLD	ROBBINSON WORLD	685,889.00	-
	ROBBINSON WORLD	ROBBINSON WORLD	188,888.00	
SUPPLYER & REQUITIES PAYABLE	DIRECTOR GENERAL, CIVIL SECURITY DEPARTMENT	CIVIL SECURITY PROVITION	43,400.00	602,000.00
SUPPLIES & REQUISITES - PAYABLE	D.N.WEERASINGHE	LAUNDRY CHARGES	38,690.00	-
SUPPLIES & REQUISITES - PAYABLE	CARSON ENTERPRISES	PURCHASE 02 NOS OF PLYWOOD BOARDS	12,578.80	
SUPPLIES & REQUISITES - PAYABLE	LIBRA AGENCY	PURCHASE OF 1500 NOS LAUNDRY SOAP	217,710.00	
SUPPLIES & REQUISITES - PAYABLE	U.K.ELECTRICALS	PURCHASE OF TELEPHONE WIRE AND JELL CONNECTOR	72,570.00	
SUPPLIES & REQUISITES - PAYABLE	MARUTHI ENTERPRISES	PURCHASE OF TELEPHONE ROSSET	5,575.50	
SUPPLIES & REQUISITES - PAYABLE	THE ASSOCIATED NEWS PAPERS OF CEYLON LTD	PAPER ADVERTIESTMENT OF REGISTRATION OF SUPPLIERS	40,898.80	
SUPPLIES & REQUISITES - PAYABLE	SLIPTO AGENCIES(PVT) LTD	PAYMENT FOR FUEL	37,311.00	
Allowance for Trainees Payable	Staff of SCCBM	OVER TIME CHARGERS FOR DECEMBER 2024	19,000.00	
Other Payable	A.S.Senewirathna	Being adjusted festival advance	7,500.00	
	TOTAL ACCRUED EXPENSES		**5,929,320.24**	**1,237,224.55**

NOTE 10:-
Short term Provisions

LEDGER ACCOUNT	**2024** Rs.	**2023** Rs.
PROVISION FOR AUDIT FEES	431,880.00	**573,480.00**
	431,880.00	**573,480.00**

NOTE 11:-
Employee Benefits -Gratuity

	2024 Rs.	**2023** **Restated** Rs.
Provision for Gratuity -Schedule 11-A		
For the year 2025	3,579,977.00	**3,158,020.00**
More than one year	34,527,803.00	**28,958,085.00**
	38,107,780.00	**32,116,105.00**

Disclosure :
The calculation of Gratuity Provition is based on Retirement age,Medical status of employees, and other status relevent to provition as per the SLPSAS 19,Para 61.

NOTE 12:-
REFUNDABLE DEPOSITS:-Short Team

DEPOSITOR	DESCRIPTION	2024 Rs.	2023 Rs.
Mr. Ameer Hamza Mohamad	Tender for the Generator 1000kva	**-**	**5,000.00**
Mr.Priyankara Kularathne	Tender for the Generator 1000kva	**-**	**5,000.00**
Mr.A R M Nawaz	Tender for the Generator 1000kva	**-**	**5,000.00**
Mr. M.S.Pushpakumara	Tender for Sale Engineering Item	**5,000.00**	
Mr H.P.Dharmathilake	Tender for Sale Engineering Item	**5,000.00**	
Mr A.H.N.Deen	Tender for Sale Engineering Item	**5,000.00**	
Mr R.D.Wickramasinghe	Tender for Sale Engineering Item	**5,000.00**	
Mr.K.Ravindran	Tender for Sale Engineering Item	**5,000.00**	
Mr V.A.S.C.Perera	Tender for Sale Engineering Item	**5,000.00**	
Mr M.Rosiliroom	Tender for Sale Engineering Item	**5,000.00**	
Mr.K.Vijendran	Tender for Sale Engineering Item	**5,000.00**	
Mr.K.C.D.S.P.Kumara	Tender for Sale Engineering Item	**5,000.00**	
Mr S.R.Steel	Tender for Sale Engineering Item	**5,000.00**	
Mr.M.S.M.Hassan	Tender for Sale Engineering Item	**5,000.00**	
Mr S.M.A.Palitha	Tender for Sale Engineering Item	**5,000.00**	
Mr.P.Rajan	Tender for Sale Engineering Item	**5,000.00**	
Mr.C.Bodipala	Tender for Sale Engineering Item	**5,000.00**	
Mr S.H.L.Priyantha	Tender for Sale Engineering Item	**5,000.00**	
Mr A.H.M.Munaff	Tender for Sale Engineering Item	**5,000.00**	
MrM.H.M.Neelar Randunu	Tender for Sale Engineering Item	**5,000.00**	
Mr A.M.Hizam	Tender for Sale Engineering Item	**5,000.00**	
Mr R.I.Karunarathne	Tender for Ambulance	**5,000.00**	
Mr.Vijitha Premadasa Gamage	Tender for Ambulance	**5,000.00**	
Mr.W.A.Dilusha Chathuranga	Tender for Ambulance	**5,000.00**	
Mr.D.M.Sachini Dihara	Tender for Ambulance	**5,000.00**	
		110,000.00	**15,000.00**

NOTE 13:-
Trade Creditor

SUNDRY CREDITORS	SUPLIER NAME	DESCRIPTION	2024 Rs.	2023 Rs.
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
Purchase of Land& Building S/C	State Engineering Corporation	Rectifying Structural Issues in CACH - retention	772,605.07	
	Total		**778,105.12**	**5,500.05**
TOTAL CREDITORS LONG TERM			**778,105.12**	**5,500.05**

NOTE 14:-
REFUNDABLE DEPOSITS:-More than One Year

DEPOSITOR	DESCRIPTION	2024 Rs.	2023 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
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	Existing Bathroom For Staff 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
P A A 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	10,000.00
Mr.H Kulathunga	Tender for the Generator 1000kva	5,000.00	5,000.00
Mr.M B Irufan	Tender for the Generator 1000kva	5000.00	5,000.00
Mr.K.A.S.Premathne	Tender for the Generator 1000kva	5,000.00	5,000.00
Mr H.Dewasiri	Tender for the Generator 1000kva	5,000.00	5,000.00
Mr Janaka Senevirathne	Tender for the Generator 1000kva	5,000.00	5,000.00
Mr. Prema Kumara	Tender for the Generator 1000kva	5,000.00	5,000.00
TOTAL		**120,062.00**	**120,062.00**

NOTE 15-

Accumulated Capital contributed by Treasury

	2024 Rs.	**2023 Rs.** Restated
<u>ACCUMULATED CAPITAL GRANT:-</u>		
ACCUMULATED CAPITAL GRANT B/F	107,828,723	124,864,917
TRANSFERED THE DEFERRED REVENUE	(11,949,306)	(17,036,194)
CAPITAL GRANT FOR THE YEAR	-	-
ADJUSTMENT IN RESPECT OF PREVIOUS YEAR	-	
BALANCE C/F	**95,879,417**	**107,828,723**

Disclosure
Adjusted Deferred Revenue for 2023 .

NOTE 16:-
<u>ACCUMULATED INCOME & EXPENDITURE:-</u>

	2024 Rs.	**2023 Rs.** Restated
ACCUMULATED INCOME & EXPENDITURE:-		
ACCUMULATED INCOME B/F	32,839,491	(8,139,958)
ADJUSTMENT IN RESPECT OF PREVIOUS YEAR	(516,628)	9,375,000
EXPENDITURE OVER INCOME FOR THE YEAR	(2,166,679)	31,604,449
BALANCE C/F	**30,156,184**	**32,839,491**

NOTE 17:-
Revaluation Reserves

	2024 Rs.	**2023 Rs.**
<u>REVALUATION RESERVED FUND:-</u>		
REVALUATION RESERVE FUND B/F-BUILDING	5,600,347,708	5,728,922,708
REVALUATION RESERVE FUND B/F-M/ VEHICLE	-	(12,500,000)
Transferred to Revenue A/C	-	-
CURRENT YEAR DEPRECIATION FOR REVALUATION	(116,075,000.00)	(116,075,000)
BALANCE C/F	**5,484,272,708**	**5,600,347,708**

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 .

NOTE 18:-
OTHER INCOME:-

LEDGER ACCOUNT	DESCRIPTION	2024 Rs.	2023 Rs.
SRI LANKA JUDGES INSTITUTE	CHARGES FOR SECURITY PROVITION	-	798,813.86
LEGAL DRAFTMAN DEPT	CHARGES FOR SECURITY PROVITION	-	1,995,397.79
MEDITATION BOARD	CHARGES FOR SECURITY PROVITION	-	-
LAWYERS CAFFERTERIA RENT (SCC)	RENT INCOME	156,000.00	136,500.00
DISTRESS LOAN INTEREST	DISTRESS LOAN	196,583.27	193,578.17
SPECIAL LOAN INTEREST	SPECIAL LOAN INTEREST	8,514.40	-
SALE OF CONDEMNED ITEMS	SALE OF CONDEMNED ITEM	9,069,960.00	36,100.00
JUDGES QUARTERS RENT - SUPREME COURTS	JUDGES QUARTERS RENT - SUPREME COURTS	850,500.00	836,691.77
JUDGES QUARTERS RENT - HIGH COURTS	JUDGES QUARTERS RENT - HIGH COURTS	234,713.70	174,897.60
ARACHCHIS QUARTERS RENT- SCC	ARACHCHIS QUARTERS RENT- SCC	30,675.00	23,714.00
STAFF QUARTERS - RENT (SCC)	STAFF QUARTERS - RENT (SCC)	228,608.44	214,135.27
VEHICLE PARKING	VEHICLE PARKING INCOME	5,141,000.00	5,094,150.00
OTHER INCOME	OTHER INCOME	1,329,739.70	278,685.40
RENT FOR 211 SPECIAL HIGHCOURT	RENT FOR 211 SPECIAL HIGHCOURT	8,731,612.90	8,400,000.00
SUPPLIER REGISTRATION	CHARGES FOR SUPPLIER REGISTRATION	123,750.00	1,500.00
DISPOSAL GAIN	Disposed items of SCC	10,794,960.50	-
TOTAL		**36,896,617.91**	**18,184,163.86**

NOTE 19:-
Wages,Salaries,and Employee benefits :

LEDGER ACCOUNT	DESCRIPTION	2024 Rs.	2023 Rs.
STAFF SALARIES	Expenditure for the year 2024	91,185,520.43	70,123,706.59
EMPLOYEES PROVIDENT FUND	Expenditure for the year 2024	10,078,051.85	7,611,681.29
EMPLOYEES TRUST FUND	Expenditure for the year 2024	2,519,513.03	1,902,737.35
STAFF OVERTIME & HOLYDAYS PAYMENT	Expenditure for the year 2024	5,600,484.43	5,927,692.39
OTHER STAFF COST	Expenditure for the year 2024	175,827.85	1,220,703.40
STAFF GRATUITY	Expenditure for the year 2024	10,268,702.50	2,622,085.00
ALOWANCE FOR TEMPORY TRAINEES	Expenditure for the year 2024	189,750.00	114,500.00
TOTAL		**120,017,850.09**	**89,523,106.02**

