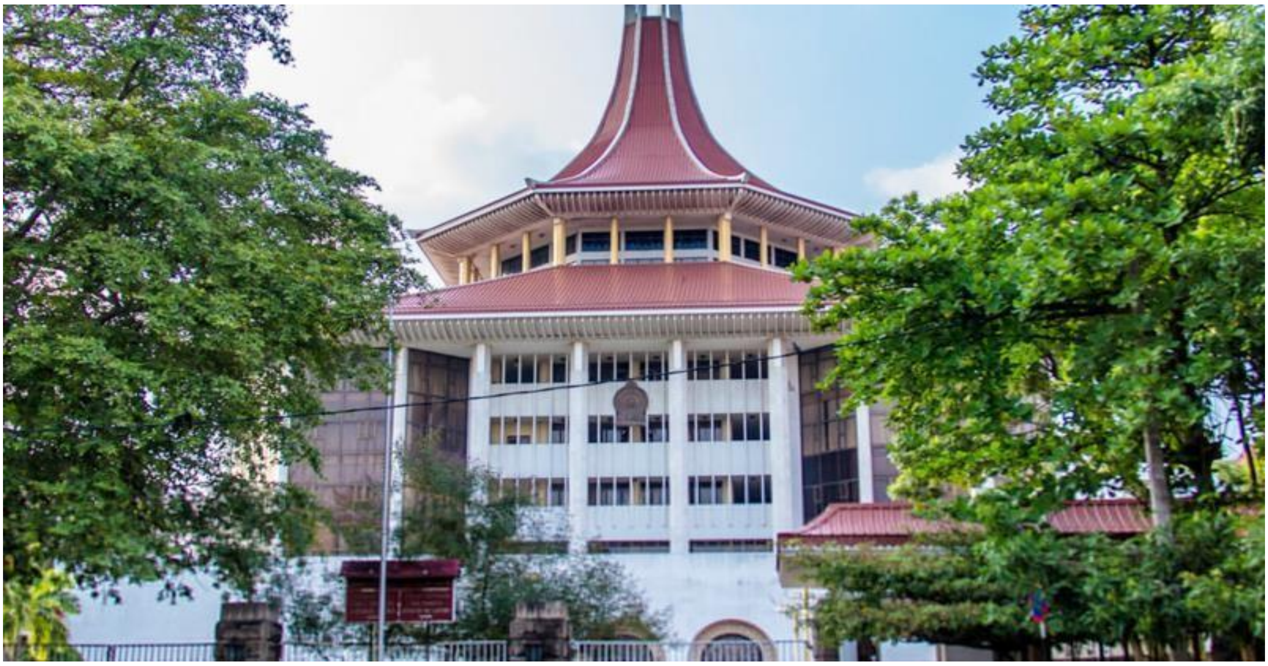

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උපරිමාධිකරණ විනිශ්චයකාරවරු

செயலாற்றுகை அறிக்கை 2025 - செலவினத் தலைப்பு 04

உயர் நீதிமன்ற நீதியரசர்கள்

PERFORMANCE REPORT 2025 – HEAD 04

Judges of the Superior Courts

Annual Performance Report for the Year 2025
Judges of the Superior Courts – Head No. 04

Contents

Chapter 01- Institutional Profile/Executive Summary

1.a The Supreme Court

1. a 1 Introduction

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

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

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

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

Accordingly, the Registrar acts as the Head and Chief Accounting Officer of the Head ‘ Judges of the Superior Courts’ and, in accordance with Article 135 of the Constitution, acts under the supervision, direction, and control of the Chief Justice.

1. a 3 Objective of the Institution

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

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

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

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

The jurisdictions mentioned below are vested in the Supreme Court by the Constitutio

- Jurisdiction in respect of Fundamental Rights
- Final Appellate Jurisdiction

- Consultative Jurisdiction
- Jurisdiction in respect of the Presidential Election Petitions
- Jurisdiction in respect of any breach of Privileges of the Parliament
- Jurisdiction in respect of such other matters which Parliament may by Law vest or ordain.

1. a 5 Main Functions

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

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

1. a 6 Organization Chart-Supreme Court

Not Relevant

1. a 7 Particulars of projects which receive foreign aid

Nil.

