



**ශීර්ෂ අංක 04 - කාර්ය සාධන වාර්තාව 2022**

**උපරිමාධිකරණ විනිශ්චයකාරවරු**

**செலவுத்தலைப்பு இல.04 - செயலாற்றுகை அறிக்கை 2022**

**உயர் நீதிமன்ற நீதியரசர்கள்**

**PERFORMANCE REPORT 2022 - HEAD 04**

**JUDGES OF THE SUPERIOR COURT**

**Annual Performance Report for the Year 2022**  
**Superior Court Judges - Head No. 04**

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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 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.

## **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 disenrollment of attorneys-at-law.

Under this expenditure Head provisions are included for the payment of salaries and wages to the Supreme Court Judges, other recurrent expenses, acquiring of capital assets and foreign conferences cum meetings.

## **1. a 6 Organization Chart**

Not Relevant

## **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 20 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**

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

#### **1. b 6. Organization Chart**

Not Relevant

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

-nil

## Chapter 02 - Progress 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.

<b>Performance of the Supreme Court of the Democratic Socialist Republic of Sri Lanka from 01.01.2022 to 31.12.2022</b>						
	<b>Case Type</b>	<b>Number of pending cases as at 01/01/2022</b>	<b>Number of filed cases from 01/01/2022 to 31/12/2022</b>	<b>Total number of cases pending from 01.01.2022 to 31.12.2022</b>	<b>Number of concluded cases from 01/01/2022 to 31/12/2022</b>	<b>Number of pending cases as at 31/12/2022</b>
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>

## **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 BAILAPPUICATION 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.(If exists)
- 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

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

Budget 2022	Note	Actual	
		2022 Rs.	2021 Rs.
<b>Rs.</b>			
-	<b>Revenue Receipts</b>	-	-
-	Income Tax	-	-
-	Taxes on Domestic Goods & Services	-	-
-	Taxes on International Trade	-	-
-	Non Tax Revenue & Others	-	-
-	<b>Total Revenue Receipts (A)</b>	-	-
-	<b>Non Revenue Receipts</b>	-	-
-	Treasury Imprests	404,517,000	389,630,500
-	Deposits	-	-
-	Advance Accounts	437,522	539,924
-	Other Main Ledger Receipts	-	-
-	<b>Total Non Revenue Receipts (B)</b>	<b>404,954,522</b>	<b>390,170,424</b>
-	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>	<b>404,954,522</b>	<b>390,170,424</b>
-	<b>Remittance to the Treasury (D)</b>	<b>1,425,420</b>	<b>20,083,031</b>
-	<b>Net Revenue Receipts &amp; Non Revenue Receipts E = (C)-(D)</b>	<b>403,529,102</b>	<b>370,087,393</b>
-	<b>Less: Expenditure</b>		
-	<b>Recurrent Expenditure</b>		
300,000,000	Wages, Salaries & Other Employment Benefits	295,140,999	293,018,121
104,300,000	Other Goods & Services	110,250,130	66,443,575
800,000	Subsidies, Grants and Transfers	85,037	182,952
-	Interest Payments	-	-
-	Other Recurrent Expenditure	-	-
405,100,000	<b>Total Recurrent Expenditure (F)</b>	<b>405,476,167</b>	<b>359,644,649</b>
	<b>Capital Expenditure</b>		
800,000	Rehabilitation & Improvement of Capital Assets	100,000	-
2,000,000	Acquisition of Capital Assets	82,920	14,978,868
-	Capital Transfers	-	-
-	Acquisition of Financial Assets	-	-
8,000,000	Capacity Building	4,484,433	1,396,765
-	Other Capital Expenditure	-	-
10,800,000	<b>Total Capital Expenditure (G)</b>	<b>4,667,353</b>	<b>16,375,634</b>
	Deposit Payments	-	-
	Advance Payments	-	581,000
	Other Main Ledger Payments	-	-
	<b>Total Main Ledger Expenditure (H)</b>	<b>-</b>	<b>581,000</b>
	<b>Total Expenditure I = (F+G+H)</b>	<b>410,143,520</b>	<b>376,601,283</b>
	<b>Balance as at 31st December J = (E-I)</b>	<b>(6,614,418)</b>	<b>(6,513,890)</b>
	<b>Balance as per the Imprest Reconciliation Statement</b>	<b>(6,614,418)</b>	<b>(6,513,890)</b>
	<b>Imprest Balance as at 31st December</b>	<b>-</b>	<b>-</b>
		<b>(6,614,418)</b>	<b>(6,513,890)</b>



