



**ශීර්ෂ අංක 234 - කාර්ය සාධන වාර්තාව 2022**

**ශ්‍රේෂ්ඨාධිකරණ රෙජිස්ට්‍රාර් දෙපාර්තමේන්තුව**

**செலவுத்தலைப்பு இல.234 - செயலாற்றுகை அறிக்கை 2022**

**உயர் நீதிமன்ற**

**PERFORMANCE REPORT 2022 - HEAD 234**

**Registrar of the Supreme Court**

**Annual Performance Report for the Year 2022**  
**Supreme Court Registry - Head No. 234**

**Contents**

Chapter 01- Institutional Profile/Summary of Implementation

Chapter 02- Progress and the Future Outlook

Chapter 03- Overall financial performance of the year

Chapter 04- Performance Indices

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

Chapter 06- Human Resource Profile

Chapter 07- Compliance Report

## **Chapter 01- Institutional Profile/Executive Summary**

### **1.a The Supreme Court**

#### **1. a 1 Introduction -**

The Supreme Court is the highest and final Court of the judicial system in Sri Lanka. The Supreme Court consists of the Hon. Chief Justice and 16 Supreme Court Judges. Aforesaid all judges are appointed by His Excellency the President. Supreme Court reserves appellate jurisdiction with regard to all the other courts whereas the Supreme Court exercises its powers, subject to 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 function of the Supreme Court inclusive of its jurisdiction and constitution is depicted in articles 118 to 136 of the aforesaid.

By the 20th amendment, the Article 119 of the above constitution is amended as to be the Supreme Court to consist of the Chief Justice and not less than 06 and not more than 16 other Supreme Court Judges.

#### **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 the public trust through an efficient system of administration of justice by exercising the powers vested in the Constitution while dedicating for the betterment of the General Public.”

The Constitution of the Democratic Socialist Republic of Sri Lanka has vested the power of jurisdiction to the Supreme Court to administer justice within a short period of time efficiently exercising its statutory powers, as follows:

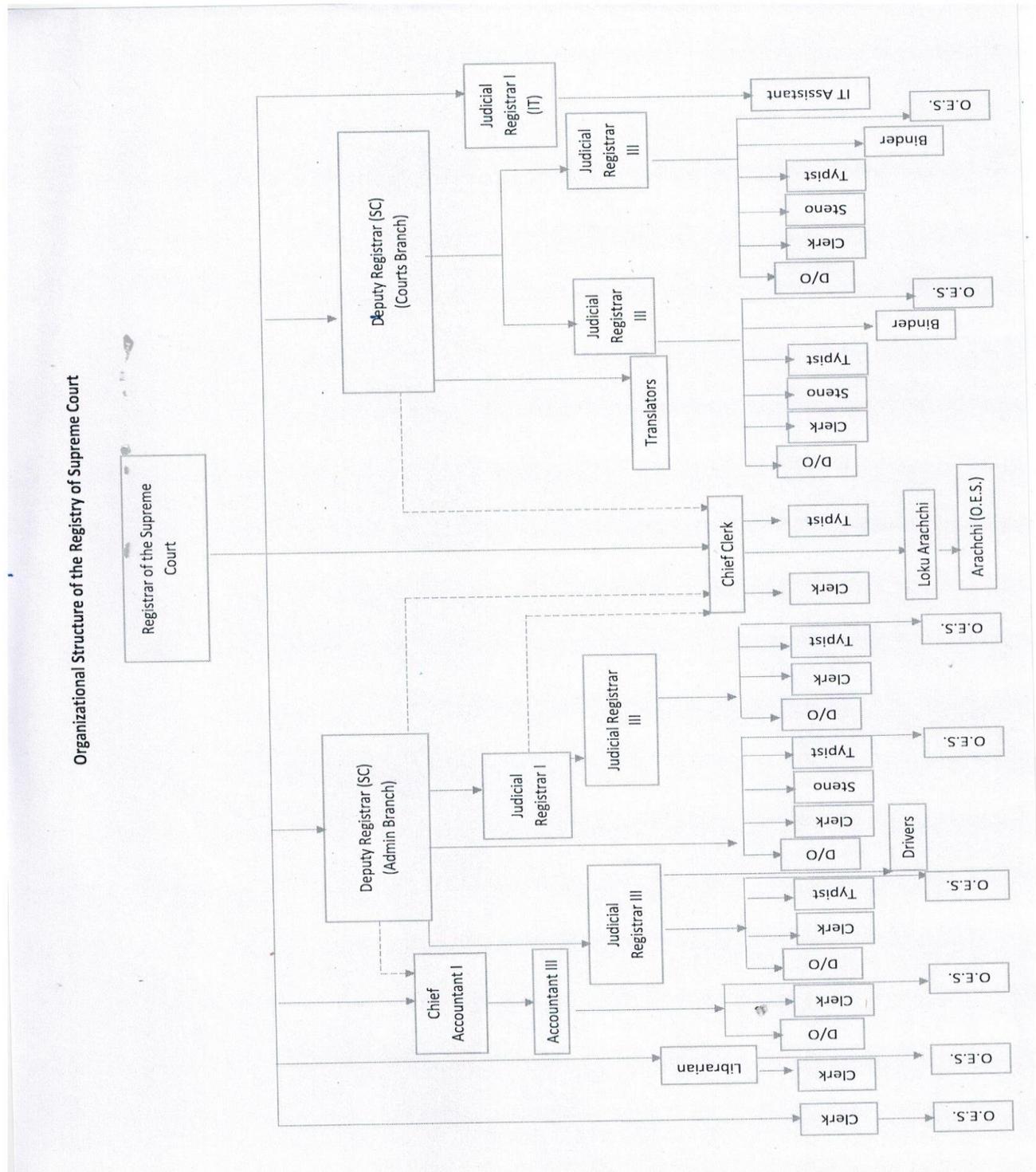
- Jurisdiction in respect of Fundamental Rights
- Final Appellate Jurisdiction
- Consultative Jurisdiction
- Jurisdiction in respect of the Presidential Elections
- Jurisdiction in respect of any breach of Privileges of the Parliament
- Jurisdiction in respect of such other matters which Parliament may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