1.b The Court of Appeal

1. b 1 Introduction

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

The Court consists of 20 Honourable Judges, headed by the President of the Court of Appeal.

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

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

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

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

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

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

1. b 3 The objective of the institution

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

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

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

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

The Court of Appeal which established under the Constitution of Sri Lanka has appellate and revisionary jurisdiction over the decisions of the courts of first instance, Jurisdiction of Labour

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

1. b 5 Main Functions

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

1.b 6 Organization Chart

Not Relevant

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

Nil.

Chapter 02- Progress of Future Outlook

2.a The Supreme Court

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

Performance of the Supreme Court of the Democratic Socialist Republic of Sri Lanka from 01.01.2025 to 31.12.2025

Type	No: of Cases Pending as at 01.01.2025	No: of Cases Registered During the Period	No: of Cases Concluded During the Period	No: of Cases Pending as at 31.12.2025
Fundamental Rights Application	1125	301	573	853
Special Leave to Appeal	922	399	462	859
Orders of the SC in respect of Parliamentary Bills	0	31	29	2
Appeal	1114	292	372	1034
SC CHC Matters	512	110	103	519
Leave to Appeal cases of the HC	288	124	176	236
Writ Applications	14	67	78	3
Leave to Appeal Applications for CAHC	1396	406	625	1177
Revision Cases	5	4	1	8
Reference Cases	-	-	-	-
Miscellaneous	8	2	4	6
SC TAB Appeal	3	3	2	4
SC Special	2	-	-	1
SC Contempt	6	7	8	5
Rule	23	3	13	13
Expulsion	3	-	-	3
Acceleration	1	-	-	1
TOTAL	5422	1749	2446	4724

Report on Institution of Cases & Disposal of Cases in Supreme Court

Type	No: of cases pending as at 01.09.2025	No: of cases Registered During the period	No: of cases Concluded During the period	No: of cases pending as at 30.09.2025
Orders of the SC in respect of Parliamentary Bills(SD)	26	0	0	26
Sc Special	02	0	0	02

Observations

1.Number of 26 Special Determination (SD) cases which were filed in 2024 are pending as 30.09.2025 as some of the Bills were null & void after the Dissolution of Parliament in 2024.Therefore,the statistics should be corrected as none.(0)

2.number of 02 SC Special cases which shown as pending matters which are converted to SC Rule Matters.

- **SC Special 01/2021 to Sc Rule 06/2022**
- **SC Special 03/2021 to SC Rule 04/2022**
- **SC Special 02/2021 is connected to SC Rule 06/2022 and it is a pending case.**

Therefore, the statistics should be amended as following.

Type	No: of cases pending as at 01.09.2025	No: of cases Registered During the period	No: of cases Concluded During the period	No: of cases pending as at 30.09.2025
Orders of the Sc in respect of Parliamentary Bills (SD)	0	0	0	0
Sc Special	01	0	0	01

2.b The Court of Appeal

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

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

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

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

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

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

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

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

Performance of the Court of Appeal from 01.01.2025 to 31.12.2025

Progress of the Court of Appeal from 01.01.2025 to 31.12.2025						
	Case Type	Pending as at 01.01.2025	Number of filed cases from 01.01.2025 to 31.12.2025	Pending Cases as at 31.12.2025	Number of concluded cases from 01.01.2025 to 31.12.2025	Number of pending cases as at 31.12.2025
1	WRIT APPLICATIONS (WRT)	1891	1286	3177	1160	2017
2	HIGH COURT CRIMINAL APPEALS (HCC)	621	251	872	291	581
3	ADMIRALTY MATTERS (REM)	3	5	8	3	5
4	EXTRADITION (EXT)	-	-	-	-	-
5	PROVINCIAL HIGH COURT REVISION APPEALS (PHC)	882	263	1145	209	936
6	CIVIL APPEALS (DCF)	3	0	3	3	0
7	HIGH COURT REVISION APPLICATIONS (CPA)	167	117	284	149	135
8	REVISION APPLICATIONS (REV)	13	7	20	9	11
9	LEAVE TO APPEAL (LTA)	45	18	63	47	16
10	TAX APPEALS (TAX)	559	208	767	22	745
11	HIGH COURT BAIL APPLICATION APPEALS (BAA)	-	-	-	-	-
12	BAIL APPLICATIONS (BAL)	424	539	963	575	388
13	APPEAL FROM WAKF BOARD	2	3	5	1	4

