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தலைப்பு இலக்கம் 234- செயலாற்றுகை அறிக்கை 2025
உயர்நீதிமன்ற பதிவகம்

PERFORMANCE REPORT 2025 – HEAD 234
Registry of the Supreme Court

Annual Performance Report for the Year 2025
Registry of the Supreme Court – Head No. 234

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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 Office of the Registrar of the Supreme Court 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.

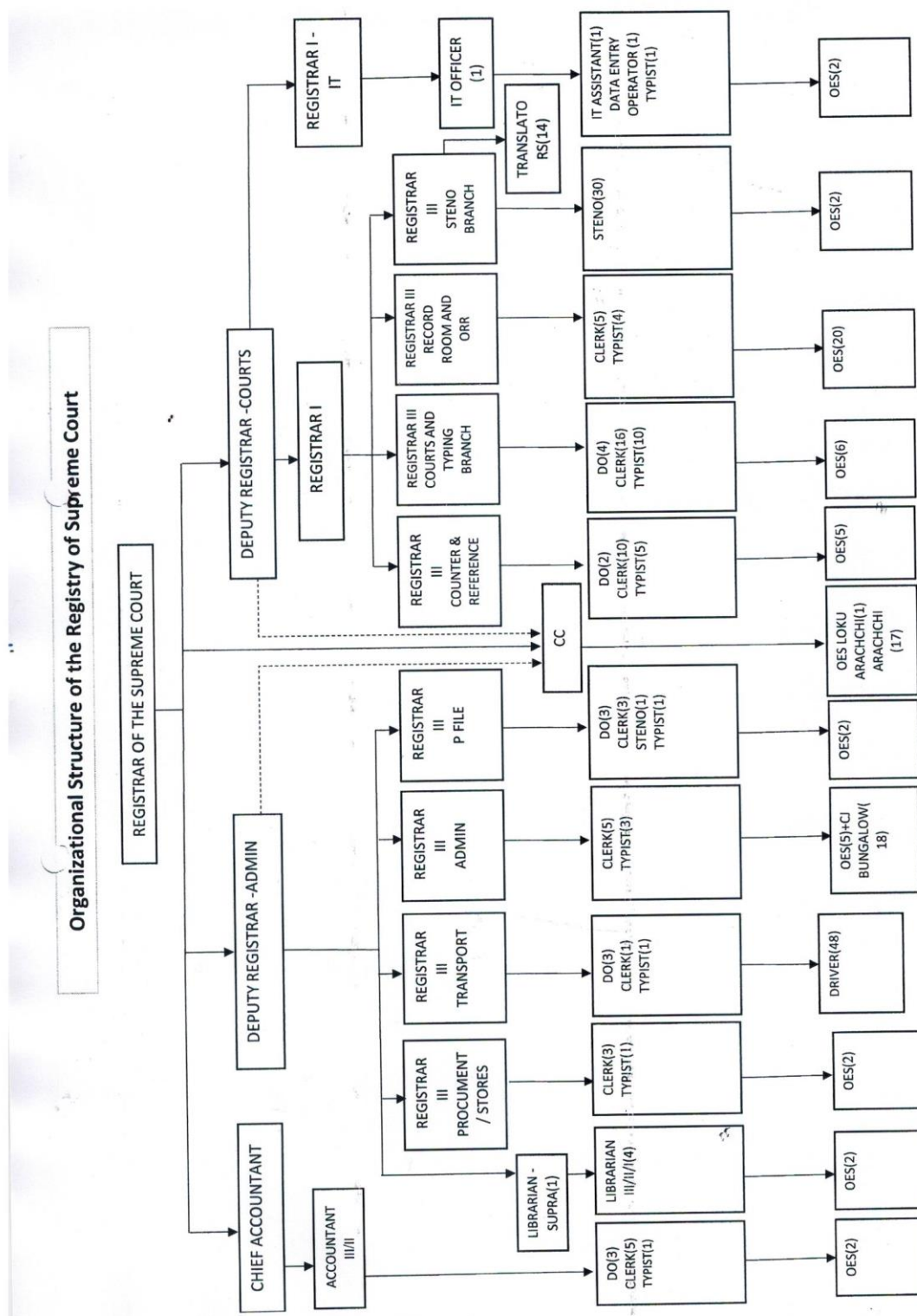
The jurisdictions mentioned below are vested in the Supreme Court by the Constitutions

- 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.