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

#### **1. a 5 Main Functions of the Supreme Court**

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

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



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

## **1.b The Court of Appeal**

### **1.b.1 Introduction**

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

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

It has appellate and revisionary jurisdiction over the decisions of the courts, tribunal or any other institute of first instance, writ jurisdiction, power to issue injunctions, power to hear election petitions, authority to inspect and examine the records of any court of first instance and power to bring up and remove prisoners in terms of the provisions of the constitution of the Democratic Socialist Republic of Sri Lanka.

The Court of Appeal shall ordinarily exercise its jurisdiction at Colombo and when the judgment of the Court of Appeal is not a unanimous decision, the decision is depended 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 Court of Appeal**

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

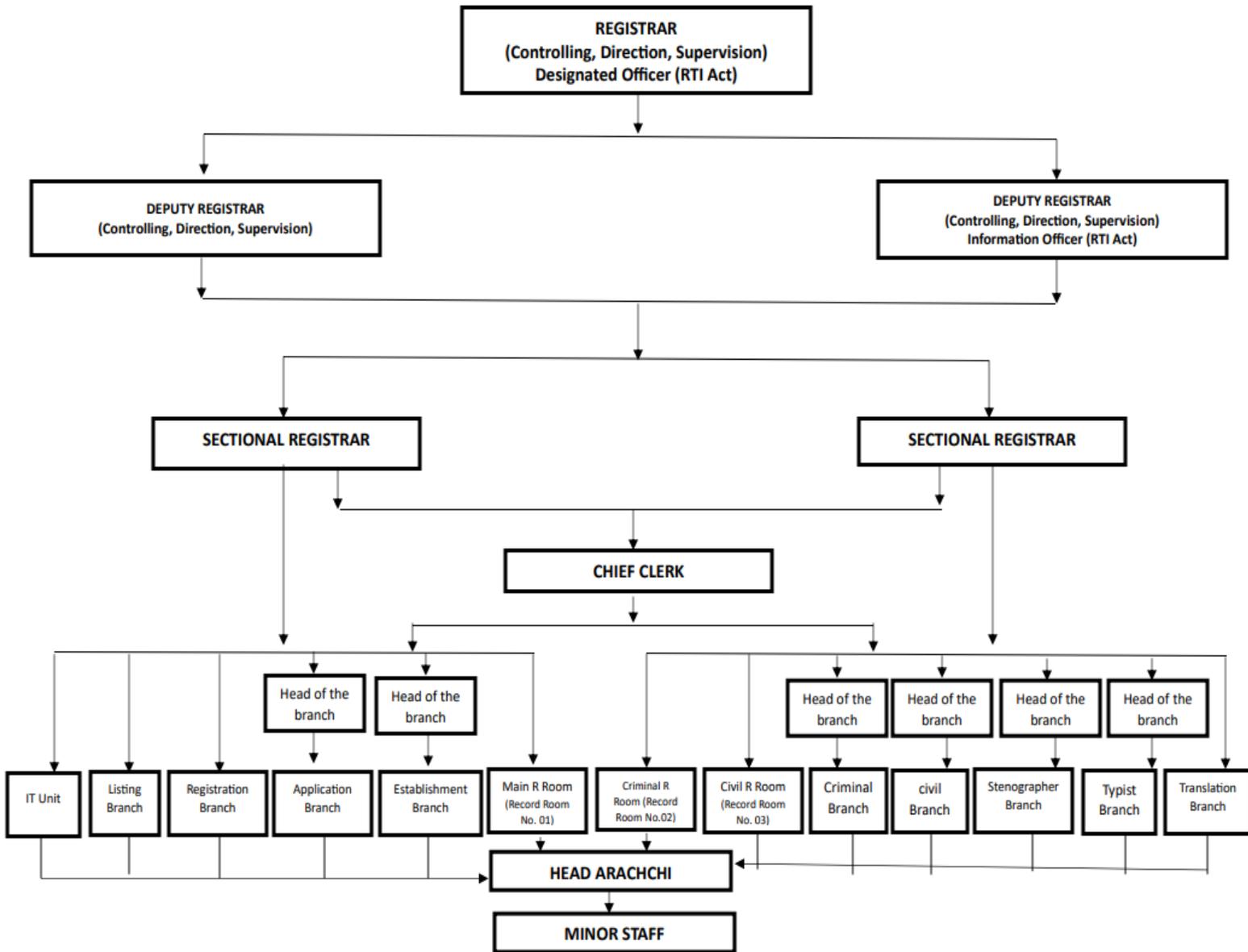
The Court of Appeal which was established under the Constitution of Sri Lanka has appellate and revisionary jurisdiction over the decisions of the courts of first instance, Jurisdiction of Labour Tribunals and other statutory bodies. The Court of Appeal also has writ jurisdiction and appellate jurisdiction.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