	(WKF)					
14	**APPEALS FROM BOARD OF REVIEW (BOR)**	5	2	7	-	7
15	**RESTITUTIO IN INTERGRUM (RII)**	151	76	227	141	86
16	**CONTEMPT OF COURT (COC)**	68	40	108	45	63
17	**TRANSFER (TRF)**	19	26	45	40	5
18	**HABEAS CORPUS APPLICATION (HCA)**	4	1	5	5	0
19	**RIGHT TO INFORMATION (RTI)**	27	3	30	5	25
20	**INJUNCTION (INJ)**	6	6	12	8	4
21	**MAGISTRATE COURT REVISION (MCR)**	5	6	11	10	1
22	**MISCELLANEOUS APPLICATIONS (MIS)**	6	6	12	3	9
23	**EXPULSION CASES (EXP)**	-	-	-	-	-
Total		**4901**	**2863**	**7764**	**2726**	**5038**

Chapter 03- Overall Financial Performance of the Year

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

3.2 Performance of utilization of allocations

3.3 Performance on the donations and other receipts:

There are no receipts of donations and others.

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

3.5 The Report of the Auditor General

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

ACA -F

Statement of Financial Performance
for the period ended 31st December 2025

Revised Budget Allocations 2025 Rs.		Note	Actual 2025 Rs.	Actual 2024 Rs.	
-	**Revenue Receipts**		-	-	
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		504,640,000	411,416,000	ACA-3
-	Deposits		-	-	ACA-4
-	Advance Accounts		890,985	298,485	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		505,530,985	411,714,485	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		505,530,985	411,714,485	
	Remittance to the Treasury (D)		895,657	3,898,672	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		504,635,328	407,815,813	
	Less: Expenditure				
	Recurrent Expenditure				
374,500,000	Wages, Salaries & Other Employment Benefits	5	353,344,138	277,553,898	ACA-2(ii)
176,400,000	Other Goods & Services	6	136,754,822	119,676,115	
100,000	Subsidies, Grants and Transfers	7	14,202	5,313	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
551,000,000	**Total Recurrent Expenditure (F)**		490,113,162	397,235,326	
	Capital Expenditure				
5,500,000	Rehabilitation & Improvement of Capital Assets	10	5,455,814	1,983,100	ACA-2(ii)
15,000,000	Acquisition of Capital Assets	11	13,795,948	11,397,864	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
10,000,000	Capacity Building	14	2,819,615	3,698,599	
-	Other Capital Expenditure	15	-	-	
30,500,000	**Total Capital Expenditure (G)**		22,071,377	17,079,563	
	Deposit Payments		-	-	ACA-4
	Advance Payments		1,282,759	500,000	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		1,282,759	500,000	
	Total Expenditure I = (F+G+H)		513,467,298	414,814,889	
	Balance as at 31st December J = (E-I)		(8,831,970)	(6,999,076)	
	Balance as per the Imprest Adjustment Statement		8,831,970	6,999,076	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			-	-	

A.A.W.C. ATHAUDA
Chief Accountant
Supreme Court

Statement of Financial Position
As at 31st December 2025

	Note	Actual 2025 Rs	2024 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	637,628,140	623,832,191
Financial Assets			
Advance Accounts	ACA-5/5(a)	1,819,822	1,428,048
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		639,447,962	625,260,239
Net Assets / Equity			
Net Worth to Treasury		1,819,822	1,428,048
Property, Plant & Equipment Reserve		637,628,140	623,832,191
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		639,447,962	625,260,239

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ...7..... to..21. and Annexures to accounts presented in pages from .22.. to ...27..... form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 02/2025, dated 17.12.2025** and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out as per the Section 38(1) (C) of the National Audit Act No.19 of 2018

....	....	....
Chief Accounting Officer	Accounting Officer	~~Chief Financial Officer~~/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name :	Name :	Name :
Designation :	Designation :	Date :2026.02.25
Date : 2026.02.25	Date : 2026.02.25	

MANODHI HEWAWASAM
Registrar of the Supreme Court/
Judge of the Sri Lanka Judicial Service

MANODHI HEWAWASAM
Registrar of the Supreme Court/
Judge of the Sri Lanka Judicial Service

A.A.W.C. ATHAUDA
Chief Accountant
Supreme Court
Colombo - 12.