**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	609,973,733	609,890,813
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA-5/5(a)	1,584,779	2,022,301
Cash & Cash Equivalents	ACA-3	-	-
<b>Total Assets</b>		<b>611,558,512</b>	<b>611,913,114</b>
<b><u>Net Assets / Equity</u></b>			
Net Worth to Treasury		1,584,779	2,022,301
Property, Plant & Equipment Reserve		609,973,733	609,890,813
Rent and Work Advance Reserve	ACA-5(b)		
<b><u>Current Liabilities</u></b>			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
<b>Total Liabilities</b>		<b>611,558,512</b>	<b>611,913,114</b>

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ...~~07~~... to ~~23~~ and Annexures to accounts presented in pages from ...~~24~~... to ...~~27~~... 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.

*mdliu*  
.....  
Chief Accounting Officer  
Name :  
Designation :  
Date : 2023/02/22

*mdliu*  
.....  
Accounting Officer  
Name :  
Designation :  
Date : 2023/02/22

*[Signature]*  
.....  
Chief Financial Officer/ Chief Accountant/  
Director (Finance)/ Commissioner (Finance)  
Name :  
Date : 2023/02/21



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

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

**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	6,614,418	6,410,890
Revenue Collected on behalf of Other Revenue Heads	404,517,000	389,630,500
Imprest Received	437,522	436,924
Recoveries from Advance	-	-
Deposit Received	-	-
<b>Total Cash generated from Operations (A)</b>	<b>411,568,940</b>	<b>396,478,314</b>
<b><u>Less - Cash disbursed for:</u></b>		
Personal Emoluments & Operating Payments	409,875,563	359,461,697
Subsidies & Transfer Payments	85,037	182,952
Expenditure incurred on behalf of Other Heads	-	-
Imprest Settlement to Treasury	1,425,420	20,083,031
Advance Payments	-	375,000
Deposit Payments	-	-
<b>Total Cash disbursed for Operations (B)</b>	<b>411,386,020</b>	<b>380,102,680</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)</b>	<b>182,920</b>	<b>16,375,634</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	182,920	16,375,634
<b>Total Cash disbursed for Investing Activities (E)</b>	<b>182,920</b>	<b>16,375,634</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)</b>	<b>(182,920)</b>	<b>(16,375,634)</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	192650	200626	195972	97.68%
Capital	5300	5300	2387	45.04%
<b>Court of Appeal</b>				
Recurrent	212450	212450	209504	98.61%
Capital	5500	5500	2280	41.45%
<b>Total provision</b>				
Recurrent	405100	413076	405476	98.16%
Capital	10800	10800	4667	43.21%

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	609,973	609,973	-	100%

# NATIONAL AUDIT OFFICE

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My No. JLO /B/SC/FA/2022/03

Your No :

Date: 26<sup>th</sup> May 2023

Registrar

Superior Court Judges

**Head 004- Summary of Report of the Auditor General under Section 11 (1) of the National Audit Act No. 19 of 2018 with regard to the Financial Statements of the Superior Court Judges for the year ending on the 31<sup>st</sup> of December 2022.**

The aforesaid Report and the originals of the Financial Statement in three languages (Sinhala, English, Tamil) 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/B/SC/FA/2022/03

Date} 26<sup>th</sup> May,2023

The Registrar

Superior Court Judges

## **Head 004-Summary of Report of the Auditor General under Section 11 (1) of the National Audit Act No. 19 of 2018 with regard to the Financial Statements of the Superior Court Judges for the year ending on the 31<sup>st</sup> of December 2022.**

### **1. Financial Statements**

#### **1.1 Qualified Opinion**

Head 004- The Financial Statement of the Superior Court Judges for the year ending on the 31<sup>st</sup> of December 2022 consisting of the 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. This report contains my opinions and observations on this financial statement submitted to the Superior Court judges as per Section 11 (1) of the National Audit Act No. 19 of 2018. The Auditor General's Report that should be forwarded under Section 10 of the National Audit Act No. 19 of 2018 that must be read combined with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka will be forwarded to the parliament in due course.

It is my opinion that other than the influence pointed out in paragraph 1.6 of this report, by the Financial Statement, the financial position of the Superior Courts judges for the year ending 31st December 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 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. The responsibility of the Chief Accounting Officer & 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 Chief 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 on 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 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.