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

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

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

**ADMINISTRATIVE STRUCTURE OF THE COURT OF APPEAL, COLOMBO**



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

## Chapter 02 - Progress and Future Outlook

### 2. a The Supreme Court

Rendering a maximum service that has to be fulfilled by the Supreme Court by winning the hearts of people in functioning the duty of delivering justice by streamlining the 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 01.01.2022 to 31.12.2022						
	Case Type	Number of pending cases as at 01/01/2022	Number of filed cases from 01/01/2022 to 31/12/2022	Total number of cases pending from 01.01.2022 to 31.12.2022	Number of concluded cases from 01/01/2022 to 31/12/2022	Number of pending cases as at 31/12/2022
1	Fundamental Rights Applications	1390	399	1789	369	1420
2	Special Leave to Appeal	600	390	990	224	766
3	Orders of the Supreme Court regarding the Bills	0	68	68	61	7
4	Appellate	1210	155	1365	118	1247
5	Appellate of Commercial High Court	460	68	528	45	483
6	Leave to Appeal Applications of High Court	190	138	328	80	248
7	Writ Applications	15	8	23	5	18
8	Appellate of Provincial High Court	1108	409	1517	284	1233
9	Revision Applications	4	3	7	3	4
10	Cases regarding the Interpretations of the Constitution	0	0	0	0	0
11	Miscellaneous /Special Matters	15	4	19	2	17
12	SC TAB APPEAL	3	0	3	0	3
13	RULE	16	10	26	4	22
14	SC/CONTEMPT	7	2	9	1	8
15	Cases regarding disenrollment	2	3	5	0	5
16	Acceleration cases	1	0	1	0	1
	<b>Total</b>	<b>5021</b>	<b>1657</b>	<b>6678</b>	<b>1196</b>	<b>5482</b>

Registrar – Supreme Court

## **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 whereas 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.

Issuance of receipts for administration charges such as legal costs, and charges for copies through the computerized operating system has also already been commenced. Similarly, steps have been taken to prepare accounts reports through an autogenerated system which functioned through a Computer Operating 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 has been maintained properly and the description of the list of cases relevant for the day is daily displayed and updated for the information of the litigants.

Case listing Unit, Registrar, Deputy Registrars, and all Record Rooms have been networked by the Case Management System which facilitates opportunities for any officer to examine details of any Case Records. Steps are being taken to extend these facilities to the lawyers and other litigants.

Converting the case records of the Court of Appeal to the e-formats and conducting court proceedings via computerized online systems (e -filling) for a more efficient and effective Public Service.

Modernizing the official website of the Court of Appeal and introducing a new mobile application and proactively disclosing the details related to the case proceedings via the said.

Minimizing the physical documents circulation (Paperless documents circulation) by networking each section namely; the office of the Court of Appeal, Chambers of the judges and Open Courts.