Statement of Cash Flows
for the Period ended 31st December 2025

	Actual 2025 Rs.	2024 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	9,050,428	6,999,076
Imprest Received	504,640,000	411,416,000
Recoveries from Advance	903,344	298,485
Deposit Received	-	-
Total Cash generated from Operations (A)	514,593,772	418,713,561
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	490,098,960	397,230,013
Subsidies & Transfer Payments	14,202	5,313
Rehabilitation & Improvement of Capital Assets,Capital Transfers, Capacity Building and Other Capital Expenditure	8,275,429	5,681,699
Expenditure incurred on behalf of Other Heads	230,817	-
Imprest Settlement to Treasury	895,657	3,898,672
Advance Payments	1,282,759	500,000
Deposit Payments	-	-
Total Cash disbursed for Operations (B)	500,797,824	407,315,697
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	13,795,948	11,397,864
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Capital Asset Construction, Purchases and Other Investment Acquisitions	13,795,948	11,397,864
Total Cash disbursed for Investing Activities (E)	13,795,948	11,397,864
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(13,795,948)	(11,397,864)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

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A.A.W.C. ATHAUDA
Chief Accountant

3.2 Performance of the Utilization of Allocations (if exists)

Rs. 000

Category of provision	Allocated provisions		Actual Cost	The utilized allocation as a % of the completed final allocation
	Original provision	Final provision		
Supreme Court				
Recurrent	254,500	259,000	223,739	86%
Capital	14,500	14,500	10,145	70%
Court of Appeal				
Recurrent	292,000	292,000	266,374	91%
Capital	16,000	16,000	11,927	75%
Total provision				
Recurrent	546,500	551,000	490,113	89%
Capital	30,500	30,500	22,072	72%

3.3 Performance on the donations and other receipts

No.

3.4 Performance of the reporting of non-financial assets

රු. 000

Asset Code	Description of Code	The balance as at 31.12.2025 according to the Board of Survey Report	The balance as at 31.12.2025 according to the Financial Position Report	Future auditing due	Reporting the progress as a percentage
9152	Machinery	637, 628	637, 628	-	100%

3.5 The Report of the Auditor General

NATIONAL AUDIT OFFICE

My No} JLO/B/SC/FA/2025/06 Date} 29th May,2026

The Registrar

Superior Court Judges

Head 004- Summary of Report of the Auditor General under Section 11 (1) of the National Audit Act No. 19 of 2018 with regard to the Financial Statements of the Superior Court Judges for the year ending on the 31st of December 2025.

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

Sgd. Illegibly
K.K.S.Jayakodi
Deputy Auditor General
For Auditor General

Copy: Director General, Department of Public Accounts

NATIONAL AUDIT OFFICE

My No} JLO/B/SC/FA/2025/06 Date} 29th May,2026

The Registrar
Superior Court Judges

Head 004- Summary of Report of the Auditor General under Section 11 (1) of the National Audit Act No. 19 of 2018 with regard to the Financial Statements of the Superior Court Judges for the year ending on the 31st of December 2025.

1. Financial Statements

1.1 Qualified Opinion

Head 004-The Financial Statements of the Superior Court Judges for the year ending on the 31st of December 2025 consisting of Financial Position as at 31st of December 2025, Financial Performance Statement for the year ending on that date and cash flow statement were audited under my direction under the Provisions of the Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka that should be read combined with the provisions of the National Audit Act No. 19 of 2018. This report contains my expression of opinions and observation on this financial statement submitted to the Superior Court judges as per the Section 11 (1) of the Audit Act No. 19 of 2018. The Auditor General's Report that should be forwarded under Section 10 of the National Audit Act No. 19 of 2018 that must be read combined with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka will be forwarded to the parliament in due course.