NOTE 20:-
SUPPLIES AND CONSUMABLES USED

LEDGER ACCOUNT	DESCRIPTION	2024 Rs.	2023 Rs.
STAFF UNIFORMS	Expenditure for the year 2024	3,263,665.80	1,945,224.50
HOUSE KEEPING REQUISITES	Expenditure for the year 2024	994,853.38	1,059,857.02
PRINTING & STATIONERY	Expenditure for the year 2024	1,959,502.24	2,008,855.93
MEDICAL SUPPLIERS	Expenditure for the year 2024	24,648.60	28,152.16
LAUNDRY CHARGES	Expenditure for the year 2024	543,960.00	421,085.00
TOTAL		**6,786,630.02**	**5,463,174.61**

NOTE 21:-
OPERATING EXPENSES

LEDGER ACCOUNT	DESCRIPTION	2024 Rs.	2023 Rs.
REPAIRS & MAINTENANCE:-			
BUILDING MAINTENANCE	Expenditure for the year 2024	5,850,394.46	8,029,192.98
LIFT SERVICE MAINTENANCE	Expenditure for the year 2024	3,905,733.50	2,664,467.19
AIR CONDITIONING MAINTIONING	Expenditure for the year 2024	675,173.25	1,413,851.57
EQUIPMENT MAINTENANCE	Expenditure for the year 2024	1,525,014.75	1,260,766.91
ELECTRICAL MAINTENANCE	Expenditure for the year 2024	861,498.38	158,062.86
TELEPHONE MAINTENANCE	Expenditure for the year 2024	459,588.22	535,668.23
HOUSE KEEPING EXPENSES	Expenditure for the year 2024	13,087,524.00	12,468,490.15
GARDEN MAINTENANCE	Expenditure for the year 2024	132,709.20	119,372.90
GENERATOR RUNNING CHARGES	Expenditure for the year 2024	7,864,464.51	153,929.73
MECHANICAL & ELECTRICAL GOODS	Expenditure for the year 2024	577,928.33	1,367,169.53
TOTAL REPAIRS & MAINTENANCE EXPENDITURE		**34,940,028.60**	**28,170,972.05**
VEHICLE MAINTENANCE			
TRANSPORT (FUEL)	Expenditure for the year 2024	1,357,020.00	1,169,977.00
REVENUE LICENCE,	Expenditure for the year 2024	44,860.00	30,505.00
VEHICLE INSURANCE	Expenditure for the year 2024	87,794.80	60,525.58
VEHICLE MAINTENANCE 39-0592	Expenditure for the year 2024	429,849.00	969,267.50
VEHICLE MAINTENANCE CAE2297	Expenditure for the year 2024	543,730.00	284,427.00
VEHICLE MAINTENANCE -GD5068	Expenditure for the year 2024	348,430.57	199,555.00
VEHICLE MAINTENANCE PH - 0208	Expenditure for the year 2024	468,458.76	1,044,990.81
TOTAL VEHICLE MAINTENANCE EXPENDITURE		**3,280,143.13**	**3,759,247.89**
TRAVELLING EXPENSES	Expenditure for the year 2024	66,295.80	71,293.00
TOTAL OPERTAING EXPENDITURE		**38,286,467.53**	**32,001,512.94**

NOTE 22:-

<u>OTHER SERVICES AND EXPENCES</u>

		2024 Rs.	2023 Rs.
BOARD MEMBERS FEES & SECRETARIAL FEES	Expenditure for the year 2024	836,007.43	762,210.80
NEWS PAPERS & PUBLICATIONS	Expenditure for the year 2024	15,720.00	15,660.00
ADVERTISEMENT CHARGES	Expenditure for the year 2024	684,990.00	566,170.50
GENERAL INSURANCE	Expenditure for the year 2024	2,053,777.35	1,406,733.51
POSTAGE & TELEGRAMES	Expenditure for the year 2024	134,630.00	158,920.00
STAFF RECRUITMENT EXPENSES	Expenditure for the year 2024	29,970.00	18,000.00
REFRESHMENT EXPENDITURE	Expenditure for the year 2024	558,560.94	521,020.50
SUBCRIPTION & MEMBER FEES	Expenditure for the year 2024	18,651.00	10,880.00
ASSESMENT RATES & TAXES	Expenditure for the year 2024	2,901,777.76	2,619,141.00
EXTRA SECURITY CHARGES	Expenditure for the year 2024	2,170,700.00	2,614,500.00
STAFF EXAMINATION	Expenditure for the year 2024	40,200.00	19,580.00
HUMAN RESOURSES TRAINING	Expenditure for the year 2024	526,044.94	463,945.00
AUDIT FEES	Expenditure for the year 2024	431,880.00	632,380.00
Redeposited to TOD		15,000,000.00	-
TOTAL		**25,402,909.42**	**9,809,141.31**

NOTE 23:-

UTILITIES		**2024**	**2023**
TELEPHONE		**Rs.**	**Rs.**
TELEPHONE BILLS: Telephone - 886x	Telephone charges for the year 2024	585,540.53	611,047.48
TELEPHONE BILLS: Telephone Bill-011-2329044	Telephone charges for the year 2024	10,208.40	9,970.47
TELEPHONE BILLS: Telephone Bill-011-2437507	Telephone charges for the year 2024	16,190.16	15,812.86
TELEPHONE BILLS: Telephone Bill-011-2437511	Telephone charges for the year 2024	16,190.16	15,812.86
TELEPHONE BILLS: Telephone Bill-011-2437512	Telephone charges for the year 2024	16,190.34	15,812.86
TELEPHONE BILLS: Telephone Bill-011-2437524	Telephone charges for the year 2024	10,208.40	9,970.47
TELEPHONE BILLS: Telephone Bill-011-2437529	Telephone charges for the year 2024	17,894.28	17,467.27
TELEPHONE BILLS: Telephone Bill-011-2437530	Telephone charges for the year 2024	16,190.16	15,812.86
TELEPHONE BILLS: Telephone Bill 011-2437532	Telephone charges for the year 2024	20,167.07	21,256.35
TELEPHONE BILLS:Telephon bill 011-2422648	Telephone charges for the year 2024	34,668.55	32,404.06
TOTAL TELEPHONE BILLS EXPENDITURE		**743,448.05**	**765,367.54**
ELECTRICITY BILLS			
ELECTRICITY: Electricity A/no-1296847810	Electricity for the year 2024	83,712.29	111,076.25
ELECTRICITY: Electricity A/no-1296848515	Electricity for the year 2024	108,615.40	166,516.98
ELECTRICITY: Electricity Bill-0470005718	Electricity for the year 2024	58,798,247.22	61,117,031.25
ELECTRICITY: Electricity bill 1296846318	Electricity for the year 2024	531,712.82	716,584.02
ELECTRICITY: Electricity Bill A/ No1296443213	Electricity for the year 2024	7,037.33	9,690.06
ELECTRICITY:Elctricity Bill - 1296848213 JQ	Electricity for the year 2024	5,957.53	-
Electricity Bill5/86-1296848116	Electricity for the year 2024	363.08	-
TOTAL ELECRICITY EXPENDITURE		**59,535,645.67**	**62,120,898.56**
WATER			
WATER: Water Bill-11/31/923/001/10	Water charges for the year 2024	61,589.06	56,960.25
WATER: Water Bill-11/31/923/002/19	Water charges for the year 2024	5,199,075.55	4,512,706.91
:WATER: Water Bill-11/31/923/003/18	Water charges for the year 2024	486,074.46	5,497.32
WATER: Water Bill-11/31/923/008/13	Water charges for the year 2024	85,538.35	64,851.36
WATER: Water Bill-11/31/923/015/14	Water charges for the year 2024	452,085.24	506,471.13
WATER: Water bill 11/31/923/012/17	Water charges for the year 2024	1,865.67	-
TOTAL WATER EXPENDITURE		**6,286,228.33**	**5,146,486.97**
TOTAL UTILITIES		**66,565,322.05**	**68,032,753.07**

NOTE 24:-

Finance Cost

LEDGER ACCOUNT	DESCRIPTION	2024 Rs.	2023 Rs.
BANK CHARGES	Expenditure for the year 2024	22,891.02	24,176.91
Legal Fees	Expenditure for the year 2024	90,450.00	103,050.00
Bad Debtor Write off Acc	Expenditure for the year 2024	-	12,800.00
Total Finance Cost		**113,341.02**	**140,026.91**

Superior Courts Complex Board of Management

NOTE 02 A

FESTIVAL ADVANCE
Outstanding as at 31.12.2024

EMP NO	EMPLOYEE NAME	INSTALLMENT (RS.)	NO OF INSTALLMENTS	BALANCE AS AT 31.12.2024(RS.)
0368	P A K GANANATH	1,250.00	6	7,500.00
0013	P M R N FERNANDO	1,250.00	8	10,000.00
0020	C N R J ANTHONY	1,250.00	8	10,000.00
0062	S D P S KARUNARATHNA	1,250.00	8	10,000.00
0315	L N K FERNANDO	1,250.00	8	10,000.00
0402	J A A M JAYASINGHE	1,250.00	8	10,000.00
0519	M A N DILRUKSHI	1,250.00	8	10,000.00
TOTAL				**67,500.00**

