

# Annual Report 2021

Sri Lanka Judges' Institute  
Sri Lanka

## VISION

We will serve as an institute of excellence for the judicial training and providing most advanced training and research facilities for Judges with a view to improving the professional expertise of judges and advancing their knowledge to achieve the justice system that is credible, impartial, independent, user-friendly and accessible to all.

## MISSION

We will work towards achieving our vision by providing judicial officers with advanced knowledge and skills to improve the professional expertise of judicial officers and the quality of justice through various programs and activities.

The Sri Lanka Judges’ Institute will seek to fulfill its **MISSION** by contributing to the following goals:

- Providing continuous training for judicial officers ;
- Providing support for judicial officers through research, publications and technical assistance;
- Providing facilities for the exchange of views and ideas on judicial and legal matters by judicial officers
- Organizing and holding seminars, conferences, lectures, workshops with a view to improving the professional expertise of judicial officers and advancing their knowledge and skills
- Contributing to the development of guidelines for best practices in delay reduction by way of case management and case flow management
- Conducting research activities on various aspects of administration of justice
- Providing library and web-based educational facilities and dissemination of legal information and material for judges
- Maintaining interact with international judicial institutions
- Contributing to the law reforms towards providing redress to litigants in order to uphold public trust and confidence in the judicial system
- Contributing to the development and implementation of national policy and procedures regarding administration of justice and access to justice.

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**Chairman’s Message**

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3<sup>rd</sup> November 2022

**MESSAGE OF THE CHIEF JUSTICE 2021**

Welcome to the 2021 Annual Report of the Sri Lanka Judges’ Institute. Similar to year 2020, the Sri Lanka Judges’ Institute also experienced the post COVID-19 pandemic effects. While the pandemic forced the Institute to conduct judicial training via virtual platform the Sri Lanka Judges’ Institute managed to continue the online training which commenced during the year 2020.

It was challenging when a batch of 46 new judicial officers were recruited in November 2021 and attached to the institute for the induction training. The institute accomplished this task satisfactorily in discharging its prime duty amidst of many hardships.

I personally feel that those achievements need to be commended. I wish to appreciate the diligent work in continuing the capacity building programs virtually. I am grateful to the Members of the Board of Management for the continued support given during the year 2021 to achieve our goals. I thank the Director, Consultants, and the staff of the Sri Lanka Judges Institute for the commitment to disseminate knowledge among the judicial officers.

Jayantha Jayasuriya, P.C.

Chief Justice

## Director’s Statement

JUDGE'S CHAMBERS,  
HIGH COURT OF CIVIL APPEAL,  
WESTERN PROVINCE,  
COLOMBO 12.



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### Director’s Message 2021

It is with great pleasure that I submit herewith the Annual Report and the Final Audited Accounts for the year ended 31<sup>st</sup> of December, 2021.

In the year 2021, the Sri Lankan Judges’ Institute conducted a number of Training Programs and Research Activities under the supervision of the Board of Management for High Court Judges, Judicial Officers and Presidents of Labour Tribunals amidst the threat of the spreading COVID 19 pandemic. Thus, most of the Training Programs were be conducted online.

The said online programs consisted of timely important areas of law such as Intellectual Property, Commercial Arbitration, Law of Partition, and Writ jurisdiction; contemporaneous development on fundamental areas such as Judgement writing and Cyber Crimes & Electronic Evidence was conducted with the assistance of eminent Indian resource persons. In addition, 25 Judicial Officers participated in the National Judicial Dialogue on the elimination of discrimination against woman and enhancing women’s access to Justice.

Let me take this opportunity to thank their Lordships of the Supreme Court and the Court of Appeal for their valuable contribution in conducting online and physically; also Dr. Kanag-Isvaran, PC who also delivered a lecture. I also thank Professor Balram Gupta, Director Judicial Academics, Chandigarh and Dr. Mohan Gopal, Former Director of the National Judicial Academy of India as well as Dr. Harold D’ Costa for delivering several lectures online to the Sri Lankan Judges.

One significant achievement in this year is the introduction of curricula for both the induction and in-service (continuous) judicial training programs.

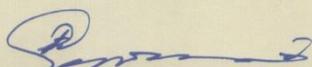
I take this opportunity to thank Core Justice and Dr. Margret for their role in facilitating the preparation of curricula.

Further, the Institute managed to launch a very effective induction training program, for the 46 newly recruited judicial officers, grappling with many challenges due to the limited infrastructure facilities during the time of a pandemic.

I take this as an opportunity to thank and appreciate the Honorable members of the Board of Management of the Sri Lanka Judges’ Institute including the Chairman, His Lordship the Chief Justice for extending their support, and for guiding us with their unwavering vision and determination to achieve our goals.

Moreover, I pay my gratitude for the wholehearted support given by the Secretary to the Judicial Service Commission, and the Secretary to the Ministry of Justice.

Finally, I would like to extend my appreciation to the staff of the Sri Lanka Judges’ Institute for their dedicated efforts and co-operation.



D.F.H. Gunawardhana

Judge of the High Court

Acting Director

## Introduction

The Sri Lanka Judges’ institute was established by an Act of parliament titled “Sri Lanka Judges’ Institute Act No; 46 of 1985” to provide for the establishment of a Judges’ Institute and for matters connected therewith or incidental thereto.

### Objectives of the Sri Lanka Judges’ Institute

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The objectives of establishing the Sri Lanka Judges’ Institute are as follows:

1. To provide facilities for the exchange of views and ideas on judicial and legal matters by judicial officers;
2. To organize and hold meetings, conferences, lectures, workshops and seminars with a view to improving the professional expertise of judicial officers and advancing their knowledge and skills;
3. To formulate and conduct training and research courses in various aspects of the administration of justice;
4. To provide library facilities and other educational material for judicial officers.



## History of the Sri Lanka Judges’ Institute

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Sri Lanka Judges’ Institute holds the rare distinction of being the only judicial institution in Sri Lanka in providing judicial education and training for Sri Lankan Judicial officers and enhancing their professional standards.

Before the Judges’ Institute was established, the only training the judicial officers had, before they assumed their judicial duties, was a few weeks of court observation sitting with the presiding judge. It was strongly felt that judges who administer justice must have the training not only before they commence their judicial career, but that the training is a continuous process throughout their judicial career. It was then realized that an in-depth and a regular training institute for judicial officers should be designed and set up where judicial officers of all ranks would get judicial training on regular basis.

The idea of a Judges’ Institute was first mooted by Mr. P.B. Herath, then Secretary, Ministry of Justice who having seen such an institute in France had written an article to the Newsletter of the Bar Association of Sri Lanka in 1982. But, as is usual, nothing was done about it and it was a voice in the wilderness. Mr. P.B. Herath who was the first to think of the Judges’ Institute as Secretary, Justice was a steady source of encouragement to the Institute and became a very strong ally of the Institute.

Together they mooted the forming of a Judges’ Institute for the provision of in-service continued legal education for Judges and Justice J.F.A. Soza was appointed the Director of the Sri Lanka Judges’ Institute on 02 May, 1984. The question of funding had already been discussed with Mr. John Guyer, the Resident Representative of Asia Foundation. The first thing to be done was to find premises to house the new Institute. After looking at various alternatives, the Annex of Sri Lanka Foundation was taken on rent for one year. Steps were taken to furnish it. This was all done through the munificence of Asia Foundation. Some Seminars were held thereafter but only ad hoc programs could be put through as approval of the Government had to be obtained. A Cabinet Paper was prepared, but it was not clear whether the Government’s approval was available.

Some excellent addresses were delivered and the discourses were of a very high standard. A Guest Speaker at this Seminar was Judge Clifford Wallace, Asia Foundation’s Senior Advisor on Legal

Systems and Judicial Administration and a distinguished Judge of the 9<sup>th</sup> circuit of United States Court of Appeals.

The nascent Judges’ Institute had its birth pangs. It was fortunate that Dr. A.R.B. Amerasinghe an outstanding intellect and a man of vision was there to espouse its cause. His name has to be written large in the genesis of the Judges’ Institute as efforts resulted in the eventual establishment of the Sri Lanka Judges’ Institute by an Act of parliament titled “Sri Lanka Judges’ Institute Act No.46 of 1985 which was certified on 20<sup>th</sup> November, 1985. Justice Soza was formally appointed the Director with effect from 1<sup>st</sup> January, 1986. Since then the judges’ institute has by organizing Seminars, Workshops, and Practice Notes and with an on-going advisory Service served the judges in every possible way. In 1990, Justice Soza was fortunate to be given the assistance of Justice K. Viknarajah, who joined as Deputy Director and Mr. P. Neville A. de Silva who joined the institute as its secretary on retirement from the Chief Justice’s Secretariat.

The Judges’ Institute is run by a Board of Management headed by the Chief Justice as Chairman ex-officio, and two appointed members, generally the two most senior Judges of the Supreme Court. The Administration and management of the Judges’ Institute was vested in the Board of Management.

The first Chairman of the Board of Management of the Judges’ Institute was Chief Justice S. Sharvananda who was a keen supporter of the Institute. He was followed by Chief Justice Parinda Ranasinghe. He had himself been a member of the Judiciary and he threw himself wholeheartedly into the affairs of the Institute. He participated in all its seminars and activities. He held discussions with Lawyers and Surveyors at the seminars and set up Monitoring Committees with a view to establishing cordial relations between bench and bar. The Institute will always remember him.

Thereafter Justice H.D. Tambiah became the chairman of the board of management having been appointed the Chief Justice who by that time had already served as a member of the Board of Management and made an important contribution in the progress of the institute. Mr. A.S. Wijethunga who as the then Secretary of the Judicial Service Commission also played a key role in the pioneering efforts of the institute to get on its feet. He was then the president of the Court of Appeal and still evinced an abiding interest in the institute. His successor Mr. Lal Peris and his assistant Mr. S. Withanachchi also maintained an unflinching interest in the institute. They have bestowed a solicitous concern for the welfare of the institute and they were a tower of strength to the

institute.