## Performance of the Court of Appeal from 01.01.2022 to 31.12.2022

	Case Type	Pending as at 01.01.2022	Number of filed cases from 01/01/2022 to 31.12.2022	Number of concluded cases from 01/01/2022 to 31.12.2022	Number of pending cases as at 01.01.2023
1	WRIT APPLICATIONS (WRT)	1362	502	473	1391
2	HIGH COURT CRIMINAL APPEALS (HCC)	856	46	125	777
3	ADMIRALTY MATTERS (REM)	05	-	04	01
4	EXTRADITION (En	01	-	01	-
5	PROVINCIAL HIGH COURT REVISION APPEALS (PHC)	646	48	72	622
6	CIVIL APPELS (DCF)	43	-	29	14
7	HIGHCOURT REVISION APPLICATIONS (CPA)	222	168	200	190
8	REVISION APPLICATIONS (REV)	15	01	11	05
9	LEAVE TO APPEAL (LTA)	32	09	20	21
10	TAX APPEALS (TAX)	193	54	65	182
11	HIGH COURT BAILAPPUCATION APPEALS (BAA)	07	01	02	06

12	<b>BAIL APPLICATIONS (BAL)</b>	46	121	87	80
13	<b>APPEAL FROM WAKF BOARD (WKF)</b>	05	01	03	03
14	<b>APPEALS FROM BOARD OF REVIEW (BOR)</b>	07	-	02	05
15	<b>RESTITUTIO IN INTERGRUM</b>	52	26	31	47
16	<b>CONTEMPT OF COURT (COC)</b>	37	16	11	42
17	<b>TRANSFER (TRF)</b>	09	07	15	01
18	<b>HABEAS CORPUS APPLICATION (HCA)</b>	02	04	03	03
19	<b>RIGHT TO INFORMATION (RTI)</b>	07	09	01	15
20	<b>INJUNCTION (INJ)</b>	01	06	07	-
21	<b>MAGISTRATE COURT REVISION (MCR)</b>	09	10	04	15
22	<b>MISCELLANEOUS APPLICATIONS (MIS)</b>	05	03	05	03
23	<b>EXPULSION CASES (EXP)</b>	01	-	01	
<i>Total</i>		<b>3563</b>	<b>1032</b>	<b>1172</b>	<b>3423</b>

Registrar-Court of Appeal

## **Chapter 03- Overall Financial Performance of the Year**

- 3.1 Financial statements prepared as required by Accounting Standard No. 01 for the Accounts of Public Sector
- 3.2 Performance of utilization of allocations.
- 3.3 Performance on the donations and other receipts:  
There are no receipts of donations and others.
- 3.4 Performance of the reporting of non-financial assets.  
There are no non-financial assets.
- 3.5 The Report of the Auditor General

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

ACA -F

**Statement of Financial Performance  
for the period ended 31st December 2022**

Budget 2022 Rs.		Note	Actual	
			2022 Rs.	2021 Rs.
-	<b>Revenue Receipts</b>		-	-
-	Income Tax	1	-	-
-	Taxes on Domestic Goods & Services	2	-	-
-	Taxes on International Trade	3	-	-
-	Non Tax Revenue & Others	4	-	-
-	<b>Total Revenue Receipts (A)</b>		-	-
-	<b>Non Revenue Receipts</b>		-	-
-	Treasury Imprests		312,361,000	- ACA-3
-	Deposits		7,500,018	- ACA-4
-	Advance Accounts		19,933,369	- ACA-5
-	Other Main Ledger Receipts		-	-
-	<b>Total Non Revenue Receipts (B)</b>		<b>339,794,387</b>	-
-	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>		<b>339,794,387</b>	-
-	<b>Remittance to the Treasury (D)</b>		<b>2,390,842</b>	-
-	<b>Net Revenue Receipts &amp; Non Revenue Receipts E = (C)-(D)</b>		<b>337,403,545</b>	-
-	<b>Less: Expenditure</b>		-	-
-	<b>Recurrent Expenditure</b>		-	-
257,000,000.00	Wages, Salaries & Other Employment Benefits	5	249,955,463	-
26,560,000.00	Other Goods & Services	6	42,795,272	- ACA-2(ii)
2,605,000.00	Subsidies, Grants and Transfers	7	2,173,204	-
-	Interest Payments	8	-	-
6,685,000.00	Other Recurrent Expenditure	9	4,541,673	-
292,850,000.00	<b>Total Recurrent Expenditure (F)</b>		<b>299,465,612</b>	-
-	<b>Capital Expenditure</b>		-	-
350,000.00	Rehabilitation & Improvement of Capital Assets	10	-	-
1,100,000.00	Acquisition of Capital Assets	11	520,088	-
-	Capital Transfers	12	-	- ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-
580,000.00	Capacity Building	14	430,500	-
-	Other Capital Expenditure	15	-	-
2,030,000.00	<b>Total Capital Expenditure (G)</b>		<b>950,588</b>	-
-	Deposit Payments		33,628,936	- ACA-4
-	Advance Payments		21,760,043	- ACA-5
-	Other Main Ledger Payments		-	-
-	<b>Total Main Ledger Expenditure (H)</b>		<b>55,388,980</b>	-
-	<b>Total Expenditure I = (F+G+H)</b>		<b>355,805,180</b>	-
-	<b>Balance as at 31st December J = (E-I)</b>		<b>(18,401,635)</b>	-
-	<b>Balance as per the Imprest Reconciliation Statement</b>		<b>(18,401,635)</b>	- ACA-7
-	<b>Imprest Balance as at 31st December</b>		-	- ACA-3