NOTE
: 02 B
SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT

DISTRESS LOAN
Outstanding as at 31.12.2024

EMP NO.	EMPLOYEE NAME	INSTALLEMENT	BALANCE INSTALLMENTS	BALANCE AS AT 31.12.2024 (RS.)	TO BE RECIEVED FOR 2025(RS.)	TO BE RECEIVED LOAN TERM
0062	S.D.P.S.KARUNARATHNA	5,000.00	21	105,000.00	60,000.00	45,000.00
0066	G.V.A.D.P.PEIRIS	5,000.00	9	45,000.00	45,000.00	0.00
0096	H.P.P.RANASINGHE	5,000.00	9	45,000.00	45,000.00	0.00
0226	K.R.K.BANDARA	5,000.00	31	155,000.00	60,000.00	95,000.00
0248	J.M.N.K.JAYASINGHE	5,000.00	47	235,000.00	60,000.00	175,000.00
0261	M.D.S.MANATUNGA	5,952.38	41	244,047.62	71,428.56	172,619.06
0311	H.K.C.SIRIWARDHANA	5,000.00	36	180,000.00	60,000.00	120,000.00
0312	N.Y.P.MAPITIYAGE	5,000.00	43	215,000.00	60,000.00	155,000.00
0315	L.N.K.FERNANDO	5,952.38	37	220,238.10	71,428.56	148,809.54
0316	L.P.R.S.KUMARA	11,363.64	17	193,181.80	136,363.68	56,818.12
0343	M.P.PEIRIS	5,000.00	13	65,000.00	60,000.00	5,000.00
0347	K.D.N.JAYALAL	5,000.00	14	70,000.00	60,000.00	10,000.00
0350	G.S.S.LAKMAL	1,260.00	46	57,960.00	15,120.00	42,840.00
0356	K.M.D.C.BANDARA	5,000.00	16	80,000.00	60,000.00	20,000.00
0361	M.A.P.CHANDANA	4,995.07	38	189,812.49	59,940.84	129,871.65
0370	D.H.S.S.KARUNASINGHE	5,000.00	31	155,000.00	60,000.00	95,000.00
0373	H.T.S.A.BANDARA	5,000.00	2	10,000.00	10,000.00	0.00
0377	R.D.G.PIYARATNE	5,000.00	5	25,000.00	25,000.00	0.00
0380	S.M.L.C.SAMARAKOON	5,000.00	14	70,000.00	60,000.00	10,000.00
0385	D.M.A.BANDARA	5,000.00	12	60,000.00	60,000.00	0.00
0387	H.G.S.DAMAYANTHI	5,000.00	31	155,000.00	60,000.00	95,000.00
0391	D.M.M.B.DISSANAYAKE	5,000.00	25	125,000.00	60,000.00	65,000.00
0398	J.M.R.K.JAYAKODY	5,000.00	40	200,000.00	60,000.00	140,000.00
0407	K.H.G.S.KUMARA	3,935.62	4	15,742.59	15,742.59	0.00
0409	H.K.D.W.M.S.K. RATHNATHILAKE	4,797.17	17	81,061.55	57,566.04	23,495.51
0419	H.D.S.PREMARATHNA	5,000.00	33	165,000.00	60,000.00	105,000.00
0422	T.H.H.KUMARA	5,000.00	31	155,000.00	60,000.00	95,000.00
0428	W.M.I.D.WIJERATHNE	5,000.00	19	95,000.00	60,000.00	35,000.00
0431	K.G.I.NIRUKSHI	5,000.00	22	110,000.00	60,000.00	50,000.00
0439	L.W.S.B.WELIVITA	5,000.00	37	185,000.00	60,000.00	125,000.00
0447	I.U.KODITHUWAKKU	4,288.74	24	102,929.94	51,464.88	51,465.06
0454	U.L.C.PRIYALAL	5,000.00	35	175,000.00	60,000.00	115,000.00
0455	K.A.D.U.PEIRIS	5,000.00	20	100,000.00	60,000.00	40,000.00
0460	A.C.SENEVIRATNE	5,000.00	31	155,000.00	60,000.00	95,000.00
0462	A C L K SILVA	5,000.00	50	250,000.00	60,000.00	190,000.00
0464	R.A.S.NILANI	5,000.00	32	160,000.00	60,000.00	100,000.00
0474	U.C.UDAKANDA	5,000.00	48	240,000.00	60,000.00	180,000.00
TOTAL				**4,889,974.09**	**2,104,055.15**	**2,785,918.94**

NOTE -5 A

SPECIAL LOAN
Outstanding as at 31.12.2024

EMP NO	EMPLOYEE NAME	AMOUNT(RS.)	NO OF INSTALLMENTS	BALANCE AS AT 31.12.2024 (RS.)
0368	P A K GANANATH	400.00	5	2,000.00
	Total			**2,000.00**

SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT
PROVISION FOE STAFF GRATUITY AS AT 31.12.2024

S. No.	Staff No.	Name	Designation	Date Of Appointment	Period of Service as at 31.12.2024	Salary as at 31.12.2024 (Rs.)	C.O.L. Allowance (Rs.)	Total (Rs.)	Gratuity (Rs.)	Provotion for 2025 (RS.)	Provotion for long term (RS.)
1	13	Mrs. P.M.R.N.Fernando	House Keeping Officer GD II	01.10.1988	36 years	52,415.00	17,800.00	70,215.00	1,263,870.00	35,107.50	1,228,762.50
2	20	Mr.C.N.R.J.Anthony	Management Assistant GD II	01.10.1988	36 years	37,560.00	17,800.00	55,360.00	996,480.00	27,680.00	968,800.00
3	62	Mrs. S.D.P.S. Karunarathna	Marshal's Secretary GD I	01.01.1989	36 years	61,500.00	17,800.00	79,300.00	1,427,400.00	39,650.00	1,387,750.00
4	66	Mrs. G.V.A.D.P.Peiris	Security Assistant GD I	01.01.1989	36 Years	46,950.00	17,800.00	64,750.00	1,165,500.00	32,375.00	1,133,125.00
5	82	Mr. W.M.Amarasundara	Security Officer (Operation) GD II	18.01.1989	35 years	50,905.00	17,800.00	68,705.00	1,202,337.50	34,352.50	1,167,985.00
6	95	Mrs.K.S.Perera	Management Assistant GD I	17.04.1989	35 years	48,370.00	17,800.00	66,170.00	1,157,975.00	33,085.00	1,124,890.00
7	96	Mrs.H.P.P.Ranasingha	Management Assistant GD II	17.04.1989	35 years	38,760.00	17,800.00	56,560.00	989,800.00	28,280.00	961,520.00
8	206	Mr.I.P.Tissera	Technician (Mechanical) GD I	01.12.1992	32 years	54,760.00	17,800.00	72,560.00	1,160,960.00	36,280.00	1,124,680.00
9	226	Mr. K.R.K.Bandara	Security Assistant GD I	01.12.1993	31 Years	45,530.00	17,800.00	63,330.00	981,615.00	31,665.00	949,950.00
10	248	Mr. J.M.N.K.Jayasingha	Security Assistant GD I	01.01.1996	29 Years	45,530.00	17,800.00	63,330.00	918,285.00	31,665.00	886,620.00
11	261	Mr. M.D.S.Manathunga	Security Assistant GD I	01.01.1996	29 Years	45,530.00	17,800.00	63,330.00	918,285.00	31,665.00	886,620.00
12	279	Mrs. N.D.K.Malkanthi	Security Assistant GD I	01.06.1996	28 Years	45,530.00	17,800.00	63,330.00	886,620.00	31,665.00	854,955.00
13	288	Mr. R.R.M.H.B. Bambaradeniya	Security Assistant GD II	17.09.1997	27 Years	38,160.00	17,800.00	55,960.00	755,460.00	27,980.00	727,480.00
14	295	Mr.T.A.A.S.Thambugala	Maintenance Attendant GD I	10.12.1997	27 years	35,350.00	17,800.00	53,150.00	717,525.00	26,575.00	690,950.00
15	311	Mrs. H.K.C.Siriwardana	Security Assistant GD I	01.03.1999	25 Years	42,690.00	17,800.00	60,490.00	756,125.00	30,245.00	725,880.00
16	312	Mr. N.Y.P.Mapitiyage	Driver GD I	03.05.1999	25 years	39,490.00	17,800.00	57,290.00	716,125.00	28,645.00	687,480.00
17	315	Mr. L.N.K. Fernando	Technician (Electronic/ Electrical) GD I	01.12.1999	25 years	49,080.00	17,800.00	66,880.00	836,000.00	33,440.00	802,560.00
18	316	Mr. L.P.R.S. Kumara	Technician (Mechanical) GD I	06.12.1999	25years	50,500.00	17,800.00	68,300.00	853,750.00	34,150.00	819,600.00
19	317	Mrs. D.D.V.Malkanthi	Management Assistant GD II	01.03.2000	24 years	38,760.00	17,800.00	56,560.00	678,720.00	28,280.00	650,440.00
20	320	Mr. S.A.U. Premarathna	Technical Assistant (Electrical) GD III	01.09.2000	24 years	48,100.00	17,800.00	65,900.00	790,800.00	32,950.00	757,850.00
21	333	Mr. A.M. Nishantha Kumara	Driver GD II	15.09.2004	20 years	31,690.00	17,800.00	49,490.00	494,900.00	24,745.00	470,155.00
22	340	Mr. T.V.U. Weerasuriya	Technician (Electronic/ Electrical) GD II	15.08.2006	18 years	31,690.00	17,800.00	49,490.00	445,410.00	24,745.00	420,665.00
23	341	MR. M.A.P. Nalinda	Technician (Electronic/ Electrical) GD II	16.08.2006	18 years	31,390.00	17,800.00	49,190.00	442,710.00	24,595.00	418,115.00
24	343	Mrs. M.Pathmini Peiris	House/Garden Attendent GD II	01.01.2007	18 years	29,680.00	17,800.00	47,480.00	427,320.00	23,740.00	403,580.00
25	346	Mr. W.S.S.Silva	House/Garden Attendent GD III	01.03.2007	17 years	27,250.00	17,800.00	45,050.00	382,925.00	22,525.00	360,400.00
26	347	Mr. K.D.N.Jayalal	Maintenance Attendant GD II	01.03.2007	17 years	29,410.00	17,800.00	47,210.00	401,285.00	23,605.00	377,680.00
27	348	Mr. K.Athula	House/Garden Attendent GD II	01.03.2007	17 years	29,680.00	17,800.00	47,480.00	403,580.00	23,740.00	379,840.00
28	349	Mr. W.P.Suranga	House/Garden Attendent GD III	01.03.2007	17 years	26,000.00	17,800.00	43,800.00	372,300.00	21,900.00	350,400.00
29	350	Mr. G.S.S.Lakmal	Maintenance Attendant GD II	02.03.2007	17 years	29,140.00	17,800.00	46,940.00	398,990.00	23,470.00	375,520.00
30	352	Mr..P.M.S.W.Kumara	Karyala Karya Sahayaka GD II	01.01.2008	16 Years	29,140.00	17,800.00	46,940.00	375,520.00	23,470.00	352,050.00
31	353	Mr. K.A.N.R. Perera	Technician (Electronic/ Electrical) GD II	16.01.2008	16 years	28,990.00	17,800.00	46,790.00	374,320.00	23,395.00	350,925.00
32	354	Mr. T.K.M.Kulasiri	Maintenance Attendant GD II	02.10.2008	16 years	27,790.00	17,800.00	45,590.00	364,720.00	22,795.00	341,925.00
33	355	Mr. S.A.A.R. Samarasingha	Maintenance Attendant GD II	02.10.2008	16 years	29,140.00	17,800.00	46,940.00	375,520.00	23,470.00	352,050.00
34	356	Mr.K.M.D.C.Bandara	Karyala Karya Sahayaka GD II	02.10.2008	16 Years	28,870.00	17,800.00	46,670.00	373,360.00	23,335.00	350,025.00
35	361	Mr.M.A.P.Chandana	Tools & Equipment Attendant GD II	26.01.2009	15 Years	28,870.00	17,800.00	46,670.00	350,025.00	23,335.00	326,690.00
36	363	Mr. G.N.K.H. De Silva	Technical Assistant (Telecom/ Electronic) GD III	26.10.2009	15 years	30,910.00	17,800.00	48,710.00	365,325.00	24,355.00	340,970.00
37	364	Mr. E.D.L.Premajith	Management Assistant GD II	03.11.2009	15 years	32,660.00	17,800.00	50,460.00	378,450.00	378,450.00	-