Judges’ Institute expresses our gratitude to Asia Foundation earlier headed by Mr. John Guyer and thereafter by Mr. Nick Langton to whose support the Institute owes its very existence. Our Institute, we are proud to say, is one of the prime concerns of the Foundation and a beneficiary of its largesse. The Institute was thereafter located in the premises of the Supreme Court at Hulftsdorp and the expenses of the maintenance were borne by the State. The Institute has drawn on the expertise and experience of Senior Judges of the appellate Courts on judicial matters and Senior Officials of the Ministry of Justice on Administrative matters in formulating Training programs for trial court Judges. In November 1990 Dr. Paul M.Li, Executive Director, California Centre for Judicial Education and Research, visited Sri Lanka and formulated a project to enable the Sri Lanka Judges’ Institute to provide, on a three-year pilot basis, a comprehensive educational training system for the judiciary as follows:

1. A six-month, professional education program for new members of the Sri Lanka Judiciary, with later continuing education to update and enhance their judicial knowledge and skills;
2. Separate one-month, in-service orientation programs for judges newly elevated to District Courts and High Courts;
3. Annual in-service continuing education conferences for, respectively, Magistrates, District Court Judges, High Court Judges, and Appellate Court Judges, to assist them in keeping up-to-date on new legal developments, meeting common and individual court problems, and standardizing local court practices and procedures.
4. Periodic one-week, advance judicial studies programs on such important judicial subjects as court management, communication skills, courtroom fairness to women and minorities, judicial fact finding and decision-making and jurisprudence and the humanities and in handling specialized court duty assignments involving matters of family law, juvenile law, criminal law, civil law, probate and mental health law, land and partition law, and human rights law;
5. The initiation of comprehensive set of everyday working tools (bench books, checklists

with spoken words and written forms, manuals, and other reference materials) for the judiciary, including audio and video taped educational materials (with basic library facilities for Judges in the Courts);

6. An effective judicial faculty development program for Judge-teachers;
7. On-going research and development programs for improving court operations and overcoming court delay, and for enhancing the ethical conduct and public accountability of judges;
8. The design and possible rental or future construction of a training facility, with appropriate classrooms, offices, audio-visual equipment and other resources, to implement the above judicial education system.

The purpose of this project was to promote quality justice and strengthen the rule of law as for the fair, speedy and effective administration of justice. It is an imperative that the members of the judiciary be properly equipped for their roles and responsibilities. This required not only proper training for judges at the time of assuming office, but also continuing education throughout their tenure of office. The quality of justice will depend on how good the judges are. Laws alone are not enough. The justice administered will be lonely as good as the Judges who administer it. Countries all over the world committed to the rule of law have realized this and have training and education programs for the Judges.

During this period, the Institute was accommodated in the premises of the Supreme Court in Room No. 1308. The Board of Management of the Sri Lanka Judges’ Institute appointed Justice K. Viknarajah, retired Judge of the Court of Appeal as the Deputy Director who along with Justice J.F.A. Soza conducted in-service training for judicial officers. After Justice K. Viknarajah left the Institute, Justice S.J.D. de S. Wijeyeratne, retired Judge of the Court of Appeal assumed duties as the Deputy Director in 1986. Thereafter Justice P.H.K. Kulathilake, retired Judge of the Court of Appeal was appointed as the Deputy Director in 2002, who with his immense knowledge and experience as a member of the Attorney-General’s Department, a High Court Judge and a Judge of the Court of Appeal was an asset to the Judges’ Institute and a mentor to judicial officers.

After the retirement of Chief Justice G.P.S. de Silva, Justice Sarath N. Silva was appointed as the

Chief Justice in 2000. Chief Justice Sarath N. Silva was a tower of strength to the Judges’ Institute. He permitted his official Bungalow at Wijerama Mawatha to be used as the Judges’ Institute and made the funds of the Legal and Judicial Reforms Project available for conducting training for judicial officers.

Chief Justice Sarath N. Silva initiated long term judicial training by initiating foreign scholarships for judicial officers with the support of the Legal and Judicial Reforms project of the Ministry of Justice, Law Reforms and National Integration in association with the World Bank. One of the objectives of this Project was to establish a modern judicial system capable of efficiently and competently adjudicating disputes. The integral part of the project was to fund, training for the judiciary and to develop comprehensive training program for both new and in-service judges, with special focus on commercial law. To this end, the project funded the total costs of studying for a LLM program for 3 members of the Judiciary per year including tuition, travel, accommodation and reasonable costs of subsistence.

Chief Justice Sarath N. Silva also initiated computer training for judicial officers and the court staff at the Institute which was located at that time in his official Bungalow at Wijerama Mawatha. During his period the construction of a new building to the Ministry of Justice was made and the Institute was allotted the 5th floor and a part of the 4th floor was allotted as the Judges’ Residences. The Institute is grateful to Chief Justice Sarath N. Silva for supporting the Institute and throwing himself wholeheartedly into the affairs of the Institute during his tenure of office from 2000 to 2009. The Institute always remembers him.

Justice J.F.A. Soza who was the founder Director and served the Institute as its Director for more than 21 years retired in 2008 having rendered a yeoman service to the Judges’ Institute and Judicial officers. Justice J.F.A. Soza continues to be our inspiration and he will be in our memories for ever.

After the retirement of Justice Soza, Justice Nissanka Udalgama, retired Judge of the Supreme Court was appointed as the Director in 2008 and Justice Udalgama functioned as the Director till 2011. During his period, Justice Nissanka Udalgama initiated the first web site of the Sri Lanka Judges’ Institute. Justice J.F.A. Soza, Justice Udalgama and Justice P.H.K. Kulatilake were instrumental in publishing more than 10 Course materials on criminal, civil, commercial matters, Case Management and Alternative Dispute Resolution for judicial officers with the assistance of Judges of the Supreme Court, Court of Appeal and High Court. Justice Nissanka Udalgama! We

salute you for all you did to the Institute.

After the retirement of Chief Justice Sarath Silva, Justice Asoka Silva was appointed the Chief Justice in 2009. During his period, Justice P.H.K. Kulatilake was appointed the Additional Director in 2009 and in 2011 he was appointed as Co- Director with Justice T.B. Weerasuriya, retired Judge of the Supreme Court. Justice T.B. Weerasuriya and Justice Kulatilake served the Institute with distinction and trained both civil and criminal judges with their immense experience and knowledge as judges of the Superior Courts. The Institute takes this opportunity to pay tribute to both of them for rendering a yeoman service to the Institute and the Judiciary. We always remember them as our great mentors.

Chief Justice Asoka Silva concentrated more on judicial education and training. Chief Justice Asoka Silva restructured training programs and training contents with the assistance of the Institute. Several workshops were conducted for High Court Judges and Judicial Officers. Chief Justice Asoka Silva himself participated in several such seminars and supported all activities of the Institute. During this period several training modules were published and Chief Justice Asoka Silva obtained the services of both in-service judges and retired judges as resource persons for judicial training. Chief Justice Asoka Silva instructed the Institute to invite High Court Judges to train trainee judges.

Also during this period the Judges’ Institute was located in the New Building of the Ministry of Justice and the Institute is grateful to Mr. Suhada Gamlath, the then Secretary to the Ministry of Justice for taking steps to establish a Judges’ Institute with a new auditorium, a computer lab, a library and Judges’ Residences. The Institute will remember you for your efforts to provide the judicial officers with a new Judges’ Institute. The Institute is indebted to the UNDP for donating all equipment required for the computer lab, auditorium and the library and providing furniture for the Judges’ Residences.

After the retirement of Chief Justice Asoka Silva, Justice Shirani A. Bandaranayaka was appointed as the Chief Justice in 2011 and she became the Chairperson of the Board of Management of the Institute. Justice T.B. Weerasuriya and Justice P.H.K. Kulathillake also functioned as Co-Directors of the Institute till May 2012. Thereafter the Board of Management of the Judges’ Institute appointed Mr. Ruwan Fernando, a sitting High Court Judge as the Director of the Judges’ Institute in June 2012 and appointed Mr. Mahie Wijeweera, a sitting Magistrate as the Academic Coordinator of the Judges’ Institute.

The Board of Management headed by Chief Justice Shirani A. Bandaranayaka supported the affairs of the Institute and made an important contribution to the progress of the Institute. During this period the Accountant of the Judicial Service Commission was appointed as the Acting Accountant of the Judges’ Institute on an acting basis. Also a Court Registrar and three Management Assistants were appointed to the Judges’ Institute to efficiently perform the functions of the Judges’ Institute. The Institute is also grateful to Mr. Suhada Gamlath, Secretary to the Ministry of Justice for attaching two minor employees from the Ministry of Justice to the Judges’ Institute. In 2012, the Institute prepared a Corporate Plan and an Action Plan and got the approval for the delegation of Authority in respect of income and expenditure under Financial Regulations of the Sri Lanka Judges’ Institute. The Institute submitted annual reports to Parliament, prepared the Cadre of the Institute and extended training programs to the presidents of Labor Tribunals. During this period, the Institute began restructuring the training programs and modernization of the available facilities at the Institute to make the Institute a well-equipped modern training and research facility.

The priorities were given to find a suitable place to locate the secretariat of the Institute, extension of training programs, improving the library facility by making the library a fully equipped computer lab with Wi-Fi facility, reactivation of the Web site with the assistance of the Information and Communication Technology Agency (ICTA), collection of unreported judgments of the Superior Courts, providing residential facilities to Judges within the Institute, commencement of the work on developing a training Manual for Judicial officers at the request of the UNDP, recruiting required staff, providing the required physical resources such as Computer server and commencing print outs and photocopying facility and putting the administrative matters in order by complying with the requirements of the Public Administration and Financial Circulars.

The Institute wishes to pay tribute to the Members of the Board of Management of the Judges’ Institute in this regard and wishes to express its sincere gratitude to the Staff of the Institute especially Academic Coordinator Mr. Mahee Wijeeeweera and Mr. Gnanapala, the Registrar of the Institute in this regard.