**Statement of Financial Position  
As at 31st December 2022**

	Note	Actual	
		2022 Rs	2021 Rs
<b><u>Non Financial Assets</u></b>			
Property, Plant & Equipment	ACA-6	68,731,885.00	68,248,747.00
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA-5/5(a)	40,951,583.00	39,056,664.00
Cash & Cash Equivalents	ACA-3	-	-
<b>Total Assets</b>		<b>109,683,468.00</b>	<b>107,305,411.00</b>
<b><u>Net Assets / Equity</u></b>			
Net Worth to Treasury		18,725,172.00	(9,298,665.00)
Property, Plant & Equipment Reserve		68,731,885.00	68,248,747.00
Rent and Work Advance Reserve	ACA-5(b)	-	-
<b><u>Current Liabilities</u></b>			
Deposits Accounts	ACA-4	22,226,411.00	48,355,329.00
Unsettled Imprest Balance	ACA-3	-	-
<b>Total Liabilities</b>		<b>109,683,468.00</b>	<b>107,305,411.00</b>

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 01 to 29 and Annexures to accounts presented in pages from 30 to 33 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements 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.

.....  
Chief Accounting Officer  
Name :  
Designation :  
Date :

**Wasantha Perera**  
Secretary  
Ministry of Justice, Prison Affairs and  
Constitutional Reforms  
No. 19, Sri Sangaraja Mawatha,  
Colombo 10.

.....  
Accounting Officer  
Name :  
Designation :  
Date : 2023-02-16

**Pradeep Mahamuthugala**  
Additional Magistrate  
Registrar  
Supreme Court  
Colombo - 12,  
Sri Lanka.

.....  
Chief Financial Officer/ Chief Accountant/  
Director (Finance)/ Commissioner (Finance)  
Name :  
Date : 2023.02.15

**R.A.I.J. RANATUNGA**  
Chief Accountant  
Supreme Court  
Colombo - 12.



**Statement of Cash Flows  
for the Period ended 31st December 2022**

	Actual	
	2022 Rs.	2021 Rs.
<b><u>Cash Flows from Operating Activities</u></b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	19,807,246	18,802,998
Imprest Received	312,361,000	230,637,500
Recoveries from Advance	19,150,838	11,886,561
Deposit Received	7,500,018	24,290,368
<b>Total Cash generated from Operations (A)</b>	<b>358,819,103</b>	<b>285,617,428</b>
<b><u>Less - Cash disbursed for:</u></b>		
Personal Emoluments & Operating Payments	297,332,989	240,832,044
Subsidies & Transfer Payments	2,173,204	2,797,376
Expenditure incurred on behalf of Other Heads	1,010,501	337,655
Imprest Settlement to Treasury	2,390,842	21,000,000
Advance Payments	21,762,542	13,803,457
Deposit Payments	33,628,936	3,062,105
<b>Total Cash disbursed for Operations (B)</b>	<b>358,299,015</b>	<b>281,832,637</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)</b>	<b>520,088</b>	<b>3,784,791</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
<b>Total Cash generated from Investing Activities (D)</b>	<b>-</b>	<b>-</b>
<b><u>Less - Cash disbursed for:</u></b>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	520,088	3,784,791
<b>Total Cash disbursed for Investing Activities (E)</b>	<b>520,088</b>	<b>3,784,791</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)</b>	<b>(520,088)</b>	<b>(3,784,791)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (G)=(C) + (F)</b>	<b>0</b>	<b>-</b>
<b><u>Cash Flows from Financing Activities</u></b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash generated from Financing Activities (H)</b>	<b>-</b>	<b>-</b>
<b><u>Less - Cash disbursed for:</u></b>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
<b>Total Cash disbursed for Financing Activities (I)</b>	<b>-</b>	<b>-</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Cash (K) = (G) + (J)</b>	<b>-</b>	<b>-</b>
<b>Opening Cash Balance as at 01<sup>st</sup> January</b>	<b>-</b>	<b>-</b>
<b>Closing Cash Balance as at 31<sup>st</sup> December</b>	<b>-</b>	<b>-</b>



### 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		
<b>Supreme Court</b>				
Recurrent	144950	197020	192490	97.70%
Capital	1550	810	368	45.43%
<b>Court of Appeal</b>				
Recurrent	101600	112530	106585	94.72%
Capital	1650	1220	583	47.79%
<b>Total provision</b>				
Recurrent	246550	309550	299075	96.62%
Capital	3200	2030	951	46.85%

### 3.2 Performance on the donations and other receipts

No

### 3.3 Performance of the reporting of non-financial assets Rs. 000

Asset Code	Description of Code	The balance as at 31.12.2022 according to the Board of Survey Report	The balance as at 31.12.2022 according to the Financial Position Report	Future auditing due	Reporting the progress as a percentage
9152	Machinery	68731	68731	-	100%

### 3.5 Report of the Auditor General

## NATIONAL AUDIT OFFICE

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My No. JLO /A/RSC/FA/2022/09

Your No :

Date: 31<sup>st</sup> May 2023

**Head 234- Summary of Report of the Auditor General under Section 11 (1) of the National Audit Act No. 19 of 2018 with regard to the Financial Statements of the Supreme Court Registry for the year ending on the 31<sup>st</sup> of December 2022.**

The aforesaid Report and the originals of the Financial Statement in three languages are sent herewith.