1. a 6 Organization Chart-Supreme Court



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.”

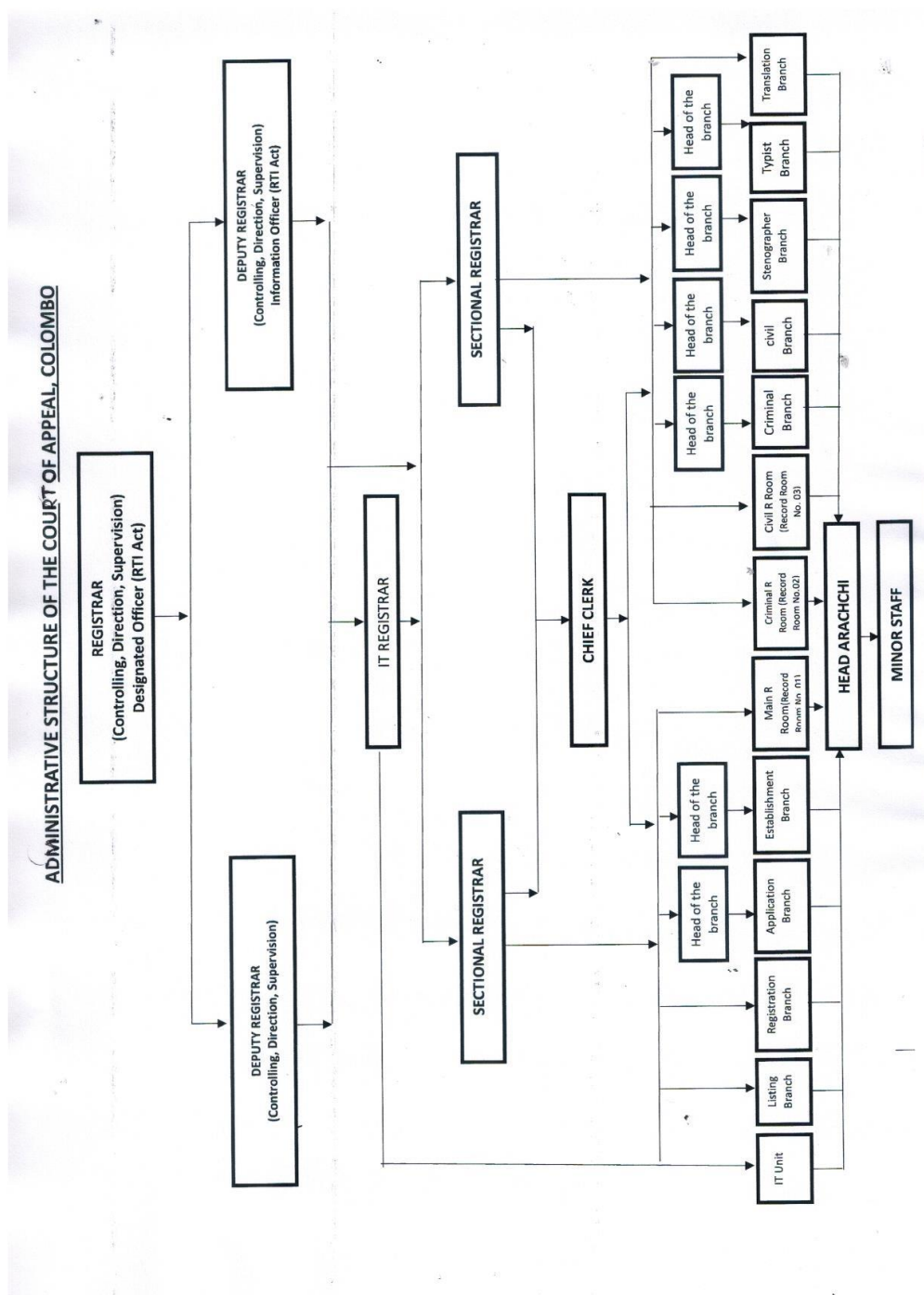
Exercise the function of administration of justice effectively in a new way which is more convenient to litigants whilst utilizing the computer technology.