In January 2013, Hon. Mohan Peiris was appointed the Chief Justice of Sri Lanka and Chief Justice Mohan Peiris became the Chairman of the Board of Management of the Sri Lankan Judges’ Institute. Chief Justice Mohan Peiris threw himself wholeheartedly into the affairs of the Institute from the very outset and is a tower of strength to the Judges’ Institute. In April 2013, the Institute got a section

of the New Building of the Ministry of Justice to be used as its office and the Institute is thankful to Chief Justice Mohan Peiris for taking initiative in this regard. The Institute is also indebted to the Secretary, Ministry of Justice Mrs. Kamalini de Silva for providing the building of the Ministry of Justice to be used as the Office of the Institute. Chief Justice Mohan Peiris expanded the Cadre of the Institute from 9 to 23 and invited Academics, professionally qualified legal personalities and experts in various fields to share their knowledge and experience with Judges. Chief Justice Mohan Peiris regularly invited foreign Judges and legal experts to address Judges at the Institute and thereby giving the opportunity to Judges to interact with them on legal and judicial issues. Chief Justice Mohan Peiris himself participated in many seminars, lectures, presentations at the Institute and other places and actively shared his knowledge and experience with judges.

During this period, two committees were appointed to update the Bench Book on Law of Evidence and Civil Law reforms. Chief Justice Mohan Peiris is at present in the process of formulating law reforms to the civil justice system in the area of case management with the assistance of imminent foreign Judges. The Institute takes the pleasure in supporting the efforts of the Chief Justice Mohan Peiris in bringing the required law reforms to the civil justice system.

After the Chief Justice Mohan Peiris assumed Office, over 200 judges have been given foreign training in Malaysia, India, Singapore and India mainly on case management, court administration and judicial ethics. During this period the Institute got the services of Mr. Lakmal Wickramasooriya as its Academic Coordinator who dedicated himself in finding foreign training opportunities to Judges and organized all foreign training programs of the Institute. The Institute wishes to take this opportunity to thank him for his dedication and commitment in organizing and coordinating all foreign training programs on behalf of the Institute. We are proud to say, that the Judges’ Institute is progressing rapidly during the period of Chief Justice Mohan Peiris.

We have to express our gratitude to all Judges of the Superior Courts, High Court, Academic Community and professionals for extending their support to the Institute as resource persons and other activities of the Institute. We must also mention Mr. Sisira Ratnayake who as the Secretary of the Judicial Service Commission plays a key role in supporting the training programs of the Institute.

Today, the Institute is a member of the International Organization for Judicial training (IOJT). It has its own web site with an E-library in order to disseminate legal and judicial information to judicial officers. The Institute has a video conferencing facility linking the Institute with the High Court of

Jaffna, Tangalle and the Chief Justice’s Chambers. The Institute has purchased the Indian web site “Manupatra,” the first international data base which has access to more than million judgments from the Indian Supreme Court and High Court, USA Supreme Court and the judgments of the House of Lords. The Institute wishes to place on record the support extended by the Federal Judicial Center of the U.S.A, Judges Institute of Malaysia, Singapore and India for training Sri Lanka judicial officers and providing training modules including electronic training material to the Institute.

In January 2015, Justice K. Sripavan was appointed as the Chief Justice and His Lordship became the Chairman of the Board of Management of the Sri Lanka Judges’ Institute.

Chief Justice K. Sripavan concentrated on improving the professional standard of Judges through continuing judicial training and appointed Justice T.B. Weerasuriya as one of the consultants to conduct civil training for Judges. In addition, Chief Justice Sripavan was pleased to invite retired judges including Justice P.H.K. Kulatillake, Justice Saleem Marsoof, Justice P.A.Ratnayake, Justice Suresh Chandra and Justice A.W.A.Salam to provide much needed training for High Court Judges, Judicial Officers and Presidents of Labour Tribunals.

During this period, the Institute, under the direction of Chief Justice Sripavan, invited both local and foreign resource persons in different fields such as university academics, doctors, technology experts, forensic scientists, intellectual property law experts, trade and financial experts to share their knowledge and experience with judges. Subjects included Banking Practices under the Cheque & Truncation System, Cyber Crime & Electronic Evidence in cooperation with the United States Department of Justice, Implementation of the NATA Act. In addition, one workshop was conducted for Presidents of Labour Tribunals on the Diplomatic Privileges Act and State Immunity. Chief Justice K. Sripavan participated in a number of such workshops and made the key note address.

Under the Chairmanship of Chief Justice K. Sripavan, the Board of Management of the Institute appointed a Committee to update the Judges Manual headed by a retired Judge of the Court of Appeal and the Bench Book on Evidence headed by a sitting Judge of the Supreme Court. During this period, the Institute recruited a Secretary, a Librarian, Hardware & Software Technicians, Management Assistants, a Housekeeper and a Driver to the Institute.

The Institute also concentrated on training Court Registrars on court administration and accounting procedure. During this period, 3 workshops were conducted for 143 Court Registrars on “Court

Administration, Establishment Code and Court Accounting Practices. A workshop for fifty three Quazis on Muslim Marriage and Divorce Act was also confuted during this period.

During this period, the institute purchased the Westlaw legal database to the Library of the Sri Lanka Judges’ Institute in addition to the Manupatra Legal Database which was purchased to the library in 2014. The institute provided individual passwords to all Honorable Judges of the Supreme Court, Court of Appeal and all High Court Judges of Colombo. This facility was also extended to all outstation judges for a period of 2 weeks at a time upon a request made by them through the Judges’ Institute.

The Board of Management also granted approval to develop a Judges’ Legal Base with research and hyper linking facilities for the benefit of Judges in collaboration with USAID and Lanka Bell Solutions (Pvt) Limited. A Memorandum of Understanding was signed between the Institute and USAID Contractor for the development of the Legal Database. This is a joint project funded by the Ministry of Justice under the Budget Proposal 2016 and the Sri Lanka Judges’ Institute and USAID. The USAID has already recruited a Consultant; a retired Judge of the Court of Appeal, Lawyers and few Law Students for the Project. The Institute obtained permission from the Ministry of Justice, the Bar Association and the Editor of the SriSkantha’ Law Report for using the judgments reported in the Sri Lanka Law Reports, New Law Reports, Bar Association Law Reports and the SriSkantha’ Law Report.

One of the biggest achievements during this period was that the Institute was able to send 151 Judges and 30 Presidents of Labour tribunals for foreign training. Foreign training programs were conducted by the New Delhi Judicial Academy, National Judicial Academy of India, at Bhopal, Judicial & Legal training Institute of Malaysia.

The second major achievement of the Institute during the period of Chief Justice Sripavan was the distribution of 294 Laptop Computers to all Judges of the Superior Courts, all confirmed Judges and Presidents of Labour Tribunals. These Laptop Computers were purchased by the Institute with the assistance of Ministry of Justice from the funds made available to the Institute by the Government of Sri Lanka.

In 2017, Sri Lanka Judges’ Institute launched “SLJI Net” – Sri Lanka Judges’ Institute’s online legal information network. It is the first Judges’ online database of legal information. SLJI Net provides

access to a subject wise collection of important case law and legal information only to Judges of Sri Lanka. SLJI Net intend to be support tool for user friendly database to judges to have subject wise easy access to reported and unreported judgments of the Supreme Court, Court of Appeal and High Court of Sri Lanka, Acts, foreign judgments, reports and articles. It is created for judges of Sri Lanka to have a subject wise legal data base by the research Division of the Sri Lanka Judges’ Institute with the support of USAID.

In August 2017, Justice E.A.G.R.Amarasekara, Judge of the Court of Appeal was appointed as the Director of Sri Lanka Judges’ Institute after Hon. M.R.C.Fernando’s resignation.

In January 2018, Hon. Justice Janak de Silva, Judge of the Court of Appeal was appointed as the Deputy Director of Sri Lanka Judges’ Institute. After Hon. Justice E.A.G.R. Amarasekara’s resignation as the Director of Sri Lanka Judges’ Institute, the Board of Management appointed Hon. Justice Janak de Silva as the Director. Afterwards, Hon. M.P.D. Silva, Judge of the High Court appointed to the post of Deputy Director of Sri Lanka Judges’ Institute. In the year 2018, Hon. D.M.A. Senevirathne, Additional Magistrate was appointed as the Academic Coordinator of the Institute.

In 2019, after Hon. Justice Janak De Silva’s resignation as the Director of Sri Lanka Judges’ Institute, the Board of Management appointed Hon. Justice L.T.B. Dehideniya, Judge of the Supreme Court, as the Director of the Institute.

In 2020, the Board of Management appointed Hon. D.F.H. Gunawardhana, Judge of the High Court as the Deputy Director of Sri Lanka Judges’ Institute.

In 2021, the Board of Management appointed Hon. D.F.H. Gunawardhana as the Acting Director of Sri Lanka Judges’ Institute after Hon. Justice L.T.B. Dehideniya tendered the resignation as the Director.

In this year SLJI subscribed to Microsoft Teams online business communication platform to continue its’ mandate of Judicial training, under the supervision of the Board of Management.

One significant achievement in this year is the introduction of two curriculums for the both induction and in-service (continuous) judicial training programs. Further the Institute manage to launch a very

effective induction training program, for the 46 newly recruited judicial officers, grappling with many challenges during the time of a pandemic within the limited infrastructure facilities.

The Institute wishes to thank the Board of Management of the Institute, Secretary, Ministry of Justice and the staff, Secretary, Judicial Service Commission, the USAID CORE Justice, Council of Europe, Commercial Law Development Program (CLDP) and United States Patent and Trademark Office (USPTO), Food and Agriculture Organization of the United Nations (FAO), Max Planck Foundation for International Peace and the Rule of Law, and other funding agencies and also the Staff of the Institute for contributing to the progress of the Sri Lanka Judges’ Institute.

(History from 1985-1991 (Courtesy Judges’ Journal Vol. 1)

## MANAGEMENT AND THE STAFF OF THE SRI LANKA JUDGES’ INSTITUTE

The Institute is a body corporate with perpetual succession and a common seal and its administration and management is vested in the Board of Management. The Board of Management comprises of the Chief Justice and two Judges of the Supreme Court appointed by the President and the Chief Justice is the chairman of the Board of Management. After the re-structuring plan of the Institute, the organizational structure of the Institute will be as follows:

### Board of Management

The Board of Management of the Sri Lankan Judges’ Institute for the year 2021 consists of:

The Chief Justice of Sri Lanka, Hon. Jayantha Jayasuriya, PC (Chairman)

Hon. Justice Buwaneka Aluwihare, PC, Judge of the Supreme Court, (Member)

Hon. Justice L.T.B. Dehideniya, Judge of the Supreme Court, (Member)

### Staff of the Institute

The Board appoints the Institute’s Director and such other officers and servants, in its necessary for caring out the objects of the institute and to exercise disciplinary control (including the power of dismissal) over the Director, officers and servants of the institute. The board also has the power to determine the remuneration and terms of service of the Director, officers and servants of the institute.