S. No.	Staff No.	Name	Designation	Date Of Appointment	Period of Service as at 31.12.2024	Salary as at 31.12.2024 (Rs.)	C.O.L. Allowance (Rs.)	Total (Rs.)	Gratuity (Rs.)	Provotion for 2025 (RS.)	Provotion for long term (RS.)
38	369	Mr. K.W.T.R.Weragama	Manager Engineering Services GD I	17.04.2012	12 years	70,745.00	17,800.00	88,545.00	531,270.00	44,272.50	486,997.50
39	370	Mrs. D.H.S.S. Karunasingha	Management Assistant GD III	18.07.2012	12 years	31,960.00	17,800.00	49,760.00	298,560.00	24,880.00	273,680.00
40	373	Mr. H.T.S.A.Bandara	Security Assistant GD II	15.02.2013	11 years	31,260.00	17,800.00	49,060.00	269,830.00	24,530.00	245,300.00
41	374	Mr. K.R.M.Jayasena	Security Assistant GD II	15.02.2013	11 years	31,610.00	17,800.00	49,410.00	271,755.00	24,705.00	247,050.00
42	375	Mr. S.A.D.A.Premal	Technical Assistant (A/C, W/S Operation) GD III	03.07.2013	11 years	32,110.00	17,800.00	49,910.00	274,505.00	24,955.00	249,550.00
43	377	Mr. R.D.G.Piyarathna	Security Assistant GD III	16.09.2013	11 years	31,210.00	11,775.00	42,985.00	236,417.50	21,492.50	214,925.00
44	379	Mr. B.D.J.M. Thilakarathna	Security Assistant GD III	16.09.2013	11 years	30,910.00	17,800.00	48,710.00	267,905.00	24,355.00	243,550.00
45	380	Mr. S.M.L.C.Samarakoon	Security Assistant GD III	16.09.2013	11 years	31,210.00	17,800.00	49,010.00	269,555.00	24,505.00	245,050.00
46	381	Mr. R.M.N.C.Bandara	Security Assistant GD III	16.09.2013	11 years	30,910.00	17,800.00	48,710.00	267,905.00	24,355.00	243,550.00
47	384	Mr.M.N.M.Nazeer	Karyala karya sahayaka GDII	15.10.2013	11 years	27,790.00	17,800.00	45,590.00	250,745.00	22,795.00	227,950.00
48	385	Mr. D.M.A.Bandara	House/Garden Attendent GD II	15.10.2013	11 years	27,790.00	17,800.00	45,590.00	250,745.00	22,795.00	227,950.00
49	387	Mrs. H.G.S.Damayanthi	Management Assistant GD II	30.12.2013	11 years	31,260.00	17,800.00	49,060.00	269,830.00	24,530.00	245,300.00
50	391	Mr. D.M.M.B. Dissanayaka	Manager Security GD I	01.10.2014	10 years	68,835.00	11,775.00	80,610.00	403,050.00	40,305.00	362,745.00
51	397	Mr. Y.M.D.V.B.Yapa	Security Assistant GD III	01.10.2014	10 years	30,910.00	17,800.00	48,710.00	243,550.00	24,355.00	219,195.00
52	398	Mr. J.M.R.K.Jayakodi	Security Assistant GD III	01.10.2014	10 years	29,110.00	17,800.00	46,910.00	234,550.00	23,455.00	211,095.00
53	400	Mr. E.S.I.Soysa	Security Assistant GD III	01.10.2014	10 years	30,910.00	17,800.00	48,710.00	243,550.00	243,550.00	-
54	401	Mr. D.P.N.Ariyakumara	Security Assistant GD III	14.10.2014	10 years	29,110.00	17,800.00	46,910.00	234,550.00	23,455.00	211,095.00
55	402	Mr. J.A.A.M.Jayasingha	Security Assistant GD III	23.10.2014	10 years	30,910.00	11,775.00	42,685.00	213,425.00	21,342.50	192,082.50
56	403	Mr. R.M.A.K. Rathnayaka	Technical Assistant (Civil QS) GD III	01.12.2014	10 years	33,010.00	17,800.00	50,810.00	254,050.00	25,405.00	228,645.00
57	404	Mrs. A.S.Ranasingha	Management Assistant GD III	22.12.2014	10 years	30,610.00	17,800.00	48,410.00	242,050.00	24,205.00	217,845.00
58	406	Mr. D.M.S.I.Dissanayake	Security Assistant GD III	01.03.2016	08 Years	28,210.00	17,800.00	46,010.00	184,040.00	23,005.00	161,035.00
59	407	Mr. K.H.G.S.Kumara	Security Assistant GD III	01.03.2016	08 Years	30,310.00	17,800.00	48,110.00	192,440.00	24,055.00	168,385.00
60	409	Mrs. H.K.D.W.M.S.K. Rathnathilaka	Management Assistant GD III	01.09.2016	08 years	30,310.00	17,800.00	48,110.00	192,440.00	24,055.00	168,385.00
61	410	Mr.W.M.S.R.K. Wijesekara	Karyala karya sahayaka GDIII	23.01.2017	07 Years	26,250.00	17,800.00	44,050.00	154,175.00	22,025.00	132,150.00
62	414	Mr. L.P.D.C.Liyanage	Security Assistant GD III	15.11.2017	07 Years	29,710.00	11,775.00	41,485.00	145,197.50	20,742.50	124,455.00
63	417	Mr. M.D.N.Manathunga	Security Assistant GD III	15.11.2017	07 Years	34,369.00	11,775.00	46,144.00	161,504.00	23,072.00	138,432.00
64	418	Mr. G.S.Surendra	Security Assistant GD III	15.11.2017	07 Years	30,010.00	11,775.00	41,785.00	146,247.50	20,892.50	125,355.00
65	419	Mr. H.D. Saman Premarathna	Security Assistant GD III	15.11.2017	07 Years	30,010.00	11,775.00	41,785.00	146,247.50	20,892.50	125,355.00
66	420	Mr. D.G.Sampath Kumara	Security Assistant GD III	15.11.2017	07 Years	30,010.00	11,775.00	41,785.00	146,247.50	20,892.50	125,355.00
67	422	Mr. T.H. Hemantha Kumara	Security Assistant GD III	15.11.2017	07 Years	29,110.00	11,775.00	40,885.00	143,097.50	20,442.50	122,655.00
68	424	Mr. M.D.Chithral	Security Assistant GD III	15.11.2017	07 Years	30,010.00	11,775.00	41,785.00	146,247.50	20,892.50	125,355.00
69	428	Mrs. W.M.I.D.Wijerathna	Management Assistant GD III	04.12.2017	07 years	30,010.00	17,800.00	47,810.00	167,335.00	23,905.00	143,430.00
70	431	Mrs. K.G.Imasha Nirukshi	Management Assistant GD III	04.12.2017	07 years	30,010.00	17,800.00	47,810.00	167,335.00	23,905.00	143,430.00
71	434	Mr. R.M.R.P. Rathnayake	Technician (Electronic/ Electrical) GD III	04.12.2017	07 years	27,910.00	17,800.00	45,710.00	159,985.00	22,855.00	137,130.00
72	435	Mr. S.T.K. Pushpa Kumara	Technician (Electronic/ Electrical) GD III	04.12.2017	07 years	27,910.00	17,800.00	45,710.00	159,985.00	22,855.00	137,130.00
73	436	Mr. D.M.B.S.P. Dissanayaka	Technician (Electronic/ Electrical) GD III	22.12.2017	07 years	27,910.00	17,800.00	45,710.00	159,985.00	22,855.00	137,130.00