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 of the Court of Appeal

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

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



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 (WKF)	2	3	5	1	4

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.

Statement of Financial Performance for the period ended 31st December 2025					ACA-F
Revised Budget Allocations 2025		Note	Actual 2025 Rs.	Actual 2024 Rs.	
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		370,804,000	373,699,000	ACA-3
-	Deposits		22,537,610	22,168,070	ACA-4
-	Advance Accounts		22,461,999	23,091,401	ACA-5
-	Other Main Ledger Receipts		-	-	
-	Total Non Revenue Receipts (B)		415,803,609	418,958,471	
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		415,803,609	418,958,471	
-	Remittance to the Treasury (D)		2,760,556	10,617,343	
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		413,043,053	408,341,128	
-	Less: Expenditure				
-	Recurrent Expenditure				
323,450,000	Wages, Salaries & Other Employment Benefits	5	320,287,815	282,133,223	ACA-2(ii)
71,800,000	Other Goods & Services	6	64,317,646	75,606,936	
7,900,000	Subsidies, Grants and Transfers	7	6,510,087	4,984,003	
-	Interest Payments	8	-	-	
2,000,000	Other Recurrent Expenditure	9	1,703,801	2,817,073	
405,150,000	Total Recurrent Expenditure (F)		392,819,349	365,541,235	
-	Capital Expenditure				
3,000,000	Rehabilitation & Improvement of Capital Assets	10	1,705,250	1,320,985	ACA-2(ii)
9,000,000	Acquisition of Capital Assets	11	8,042,750	24,967,429	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
4,000,000	Capacity Building	14	1,152,000	1,553,487	
-	Other Capital Expenditure	15	-	-	
16,000,000	Total Capital Expenditure (G)		10,900,000	27,841,901	
-	Deposit Payments		17,620,475	13,950,062	ACA-4
-	Advance Payments		25,617,371	25,564,630	ACA-5
-	Other Main Ledger Payments		-	-	
-	Total Main Ledger Expenditure (H)		43,237,846	39,514,691	
-	Total Expenditure I = (F+G+H)		446,957,195	432,897,827	
-	Balance as at 31st December J = (E-I)		(33,914,142)	(24,556,700)	
-	Balance as per the Imprest Adjustment Statement		(33,914,142)	(25,908,523)	ACA-7
-	Imprest Balance as at 31st December		-	1,351,823	ACA-3

**Statement of Financial Position
As at 31st December 2025**

		Actual	
	Note	2025	2024
		Rs	Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	107,005,457	98,962,707
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	51,036,784	48,881,412
Cash & Cash Equivalents	ACA-3	-	1,351,823
Total Assets		158,042,241	149,195,942
<u>Net Assets / Equity</u>			
Net Worth to Treasury		34,294,881	37,056,644
Property, Plant & Equipment Reserve		107,005,457	98,962,707
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	16,741,903	11,824,768
Unsettled Imprest Balance	ACA-3	-	1,351,823
Total Liabilities		158,042,241	149,195,942

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ...07... to...26 and Annexures to accounts presented in pages from ...27... to ...32... 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 Financial 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
 Name :
 Designation :
 Date : 25.02.2026


 Accounting Officer
 Name :
 Designation :
 Date : 25.02.2026


 Chief Financial Officer/ Chief Accountant/
 Director (Finance)/ Commissioner (Finance)
 Name :
 Date : 25.02.2026

Ayesha Jinasena, P.C. **MANODHI HEWAWASAM**
 Secretary Registrar of the Supreme Court/
 Ministry of Justice and National Integration the Sri Lanka Judicial Service
 No. 19, Sri Sangaraja Mawatha,
 Colombo 10.