01.	Acting Director	Hon D.F.H. Gunawardhana
02	Consultant	Hon. Justice Shiranee Tilakawardane

03.	Academic Coordinator	Mr. D.M.A. Seneviratne
04.	Secretary	Mrs. H.M. Kumuduni Maduwanthi
05	Accountant	Mrs. U.V. Rathmini Rajakaruna
06	Research Officer	Ms. W.M.M. Karunaratne
07.	Judicial Service Management Assistant <b>(Attached from the JSC)</b>	Mrs. G.M. Udeni Dilrukshi Aponso
		Mr. S.M.A. Ruwan Samasundara
08	Management Assistants	Mrs. V. K. Ranaweera
		Ms. V. A. S. Lakmali
		Ms. T. P. N. De Silva
		Mrs. R. M. M. Erandika
09	Hardware and Software Technicians	Mr. K.L.A. Kasun Tharaka Padmasiri
		Mr. A.T. Gayan Gunathilaka
10.	Book Binder <b>(Attached from JSC)</b>	Mr. W.G. A. D. Weerasinghe
11.	<b>KKS (Attached from MOJ)</b>	Mrs. H.P.P.D.Perera
12	K.K.S	Ms. Menaka Padmaseeli
		Ms. Nadeesha Chathurangani
13	Driver	Mr. G.W. Ranjith
14	House Keeper	Mr. H.K.T.M. Senevirathne

**FUNDS OF THE INSTITUTE**

The institute has its own fund which is administrated by the Board of Management of the institute. The institute is mainly financed from the treasury grants channeled through the Ministry of Justice both for its capital and recurrent expenditure. The ministry of justice/treasury places the ceiling for this expenditure and the institute has to operate within these ceilings.

In terms of the provisions of the Sri Lanka Judges’ Institute Act No.46 of 1985, the institute has authority to accept donations, gifts and grants from any source approved by the president and all such donations, gifts and grants received by the institute from any source shall be paid in to the fund. All expenses incurred in the administration and management of the institute (including the payment of remuneration) shall be paid out of the fund of the institute.

The treasury has granted through the Ministry of Justice Rs. 2 million capital expenditure and Rs. 22 million as the recurrent expenditure for the year 2021.

## TRAINING PROGRAMS

Since the establishment of the Judges’ Institute in 1985, a number of training courses and events have been held in the institute. However, with the expansion of the institute in 2013, the programs of the institute are intended to cater to High Court Judges, District Judges, Magistrates and Presidents of Labor Tribunals, Judges of Kathie Courts (Quazis), and Court Management Assistants. In order to achieve the aforesaid objectives, the Judges Institute is committed to ensuring a high standard of judicial performance through programs designed with the focus on judicial education, capacity enhancement (including skills development), attitudinal change and social commitment. It is also committed to further developing and adopting improved judicial administration and management through education and research. The programs of the institute are intended to cater to original court judges and presidents of Labor Tribunals who come within the purview of the judicial service.

Training requirements vary depending on the training modules and types of training participants, although there are common training programs relevant to all participants. A training program can be mandatory, voluntary or optional depending on the type of training and the experience of the judicial officer or his acquired knowledge at earlier training sessions. It also covers the question of who has the authority control the training and how training programs are financed, target groups and the time of training.

In Sri Lanka, all judicial officers are required to take part in mandatory in-service training as a means of improving the professional expertise of judicial officers and advancing their knowledge throughout their judicial careers. They are required to attend in-service training programs conducted by the judges’ institute on each Saturday in the Judges’ Institute of Sri Lanka and in case of any inability: they are required to inform the authorities of their inability to attend mandatory in-service training sessions.

In the case of newly recruited trainee judicial officers, introductory and preliminary training programs are conducted on a day to day basis and such training programs are mandatory. They do not have any option of not attending training sessions conducted by the judges’ institute. The other type of training requirement arises in the case of a decision taken by the Judicial Service Commission to attach an in-service judicial officer to the judges’ institute for further training.



## Nature of Training

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### 1. Mandatory Training

The existing continuing mandatory judicial training for in-service and trainee judicial officers would continue and optional and voluntary training programs would be enhanced for in-service judicial officers as indicated above. However, new approaches for judicial training would be introduced taken into consideration the needs of the judicial officers and the changes taking place in other jurisdiction which now concentrate on technology based face to face distance learning and technology based self – learning judicial training.

### 2. Optional Training

The need for support courses in other jurisdiction such as English writing for judicial work, personality development, computer training, health development are regarded as optional courses depending on the standard and the requirements of judicial officers. Support courses such as the Mentoring Program are optional program for in-service judicial officers.

### 3. Training Period

In Sri Lanka, judicial officers are drawn from lawyers who have completed the initial mandatory period of practice as an attorney-at-law either in the private bar or official bar unlike in other countries where a significant proportion of judges are drawn from academia where self-development or training is well-established. The Sri Lanka experience shows that the judicial training has been confined to usually six months, compared to civil law jurisdiction where an extended period of initial training is given, followed by an evaluation system. It has been proposed in this module that the training should be extended to a period of one year with mandatory presentations, research works and presentation of a thesis.

#### **4. Training Authorities**

Judicial training at present is delivered by the Sri Lanka Judges’ Institute. However, the Board of Management of the Judges’ Institute grants permission to conduct some specialized training programs by Governmental agencies or Universities when such programs are relevant and useful for judicial officers. In the case of foreign training, such training sessions are conducted either by a foreign university, judicial academy or specialized training institution.

#### **5. Judicial Trainers**

At present, training programs are conducted mainly by the Judges of the Sri Lankan Supreme Court and Court of Appeal. However, senior members of the Attorney General’s Department also conduct certain types of training programs. Eminent jurists and academics are also invited to conduct judicial training programs taking into consideration of their knowledge, experience and their specialty relevant to judicial officers. As far as trainee judicial officers are concentrate their courses would be mainly conducted by the Judges of the Court of Appeal, High Court Judges, both in-service and retired and senior members of the Attorney-General’s Department. For practical training such as identification parades, inquests and recording statements, senior Magistrates would also be invited to conduct such practical training and moot court sessions. Furthermore, support courses such as computer courses, electronic courses filing, mental development, forensic science courses would be conducted by outside trainers who are the experts in their respective support courses.

## **Aims and Objectives of the Coursers**

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1. To understand the prestige of judicial office and role of judges in the administration of justice;
2. To understand the importance of a code of ethics for judicial officers in the administration of justice to minimize erosion of public confidence in their judicial and extra judicial activities;
3. To understand the basic norms for the management of personal affairs, beyond the suspicion of the litigants and the public;
4. To understand the rules of Court behavior and court craft including with officers of courts, litigants and public etc.
5. To develop code of ethics for judicial officers (where under a written code of conduct or unwritten self-imposed code of ethics)

## **Training content for in-service courses**

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1. Judicial behavior, ethics and conduct;
2. Core legal knowledge (substantive and procedural Law – Criminal, Civil, Constitutional, Commercial Law, Criminal and Civil procedure, Law of Evidence)
3. Special Laws and Acts;
4. Personal Laws;
5. Human Rights;
6. Anti-Corruption Laws;
7. Computer skills and information technology;

8. Intellectual property;
9. Court Administration and Court Management;
10. Case Management and Case Flow Management;
11. Accounts & Finance;
12. Disciplinary procedure;
13. Juvenile justice;
14. Access to justice and Legal Aid;
15. Forensic Science and Forensic Medicine;
16. Judgment writing;
17. Sentencing policy and exercises;
18. Research methodology and Online Research Methodology;
19. Alternative Dispute Resolution;
20. Personality and Skills Development;
21. Health Development and Stress Management;
22. Practical Training-judgment writing exercises, drafting of issues, framing of charges, identification parades, holding of inquests, recording confessions and statements, preparation of inspection notes.



### Types of training methods

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1. Centralized face-to-face method;
2. Decentralized/provincial based face to face method;
3. Court based Mentoring method;

4. Centralized mentoring method by appointed Mentors (appointed Resource Persons;)
5. Streamed methods for individual officers;
6. IT and web-based distance learning methods;
7. Everyday working tools, bench books, audio and video taped educational materials;
8. Modules;
9. Course Materials;
10. Reference Materials;
11. Research papers;
12. Video-conferencing;
13. Practical-methods-moot courts;
14. Court Visits;
15. Presentations;
16. Essay writing;
17. Research Work;
18. Preparation of individual course materials;
19. Foreign training methods;
20. Mentoring;