S. No.	Staff No.	Name	Designation	Date Of Appointment	Period of Service as at 31.12.2024	Salary as at 31.12.2024 (Rs.)	C.O.L. Allowance (Rs.)	Total (Rs.)	Gratuity (Rs.)	Provotion for 2025 (RS.)	Provotion for long term (RS.)
74	439	Mr. L.W.S.B.Welivita	Security Assistant GD III	22.01.2018	06 Years	29,710.00	11,775.00	41,485.00	124,455.00	20,742.50	103,712.50
75	445	Mr. R.M.G.Sandaruwan	House/Garden Attendent GD III	15.03.2018	06 years	26,000.00	17,800.00	43,800.00	131,400.00	21,900.00	109,500.00
76	447	Mrs. I.U.Kodithuwakku	Accounts Officer GD II	23.04.2018	06 years	47,130.00	17,800.00	64,930.00	194,790.00	32,465.00	162,325.00
77	448	Mr. M.Nishantha	House/Garden Attendent GD III	01.06.2018	06 years	26,000.00	17,800.00	43,800.00	131,400.00	21,900.00	109,500.00
78	451	Mrs. M.C.D.Silva	Manager (Administration & Human Resources) GD II	02.07.2018	06 years	61,425.00	17,800.00	79,225.00	237,675.00	39,612.50	198,062.50
79	453	Mr. K.A.Amila Kumara	Driver GD III	01.08.2018	06 years	27,640.00	17,800.00	45,440.00	136,320.00	22,720.00	113,600.00
80	454	MR. U.L.C. Priyalal	Technician (Carpenter) GD III	21.08.2018	06 years	27,370.00	17,800.00	45,170.00	135,510.00	22,585.00	112,925.00
81	455	Mrs. K.A.D.U.Peiris	Manager (Finance) GD II	03.09.2018	06 years	61,425.00	17,800.00	79,225.00	237,675.00	39,612.50	198,062.50
82	456	MR. Y.G.N.T. Ranathunga	Technician (Mechanical) GD III	12.09.2018	06 years	27,910.00	17,800.00	45,710.00	137,130.00	22,855.00	114,275.00
83	458	Mrs. W.M.P.S.Mihiranthi	Management Assistant GD III	03.12.2018	06 years	29,110.00	17,800.00	46,910.00	140,730.00	23,455.00	117,275.00
84	459	Mrs. N.P.Rubasinghe	Management Assistant GD III	03.12.2018	06 years	29,410.00	17,800.00	47,210.00	141,630.00	23,605.00	118,025.00
85	460	Mrs. A.C.Senevirathna	Management Assistant GD III	03.12.2018	06 years	28,810.00	17,800.00	46,610.00	139,830.00	23,305.00	116,525.00
86	461	Mr. J.A.P. Samaranayake	Technician (Electronic/ Electrical) GD III	03.12.2018	06 years	27,640.00	17,800.00	45,440.00	136,320.00	22,720.00	113,600.00
87	462	Mrs. A.C.L.K.Silva	House/Garden Attendent GD III	03.12.2018	06 years	26,000.00	17,800.00	43,800.00	131,400.00	21,900.00	109,500.00
88	463	Miss. K.C.M.M.S.R. Ferdinando	Management Assistant GD III	17.12.2018	06 years	29,410.00	17,800.00	47,210.00	141,630.00	23,605.00	118,025.00
89	464	Mrs. R.A.Saumya Nilani	Karyala karya sahayaka GDIII	21.12.2018	06 years	26,000.00	17,800.00	43,800.00	131,400.00	21,900.00	109,500.00
90	465	Mr.I.B.R.Jayasinghe	Security Assistant GD III	01.01.2019	06Years	35,329.00	11,775.00	47,104.00	141,312.00	23,552.00	117,760.00
91	470	Mr.D.M.L.Dawndasekara	Security Assistant GD III	13.05.2019	05 Years	29,410.00	11,775.00	41,185.00	102,962.50	20,592.50	82,370.00
92	474	Mr. U.C.Udakanda	House/Garden Attendent GD III	20.06.2019	05 years	25,500.00	17,800.00	43,300.00	108,250.00	21,650.00	86,600.00
93	477	Mr. K.K.M. Roodrigoo	Technician (Civil) GD III	16.12.2020	04 years	27,100.00	17,800.00	44,900.00	89,800.00	22,450.00	67,350.00
94	478	Mr. I.M.Inshaf	Maintenance Officer (Civil) GD II	15.01.2021	03 Years	44,865.00	17,800.00	62,665.00	93,997.50	31,332.50	62,665.00
95	480	Mr. K.N.P.A.M.S. Bandara	Management Assistant GD III	10.03.2021	03 years	28,810.00	17,800.00	46,610.00	69,915.00	23,305.00	46,610.00
96	481	Miss. R.G.D. Priyanga	Management Assistant GD III	15.03.2021	03 years	28,810.00	17,800.00	46,610.00	69,915.00	23,305.00	46,610.00
97	483	Miss. K.K.A. Shanika Ruwanmalee	Management Assistant GD III	15.03.2021	03 years	28,810.00	17,800.00	46,610.00	69,915.00	23,305.00	46,610.00
98	484	Mr.H.A.G.Hemantha Kumara	Security Assistant GD III	15.03.2021	03 Years	28,810.00	17,800.00	46,610.00	69,915.00	23,305.00	46,610.00
99	485	Mr.H.S.H.M.A.Herath Bandara	Security Assistant GD III	15.03.2021	03 Years	41,713.00	11,775.00	53,488.00	80,232.00	26,744.00	53,488.00
100	487	Mr.J.P.Anura Jayasinghe	Security Assistant GD III	22.03.2021	03 Years	34,581.00	11,775.00	46,356.00	69,534.00	23,178.00	46,356.00
101	488	Mr.W.M.J.A. Weerasundara	Security Assistant GD III	22.03.2021	03 Years	34,805.00	11,775.00	46,580.00	69,870.00	23,290.00	46,580.00
102	489	Mr.M.G.Dileepa Sanjeewa	Security Assistant GD III	22.03.2021	03 Years	30,721.00	11,775.00	42,496.00	63,744.00	21,248.00	42,496.00
103	490	Mr.R.Jayaweera	Security Assistant GD III	22.03.2021	03 Years	36,377.00	11,775.00	48,152.00	72,228.00	24,076.00	48,152.00
104	491	Mr.W.M.R.U.Bandara	Security Assistant GD III	22.03.2021	03 Years	40,529.00	11,775.00	52,304.00	78,456.00	26,152.00	52,304.00
105	492	Miss. L.T.M.M. Weerasinghe	Management Assistant GD III	07.04.2021	03 years	28,810.00	17,800.00	46,610.00	69,915.00	23,305.00	46,610.00
106	493	Mr.P.K.D.Nihal Kumara	Security Assistant GD III	10.05.2021	03 Years	28,810.00	17,800.00	46,610.00	69,915.00	23,305.00	46,610.00
107	497	Mr.M.W.Lakshan divimantha	Karyala karya sahayaka GDIII	15.05.2023	01 Year	25,000.00	17,800.00	42,800.00	21,400.00	21,400.00	-
108	498	Mr.H.M.Ashan Lakshitha	Maintenance Attendant GD III	15.05.2023	01 Year	25,000.00	17,800.00	42,800.00	21,400.00	21,400.00	-
109	499	Mr. H.M.B. Ravinath Adhikari	Technician (Mechanical) GD III	15.05.2023	01 Year	26,560.00	17,800.00	44,360.00	22,180.00	22,180.00	-
110	500	Mr.Muneeswaran Pushparaja	House/Garden Attendent GD III	15.05.2023	01 Year	25,000.00	17,800.00	42,800.00	21,400.00	21,400.00	-
111	501	Mr.H.S.N.Kumara	Maintenance Officer (A/C,W/S Operations)	05.06.2023	01 Year	43,355.00	17,800.00	61,155.00	30,577.50	30,577.50	-
112	502	Mr.A.P.D.A. Wickramasinghe	Maintenance Officer (Elertrical) GD II	06.06.2023	01 Year	43,355.00	17,800.00	61,155.00	30,577.50	30,577.50	-
113	503	Mr.J.A.Indika Pradeep Kumara	House/Garden Attendent GD III	14.09.2023	01 Year	24,750.00	17,800.00	42,550.00	21,275.00	21,275.00	-
114	504	Mr.H.P.Lahiru Mahesh Pathirana	Maintenance Attendant GD III	14 .09.2023	01 Year	25,000.00	17,800.00	42,800.00	21,400.00	21,400.00	-
115	505	Air Vise Marshal L.M.S.K.Leelarathna (Retd)	Marshal	23.10.2023	01 Year	122,670.00	11,775.00	134,445.00	67,222.50	67,222.50	-
116	506	Miss.T.G.Hansamali Wehalla	Procurement Officer GD II	04.12.2023	01 Year	43,355.00	17,800.00	61,155.00	30,577.50	30,577.50	-

S. No.	Staff No.	Name	Designation	Date Of Appointment	Period of Service as at 31.12.2024	Salary as at 31.12.2024 (Rs.)	C.O.L. Allowance (Rs.)	Total (Rs.)	Gratuity (Rs.)	Provotion for 2025 (RS.)	Provotion for long term (RS.)
117	509	Mrs.H.M.A.N.S. Ellepola	Management Assistant GD III	12.02.2024	10 Months	27,910.00	17,800.00	45,710.00	-	-	-
118	510	Miss.N.L.D.N. Krishanarathna	Management Assistant GD III	12.02.2024	10 Months	27,910.00	17,800.00	45,710.00	-	-	-
119	513	Miss.K.A.A.D. Abeysinghe	Management Assistant GD III	12.02.2024	10 Months	27,910.00	17,800.00	45,710.00	-	-	-
120	514	Miss.A.K.A.P.Bimalka	Management Assistant GD III	12.02.2024	10 Months	27,910.00	17,800.00	45,710.00	-	-	-
121	515	Miss.A.W.A.C.H. Abeysekara	Management Assistant GD III	12.02.2024	10 Months	27,910.00	17,800.00	45,710.00	-	-	-
122	516	Mr.D.M.P.D.B. Dissanayake	House/Garden Attendent GD III	19.02.2024	10 Months	24,750.00	17,800.00	42,550.00	-	-	-
123	517	Miss.P.M.Amarasinghe	Management Assistant GD III	26.02.2024	10 Months	27,910.00	17,800.00	45,710.00	-	-	-
124	518	Miss.S.Y.Priyadarshani	Management Assistant GD III	12.03.2024	09 Months	27,910.00	17,800.00	45,710.00	-	-	-
125	519	Mrs.M.A.N.Dilrukshi	Security Assistant GD III	12.03.2024	09 Months	27,910.00	11,775.00	39,685.00	-	-	-
126	520	Mr.K.M.S.M. Karunarathna	Security Assistant GD III	12.03.2024	09 Months	38,161.00	11,775.00	49,936.00	-	-	-
127	521	Mr.S.A.K.R.Senanayaka	Security Officer(Administration) GD II	12.02.2024	06 Months	42,600.00	11,775.00	54,375.00	-	-	-
128	522	Miss.P.N.P.P.Kumari	Security Assistant GD III	12.03.2024	09 Months	27,910.00	11,775.00	39,685.00	-	-	-
129	524	Mr.D.D. Wickramarathna	Security Assistant GD III	12.03.2024	09 Months	27,910.00	17,800.00	45,710.00	-	-	-
130	525	Mrs.W.G.S.P.Kumari	Security Assistant GD III	12.03.2024	09 Months	35,835.00	11,775.00	47,610.00	-	-	-
131	526	Mr.G.D.S.Gamage	Security Assistant GD III	12.03.2024	09 Months	39,300.00	11,775.00	51,075.00	-	-	-
132	527	Mr.M.M.Waseem	Management Assistant GD III	18.03.2024	09 Months	27,910.00	17,800.00	45,710.00	-	-	-
133	528	Mr.G.A.S.P.Kumara	Security Assistant GD III	18.03.2024	09 Months	27,910.00	17,800.00	45,710.00	-	-	-
134	530	Miss.M.K.S.Gunarathna	Management Assistant GD III	27.03.2024	09 Months	27,910.00	17,800.00	45,710.00	-	-	-
135	531	Miss.K.G.D.Darshika	Management Assistant GD III	17.04.2024	08 Months	27,910.00	17,800.00	45,710.00	-	-	-
136	533	Miss.J.M.N.M.Amarasinghe	Internal Audit officer GD II	13.08.2024	04 Months	42,600.00	17,800.00	60,400.00	-	-	-
137	534	Miss.N.G.N.S. Narammala	Administrative officer GD II	02.09.2024	03 Months	42,600.00	17,800.00	60,400.00	-	-	-
138	535	Mr.R.A.D.I.J. Rupasinghe	Technician(Electronic/ Electrical)GDIII	04.11.2024	01 Month	26,290.00	17,800.00	44,090.00	-	-	-
139	536	Mr.W.A.A.D. Yasiru Prabashwara	Technician(Electronic/ Electrical)GDIII	04.11.2024	01 Month	26,290.00	17,800.00	44,090.00	-	-	-
140	537	Mr.S.Thuvarakan	Technician(Building/Masonry) GDIII	04.11.2024	01 Month	26,290.00	17,800.00	44,090.00	-	-	-
141	538	Mr.R.P.A.S.Premadasa	Security Assistant GD III	04.11.2024	01 Month	47,185.00	11,775.00	58,960.00	-	-	-
142	539	Mr.R.P.S.P.Dissanayake	Security Assistant GD III	04.11.2024	01 Month	37,815.00	17,800.00	55,615.00	-	-	-
143	541	Mr.K.L.E.Priyadarshana	Security Assistant GD III	04.11.2024	01 Month	48,505.00	11,775.00	60,280.00	-	-	-
144	542	Mr.B.G.M.D.N. Senaka Munasinghe	Security Assistant GD III	04.11.2024	01 Month	42,565.00	11,775.00	54,340.00	-	-	-
145	543	Mr.S.S.M.Gunasekara	Security Assistant GD III	04.11.2024	01 Month	47,845.00	11,775.00	59,620.00	-	-	-
146	544	Mr.M.T.S.Senevirathna	Security Assistant GD III	04.11.2024	01 Month	40,585.00	11,775.00	52,360.00	-	-	-
147	545	Mr.M.S.K.C.Harisan	Security Assistant GD III	04.11.2024	01 Month	43,225.00	11,775.00	55,000.00	-	-	-
148	546	Mr.R.G.Wasantha kumara	Security Assistant GD III	04.11.2024	01 Month	42,565.00	11,775.00	54,340.00	-	-	-
149	547	Mr.W.G.M.S.Sirisena	Security Assistant GD III	04.11.2024	01 Month	45,865.00	11,775.00	57,640.00	-	-	-
150	548	Mr.S.M.P.W.K. Senanayaka	Security Assistant GD III	04.11.2024	01 Month	36,825.00	11,775.00	48,600.00	-	-	-
151	549	Mr.R.D.N.Rajapaksha	Security Assistant GD III	04.11.2024	01 Month	34,970.00	17,800.00	52,770.00	-	-	-
						5,274,230.00	**2,476,925.00**	**7,751,155.00**	**38,107,780.00**	**3,579,977.00**	**34,527,803.00**