Sgd./

R.S.Katugampala  
Senior Assistant Auditor General,  
For Auditor General

Copy: 1 Director General - Department of State Accounts

# NATIONAL AUDIT OFFICE

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My No} JLO/A/RSC/FA/2022/09

Date} 31<sup>st</sup> May, 2023

The Registrar

Registry 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 Supreme Court Registry for the year ending on the 31<sup>st</sup> of December 2022.**

## **1. Financial statements**

### **1.1 Opinion**

The Financial Statement of the Supreme Court Registry for the year ending on the 31<sup>st</sup> of December 2022 consisting of Financial Position as at 31<sup>st</sup> of December 2022, 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. As per Section 11 (1) of the Audit Act No. 19 of 2018, this report contains my expression of qualified opinions and observations on this financial statement submitted to the Registry of the Supreme Court. 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 by the Financial Statements of the Supreme Court Registry for the year ending 31<sup>st</sup> December 2022, 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 Opinion**

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

## **1.3. The responsibility of the Chief Accounting Officer and Accounting Officer in respect of Financial Statements**

In compliance with the generally accepted principles of accounting and provisions of Section 38 of the National Audit Act No. 19 of 2018, it is the responsibility of the Accounting Officer to decide the internal control in preparing Financial Statements reflecting true and reasonable position and to prepare Financial Statements devoid of wrong statements that lead to dishonest and incorrect reasons. According to section 16 (1) of the National Audit Act No. 19 of 2018, books and records must be maintained on income, expenditure, liabilities enabling to prepare timely Financial Statements.

As per sub-section 38 (1) (c) of the National Audit Act, the Accounting Officer must ensure that a productive internal administrative system is prepared and maintained for the financial administration of the institution and by carrying out a review of the productivity of that system and accordingly necessary changes must be effected to continue with the system productively.

## **1.4 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 findings, main internal administrative weaknesses and other matters which I identified in the course of my auditing.

### **1.5 Report on other legal requirements.**

I declare the following matters as per section 6 (1) (c) of the national Audit Act No. 19 of 2018.

- (a) The financial statements are corresponding with the previous year.
- (b) My recommendation with regard to the financial statement for the previous had been implemented.

## **2. Financial Review**

### **2.1 Expenditure Management**

a) The entire allocation of Rs.610,000 provisioned in respect of 03 object codes has remained without utilization.

### **2.2. Incurring of Commitments (Liabilities)**

Even though the commitment/ liability is amounting to Rs.7,733,665 as per the treasury statement (SA 92), the commitment balances depicted in the Commitment and Liability Statement (Note IV) as Rs.1,845,655 whereas the said finance has paid completely by 31<sup>st</sup> March 2023.

### **2.3 Non-compliance with Laws, Rules, Regulations**

<b>Reference to the laws, rules, and regulations</b>	<b>Non-compliance</b>
(a) . Financial Regulation No.880 of the Democratic Socialist Republic of Sri Lanka	21 officers who are required to give security in accordance with the Financial Regulations have not adhered to the said requirement.
(b) . Para 3.1 of the Public Administration Circular No.30/2016 dated 29.12.2016	A fuel consumption test had not been done in respect of 05 vehicles of the Department.

### **2.4 Issuing and settling ad hoc - sub imprest**

Although, a sub-imprest should be settled within 10 days after the completion of the purpose in terms of the provisions of the Financial Regulations 371(1), advance obtained on 20 occasions amounting to Rs.1,449,100 settled in delay.

## **3. Operational Review**

### **3.1 Performance**

#### **3.1.1. Non-Execution Performing of Activities**

The total capital allocation reserved as per the Annual Action Plan of the Department for the year 2022 was Rs.2,030,000 and whereas its utilization is Rs.960,000 which was a percentage of 47. No activity has been executed in respect of the allocations reserved for the object codes of: Buildings and Structures, Acquisition of furniture and office equipment, Acquisition of Plant and Machinery within the supreme court premises and in respect of the object codes of : Buildings and Structures, Acquisition of furniture and office equipment, within the Court of Appeal Registry.