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.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	35,033,705	26,731,652
Imprest Received	370,804,000	373,699,000
Recoveries from Advance	22,689,998	21,436,424
Deposit Received	22,537,610	22,168,070
Total Cash generated from Operations (A)	451,065,313	444,035,146
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	385,375,727	359,318,181
Subsidies & Transfer Payments	6,510,087	4,984,003
Rehabilitation & Improvement of Capital Assets, Capital Transfers, Capacity Building and Other Capital Expenditure	2,857,250	2,874,472
Expenditure incurred on behalf of Other Heads	2,064,372	570,005
Imprest Settlement to Treasury	4,112,380	10,617,343
Advance Payments	25,834,096	25,401,827
Deposit Payments	17,620,475	13,950,062
Total Cash disbursed for Operations (B)	444,374,387	417,715,893
NET CASH FLOW FROM OPERATING ACTIVITIES (C) = (A)-(B)	6,690,926	26,319,253
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
<u>Less - Cash disbursed for:</u>		
Capital Asset Construction, Purchases and Other Investment Acquisitions	8,042,750	24,967,429
Total Cash disbursed for Investing Activities (E)	8,042,750	24,967,429
NET CASH FLOW FROM INVESTING ACTIVITIES (F) = (D)-(E)	(8,042,750)	(24,967,429)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G) = (C) + (F)	(1,351,824)	1,351,824
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J) = (H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	(1,351,824)	1,351,824
Opening Cash Balance as at 01st January	1,351,824	-
Closing Cash Balance as at 31st December	-	1,351,824


A.A.W.C. ATHAUDA
 Chief Accountant
 Customs House

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	240,550	264,550	256,944	97%
Capital	11,500	11,500	7,594	66%
Court of Appeal				
Recurrent	138,800	140,600	135,275	96%
Capital	4,500	4,500	3,306	73%
Total provision				
Recurrent	379,350	405,150	392,219	97%
Capital	16,000	16,000	10,900	68%

3.3 Performance on the donations and other receipts

No.

3.4 Performance of the reporting of non-financial assets

₺. 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	107,005	107,005	-	100%

3.5 The Report of the Auditor General

NATIONAL AUDIT OFFICE

My No} JLO/A/RSC/FA/2025/04

Date} 29th May, 2026

The Registrar

Office of the Registrar of the Supreme Court

Head 234- Summary of Report of the Auditor General under Section 11 (1) of the National Audit Act No. 19 of 2018 with regard to the Financial Statements of the Office of the Registrar of the Supreme Court 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/A/RSC/FA/2025/04

Date} 29th May,2026

The Registrar

Office of the Registrar of the Supreme Court

Head 234- Summary of Report of the Auditor General under Section 11 (1) of the National Audit Act No. 19 of 2018 with regard to the Financial Statements of the Office of the Registrar of the Supreme Court for the year ending on the 31st of December 2025.

1. Financial Statements

1.1 Qualified Opinion

Head 234-The Financial Statements of the Office of the Registrar of the Supreme Court 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 Office of the Registrar of the Supreme Court 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 'Office of the Registrar of the Supreme Court' 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 Office of the Registrar of the Supreme Court, 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 Office of the Registrar of the Supreme Court, 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 Office of the Registrar of the Supreme Court.

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

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

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

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

- In preparing a basis, for the auditing opinion expressed by me, in order to identify and assess the risk of the occurrence of quantitative false statements in financial statements, due to frauds or mistakes, planning auditing procedures appropriate to the situation and implemented them. The impact created by fraud is powerful than the impact created due to the false statement occurring being mentioned because of the reasons they are in alliance, by preparing false documents, by intentionally avoiding, by false representation.
- Although, it was not with the intention of expressing an opinion on the productivity of the internal administration, in order to plan auditing procedures appropriate for the situation, an understanding was obtained about the internal administration.
- The assessment of the transactions and incidents included in the financial statements which formed the basis for the structure and contents inclusive of the disclosures are included in the financial statements appropriately and fairly.
- As a whole, the assessment of the transactions and incidents included in the financial statements which formed the basis for the structure and contents inclusive of the disclosures are included in the financial statements were assessed.