## **1.6. Expressing opinion on the financial statements.**

### **1.6.1. Recurrent Expenditures**

The finance amounting to Rs.100,000; an expense fallen under Rehabilitation and Improvement of Capital Assets has been mentioned under Purchase or Construction of Physical Assets and Acquisition of Other Investments of the cash flows generated from investing activities instead of mentioning it under Personal Emoluments and Operating Payments of Cash generated from Operations in the Statement of Cash Flow. This has resulted in understating the expenses incurred for Personal Emoluments and Operating Payments.

### **1.6.2 Capital Expenditures**

Even though the value that cost for the purchase or construction of physical assets and acquisition of other investments under cash disbursement of the cash flows generated from investing activities in the Statement of Cash Flow is Rs.82,920/-, it has been overstated from Rs.100,000 and noted as Rs.182,920/-

### **1.6.3 Statement of Imprest Reconciliation**

Even though it is mentioned in Para.7.5 of the State Accounts guideline No: 2022/05 dated 13<sup>th</sup> of December 2022 that the balance of the Statement of Financial Performance as at 31<sup>st</sup> December 2022 should be equal to the total balance as per the Statement of Imprest Reconciliation and Imprest Balance at end of the year, the balance of statement of financial performance as at 31<sup>st</sup> December 2022 is not extended to the imprest balance of Rs.1,425,420.

### **1.6.4. Imprest Balance**

Even though the imprest balance as at 31 December 2022 as per the treasury books in ACA-3 specimen is mentioned as Rs.1,425,420, it has not been mentioned as cash in transit under financial assets and as imprest balance under current liabilities in the Statement of Financial Position.

## **2. Financial Review**

### **2.1. Expenditure Management**

(a) The entire allocation of Rs.2,400,000 in respect of 02 recurrent object codes and 04 capital object codes has remained without utilization.

(b) An allocation of Rs.7,695,383 has remained out of the allocation of Rs.14,990,000 in respect of 08 recurrent object codes and 05 capital object codes and the remaining allocation ranges from 38% to 99%.

(c) An allocation amounting to Rs.7,976,000 has been obtained by the supplementary for the recurrent object code 004-1-1-1301 and although a finance of Rs. 410,000 has transferred from F.R. 66, allocations amounting to Rs.367,420 has been remained. The said remaining is a 90% out of the transfer value.

(d) As per Para 03(xvii) of the National Budget Circular No.03/2022 dated 26<sup>th</sup> of April 2022, savings of provisions that are provided to incur for specific expenditures within the year, should not be used for other expenditures prior to the end of the year. However, provisions of Rs.6,260,000 in respect of 06 object codes have been transferred into another object code by F.R.66.

## **2.2 Incurring of Commitments and liabilities**

a). Statement of Commitments and Liabilities as at 31 December (Annexure iii) has not been included in the Financial Statement and the Commitments and Liability Statement (i) which should be included in the said statement has been noted in the Statement of Liabilities in terms of FR 94 (2) and (3) (annexure iv)

b). The commitments amounting to Rs.479,871 mentioned in SA 92 Cumulative Commitment/Liability Report have not been included in the Statement of Commitments and Liabilities as at 31 December and Commitment Register.

c). The commitments amounting to Rs.91,000 paid in the year 2023 in respect of the year 2022 have not been included in the Statement of Commitments and Liabilities in the Financial Statement and Commitment Register.

## **2.3 Certifications to be made by the Chief Accounting Officer/Accounting Officer**

Even though, the Chief Accounting Officer/ Accounting Officer should ensure the below-mentioned fact in terms of Section 38 of the National Audit Act No. 19 of 2018, actions have not been taken regarding the said.

a) The Chief Accounting Officer and Accounting Officer should ensure that an effective internal control system for financial control exists and carry out periodic reviews to monitor the effectiveness of such systems and accordingly, make any alterations as required for such systems to be effectively carried out and even though such reviews should be made in writing and submitted a copy to the Auditor General, the statements that such reviews were made had not been furnished to audit.

b). Notwithstanding the fact that the Chief Accounting Officer and Accounting Officer should ensure that the annual and other financial statements are being prepared in due period and in addition to that, the Chief Accounting Officer should be liable to submit the annual reports of the relevant entity to the parliament, the said requirement has not been fulfilled due to the Audit Observation in Para. 3.1.2.(a) of the report.