#### **3.1.2. Annual Performance Report**

a). There were 6678 cases under 15 types to be heard in the Supreme Court and whereas, a number of 1196 cases have been concluded within the year. It is a percentage of 18 and the cases pending within the year is 5482. Accordingly, the progress of hearing cases remains at a minimum level.

b). There were 4595 cases under 23 types to be heard in the Court of Appeal and whereas, a number of 1172 cases have been concluded within the reviewed year. It is a percentage of 25 and the cases pending within the year is 3423. Accordingly, the progress of hearing cases remains at a minimum level even in the Court of Appeal.

### 3.2 Management Deficiencies

a). Even though the balance of the Public Officers Advance 'B' Account as per the statement of financial position as at 01<sup>st</sup> January 2022 is Rs.39,056,664, this value has been depicted as Rs.39,124,909 as per the "ACA 05 Statement" as at 01<sup>st</sup> January 2022 related to the balance of the Advance "B" Account of the Public Officers resulting in a overstate of Rs. 68,246 in the balance in the Departmental Books than in the Treasury Books. Although this difference is continuing from 2021 onwards, no action has been measured to identify and settle the said.

b). Steps have not been taken to recover the debit balance of the disaster loan amounting to Rs.175,405 which should be recovered from an officer who vacated the post.

c). No measures were taken even up to 31 December 2022 to transfer the ownerships of 7 vehicles granted by the Ministry of Justice for the use of the institution.

d) A vehicle belonging to the institution remained inactive at the dilapidated stage for 02 years from 17 January 2021. Even though it has been informed that attention is being paid to repairing this vehicle, no activity relevant to the said has been taken up to now.

## 4. Human Resource Management

### 4.1 Attached cadre, existing cadre

	Approved Cadre	Existing Cadre	Vacancies
Senior Level	09	09	-
Secondary Level	287	201	86
Tertiary Level	56	34	22
Primary level	206	184	22
<b>Total</b>	<b>558</b>	<b>428</b>	<b>130</b>

a). The total of the approved cadre of the Registry of the Supreme Court as at 31 December 2022 was 558, whereas the actual cadre as of the said date is 428. Accordingly, 130 posts have been vacant.

b). An Accountant attached to another department has been deployed for the service on an acting basis for the post of Accountant III and whereas the said post has been vacant for more than a year from 03<sup>rd</sup> January 2022.

c). Even though the cadre approved for the posts of Translator, Librarian, Accounts Assistant, and Judicial Stenographer is 14,05,15,31 respectively, the cadre attached for the said posts as at 31<sup>st</sup> December is 08,04,08,16 respectively which marked a shortage of more than a 50%.

d). Even though 10 posts have been approved for the post of Translator in the Registry of the Court of Appeal, 10 posts were vacant until the end of the reviewed year.

e). There were many vacancies in the posts of: Judicial Clerk, Book Binder and such are 10 and 08 respectively in number.

Sgd./

R.S.Katugampala  
Senior Assistant Auditor General,  
For Auditor General

## Chapter 04 – Performance Indicators

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

#### Performance Indicators

#### 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%
In 2003,  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 5. 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 05 - Performance of Achieving Sustainable Development Goals (SDG

### Sustainable Development Goals - 2023

#### Registry of the 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)	<p>Supreme Court is the highest and final superior Court of record in the Republic and exercises its powers subject to the provisions of the Constitution.</p> <p>It is expected to execute the official activities that should have to be done by the Supreme Court Registry promptly and effectively with the purview of effectively accomplishing the aspirations of the administration of justice which is inherent to this superior court.</p>	<p>1. Issuing Certified copies of the Case Records within 03 days.</p> <p>2. Providing Case Records for reference on the same day in which it is requested at every instance where possible.</p> <p>3. Confirmation of the attorneys' names; whether they are registered attorneys of the Supreme Court within 30 minutes.</p> <p>4. Providing information over the below-mentioned facts through the Supreme Court website</p> <p>i). Judgments pronounced</p> <p>ii) Daily case Lists</p> <p>iii). The relevant position over the requests for certified copies</p> <p>iv) Making aware of the measures taken on motions filed by the attorneys and litigants</p>				

## Chapter 06 – Human Resource Profile

### 6. a Supreme Court

#### 6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	06	07	Excess 01
Tertiary	26	15	Vacant 11
Secondary	199	135	Vacant 64
Minor	140	<b>130</b>	Vacant 10

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

- A Number 11 posts have been vacated at the tertiary level. There are 3 vacancies in Judicial Registrar Grade III, 4 Vacancies of Translator (Tamil / English), 1 vacancy of Translator (Sinhala /English) and 3 vacancies of Translator (Sinhala/ Tamil).

- There are 3 vacancies in Grades I, II and III of Librarian Service, 8 vacancies of Development Officers, 6 vacancies of Grade I, II, III, of clerical service, 16 vacancies of stenographers, and 9 vacancies of Typists under the Secondary level.