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

1.6. Expressing opinion on the financial statements.

1.6.1 Non Financial Assets

The ownership of five (05) vehicles, with a total value of Rs. 14,100,000 as per SA 82, has not been transferred to the Supreme Court, even though they have been included in the financial statements.

1.6.2 Financial Assets

The balance of the Advance Account and the net assets to the Treasury had been understated by Rs. 1,000,000 in the Statement of Financial Position.

1.6.3 Non-maintenance of Books and Records

During the sample audit examination, it was observed that the following documents had not been properly maintained and updated by the Department.

Type of the Document	The relevant regulation	Observations
(a) Inventory Book	F.R.754	Although receipts and payments should be separately disclosed, balanced, and carried forward at the end of each financial year, the Supreme Court had not balanced them in the said manner in the year under review.
(b) Log Notes	F.R.1645	Has not been maintained updated

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

3.1 .Expenditure Management

Out of the net allocation of Rs. 46,700,000 provided for 11 recurrent expenditure items and 3 capital expenditure items, an unutilized balance of Rs. 12,592,150 remained at the end of the year under review, representing savings ranging from 10 per cent to 91 per cent of the allocations.

3.2 Incurring of Commitments and Liabilities

- (a). In January and February 2026, payments totaling Rs. 2,097,964 were made, in addition to commitments marked up to SA 92 by the Treasury.
- (b). Even though there was a budget surplus of Rs. 13,901 at the end of the reviewed year, an electricity bill of Rs. 68,578 for December 2025 which was not mentioned in the Commitment Register was paid on 06th February, 2026. Consequently, this resulted in an overpayment of Rs. 54,677 beyond the remaining budget surplus

3.3 Non-compliance with Laws, Rules, Regulations

Reference to the laws, rules and regulations

Non-compliance

(a) Financial Regulations 880 and 612 of the Democratic Socialist Republic of Sri Lanka, the Public Officers' (Security) Ordinance, and Circular No. 01/2011 dated 18 January 2011 of the Ministry of Justice.

Seven (07) officers who are required to furnish security had failed to do so.

(b) Procurement Guidelines

(i) Section 4.1

Master Procurement Plan, Detailed Annual Procurement Plan, Advance Procurement Action and Procurement Time Schedule have not been prepared.

(II) Chapter 2

Computer networking equipment for the renovated Supreme Court building had been purchased for a sum of Rs. 673,730. In accordance with the procurement guidelines, a Technical Evaluation Committee featuring subject-matter expertise should have been appointed to evaluate supplier bids, alongside a separate Goods Acceptance Committee tasked with verifying the quality, cost, and delivery time of the supplied items. However, no action had been taken accordingly.

4. Operational Review

4.1 Performance

4.1.1 Failure to achieve the expected level of output

(a) As at the commencement of the year under review, the total number of cases pending before the Supreme Court under 17 categories was 5,422. During the year, 1,749 new cases were filed, bringing the total number of cases pending during the year to 7,171. By the end of the year under review, 2,446 cases had been disposed of. Accordingly, the disposal rate was 34 per cent.

(b) During the year under review, the total number of cases pending before the Court of Appeal, including cases filed during the year, under 20 case types was 7,764. Of these, 2,726 cases were disposed of during the year, while 5,038 cases remained pending at the end of the year under review.

(c) Although, according to the Action Plan of the Court of Appeal for the year under review, the activities of the Listing Division included incorporating all judgments issued since 2010 into the newly introduced data system, the work required to facilitate this activity had not been completed by the end of the year under review.

4.2 Asset Management

The Supreme Court's Annual Board of Survey for the year 2024 was conducted on 1st, 2nd, 3rd, 8th, and 9th April 2025. Although more than 10 months had elapsed since the survey was conducted, Recommendations Nos. 1 to 20 had not been implemented.

4.3 Management Deficiencies

(a). Action had not been taken to recover festival and special advance loans amounting to Rs. 164,405 due from an officer who had vacated the service five years ago, and Rs. 6,150 due from another officer who had vacated the service six months ago.

(b) The total loan balance of two officers who were transferred to other ministries and departments during the year under review amounted to Rs. 423,350. Although nearly one year had elapsed since their transfers as at the end of the year under review, no action had been taken to recover the outstanding loan balances.