SUPERIOR COURTS COMPLEX BOARD OF MANAGEMENT

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.12.2024

CASH FLOWS FROM OPERATING ACTIVITIES	2024 Rs	2023 Rs Restated
Surplus / (Deficit) for the year	(2,166,679)	(114,231,765)
Non Cash movements		
Depreciation	-	133,086,214
Increase/Decrease in provision relating to employee costs	5,991,675	2,622,085
Privious year adjusment		499,583
Increase in Short term Provisions	(141,600)	73,480
Increase/Decrease of Inventories	576,099	258,894
Increase /Decrese in Creditors	(2,605,369)	2,520,487
Increase/Decrese in payables	4,692,095	(6,728,733)
Increase/ Decrese in Refundable deposit	95,000	37,000
Gratuity Paid during the Year	(4,277,028)	(14,272,217)
(Gains)/ losses on sale of property, plant and equipment	(5,238,546)	-
Increse/Decrese of Pre Payment and Advance Payment	2,731,563	(2,655,267)
Increase in non current assets	331,942	(50,000)
		-
Increase in receivables	119,113	1,106,886
Net Cash Flows from operating activities	108,264	2,266,647
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of PPE	(25,741,116)	(12,854,107)
		-
Net Cash Flows from Investing activities	(25,741,116)	(12,854,107)
CASH FLOWS FROM FINANCING ACTIVITIES		
Distribution from Government -Capital	25,749,223	12,750,000
Net Cash Flows from Financing activities	25,749,223	12,750,000
Net Cash Increse/Decrease in Cash and Cash Equalents	116,371	2,162,540
Cash & Cash Equivalents as at 01/01/2023	16,648,622	14,486,082
Cash redeposited to TOD (as per the circular)	(15,000,000)	-
Cash & Cash Equivalents as at 31/12/2023	**1,764,993**	**16,648,622**

SUPERIOR COURTS COMPLEX BOARD OF MANAEMENT

STATEMENT OF CHANGES IN EQUITY
FOR THE 31ST DECEMBER 2024

Description	Revaluation Reserve Fund Rs. Restated	Accumulated Income & Expenditure Rs. Restated	Accumulated Capital Grant Rs. Restated	Total Rs. Restated
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	-	(101,506,745)	-	(114,231,765)
Adjustment in Respect in Previous Year	(12,500,000)	9,375,000	-	(3,125,000)
Transfer to Deferred Revenue	(116,075,000)	133,111,194	(17,036,194)	-
Capital Grant			-	-
Balance as at 31.12.2023	**5,600,347,708**	**32,839,491**	**107,828,723**	**5,728,290,902**
Balance as at 01.01.2024	5,600,347,708	32,839,491	107,828,723	5,741,015,922
Valuation/Surplus/(Deficit) of the Year	-	(2,166,679)		(2,166,679)
Adjustment in Respect in Previous Year	-	(516,628)	-	(516,628)
Transfer to Deferred Revenue	(116,075,000)	-	(11,949,306)	(128,024,306)
				-
Balance as at 31.12.2024	**5,484,272,708**	**30,156,184**	**95,879,417**	**5,610,308,309**

Superior Courts Complex Board of Management

Budgeted Vs Actual Capital Expenditure report for the year 2024

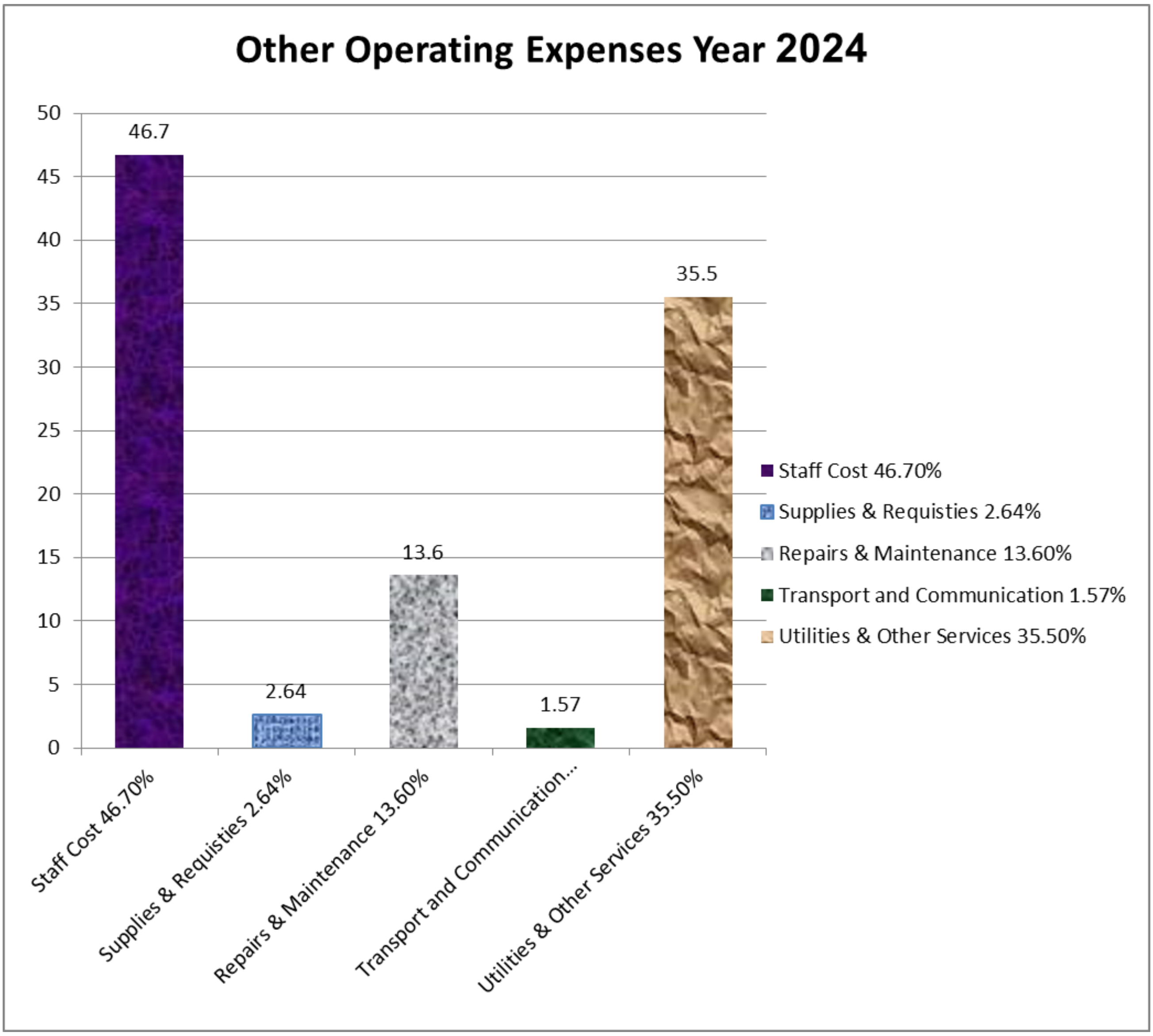
A	B	C	D	E
Description of Budgetary Head	2023 Actual Exp. Jan-Dec Rs. '000	2024 Revised Budget II Jan-Dec Rs. '000	Total Expenditure up to 31st December 2024 Rs. '000	% (D/C*100%) Expenditure up to 31st December 2024 Budget
Capital Expenditure (2201):- Rehabilitation & Improvements of Capital Assets:-				
Building & Structures	9,091	5,520	5,168	**94%**
Plant, Machinery & Equipment		-	-	
	9,091	**5,520**	**5,168**	**94%**
Acquisition of Fixed Assets:-				
Plant & Mechinery	1,385	270	185	**69%**
Office Furniture & Equipment	1,605	4,210	3,949	**94%**
Security Equipment		27,100	16,439	**61%**
	2,990	**31,580**	**20,573**	**65%**
Return to MOF		**(6,560)**		
Total Capital Expenditure -2201	**12,081**	**30,540**	**25,741**	**84%**

Budgeted Other Income report for the year 2024

Description	Revised Annual Estimate January to December 2024 Rs	Actual Until 31st December 2024 Rs
Lawyers Vehicle Parking Income	5,145,000.00	5,141,000.00
211 High Court Building Rent	7,700,000.00	7,692,000.00
Juges Building Rent	1,120,000.00	1,115,000.00
Caferteria	169,000.00	156,000.00
Sales of Con Items	21,130,000.00	21,124,000.00
Supplier Registration Fees	125,000.00	124,000.00
Sundry Income	1,611,000.00	1,322,000.00
Total	**37,000,000.00**	**36,674,000.00**

Superior Courts Complex Board of Management
Budgeted Vs Actual Recurrent Expenditure report for the year 2024

