



SRI LANKA JUDGES' INSTITUTE
FIAT JUSTITIA RUAT COELUM

ANNUAL REPORT

FOR THE YEAR ENDING 31.12.2022

Presented to the Parliament Pursuant to Section 10 of the
Sri Lanka Judges' Institute Act No. 46 of 1985

Annual Report 2022

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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ANNUAL REPORT 2022

MESSAGE OF THE CHIEF JUSTICE 2022

Welcome to the 2022 Annual Report of the Sri Lanka Judges’ Institute. I am pleased to forward this message to be published in the Annual Report of the Sri Lanka Judges Institute. The Annual Report gives an overview of the work of the Institute during the year 2022.

Like many institutions across the world, the Sri Lanka Judges’ Institute did also face the post-COVID-19 pandemic effects in 2022. However, Sri Lanka Judges’ Institute was able to continue with its programs with generous assistance from International Development partners during this period. I am pleased to state that the Institute has managed to conduct programs to enhance the competencies of Judicial Officers.

I wish to thank the Director, consultant, and staff of the Institute for their diligent work in crafting these very important capacity-building programs to continue even with limited resources.

I express my deep appreciation to the Members of the Board of Management for undertaking this comprehensive responsibility to achieve our goals even during the time of a crisis.

Our commitment and pledge are to continue to enhance the skills and knowledge of the Judicial Officers enabling them to administer justice fairly and efficiently to the people of Sri Lanka.

Jayantha Jayasuriya, P.C.

Chief Justice

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

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

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 9th 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 20th November, 1985. Justice Soza was formally appointed the Director with effect from 1st 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 being 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 conducted 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 Sri Skantha’ Law Report for using the judgments reported in the Sri Lanka Law Reports, New Law Reports, Bar Association Law Reports and the Sri Skantha’ 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 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 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 same year, Mr. D.M.A. Senevirathne 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 as the Director. In 2020, the Board of Management appointed Hon. Frank Gunawardhana as the Deputy Director of Sri Lanka Judges’ Institute.

In 2021, the Board of Management appointed Hon. Frank Gunawardhana as the Acting Director of Sri Lanka Judges’ Institute after Hon. Justice L.T.B. Dehideniya gave his resignation to the post of Director.

In 2022, Hon Frank Gunawardhana was appointed as the Director of Sri Lanka Judges’ Institute. In the same year Hon. Justice Mahinda Samayawardhana was appointed as the Director and Hon. Lakmal Wickramasooriya was appointed as the Deputy Director of Sri

Lanka Judges’ Institute.

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, American Bar Association Rule of law Initiative, United Nations Development Program (UNDP), International Committee of the Red Cross (ICRC) 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 2022 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.	Director	His Lordship Justice Mahinda Samayawardhena
02	Consultant	Hon. Justice Shiranee Tilakawardena
03	Deputy Director	Hon. Lakmal Wickramasooriya
04.	Academic Coordinator	Mr. D.M.A. Seneviratne
05.	Secretary	Mrs. H.M. Kumuduni Maduwanthi
06	Accountant	Mrs. U.V. Rathmini Rajakaruna
07	Research Officer	Ms. W.M.M. Karunaratne
08	Judicial Service Management Assistant (Attached from the JSC)	Mr. S.M.A. Ruwan Samasundara
09	Management Assistants	Mrs. V. K. Ranaweera Ms. V. A. S. Lakmali Ms. T. P. N. De Silva Mrs. R. M. M. Erandika

10	Hardware and Software Technicians	Mr. A.T. Gayan Gunathilaka
11	Book Binder (Attached from JSC)	Mr. W.G. A. D. Weerasinghe
12	K.K.S	Ms. Menaka Padmaseeli
		Ms. Nadeesha Chathurangani
13	KKS (Attached from Multi-Purposes Development Task Force)	Mrs. L Chamari Dhanushika
		Mrs. R.M. Mahesha Sudarshani
		Mrs. Y. Isuri Kavindi
14	Driver	Mr. G.W. Ranjith
		Mr. P.A. Nishantha (Attached from Multi-Purposes Development Task Force)
15	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. 1.32 million capital expenditure and Rs. 14.84 million as the recurrent expenditure for the year 2022.

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

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 concerned 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

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

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

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. 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.