(c). A loan balance of Rs. 183,000 remained recoverable from an officer who had been interdicted on 29 August 2023.

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

Chapter 04 – Performance Indicators

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

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

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

Sustainable Development Goals - 2025

Registry of Supreme Court

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

Chapter 06 – Human Resource Profile

6.1 Cadre Management

6.1.a Supreme Court

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	06	08	02 surplus
Tertiary	27	19	08 vacancies
Secondary	197	131	66 vacancies
Minor	140	122	18 vacancies

6.1.a Court of Appeal

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	03	02	1 Vacancy
Tertiary	15	04	11 Vacancies
Secondary	103	71	32 Vacancies
Primary	66	67	1 Surplus

6.2 Human Resource Development – 2023

S.N	Course	No.of Officers	Course Fee Rs.
1	20.02.2025 and 21.02.2025 – Document Conservation and Bookbinding (Stage 01)	2	15,000
2	For the Tamil Language Course	1	5,000
3	10.03.2025, 11.10.2025, 12.10.2025 Workshop on the utilization of the Koha data system for library management operations	1	12,000
4	10.03.2025, 11.03.2025 On Document Conservation and Bookbinding - Stage 02	2	15,000
5	29.05.2025 Scientific, economical, and safe driving (Rs. _____)	2	12,000
6	12.06.2025 New Procurement Guidelines and Government Procurement Actions (SDFL)	9	120,000
7	23 and 24.06.2025 Role and responsibility of leave clerks	1	13,000
8	24.06.2025, 25.06.2025, 26.06.2025 Procurement Guidelines, Planning & Regulations (KDU)	7	126,000
9	25.06.2025, 26.06.2025, 27.06.2025 Training program on Civil Law, Criminal Law, General Administration & Office Management, and Disciplinary Procedures	3	Without a fee
10	09.07.2025- Electronic Procurement Monitoring System (ePMS)	2	Free of Charge
11	23.07.2025, 24.07.2025, 25.07.2025 Training program on Civil Law, Criminal Law, General Administration & Office Management, and Disciplinary Procedures	3	Without a fee
12	24.07.2025 Scientific, economical, and safe driving (For 05 drivers)	5	30,000
13	28.08.2025 Transport Management	2	14,000
14	09.09.2025 Government Electronic Procurement Monitoring System	1	Free of Charge
15	27.08.2025, 28.08.2025, 29.08.2025 Training program on Civil Law, Criminal Law, General Administration & Office Management, and Disciplinary Procedures	3	Without a fee
16	26.09.2025, 25.09.2025, 24.09.2025 Training program on Civil Law, Criminal Law, General Administration & Office Management, and Disciplinary Procedures	3	Without a fee
17	For the Tamil Language Course	1	15,000
18	For the English Language Course		270,000
	In cash		647,000

Chapter 07 – Compliance Report

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

03.	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute.	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls have been adhered to by the Accountants in terms of State Account Circular 171/2004 dated I 1.05.2014 in using the Government Payroll Software Package	Complied		
04.	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The Annual Internal Audit plan has been prepared	Complied.(The Internal Audit Plan is prepared through the Ministry of Justice)		
4.4	The annual estimate has been prepared and submitted to the (NBD) on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
05.	Audit queries			
5.1	All the audit queries have been replied within the specified time as prescribed by the Auditor General	Complied		
06.	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMV/1-2019	Complied		Internal Auditing is done through the Ministry of Justice.
6.2	All the internal audit reports have been replied within one month	Complied		
6.3	Copies of all internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No.19 of 2018.	Complied		

6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3).	Complied		
07.	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019.	Complied. (Internal Auditing is done through the Mistry of Justice..)		
08.	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No.01/2017.	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey were conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
09.	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning.	Complied		
9.3	Vehicle logbooks had been maintained and updated	Complied		
9.4	Actions have been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016.	Complied		
9.6	The absolute ownership of the leased Vehicle log books has been transferred after the lease term.			Not Applicable.
10.	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date.	Complied		

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

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

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

Registrar-Supreme Court