It is my opinion that other than the influence pointed out in paragraph 1.6 of this report, by the Financial Statement, the financial position of the Superior Courts judges for the year ending 31st December 2025, financial performance and cash flow for the year ending on the said date are in compliance with generally accepted norms of accounting principles, reflects true and reasonable position.

1.2 Basis for the Qualified Opinion

Based on the materials mentioned above in paragraph 1.6 my qualified opinion is expressed. I conducted the auditing in compliance with the Sri Lankan Auditing Standards (S.L.A.S). My responsibility under the said Auditing Standards with regard to the Financial Statements are further described under the responsibilities of the Auditor. It is my belief that in order form a basis for my opinion, the evidence obtained by me is sufficient and appropriate.

1.3.Emphasis of matter- Basis of Preparing Financial Statements

I draw attention to Note 1 of the financial statements, which outlines the basis of their preparation. These financial statements have been prepared specifically for the use of the Superior Court Judges, the General Treasury, and the Parliament of Sri Lanka, in accordance with Financial Regulations 150 and 151, and State Accounts Guideline No. 02/2025 dated 17th December 2025. As such, they may not be suitable for any other purpose. This report is intended solely for the use of the Superior Court Judges, the General Treasury, and the Parliament of Sri Lanka. My opinion is not modified in respect of this matter.

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

It is the responsibility of the Chief Accounting Officer to establish appropriate internal controls for the preparation of financial statements that present a true and fair view, and to ensure that the statements are free from misstatements arising from fraud or error, in accordance with Finance Regulations 150 and 151, and State Accounts Guideline No. 02/2025 dated 17th December 2025.

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

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

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

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

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

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

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

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

1.6. Expressing opinion on the financial statements.

1.6.1 Non Financial Assets

(a). Books valued at Rs. 2,785,415 purchased for the Judges' Library during the year under review had not been recognized as Non-Financial Assets in the financial statements. Furthermore, these books had not been included in Treasury Print 82.

(b).Books valued at Rs. 22,690, purchased prior to the year under review and recorded in the Accession Register, had not been assessed and recognized under Non-Financial Assets and, consequently, had not been accounted for in the financial statements.

2. Report on other legal requirements.

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

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

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

3.Financial Review

(a). The annual budget estimates had not been prepared on a realistic basis, resulting in savings amounting to Rs. 40,560,652 out of the total allocation of Rs. 86,400,000 made under 06 recurrent expenditure objects and one capital expenditure object. The unutilized balances ranged from 34 per cent to 92 per cent of the respective allocations.

(b). Even though a provision of Rs. 45 million was obtained through a supplementary estimate to pay the revised salaries, the entire allocation remained unutilized.

3.2 Certifications to be made by the Accounting Officer

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

Although the Accounting Officer is required to ensure that an effective system is in place to properly implement the internal audit function, as noted in paragraph 5.1 of the report, this requirement had not been fulfilled.

3.3 Non-compliance with Laws, Rules, Regulations

Reference to the laws, rules and regulations	Non-compliance
Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
(I) Financial Regulations 110	The Register of Losses had not been properly maintained and was not up to date.

(ii) (I) Financial Regulations 1645 (a)	Although vehicle log books are maintained by the institution, key information relating to 22 vehicles, including vehicle descriptions, fuel consumption details, annual licence details, accident records, and monthly travel summaries, had not been properly recorded and updated.

4. Operational Review

4.1 Management Deficiencies

Assets valued at Rs. 139,840,095 pertaining to Head 004 and Head 234 had not been properly identified and segregated in the absence of an adequate procedure.

5. Good Governance

5.1 Internal Auditing

The Department was required to appoint its own Internal Auditor through the governing body of the entity to carry out internal audit activities in terms of Section 40(1) of the National Audit Act, No. 19 of 2018. Furthermore, in terms of Section 03 of Management Audit Circular No. DMA/01-2019 dated 12 January 2019, an Internal Audit Unit headed by an appropriate officer of the Sri Lanka Accountants' Service, under the direct supervision of the Chief Accounting Officer or the Accounting Officer, was required to be established for all special spending units. However, such an Internal Audit Unit had not been established for Expenditure Head "Superior Court Judges" as at the close of the financial year under review.