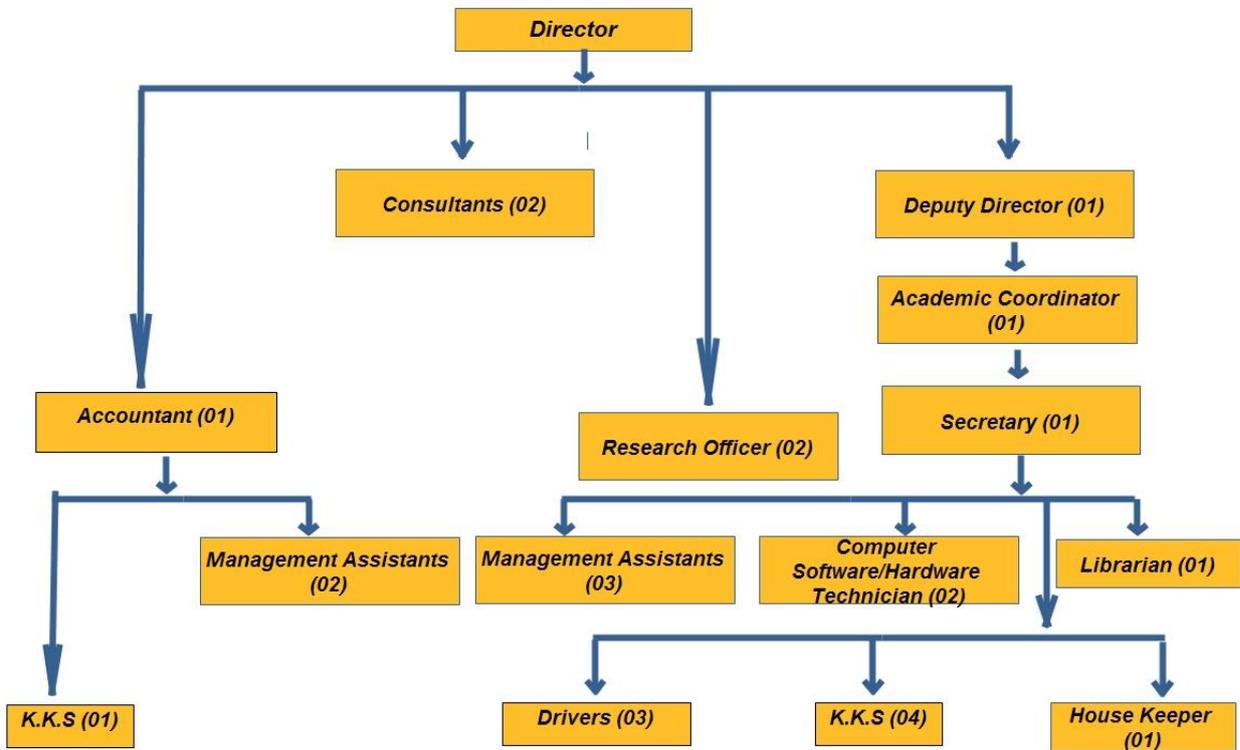
The mentoring training consists of two types of programs, both court-based mentoring program by the chief-justice, and centralized mentoring program by resource persons. In Sri Lanka mentoring is used as training at a personal; level without any official recognition. The new training manual however, introduces a mentoring training program by which two eminent resource persons who is either retired Supreme Court judge or Court of Appeal judges, advise judicial officers, high Court Judges and Presidents of Labor Tribunals. The mentors (consultants) deal with the following functions;

1. Criminal law and evidence – Original and appeals-mentor(Consultant) retired judge of the A Supreme Court or Court of Appeal
2. Civil Law and Labor Law – Original and appeals- 1 mentor (Consultant) - retired judge of the Supreme Court or Court of Appeal.

This type of training method will be conducted mainly through pre-arranged telephone calls, e-mails; web based methods as well as pre-arranged face-to-face institutional sessions.

## PERFORMANCE OF THE INSTITUTE

1. Cadre of Sri Lanka Judges’ Institute was approved by Department of Management Service as follows,



2. The cadre of the Institute was approved by the Department of Management Services under FR 71 as follows,

<b>Name of Designation</b>	<b>No of Posts Approved</b>
Director	01
Deputy Director	01
Consultant	02
Academic Coordinator	01
Secretary	01
Accountant	01
Research Officer	02
Software/Hardware Technician	02
Librarian	01
Management Assistant	05
Driver	03
House Keeper	01
Office Aid	05

**ACTIVITIES OF THE SRI LANKA JUDGES INSTITUTE FOR THE PERIOD  
01.01.2021 – 31.12.2021**

**Workshops Seminars and Webinars**

In the year 2021 Sri Lankan Judges’ Institute conducted number of Training Programs and Research Activities for High Court Judges, Judicial Officers and Presidents of Labour Tribunals amidst the threat of spreading COVID 19 pandemic. Thus, most of the Training Programs were conducted online.

	<b>Workshop, Seminar/Webinar</b>	<b>Participated Judges</b>	<b>No of Sessions</b>	<b>No of participants</b>	<b>Date</b>
1)	Orientation Workshop for Newly Recruited High Court Judges (Seminar /Webinar)	High Court Judges	1	24	13 <sup>th</sup> March 2021
2)	Orientation Workshop for newly recruited High Court Judges – Part II (Jury Trials) (Webinar)	High Court Judges	1	24	21 <sup>st</sup> March 2021
3)	Online Sessions on - "Securing Justice" by Dr. Mohan Gopal, former Director of National Judicial Academy of India, organized by the Maharashtra Judicial Academy (webinar)	All High Court Judges and Judicial Officers were invited	2		24 <sup>th</sup> 25 <sup>th</sup> April 2021
4)	Webinar on - “Objectivity in Judgement Writing with eternal Values”	All District Judges, Magistrates and Labour Tribunal Presidents	1	80	03 <sup>rd</sup> July 2021
5)	Webinar on - Civil Appellate Court Procedure.	High Court Judges	1	83	10 <sup>th</sup> July 2021

6)	Webinar on - Writs, with special reference to stay orders in writ applications	High Court Judges	1	83	17 <sup>th</sup> July 2021
7)	Seminar/ Webinar on - "Matters relating to Judicial Proceedings in the context of COVID-19 pandemic"(Seminar /Webinar)	District Judges and Magistrates	1	202	13 <sup>th</sup> August 2021
8)	Webinar for Labour Tribunal Presidents - on Jurisdiction of the Labour Tribunals to a new realm and other contemporary issues	All Labour Tribunal Presidents	1	30	11 <sup>th</sup> September 2021
9)	Webinar on - “Intellectual Property Law”	High Court Judges	1	83	18 <sup>th</sup> September 2021
10)	Webinar on Evidentiary Value of Birth, Marriage, and Death Certificate.	District Judges and Magistrates	1	120	25 <sup>th</sup> September 2021
11)	Webinar on- “Commercial Arbitration”	High Court Judges	1	83	02 <sup>nd</sup> October 2021
12)	Webinar on Evidentiary Value of Birth, Marriage, and Death Certificate. – Part II	District Judges and Magistrates	1	120	13 <sup>th</sup> November 2021
13)	Webinar on - “Objectivity in Judgement Writing with eternal Values”	All District Judges, Magistrates and Labour Tribunal Presidents	1	154	30 <sup>th</sup> October 2021
14)	Webinar on “Modern Cyber Crimes/ Electronic Evidence Applicability and Appreciation.”	All High Court Judges	1	82	04 <sup>th</sup> of December 2021
15)	Webinar on ‘Law of Partition’	Civil Appellate High Court Judges and for District Judges	1	161	11 <sup>th</sup> of December 2021

16)	Customized Business Communication Skills Course	High Court Judges and Judicial Officers	10	21	
17)	National Judicial Dialogue on the elimination of discriminating against woman & enhancing women’s access to Justice.	Judicial Officers	1	25	

## SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared in accordance with generally accepted Accounting principles and the Accounting Standard lay down by the accountants of the Sri Lanka Judges’ Institute.

STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER 2021

Sri Lanka Judges’ Institute  
Statement of Financial Position As At 31<sup>st</sup> December 2021

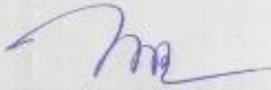
Page 01

	Notes	2021		2020
		Rs.cts	Rs.cts	Rs.cts
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Equivalent	3	334,743.37		324,862.48
suspense account	4	7,142,089.51		7,142,089.51
Stock (Office stationery)		873,845.10		702,871.95
			8,350,677.98	8,169,823.94
<b>Non - Current Assets</b>				
Property, Plant and Equipments	5		4,338,971.13	5,613,989.08
Intangible Assets	6		3,899,714.18	3,517,995.00
<b>Total Assets</b>			<b>16,589,363.29</b>	<b>17,301,808.02</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Provision for Audit fee		530,460.00		658,752.00
Provision for Stamp duty		-		1,850.00
Provision for Gratuity	7	1,031,315.00		888,915.00
Accrued Expenses	8	175,922.99		362,369.93
Other payable	9	-		439,711.34
Staff related payables		4,668.16		12,437.02
			1,742,366.15	2,364,035.29
<b>Non - Current Liabilities</b>				
		-	-	-
<b>Total Liabilities</b>			<b>1,742,366.15</b>	<b>2,364,035.29</b>
<b>Net - Assets</b>			<b>14,846,997.14</b>	<b>14,937,772.73</b>
<b>Net Assets / Equity</b>				
Capital Grant		17,744,073.05		18,705,843.70
Accumulated Fund	10	(1,861,351.32)		6,846,692.14
Less: Deficit for the year		(1,035,724.59)	14,846,997.14	(10,614,763.11)
				14,937,772.73
			<b>14,846,997.14</b>	<b>14,937,772.73</b>

The Financial Statements of Sri Lanka Judges’ Institute have been prepared and presented in accordance with Sri Lanka Public Sector Accounting Standards.

The Accounting policies on pages 05 to 06 and notes on pages From 07 to 13 an integral part of these Financial statements.

  
U.V.R. Rajakaruna  
Accountant  
Sri Lanka Judges’ Institute  
Adhikarana Mawatha,  
Colombo 12.

  
Justice Mahinda Samayawardhena  
Director  
Sri Lanka Judges’ Institute  
No. 80, Adhikarana Mawatha  
Colombo 12.

## STATEMENT OF FINANCIAL PERFORMANCES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021

Sri Lanka Judges’ Institute  
Statement of Financial Performance for the Year Ended 31st December 2021.