There are 3 Book Binder vacancies and 7 Driver vacancies in minor staff.

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

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

## 6.b The Court of Appeal

### 6.1 Cadre Management

	Approved cadre	Existing Cadre	Vacancies / (Excess)
Senior	05	04	01
Secondary	76	48	28
Primary	66	54	12

### 6.2 How the shortage or excess in human resources has been affected the performance of the institute

There are 01 vacancies in the Deputy Registrar post ,10 vacancies in the Clerical service, 04 vacancies in the Typist post, 04 vacancies in the Judicial Stenographer,08 vacancies in the Book Binder, 04 vacancies in the Office Employee service for the time being. Since the Daily work in the courts is being accomplished from two buildings (Courts building and Kalutota building), the existing vacancies of the officers are a hindrance to the efficient functioning of the official duties.

## 6.3 Human Resource Development - 2022

### 6.3 Human Resource Development

Name of the Programme	Number of Trained Employees	Duration of the Programme	Total Investment		Nature of the Programme (Local/ Foreign)	Output/ The knowledge acquired *
			Local	Foreign		
Document Conservation and Bookbinding	01	02 days	7,500.00		Local	Provide comprehensive knowledge on delivery of case records, storing such at the Record Room, and conservation of the same.
Privileges of non-executive officers in government and semi-government services	03	02 days	21,000.00		Local	Providing knowledge on the obligatory chapters of the Establishments Code to the newly recruited officers.
Government Pay Role System	01	03 days	15,000.00		Local	The training on the salary slip-generating process
Maintaining personal files	05	02 days	42,500.00		Local	The training on personal file maintenance
A training workshop on Establishments Code	100	01 day	170,000.00		Local	Providing practical and theoretical knowledge on Chapter VII, VIII, XII, XIII, XVI of the Establishments Code.
Tamil Course of 100 hours as per Public Administration Circular No. 18/2020	74	100 hours	75,000.00		Local	Fulfilling the second language proficiency of the staff which is mandatory to the newly recruited officers as required by the Public Administration Circular No. 18/2020.
<b>Total</b>			<b>331,000.00</b>			

It has been able to execute public service more efficiently and precisely through awareness of the officers over the modernized strategies for upgrading the performance of the institution to a higher stage than the existing one.

## Chapter 07 – Compliance Report

	<b>Applicable Requirement</b>	<b>Compliance Status (Complied /Not Complied)</b>	<b>Brief explanation for Non-Compliance</b>	<b>Corrective actions proposed to avoid non-compliance in future</b>
<b>01.</b>	<b>The following Financial statements/accounts have been submitted on due date</b>			
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
<b>02.</b>	<b>Maintenance of books and registers (FR445)/</b>			
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		
<b>03.</b>	<b>Delegation of functions for financial control (FR 135)</b>			
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	Complied		

	the Accountants in terms of State Account Circular 171/2004 dated I 1.05.2014 in using the Government Payroll Software Package			
<b>04.</b>	<b>Preparation of Annual Plans</b>			
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			Not Applicable
4.4	The annual estimate has been prepared and submitted to the (N B D) on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
<b>05.</b>	<b>Audit queries</b>			
5.1	All the audit queries have been replied within the specified time as prescribed by the Auditor General	Complied		
<b>06.</b>	<b>Internal Audit</b>			
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			Not Applicable
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.			Not Applicable
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3).			Not Applicable
<b>07.</b>	<b>Audit and Management Committee</b>			
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 Applicable
<b>08.</b>	<b>Asset Management</b>			
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	Complied		

	disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular			
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
<b>09.</b>	<b>Vehicle Management</b>			
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.
<b>10.</b>	<b>Management of Bank Accounts</b>			
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	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		
<b>11.</b>	<b>Utilization of Provisions</b>			
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		
<b>12.</b>	<b>Advance Account of the Public Officers.</b>			
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		
<b>13.</b>	<b>General Deposit Account</b>			

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		
<b>14.</b>	<b>Imprest Account</b>			
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		
<b>15.</b>	<b>Revenue Account</b>			
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
<b>16.</b>	<b>Human Resource Management</b>			
16.1	The staff had been paid within the approved cadre	Not Complied	Recruitments and Transfers are being done by the Judicial Service Commission	Recruitments 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		
<b>17.</b>	<b>Provision of information to the public</b>			
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		
<b>18.</b>	<b>Implementing citizens charter</b>			

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		
<b>19.</b>	<b>Preparation of the Human Resource Plan</b>			
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	Not Complied	Even though staff members were directed to training sessions in the first quarter at the beginning of the year, due to the third wave of Covid-19 it was not possible to provide the expected training opportunities. At the end of the year, a training workshop was held for one hundred staff members	It is expected to provide training opportunities in Year 2023.
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		
<b>20.</b>	<b>Responses to Audit Paras</b>			
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