## 2.4 Non-compliance with Laws, Rules, Regulations

Reference to the laws, rules and regulations	Non-compliance
a). Provisions of the Stamp Duty Act No.43 of 1982	Actions have not been taken in compliance with the Act in respect of the total payment of Rs.6,389,842 made on 34 occasions which exceeds Rs.25,000/-
b). The Financial Regulations of the Democratic Socialist Republic of Sri Lanka  (i). No 1645 (a)	<ul style="list-style-type: none"><li>• There were no records in the log books over 11 vehicle accidents</li><li>• The monthly summaries over the 11 vehicles and renewal of annual licenses of such vehicles have not been included in log books.</li></ul>
c). Para 03(IV) of the Public Administration Circular No.2006/11 dated 14 <sup>th</sup> July 2006	Actions have not been measured to prepare a monthly report mentioned in Annexure 02 of the circular in respect of 25 vehicles assigned to the officers
d). Para.3.1 of the Public Administration Circular No.30/2016 dated 31 December 2016	A fuel test has not been executed in respect of 12 vehicles

## 2.5 Issuing and settling ad hoc sub imprest

Although, a sub-imprest should be settled within 10 days after issuance of the same by completion of the purpose in terms of the provisions of Para 08-11(c) of the Public Finance Circular No: 01/2020 of 28 August 2020, advance obtained in 08 occasions amounting to Rs.2,484,923 settled in delay.

## 3. Operational Review

### 3.1 performance

#### 3.1.1 Planning

a). Even though the annual action plan for the forthcoming year should be prepared for the implementation of the approved estimates and forwarded to the Chief Accounting Officer before 15

December of the current year as per Para 3 of the Public Finance Circular No.02/2020 dated 28 August 2020, it has been forwarded on 27 January 2022 and submitted to the auditing on 28 April 2023.

b). The Annual Action Plan is not contained of the facts that should be included in the said as per guideline No.12.

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

a ). As per the provisions set out in Para 12.1 of Circular No.02/2020 dated 28<sup>th</sup> August 2020, the Annual Performance Report should be submitted before lapsing 150 days and as per letter No. PFD/RED/REG/02/CC/2022 dated 26<sup>th</sup> May 2022 of the Ministry of Finance, the final date for the submission of Annual Reports-2021 to the Parliament is extended till 30.06.2022 where any difficulty arises to submit such by the Government Institutes as to be tabled in the Parliament before lapsing 150 days from the end of the Financial Year. However, the Annual Performance Reports of the Year 2020 & 2021 have been submitted to the Parliament on 02<sup>nd</sup> November 2022.

b). The Annual Performance Report that should be submitted along with Financial Statements in terms of Para 10.2 of the Public Finance Circular No.02/2020 dated 28<sup>th</sup> August 2020 and as per the provisions of Section 16(2) of the National Audit Act No.19 of 2018 has been submitted on 20 March 2023.

### **3.2 Procurements**

a). Even though the annual procurement plan should be prepared and submitted to the Auditor General before 10 December in accordance with the provisions of the Public Finance Circular No.02/2020 dated 28 August 2020, it was submitted to the Auditor General on 28<sup>th</sup> April 2023.

b). The procurement plan has not been prepared as to be illustrated the procurement activities of the forthcoming year in detail as per the Section 4.2.1 (c) of the Government Procurement Guidelines (2006) and guideline No.13 of the above circular.

### **3.3 Asset Management**

Even though the time frame during which the Annual Board of Survey should be completed as depicted in Para 11.1 of the Public Finance Circular No.01/2020 dated 28<sup>th</sup> August 2020, the Department has not completed the said within the time frame.

## **4. Sustainable Development**

As per the letter No. MSDW/08/65 dated 27<sup>th</sup> April 2018 of the Department of Sustainable Development & Wild Life, the Department has failed to identify the sustainable Development Goals and indicators and to prepare a sustainable development goal programme by appointing officers to coordinate the said sustainable development goals.

## **5. Good Governance**

### **5.1 Rendering service to the General Public**

**a).** Even though there were 6678 cases to be heard in the Supreme Court from January to December, 2022 and whereas, a number of 1196 cases have been concluded within the said period and it is observed that there are 5482 cases pending to be heard as at 31<sup>st</sup> December 2022. Accordingly, the progress of hearing cases remains at a minimum percentage of 18 when compared to the No. of cases remained to be heard at the beginning of the year.