Page 02

	Note	2021		2020
		Rs.Cts.	Rs.Cts.	Rs.Cts.
<b>Income</b>				
Recurrent Grant Received	11	14,829,329.62		15,112,014.85
Interest Received from saving Account		9,880.89		11,670.82
Diffied Income-Amortisation of Gov Grant		53,010.00		-
Photocopy Income		-		-
Other Income		-		38,710.00
Auction				
Total Income			14,892,220.51	15,162,395.67
<b>Less - Expenditure</b>				
<b>Wages Salaries &amp; Employment Benefit</b>				
Salaries & Wages	12	6,642,494.67		5,988,627.48
Employees’ Provident fund expenses		684,218.22		616,273.28
Employees’ Trust fund expenses		170,829.81		154,068.31
Staff Training		-		12,000.00
Over Time		72,082.11		97,412.27
Other Allowance		103,863.29		105,984.71
Gratuity		226,275.00		147,379.00
			7,899,763.10	7,121,745.05
<b>Operational Activities</b>				
Seminars & Training Expenses	13	1,154,110.50		1,340,569.00
Expenses for foreign Training programs	14	-		557,567.94
Security Charges		1,201,412.51		1,143,865.41
Annual subscription Charges	15	1,000,000.00		538,500.00
			3,355,523.01	3,580,502.35
<b>Supplies and Consumable Used</b>				
Postal Charges		116,400.00		14,240.00
Office Stationary expenses		71,924.43		115,580.25
Printing Expenses		796,394.00		783,937.60
Fuel		107,818.00		105,903.00
Other Service & Supplies		131,532.00		203,575.39
			1,224,068.43	1,223,236.24
<b>Finance Costs</b>				
Bank fees		5,000.00	5,000.00	4,250.00
<b>Other Expense</b>				
Travelling Expenses		12,847.46		1,968.29
Vehicle Maintenance		19,816.10		40,438.26
Building Machinery & Equipment				
Maintenance	16	408,460.80		522,188.54
Translation fees		2,557.50		5,545.00
Telephone & Internet Charges		492,532.93		520,860.58
Cleaning Charges		551,983.00		656,200.00
Electricity & water Expenses		371,534.00		546,111.17
Depreciation and Aortization	17	1,305,998.77		11,158,806.30
Audit Fees		277,860.00		395,307.00
			3,443,590.56	13,847,425.14
<b>Total Expenses</b>			15,927,945.10	25,777,158.78
<b>Surplus (Deficit) to the Accumulated Fund</b>			(1,035,724.59)	(10,614,763.11)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021

Page 03

Sri Lanka Judges Institute  
Cash Flow Statement for the Year Ended 31st December 2021

	Note	2021		2020	
		Rs.Cts	Rs.Cts	Rs.Cts	Rs.Cts
<b>Operating Activities</b>					
<b>Received</b>					
Recurrent Imprest From Ministry		13,922,672.95		14,088,327.95	
Interest Received		9,880.89		11,670.82	
Cheques cancelled relates to previous year		2,300.00		279,000.00	
Other Income		-		40,000.00	
Cash Received for Chandigar Judicial Academy Payment		-		-	
<b>Cash Inflows from Operating Activities</b>			13,934,653.84		14,419,098.77
<b>Payments</b>					
Wages Salaries & Employment Benefits	18	(7,876,206.96)		(6,919,313.96)	
Operational Activities	19	(3,513,447.75)		(4,427,259.37)	
Supplies and Consumables Used	20	(2,725,093.00)		(3,052,504.72)	
Finance Costs	21	(5,000.00)		(4,250.00)	
Stamp Duty		(5,050.00)		(4,000.00)	
<b>Cash Out flows from Operating Activities</b>			(13,924,797.71)		(14,407,427.95)
<b>Net Cash flows from Operating Activities</b>			9,856.13		11,670.82
<b>Cash Flows from Financial Activities</b>					
Capital Grant Received		412,700.00	412,700.00	400,181.50	400,181.50
<b>Net Cash flows from Financial Activities</b>					
<b>Cash Flows from Investment Activities</b>					
Purchase of Fixed Assets	22	(22,700.00)		(400,181.50)	
Purchase of Accounting software		(389,975.00)			
<b>Net Cash flows from Investing Activities</b>			(412,675.00)		(400,181.50)
<b>Net increase in cash &amp; cash equivalents</b>			9,880.89		11,670.82
Cash & cash equivalents at Beginning of period			324,862.48		313,191.66
<b>Cash &amp; cash equivalents at end of period</b>			<b>334,743.37</b>		<b>324,862.48</b>

**STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER 2021**

Page 04

Sri Lanka Judges Institute  
Statement of Changes in net Assets for the Year Ended 31st December 2021

	Contributed Capital	Other Reserves	Accumulated Surplus(Deficits)	Total (Rs.)
Balance as at 01.01.2021	18,705,843.70	-	(3,768,070.97)	14,937,772.73
Capital Grant Received for the Year	412,700.00	-	-	412,700.00
Amortization of Capital Grant	(1,374,470.65)	-	-	(1,374,470.65)
Prior Year Adjustments			1,906,719.65	1,906,719.65
Surplus (Deficit) During the year	-		(1,035,724.59)	(1,035,724.59)
Balance as at 31.12.2021	17,744,073.05	-	(2,897,075.91)	14,846,997.14

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER 2021**

Page | 5

**Sri Lanka Judges’**

**Significant Accounting Policies:**

**Year Ended 31st December 2021**

1. All values presented in the financial statements are in Sri Lankan Rupees unless otherwise stated.

2. No adjustments are made for inflationary factors.

**3. Government Grant**

The accounting policy adopted for the government grants including the methods of presentation as follows

- (a) Government grants for purchase of assets are recognized as income over the useful period of the assets.
- (b) Other grants received as well as expenses thereon have been incorporated in the profit and loss account.

**4. Valuation of Stock**

Stock are value at historical cost

**5. Liabilities and Provision**

Provision has been made in the financial statement for retiring gratuity in term of Sri Lanka accounting standards. The liability is not externally funded.

**6. Property plant and Equipment**

Property plant and equipment are recorded at cost less accumulated depreciation, which is provided for on the basis specified below.

## 7. Depreciation and Amortization

- (a) The provision for depreciation is calculated on the cost of all property plant and equipment. Property plant and equipment acquired are depreciation from the date assets are available for use over their estimated useful lives.
- (b) Intangible assets are amortized using straight line basis throughout its estimated useful life.
- (c) Intangible assets which determined to have indefinite useful lives are not amortized but are tested for impairment if events or changes in circumstances indicate the asset may be impaired.

### Depreciation of fixed assets provided on a straight line basis at the following rates;

Office Equipment	20%
Furniture and fittings	12.5%
Library Book	10%
Computer Equipment	25%
Electrical Instrument	20%
Pantry Items	12.5%
Travelling Bags	10%
Machinery	12.5%

### Amortization of Intangible Assets provided on a straight line basis at the following rates;

Accounting Package	25%
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**Sri Lanka Judges’ Institute****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021****NOTE 01****CORPORATE INFORMATION****Reporting Entity**

Reporting entity is Sri Lanka Judges’ Institute incorporated under Sri Lanka Judges’ Institute act No 46 of 1985.

**NOTE 02****BASIS OF PREPARATION AND OTHER SIGNIFICANT ACCOUNTING POLICIES****Basis of Preparation**

- **Statement of Compliance**

The Statement of Financial Position as at 31st December 2021, Statement of Financial Performance for the year ended 31<sup>st</sup> December 2021, the Statement of Change in Equity and Statement of Cash Flow, together with Accounting Policies and Notes to the Financial Statements of the Institute as at 31st December 2021 and for the year ended, all material aspects comply with the Sri Lanka Public Sector Accounting Standards (SLPSAS).

- **Going Concern**

The Institute has prepared the financial statements assuming that; Institute has a going concern.

- **Consistency of Accounting Policies**

Certain balances referred in the financial Statements have been re-adjusted / re- classified with comparative figures for the better presentation of the Financial Statements.

- **Financial Year**

The Financial Statements of Sri Lanka Judges’ Institute have been prepared for a twelve-month period ended 31<sup>st</sup>December 2021.

- **Presentation of functional and reporting currency**

Financial Statements are prepared in Sri Lankan Rupees.

- **Events after the date of the Statement of Financial Position**

All material post balance sheet events have been considered. Where appropriate, either adjustments have been made or adequately disclosed in the Financial Statements.

Sri Lanka Judges’ Institute  
Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2021

**Note 03****Cash and Cash Equivalent**As at 31<sup>st</sup> December in LKR

Current Account

Savings Account

	2021	2020
	-	-
	334,743.37	324,862.48
	<u>334,743.37</u>	<u>324,862.48</u>

**Note 04****Surplus account**

The balance in the surplus account, Rs. 7,142,089.51 has been incorporated to the cash book and transferred to the Ministry of Justice, prison affairs and constitutional reforms for the financial year ended 31<sup>st</sup> December 2021.

**Note 05****Property, Plant and Equipments**

Refer Page number 09

**Note 06****Intangible Assets**

Legal Data Base

Accounting Software

(-) Accumulated Amortization

	2021	2020
	350,000.00	3,517,995.00
	(8,280.82)	-
	<u>341,719.18</u>	<u>-</u>
	<u>3,899,714.18</u>	<u>3,517,995.00</u>

**Note 07****Provision for Gratuity**

Appointment date	Service period as at 31.12.2021	Service period in years	Name	Designation	gross salary as at 31.12.2021	Gratuity provision for the year
2018.10.1	3Y 2M 30D	3	H.M. Karadeni Midawanthi	Secretary	86,475.00	99,712.50
2020.05.20	1Y 9M 10D	1	U. V. H. Rajakarana	Accountant	60,975.00	70,687.50
2017.6.1	4Y 6M 30D	4	W.M.M. Karunaratne	Research Officer	62,490.00	124,980.00
2015.10.15	6Y 2M 16D	6	A.T.G. Gunatillake	Software & Hardware Technician	79,910.00	119,739.00
2015.10.15	6Y 2M 16D	6	K.L.A. Kasun Theroth Padmarani	Software & Hardware Technician	39,910.00	119,739.00
2016.6.27	5Y 6M 4D	5	H.K.T.M. Seneyimara	House Keeper	32,800.00	82,000.00
2016.6.27	5Y & 8M	5	W.A. Manuka Padmasiri	KRS	33,800.00	84,500.00
2016.6.27	5Y & 8M	5	U.A. Nalintha Chotharangani	KRS	35,800.00	84,500.00
2006.1.1	15Y	15	G.W. Rajin	Driver	18,090.00	285,675.00
						<u>1,031,315.00</u>

Provision as at 01/01/2021

Gratuity over provision Adjusted

Provision for the year 2021

Gratuity expense for the year

	2021	2020
	885,915.00	741,536.00
	(83,875.00)	-
	<u>1,031,315.00</u>	<u>888,915.00</u>
	<u>226,275.00</u>	<u>147,379.00</u>

**Note 08****Accrued Expenses**

Consultant allowance payable

Telephone bill payable

Security charges payable

Cleaning Charges Payable

Printing expenses payable

Fuel Charges Payable

	2021	2020
	-	134,325.00
	33,436.85	31,259.56
	59,324.14	138,810.37
	80,996.00	57,975.00
	-	-
	<u>5,966.00</u>	<u>-</u>
	<u>179,722.99</u>	<u>362,369.93</u>