5.2. Audit and Management Committee

In accordance with Section 41 of the National Audit Act, No. 19 of 2018, and Paragraph 2.2 of Management Audit Circular No. DMA/01/2025 dated 28 April 2025, an Audit and Management Committee shall be appointed by the accounting officer or the relevant governing body to assist in the discharge of its functions. Even though, a minimum of four (04) committee meetings are required to be held annually on a quarterly basis, an Audit and Management Committee had not been appointed under Expenditure Head " Superior Court Judges" as at the close of the financial year under review.

Sgd. Illegibly
K.K.S.Jayakodi
Deputy Auditor General
For Auditor General (Acting)

Chapter 04 – Performance Indicators

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

Not Relevant

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

5.1 Specify the identified Sustainable Development Goals

Not Relevant

Chapter 06 – Human Resource Profile

6.1 Cadre Management

	Approved Cadre	**Existing Cadre**	**Vacancies / (Excess)**
Senior			
Supreme Court	17	15	2
Court of Appeal	20	18	2

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

- Not Relevant.

6.3 Human Resource Development

- Not Relevant.

Chapter 07 – Compliance Report

	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
01	The following Financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Others			Not Relevant
02	Maintenance of books and registers **(FR. 445)**			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards have been maintained and updated	Complied		
2.3	Register of Audit queries has been maintained and updated	Complied		
2.4	Register of Internal Audit Reports has been maintained and updated	Complied		
2.6	Register for cheques and money orders have been maintained and updated	Complied		
2.7	Inventory Register has been maintained and updated	Complied		
2.8	Stocks Register has been maintained and updated	Complied		
2.9	Register of Losses has been maintained and updated	Complied		
2.10	Commitment Register has been maintained and updated	Complied		
2.11	Register of Counterfoil Books (GAN20) has been maintained and updated	Complied		
03.	**Delegation of functions for financial control (FR. 135)**			
3.1	The financial authority has been delegated within the institute.	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		

3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls have been adhered to by the accountants in terms of State Accounts Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
04	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	Obtaining approval for the budget of the year under review as per the Finance Act No. 38 of 1971	Complied		
4.4	Preparation of annual Internal audit plan			Not Relevant
4.5	The annual estimate has been prepared and submitted to the (NBD) on due date	Complied		
4.6	The annual cash flow statement has been submitted to the Treasury Operations Department on time	Complied		
4.7	Quarterly Report have been forwarded to the treasury on due date	Complied		
05	**Audit queries**			
5.1	All the audit queries have been replied within the specified time required by the Auditor General	Complied.		
06	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2019			Not Relevant
6.2	All the internal audit reports have been replied within one month			Not Relevant
6.3	Copies of all internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No.19 of 2018.			Not Relevant
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)			Not Relevant
07.	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019.			Not Relevant

08	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No.01/2017.	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey were conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemned articles had been carried out in terms of FR 772	Complied		
09	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date			Not Relevant. Pool Vehicles are not available
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	Vehicle logbooks had been maintained and updated	Complied		
9.4	Actions have been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016.			Not Relevant. Pool Vehicles are not available
9.6	The absolute ownership of the leased Vehicle log books has been transferred after the lease term.			Not Relevant. Leased Vehicles are not available

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

15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations.			Not Relevant
15.2	The revenue collection had been directly credited to the revenue account without crediting to the deposit account			Not Relevant
15.3	Returns of arrears of revenue had been forwarded to the Auditor General in terms of F.R 176			Not Relevant
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular No.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An Information Officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18.	**Implementing citizens charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2018 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens	Complied		

19	**Preparation of the Human Resource Plan**			
19.1	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan			Not Relevant
19.2	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular.			Not Relevant
19.3	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per Paragraph No.6.5 of the aforesaid Circular.			Not Relevant
20.	**Responses to Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified.	Complied		

Registrar-Supreme Court

MANODHI HEWAWASAM
Registrar of the Supreme Court/
Judge of the Sri Lanka Judicial Service