**b).** There were 4595 cases to be heard in the Court of Appeal from January to December, 2022 and whereas, a number of 1172 cases have been concluded within the said period and it is observed that there are 3423 cases pending to be heard as at 31<sup>st</sup> December 2022. Accordingly, the progress of hearing cases remains at a minimum percentage of 26.

### **5.2 Internal Auditing**

Actions have not been taken to establish an internal audit unit in the Department and an Internal Auditor had not been appointed in terms of Section 40(1) of the National Audit Act, No. 19 of 2018. Even though the Ministry of Justice has carried out an internal audit for the year 2022, the Internal Audit Unit has not prepared an Internal Audit Plan.

Sgd./

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

## Chapter 04 – Performance Indicators

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

Not Relevant

## Chapter 05- Performance of the achieving Sustainable Development Goals (SDG)

### 5.1. Indicate the Identified respective Sustainable Developments Goals

Not relevant

## Chapter 06 - Human Resource Profile

### 6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior			
Supreme Court	17	17	-
Court of Appeal	20	20	-

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

-Not Relevant

### 6.3 Human Resource Development

-Not Relevant

## Chapter 7- Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
1	<b>The following Financial statements/accounts have been submitted on due date</b>			
1 . 1	Annual financial statements	Complied		
1.2	Others			Not relevant
2	<b>Maintenance of books and registers (FR. 445)/</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		
2.6	Register for cheques and money orders have been maintained and updated	Complied		
2.7	Inventory Register has been maintained and updated	Complied		
2.8	Stocks Register has been maintained and updated	Complied		
2.9	Register of Losses has been maintained and updated	Complied		
2.10	Commitment Register has been maintained and updated	Complied		
2.11	Register of Counterfoil Books (GAN20) has been maintained and updated	Complied		

03	<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 the accountants in terms of State Accounts Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	<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	Obtaining approval for the budget of the year under review as per the Finance Act No. 38 of 1971			Not relevant
4.4	Preparation of annual Internal audit plan	Complied		
4.5	The annual estimate has been prepared and submitted to the (NBD) on due date	Complied		
4.6	The annual cash flow has been submitted to the Treasury Operations Department on time			
4.7	Quarterly Report have been forwarded to the treasury on due date			
5	<b>Audit queries</b>			
5.1	All the audit queries have been replied within the specified time	Complied		
6	<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) DMA/1-2019			Not relevant
6.2	All the internal audit reports have been replied within one month			Not relevant

6.3	Copies of all internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No.19 of 2018.			Not relevant
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)			Not relevant
<b>7.</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 relevant
<b>8</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 disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemned articles had been carried out in terms of FR 772	Complied		
<b>9</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			Not relevant
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			Not relevant
9.4	Actions have been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016			Not relevant
9.6	The absolute ownership of the leased Vehicle log books has been transferred after the lease term.			Not relevant
<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			Not relevant
10.3	Actions had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and those balances had been settled within one month	Complied		
<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.			Not Relevant
13.2	The control register for General deposits had been updated and maintained			Not Relevant
14	<b>Imprest Account</b>	Complied		
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R.371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per F.R.371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly.	Complied		
15	<b>Revenue Account</b>			
15.1	The refunds from the revenue had been made in terms of the regulations.			Not relevant
15.2	The revenue collection had been directly credited to the revenue account without crediting to the deposit account			Not relevant
15.3	Returns of arrears of revenue had been forwarded to the Auditor General in terms of F.R 176			Not relevant
16	<b>Human Resource Management</b>			
16.1	The staff had been paid within the approved cadre			Not relevant
16.2	All members of the staff have been issued a duty list in writing			Not relevant
16.3	All reports have been submitted to MSD in terms of their circular No.04/2017 dated 20.09.2017			Not relevant
17	<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		Not relevant
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	Complied		Not relevant

	public authority by this website or alternative measures			
17.3	Reports have been submitted as per section 08 and 10 of the RTI Act	Complied		Not relevant
18	<b>Implementing citizens charter</b>			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2018 and 05/2018(1) of Ministry of Public Administration and Management			Not relevant
I 8.2	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			Not relevant
19	<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.			Not relevant
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 relevant
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular.			Not relevant
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.			Not relevant
20	<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		