**Note 09****Other payable**

Institutional Fees payable

439,711.34

**Note 10****Adjustment to the Accumulated Fund**

Balance as at 01/01/2021

Adjustment of Gratuity over Provision - Ms Shanika Lakshmi

Correction to stamp duty payable - 2020

Over charge of Security charge expense - 2019

Institutional charges over provision

Cheque cancelled relates F/A 2019

Amortization of Government Grant - 2019/2020

Over provision of Audit Fee - 2017-2020

Balance as at 31/12/2021

	2021	2020
	(3,768,070.97)	6,567,592.14
	19,500.00	-
	1,000.00	-
	83,286.23	-
	73,220.77	-
	2,100.00	-
	1,321,460.05	-
	<u>406,132.00</u>	<u>279,100.00</u>
	<u>(1,861,351.32)</u>	<u>6,846,692.14</u>

Sri Lanka Judges' Institute  
Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2021

Page 9

**Note 05**  
**Property, Plant and Equipments**

Cost	2021			2020	
	Balance as at 01/01/2021	Additions during the year	Disposals During the Year	Balance as at 31/12/2021	Balance as at 31/12/2020
Office Equipment	1,522,454.25	-	-	1,522,454.25	1,522,454.25
Furniture & Fittings	3,056,725.30	-	-	3,056,725.30	3,056,725.30
Library Books	7,353,108.40	-	-	7,353,108.40	7,353,108.40
Computer Equipment	44,659,012.49	22,700.00	-	44,681,712.49	44,659,012.49
Electrical Instrument	1,364,437.73	-	-	1,364,437.73	1,364,437.73
Pantry Items	121,858.33	-	-	121,858.33	121,858.33
Travelling Bags	20,100.00	-	-	20,100.00	20,100.00
Machinery	1,266,905.00	-	-	1,266,905.00	1,266,905.00
	<b>59,364,601.50</b>	<b>22,700.00</b>	<b>-</b>	<b>59,387,301.50</b>	<b>59,364,601.50</b>
Depreciation	Balance as at 01/01/2021	Depriciation for the year	Disposals During the Year	Balance as at 31/12/2021	Accumulated Depreciation 31/12/2020
Office Equipment	1,522,454.25	-	-	1,522,454.25	1,522,454.25
Furniture & Fittings	2,208,538.72	382,090.66	-	2,590,629.38	2,208,538.72
Library Books	3,204,868.61	735,310.84	-	3,940,179.45	3,204,868.61
Computer Equipment	44,659,012.49	4,711.03	-	44,663,723.52	44,659,012.49
Electrical Instrument	1,364,437.73	-	-	1,364,437.73	1,364,437.73
Pantry Items	90,643.94	15,232.29	-	105,876.23	90,643.94
Travelling Bags	16,080.00	2,010.00	-	18,090.00	16,080.00
Machinery	684,576.69	158,363.13	-	842,939.82	684,576.69
	<b>53,750,612.42</b>	<b>1,297,717.95</b>	<b>-</b>	<b>55,048,330.37</b>	<b>53,750,612.42</b>
Net book value	<b>5,613,989.08</b>			<b>4,338,971.13</b>	<b>5,613,989.08</b>

Sri Lanka Judges' Institute  
Notes to the Financial Statements for the  
year ended 31st December 2021

	<u>2021</u>	<u>2020</u>
<b>Note 11</b>		
<b>Government Grant Received</b>		
January	1,750,000.00	2,700,000.00
February	2,000,000.00	1,000,000.00
March	1,000,000.00	1,500,000.00
April	500,000.00	1,000,000.00
May	500,000.00	900,000.00
June	500,000.00	(735,796.02)
July	500,000.00	2,000,000.00
August	1,500,000.00	500,000.00
September	1,000,000.00	2,800,000.00
October	1,000,000.00	-
November	1,691,200.00	1,500,000.00
December	2,394,172.79	1,324,305.47
	<u>14,335,372.79</u>	<u>14,488,509.45</u>
Transferred to differed Income		-
Transferred to Capital Reserves	(412,700.00)	(400,181.50)
	<u>13,922,672.79</u>	<u>14,088,327.95</u>
<b>Payments made by Ministry of Justice</b>		
Water & Electricity Expense	371,534.00	546,111.17
Security Expenses	535,122.83	477,575.73
	<u>14,829,329.62</u>	<u>15,112,014.85</u>
<b>Note 12</b>		
<b>Salaries and wages</b>		
Permanent staff - EPF Liabie	5,727,567.17	5,134,500.62
Consultants allowance - EPF not liabie	914,927.50	854,126.86
	<u>6,642,494.67</u>	<u>5,988,627.48</u>
<b>Note 13</b>		
<b>Seminar &amp; Training Expenses</b>		
Refreshment and other expenses for Local Training and Workshops	210,710.50	69,079.00
Workshops and Local training programmes	29,500.00	31,990.00
postgraduate courses- Judicial Officers	913,900.00	1,239,500.00
	<u>1,154,110.50</u>	<u>1,340,569.00</u>
<b>Note 14</b>		
<b>Foreign Training Expenses</b>		
Air ticket fee	-	-
travell insurance	-	-
Insidental, Perdiun	-	557,567.94
Institutional fees	-	-
Warm Clothing Expenses	-	-
	<u>-</u>	<u>557,567.94</u>
<b>Note 15</b>		
<b>Annual subscription Charges</b>		
Annual subscription fee- Law net	1,000,000.00	538,500.00

Sri Lanka Judges’ Institute  
Notes to the Financial Statements for the  
year ended 31st December 2021

**Note 16**

**Building Machinery & Equipment Maintenance**

Repairs and upkeep Office equipments	29,935.00	150,313.66
Toners for Photocopy machine	356,755.80	326,529.43
Building & Equipment Maintenance	21,770.00	36,260.00
SLII telephone System	-	9,085.45
	<u>408,460.80</u>	<u>522,188.54</u>

**Note 17**

**Depreciation and Amortization**

office equipments	-	-
library books	735,310.84	725,443.35
Furniture and fittings	382,090.66	382,090.66
computer and Equipment	4,711.03	9,782,612.19
Electrical Insurance	-	93,054.68
pantry item	15,232.29	15,232.29
Travelling Bags	2,010.00	2,010.00
Machinery	158,363.13	158,363.13
Amortization of Intangible Assets	8,280.82	-
	<u>1,305,998.77</u>	<u>11,158,806.30</u>

## Sri Lanka Judges' Institute

Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2021Notes to the cash flow statement

Cash flow statement has been prepared on Direct method

	<u>2021</u>	<u>2020</u>
<b>Note 18</b>		
<b><u>Wages and salaries and Employment benefits</u></b>		
Salaries and wages	5,335,883.43	4,791,641.78
Consultant fee	1,048,802.50	813,121.79
Employees provident Fund expenses	1,138,712.35	1,027,122.12
Employees Trust Fund expenses	170,829.81	154,068.31
Overtime	77,603.87	87,375.25
Uniform allowance	-	4,000.00
Staff training	-	12,000.00
Payment of Gratuity	64,375.00	-
Festival advance paid	40,000.00	-
Other staff allowances	-	29,984.71
	<u>7,876,206.96</u>	<u>6,919,313.96</u>

**Note 19****Operational activities**

Seminars and training expenses	29,500.00	31,990.00
LLM fees paid to Judges	913,900.00	1,239,500.00
foreign training program	366,490.57	1,584,925.59
Refreshment for seminars and other programs	238,362.50	69,079.00
Expenses for conducting the interviews	98,730.00	-
Security chargers	666,289.68	666,289.68
Vedio conferencing chargers	-	-
Annual subscription chargers	999,975.00	538,475.00
Audit fee	-	297,000.00
	<u>3,313,447.75</u>	<u>4,427,259.27</u>

**Note 20****Supplies and consumables Used**

Postal chargers	116,400.00	14,240.00
Purchase of office stationery	242,847.58	21,705.00
Fuel expenses	101,852.00	105,903.00
Other servise and supplies	4,950.00	203,575.39
Travelling expenses	12,847.46	1,968.29
Vehicle Maintenance	19,816.10	40,438.26
Printing Expenses	796,394.00	937,812.60
Building machinery and Equipments maintenance	408,260.80	522,088.54
Telephone and internet chargers	490,355.64	539,415.64
Cleaning chargers	528,812.00	653,813.00
Translation fee	2,557.50	11,545.00
	<u>2,725,093.08</u>	<u>3,052,504.72</u>

## Sri Lanka Judges' Institute

Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2021Note 21Finance Cost

Bank fee	5,000.00	4,250.00
	<u>5,000.00</u>	<u>4,250.00</u>

Note 22Purchase of Fixed Assets

Library books	-	400,181.50
Computer equipments	22,700.00	-
	<u>22,700.00</u>	<u>400,181.50</u>

## CHALLENGES

Sri Lanka Judges’ institute has reached many remarkable achievements throughout its’ long journey like obtaining International Judicial Training, acquiring Partnerships with other Judicial Academies and with European Union, US Department of Judicial.

As well several challengers still remain.

- A separate building for a Judicial Academy with all basic facilities
- Lengthy departmental procedures
- Financial restrictions in conducting program

## ACKNOWLEDGMENT

The Sri Lanka judges’ institute appreciates the assistance and cooperation given by the following:

1. The Board of Management
2. The secretary and the staff of the Ministry of Justice
3. The Secretary and the staff of the Judicial Service Commission
4. The Secretary of the Treasury and Staff of the Treasury.
5. The UNDP
5. The Auditor-General and his staff
6. The Superintendent of Prison and his staff
7. Registrar of the Supreme Court
8. Registrar of the Court of Appeal
9. Marshall of the Supreme Court
10. JMO Colombo

(State Emblem)

## NATIONAL AUDIT OFFICE

(Office Logo)

My No.} JLO/B/SLJI/FA/21/19/F

Your No.}

Date} 17<sup>th</sup> February, 2023

Director,  
Sri Lanka Judges’ Institute.

Report of the Auditor General in terms of Section 12 of the National Audit Act, No. 19 of 2018 on the financial statements and other legal and regulatory requirements for the year ending at 31<sup>st</sup> December, 2021 of the Sri Lanka Judges’ Institute.