A	B	C	D	E
Description of Budgetary Head	2023 Actual Exp. Jan-Dec Rs. '000	2024 Revised Budget II Jan-Dec Rs. '000	Total Expenditure up to 31st December 2024 Rs. '000	% (D/C*100%) Expenditure up to 31st December 2024 Budget
Recurrent Expenditure (1503):-				
Personal Emoluments:-				
Salaries & wages	65,799	90,470	82,831	**92%**
EPF	7,615	10,990	10,080	**92%**
ETF	1,902	2,528	2,519	**100%**
Other Allowances	6,301	7,000	6,646	**95%**
Over time & Holiday pay	5,816	6,000	5,619	**94%**
Gratuity	14,272	7,532	4,276	**57%**
Special Advance	-		-	**0%**
Festival Advance	920	-	-	**0%**
Other Staff Cost	349	200	107	**54%**
Temporary Trainee Staff	87	280	171	**61%**
Provision for Garden Labours EPF and ETF	824	-	-	**0%**
Salary Arreas	-	-	-	
Multipurpose Development Assistant	836		-	
	104,721	**125,000**	**112,249**	**90%**
Recurrent Expenditure (1509):-				
Travelling Expenses	**64**	**80**	**66**	**83%**
Supplies & Requisites:-				
Stationery & office requisites	2,061	2,630	2,630	**100%**
Fuel	1,283	1,680	1,334	**79%**
Mechanical & Electrical Goods	1,740	800	690	**86%**
Medical supplies	28	50	25	**0%**
Uniforms	1,930	3,500	3,271	**93%**
House keeping Requisites	1,203	2,200	863	**39%**
	8,245	**10,860**	**8,813**	**81%**
Maintenance Expenditure:-				
Vehicle	2,499	3,200	1,826	**57%**
Building & structure	5,158	7,000	7,000	**100%**
House Keeping Maintenance	12,174	12,000	11,989	**100%**
Gardening Maintenance	101	200	107	**54%**
Plant & Machinery Equipment	5,785	6,000	6,000	**100%**
Laundry	465	600	543	**91%**
Extra Security Service	2,014	2,400	2,128	**89%**
	28,196	**31,400**	**29,593**	**94%**
Contractual Services:-				
Telecommunication	773	650	615	**95%**
Postal Charges	162	200	135	**68%**
Electricity	67,842	56,225	56,187	**100%**
Water	4,702	5,500	5,295	**96%**
Rates & local taxes	5,830	3,790	175	**5%**
Newspapers & publications	16	40	16	**40%**
Vehicle Insurance	60	100	88	**88%**
Vehicle license	31	60	45	**75%**
Advertising	364	750	644	**86%**
	79,780	**67,315**	**63,200**	**94%**
Others:-				
Subscription cont. & membership fees	16	30	12	**40%**
Generator Fuel Running Expenses	153	7,850	7,850	**100%**
General Insurance	1,409	2,157	2,054	**95%**
Staff Examination	20	30	30	**100%**
Staff Recruitment	20	48	38	**79%**
Staff Training	465	600	528	**88%**
Entertainment	522	600	558	**93%**
Board Members & Secretarial fees	829	810	739	**91%**
Legal Fees	103	200	90	**45%**
Miscellaneous	6	20	15	**75%**
	3,543	**12,345**	**11,914**	**97%**
Other Recurrent Total 1509	**119,828**	**122,000**	**113,586**	**93%**
Total Recurrent Expenditure 1503+1509	**224,549**	**247,000**	**225,835**	**91%**



Other Operating Expenses Year 2024
50
45
40
35
30
25
20
15
10
5
0
46.7
2.64
13.6
1.57
35.5
Staff Cost 46.70%
Supplies & Requisties 2.64%
Repairs & Maintenance 13.60%
Transport and Communication…
Utilities & Other Services 35.50%
Staff Cost 46.70%
Supplies & Requisties 2.64%
Repairs & Maintenance 13.60%
Transport and Communication 1.57%
Utilities & Other Services 35.50%

Superior Courts Complex Board of Management
Training and Capacity Development - 2024

Officer Level	Number of Officers	Total Expenditure (Rs.)
Executive Level	09	114,000.00
Non-Executive Level		
➢ Individual Workshop	15	154,000.00
➢ Group Workshop	52	
- Awareness of the role performed by each department of the institution	40	-
- Fire Training Programe	21	-
- First Aid Training Programe		-
Total	137	268,000.00

Superior Courts Complex Board of Management

Sustainability Report

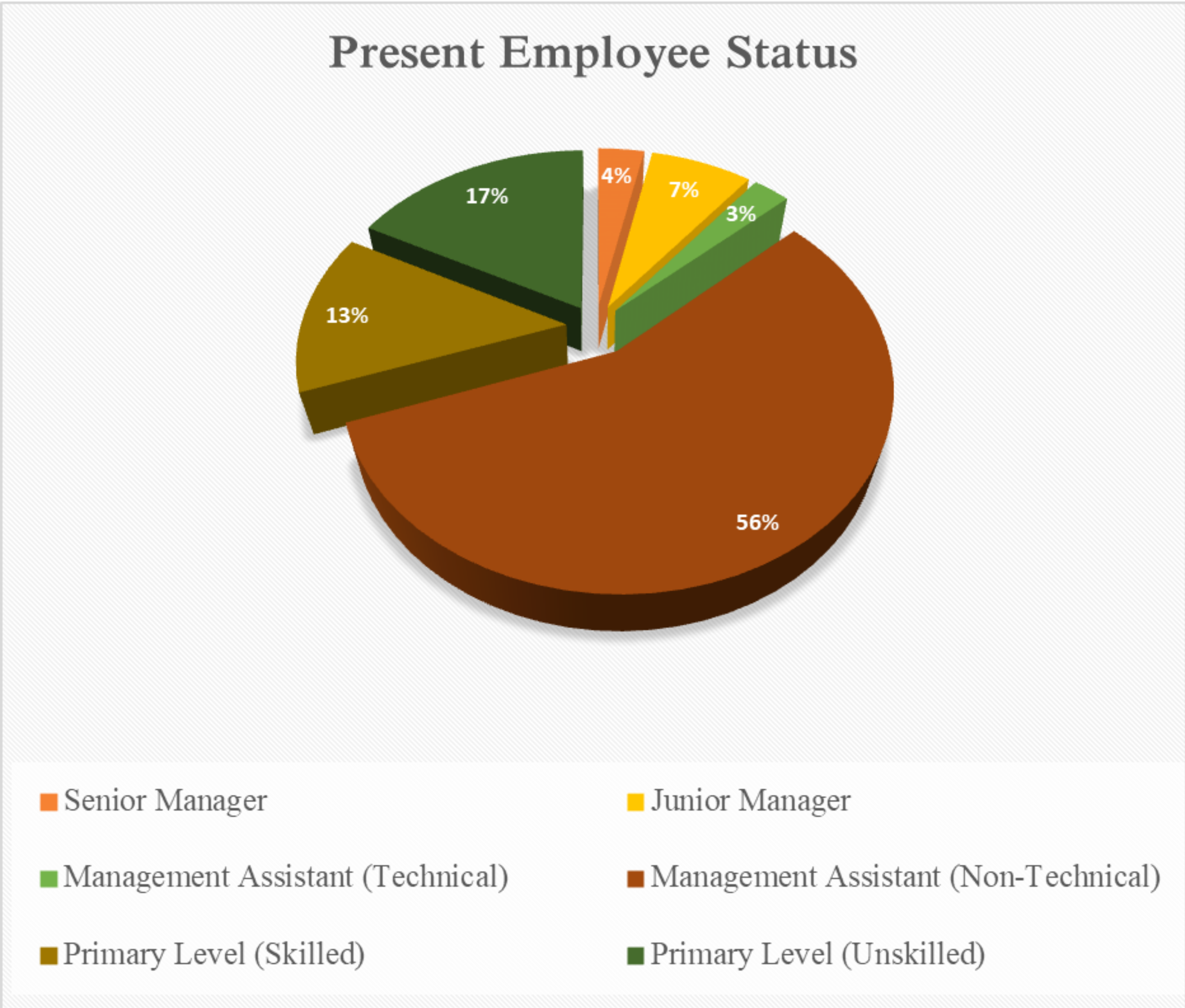
Administration & Human Resources Division

Sustainability Report of Administration & Human Resources Division

Workforce Profile & Diversity

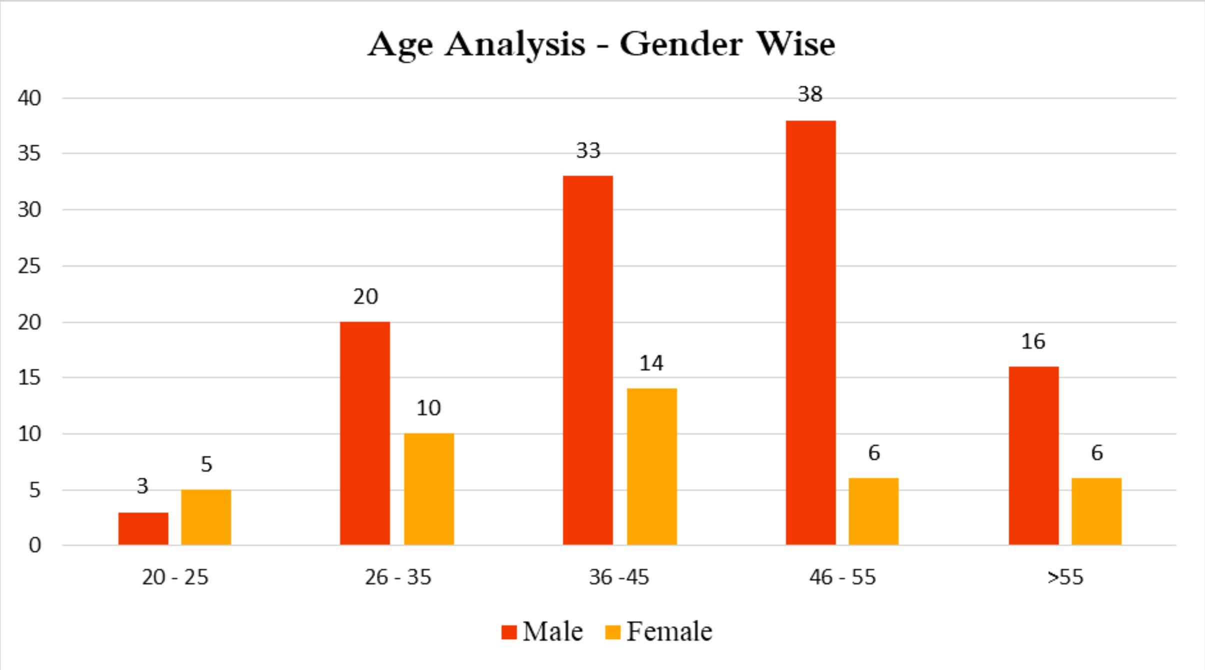
01. Employee Status – as at 31.12.2024

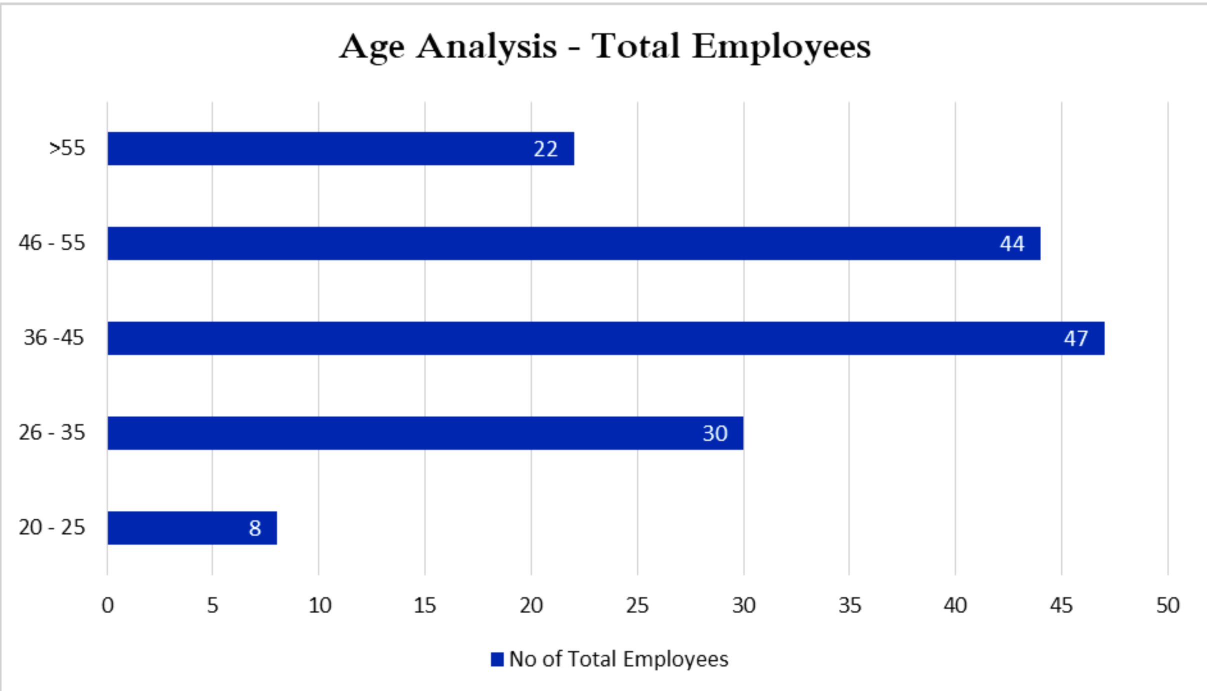
Employee Category	No of Employees
Senior Manager	05
Junior Manager	11
Management Assistant (Technical)	04
Management Assistant (Non-Technical)	85
Primary Level (Skilled)	20
Primary Level (Unskilled)	26
TOTAL	**151**