## 1. Financial statements

### 1.1 Observed opinion

The Sri Lanka Judges’ Institute’s financial status statement ending at 31<sup>st</sup> December, 2021, financial performance statement for the year ending at 31<sup>st</sup> December, 2021, net asset change statement and notes pertaining to cash flow statement and financial statements for the year ending at 31<sup>st</sup> December, 2021, financial statement summarizing important accounting policies for the year ending at 31<sup>st</sup> December, 2019, were audited under my direction in accordance with the provisions laid down in the National Audit Act, No. 19 of 2018 and the Finance Act, No. 38 of 1971 read together with the Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. My report in terms of Article 154 (6) of the Constitution was tabled in Parliament in due course.

I am of the opinion that, save and except for the effect of the facts described in the section incorporating the basis for observed opinion in my report, financial status at 31<sup>st</sup> December, 2021 and financial performance and cash flow for the year ending at 31<sup>st</sup> December, 2021 of the Sri Lanka Judges’ Institute truly and fairly reflect compliance with the Sri Lanka Public Accounting Standards.

No.306/72, Polduwa Raod, Battaramulla, Sri Lanka  
Tel.} +94 11 2887028-34 Fax} +94 11 288 72 23 Email } [ag@auditorgeneral.gov.lk](mailto:ag@auditorgeneral.gov.lk) Website } [w.w.w.naosl.gov.lk](http://w.w.w.naosl.gov.lk)

### 1.2 The basis for the observed opinion

(a) In terms of Paragraph 65 of the Sri Lanka Public Sector Accounting Standard No.07, at the end of each annual reporting period, it is required to review upon depreciation of residual value and useful life time of a given asset, the assets to the value of Rs.46,211,466; the

value of which came to nil of the Sri Lanka Judges’ Institute were not revalued. Accordingly, measures have not been taken to revised the estimated error as per the Sri Lanka Public Sector Accounting Standard No.03.

- (b) A sum of Rs.7,242,090 inactively kept in the cash book until 02<sup>nd</sup> and 05<sup>th</sup> of December 2022, that had to be remitted to the General Treasure through the Ministry as at 31<sup>st</sup> December, that amount was not settled from the current assets as a balance in the suspense account as at 31<sup>st</sup> December, 2021.
- (c) Amortization of fixed assets purchased under capital grants was not carried out in the respective years and a sum of Rs.1,374,471 was deducted from the capital grants as amortization without identifying the value of the said assets and its depreciation.
- (d) 2019, Despite the capital grants in a sum of Rs.1,291,309 received for capacity development programmes for the year under review was expended for the relevant purposes, such provisions were added to the capital grant reserve in the financial status statement instead of entering same in the financial performance statement.
- (e) Noncurrent assets in a total sum of Rs.59,387,302 indicated in the financial statement during the year under review were not submitted for auditing along with a schedules or fixed asset register supported by individual balances with dates of acquisition and therefore, the accuracy of the value accounted in respect of such assets and the depreciation value in a sum of Rs.1,297,718 during the year under year could not be checked at the auditing.

I conducted the audit in accordance with the Sri Lanka Audit Standards. (SLAS) My accountability under these audit standards is further elaborated in the section entitled Auditor accountability in respect of financial statement auditing incorporated in this report. I believe that the audit evidence I have obtained are sufficient and appropriate to provide a basis for my observed opinion.

### **1.3 Responsibilities of the management and controlling parties in the financial statements**

It is the responsibility of the management to prepare and fairly present these financial statements in accordance with the accounting standards of the public sector in Sri Lanka and to determine the internal controls required to enable the preparation of financial statements without quantitative misrepresentations in consequence of fraud or errors.

In preparing financial statements, it is the responsibility of the management to determine the capacity to maintain the continuity of the institute. The management also has a responsibility to keep accounts and disclose matters relevant to the continued existence of the institute, unless it intends to liquidate the institute or discontinue operations when there is no other option.

Responsibilities related to the financial reporting process of the institute are borne by the controlling parties.

Sub-section 16(1) of the National Audit Act, No. 19 of 2018 provides for the proper maintenance of books and records on its own income, expenditure, assets and liabilities so as to ensure the preparation of annual and periodical financial statements of the institute.

#### **1.4 Responsibilities of the Auditor in relation to the financial statement auditing**

As a whole, my intention is to issue an auditor's report incorporating my opinion providing a fair proof that the financial statements are without quantitative misrepresentations due to frauds and errors. Despite the fair certification is a high level of guarantee, when auditing is carried out in accordance with the Sri Lanka Audit Standards, it is not always a guarantee that it will detect quantitative misrepresentations at all material times. Frauds and errors, individual or collective, can lead to quantitative misrepresentations which are expected to affect the economic decisions made by users based on these financial statements.

I conducted the audit in accordance with the Sri Lanka Audit Standards with professional judgment and professional skepticism. Furthermore,

- When identifying and assessing the risks of quantitative misrepresentations in financial statements due to fraud or errors, it is the basis of my opinion that it requires obtaining adequate and appropriate audit evidence to overcome the risks posed by frauds or errors by way of planning appropriate audit procedures as the case may be. The impact of fraud is far greater than the impact of quantitative misrepresentations and corruption, forgery, deliberate evasion of internal controls can lead to a fraud.
- Although an understanding of the internal governance of the institute was gained in order to plan an appropriate audit procedure, it is not intend express an opinion on the effectiveness of internal control.
- The fairness of the accounting policies and accounting estimates used and the appropriateness of the relevant disclosures made by management were evaluated.
- The relevance of using the institute's continuity basis for accounting was determined based on the audit evidence obtained as to whether there was quantitative uncertainty about the firm's continuity due to events or circumstances. If there is sufficient uncertainty, the audit report should focus on the disclosures made in the financial statements, and if those disclosures are not sufficient, my opinion should be modified. However, continued existence may end on future events or circumstances.

- The presentation, structure and content of the financial statements including disclosures were evaluated and it was evaluated that the transactions and events on which they were based are included in the financial statements in an appropriate and fair manner.

The governing parties were made awareness of the important audit findings, key internal governance weaknesses and other issues identified during my audit.

## **2. Report on other legal and regulatory requirements**

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

2.1.1 In accordance with the requirements of section 12 (a) of the National Audit Act, No. 19 of 2018, I obtained all information and clarification required for the audit and as appeared in my inquiry, proper financial reporting has been maintained by the institute save and except for effects from the matters described in the paragraph pertaining to the basis for the observed opinion of my report.

2.1.2 That the financial statements of the institute correspond with the previous year as per the requirement mentioned in Section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.

2.1.3 As per the requirement mentioned in Section 6 (i) (d) (iv) of the National Audit Act, No. 19 of 2018, save and except for 1.2(a), (b) and (c) pertaining to the basis for the observed opinion of my report, the recommendations made by me during the last year have been incorporated in the financial statement submitted.

2.2 In restricting the actions taken and the evidence obtained and quantitative facts, none of the following statements came to my notice.

2.2.1 According to the requirement of Section 12(d) of the National Audit Act, No. 19 of 2018, a member of the Board of Directors of the institute may have a direct or indirect involvement in any Agreement pertaining to the institute, outside its general business of activities.

2.2.2 In accordance with the requirements set out in Section 12 (f) of the National Audit Act, No. 19 of 2018, save and except for the observations mentioned below, failure to act in compliance with any applicable written law or any other general or special provisions issued by the Board of the institute.

Reference to regulations / provisions	Observations
(a) Section 6.6 in the guide manual introduced by my Public Enterprises Circular.PE/COP/POLI/Circular No. 01/2021 dated 16 <sup>th</sup> November, 2021.	Despite the annual financial statements of the statutory bodies should be submitted to the Auditor General immediately after 60 days of the ending of the accounting year, the financial statements of the institute were submitted only on 28 <sup>th</sup> December, 2022.
(b) Assert Management Circular No.01/2017 dated 28 <sup>th</sup> June, 2017 of the Secretary to the General Treasury.	Information relevant to the recording of all non-financial assets of the government were not submitted to the Comptroller General for the management of assets and costs.
(c) Section 6.6 in the guide manual introduced by my Public Enterprises Circular.PE/COP/POLI/Circular No. 01/2021 dated 16 <sup>th</sup> November, 2021.	Despite the annual report for the year 2020 of the institute should be submitted in Parliament immediately after 05 months of the ending of the financial year, the said report of the institute was not submitted even as at 10 <sup>th</sup> February, 2023.
(d) Stamps Duties Act, No.43 of 1982.	Despite stamp duties are required to be chargeable for payments exceeding to Rs.25,000/-, such stamp duties have not been charged on 04 occasions to the total sum of Rs.1,101,761.
(e) Financial Regulations of the Democratic Socialist Republic of Sri Lanka’	As per the Financial Regulations, actions have not been taken to obtain securities from the officers who are required to deposit securities.
(i) Financial Regulations 315(1)	

- |  |   |
|--|---|
| (ii) Financial Regulations 392   | Despite a cheque No.785955 valued Rs.25,372/- was reissued in lieu of the missing cheque No.785870 dated 03 <sup>rd</sup> October, 2020 to the same value, measures have not been taken to obtain a letter of indemnity in compliance with the Financial Regulations. |
| (f) Public Administration Circular No.02/2018 dated 24 <sup>th</sup> January, 2018.  | A human resource development plan has not been drawn up based on the Annexure 02 of the Circular and on the basis of the Annexure 01 of the Circular, annual performance agreement for the entire staff to be made for the year 2018 were not signed.                 |
| (g) Paragraph 2(i) of the Asset Management Circular No.02/2017 dated 21 <sup>st</sup> December, 2017 of the Secretary to the General Treasury. | In terms of the said Circular, arrangement has not been made to recover the possession of two motor vehicles used by the institute.   |

2.2.3. That the powers, duties and functions of the institute have not been complied with as required by Section 12 (g) of the National Audit Act, No. 19 of 2018.

2.2.4. The resources of the institute have not been procured and utilized economically, efficiently and effectively within given timeline subject to relevant rules and regulations as required by Section 12 (h) of the National Audit, Act No. 19 of 2018.

Sgd./ Signature  
W.P.C. Wickramaratne  
Auditor General