02. Age Analysis of Employees

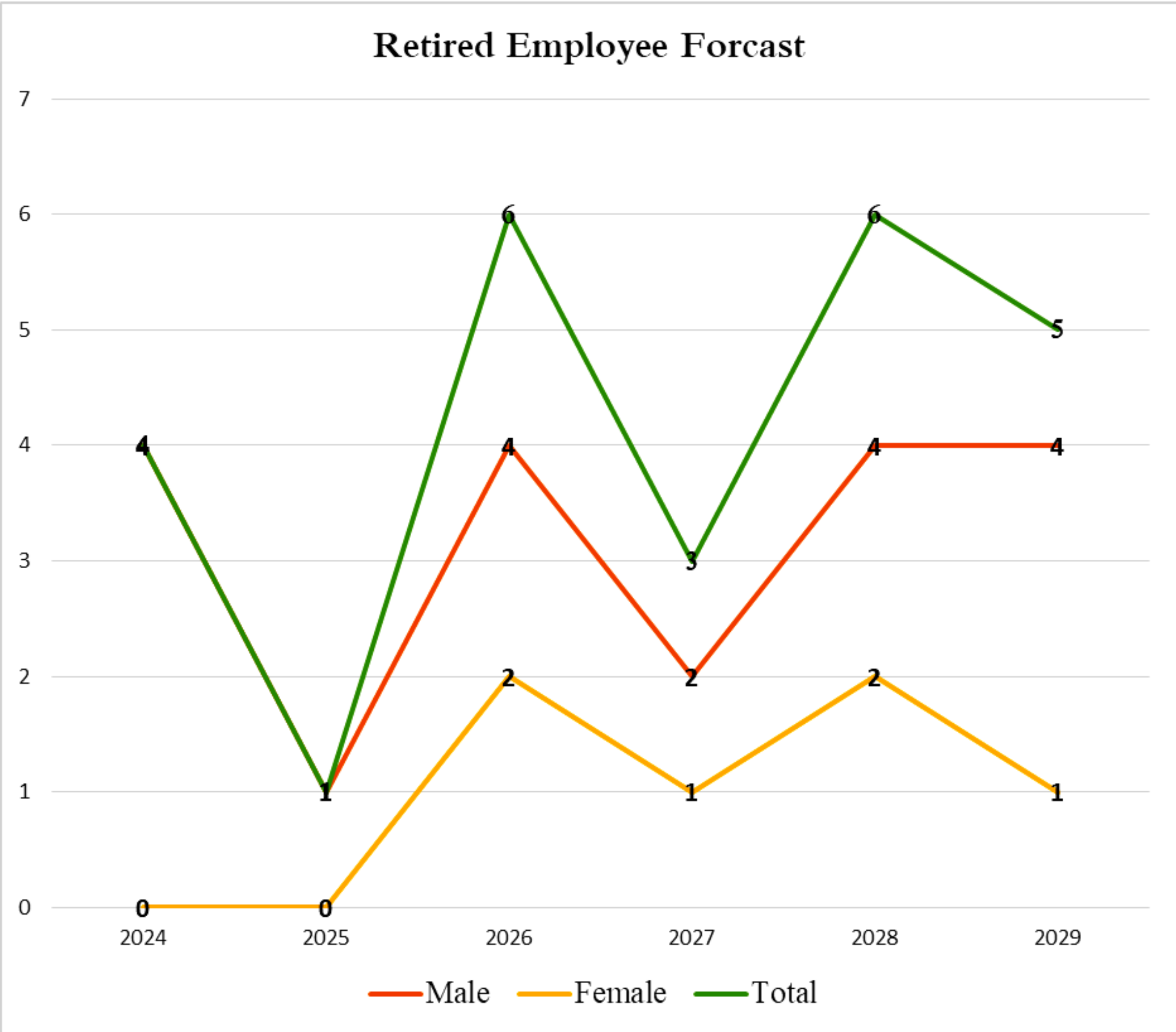
Age Group (Years)	Male	Female	No of Total Employees
20 - 25	3	5	8
26 - 35	20	10	30
36 -45	33	14	47
46 - 55	38	6	44
>55	16	6	22
Total	**110**	**41**	**151**





03. Retired Employee Forecast

Year	Male	Female	Total
2024	4	-	4
2025	1	0	1
2026	4	2	6
2027	2	1	3
2028	4	2	6
2029	4	1	5
TOTAL	19	6	25



Fair Labor Practices & Human Rights

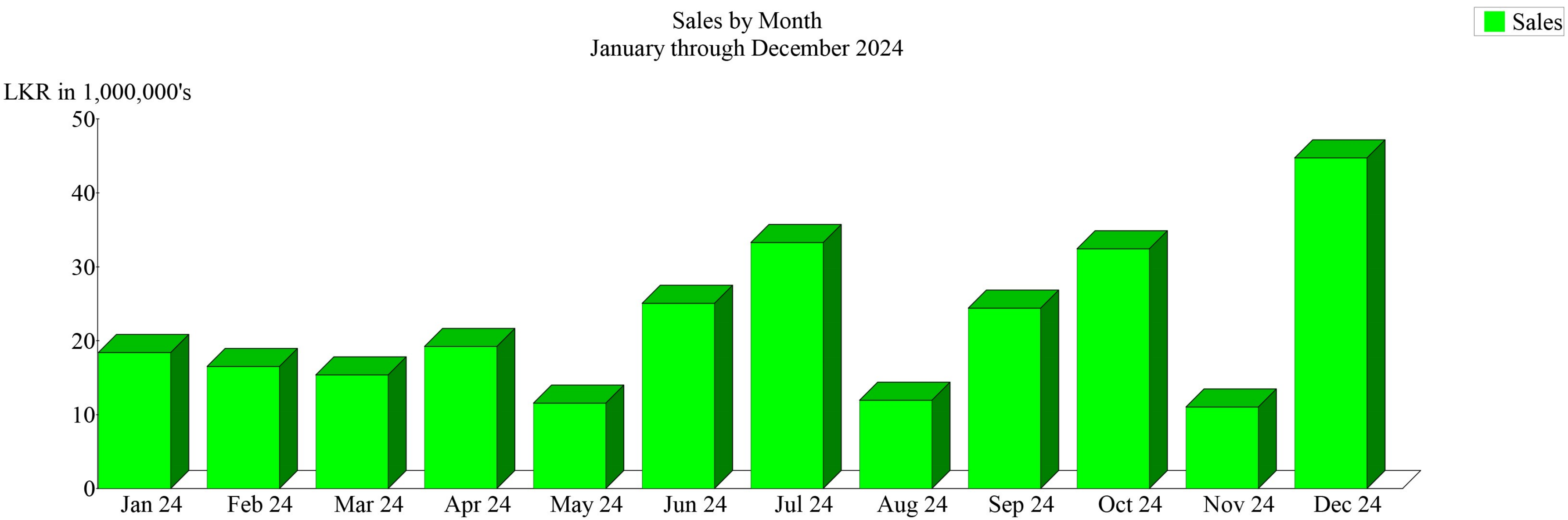
The Superior Courts Complex Board of Management is committed to upholding fair labor practices and protecting human rights in all aspects of its functions. As an employer, the Board of Management ensures equality, non-discrimination, and compliance with national labor laws by providing decent working conditions, fair wages (as per circulars), welfare facilities, and opportunities for professional development to all employees. As the administrative body supporting the superior courts complex, the institution recognizes its responsibility to reflect the constitutional values of justice and human rights through transparent governance, accountability, and respect for the dignity of every individual.

Employee Engagement & Developments

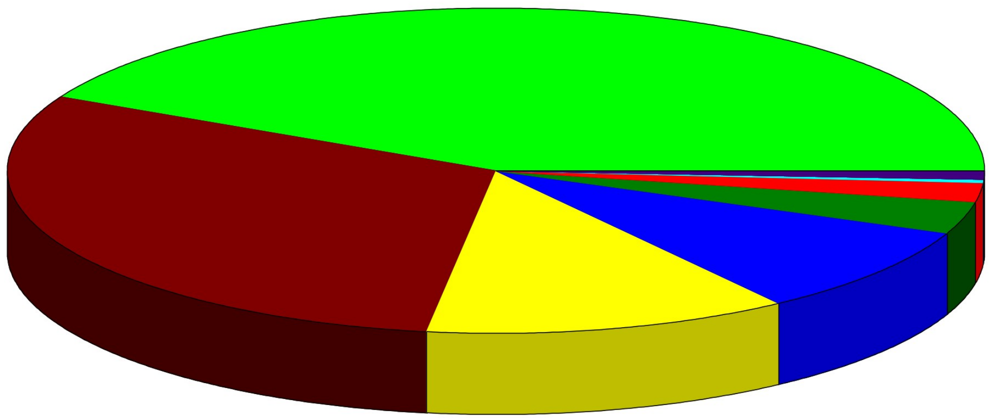
Training and Capacity Development - 2024

Officer Level	Number of Officers	Total Expenditure (Rs.)
Executive Level	09	114,000.00
Non-Executive Level		
➢ Individual Workshop	15	154,000.00
➢ Group Workshop		
- Awareness of the role performed by each department of the institution	52	-
- Fire Training Programe	40	-
- First Aid Training Programe	21	-
Total	137	268,000.00

Sales by Month
January through December 2024



Sales Summary
January through December 2024



Government Grant-Salary	42.55%
Government Grant Recurrent-other	30.30
Government Grant Capital	12.24
Other Income	9.00
Special High Courts 211 Building	3.27
Vehicle parking Fees	1.94
Judges Quartes Rent	0.36
Sri lanka Inasurance Corporation	0.13
Softlogic Life Insurance PLC,	0.07
Taste OF Asia	0.06
Other	0.07
Total	LKR264,027,528.32

By Customer