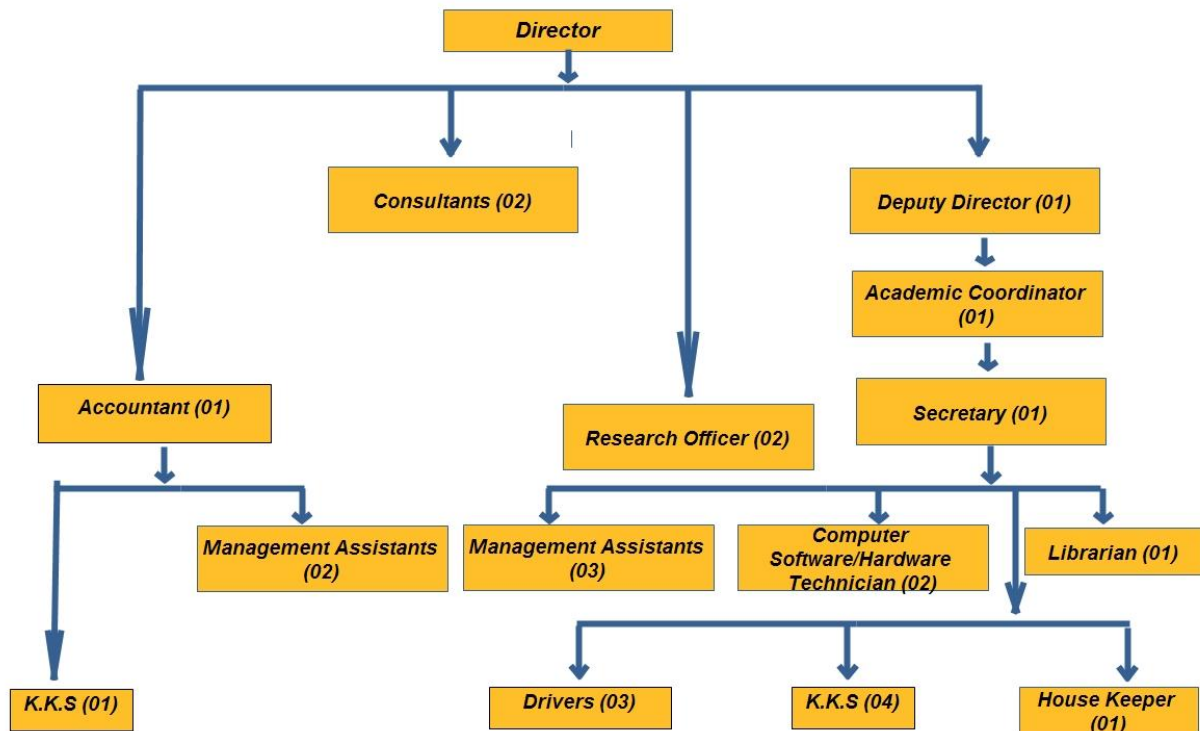
This type of training method will be conducted mainly through pre-arranged telephone calls,

The cadre of the Institute was approved by the Department of Management Services under P e-mails; web71 as follows,

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,



Name of Designation	No of Posts Approved
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
01.01.2022 – 31.12.2022**

No.	Workshop, Seminar/Webinar	Participated Judges	No of Sessions	No of participants	Date
1)	Judicial Induction Program 2021/2022 (Annexure 01)	Newly recruited District Judges and Magistrates	38	46	16/11/2021 – 11/03/2022
2)	Webinar on “Modern Cyber Crimes/ Electronic Evidence Applicability and Appreciation” Resource Person- Dr.Harold D’ Costa, President - Cyber Security Corporation India	All Judicial Officers who are exercising Criminal Jurisdiction	01	175	26/02/2022
3)	Orientation Program for newly recruited High Court Judges – 2022	High Court Judges	01	13	09/03/2022 , 12/03/2022
4)	Webinar on - “Procedure under Debt Recovery (Special Provinces) Act, No. 2 of 1990, Finance Leasing and Consumer Credit Act” Resource person - Hon. Justice Arjuna Obeysekera	All the judicial officers who are exercising civil jurisdiction	01	136	07/05/2022
5)	Webinar on - “Evaluation of Evidence in Criminal Cases; A Practical Approach” Resource person - Hon. Justice Wickum A. Kaluarachchi	All the Judicial Officers who exercise the criminal jurisdiction and the newly recruited Judicial Officers	01	157	25/06/2022

6)	Webinar on - “Adoption of Electronic Evidence in Labour Tribunal Proceedings” Resource person - Hon. Justice A.L. Shiran Gooneratne	Labour Tribunal Presidents	01	29	09/07/2022
7)	Webinar on mental health and well-being for judges in collaboration with Ceylon College of Physicians	Most senior 80 District Judges and Magistrates	01	80	16/07/2022
8)	Residential Workshop on Economic, Social and Cultural (ESC) rights for Judges	High Court Judges, District Judges	01	30	30/07/2022 - 31/07/2022
9)	Judges Colloquium-Awareness Programme and Dialogue for the High Court Judges on the Assistance to and Protection of Victims of Crime and Witnesses	High Court Judges	01	49	06/08/2022 - 07/08/2022
10)	Residential Workshop on Criminal Pre-trial Procedure for the High Court Judges in line with the Code of Criminal Procedure (Amendment) Act No. 2 of 2022	High Court Judges	01	38	13/08/2022 - 14/08/2022
11)	Webinar on - “Refresher training on the Budapest Convention, cybercrime and electronic evidence for Judges and Magistrates” in collaboration with Council of Europe, Global Action on Cybercrime Extended (GLACY+) project	Magistrates in all provinces except Western Province	01	20	13/08/2022 - 15/18/2022
12)	Webinar on Refresher training on the Budapest Convention, cybercrime and electronic evidence for High Court Judges in collaboration with Council of Europe, Global Action on Cybercrime Extended (GLACY+) project	High Court Judges	01	20	19/08/2022 - 21/08/2022

13)	Judges Colloquium-Awareness Program and Dialogue for the Judicial Officers on the Assistance to and Protection of Victims of Crime and Witnesses Act No. 04 of 2015	Judicial Officers in Western Province	01	50	20/08/2022 - 21/08/2022
14)	Residential Workshop Remedial and Preventive Measures to Reduce Prison Overcrowding: Judicial Response	Magistrates in Central Province, North Central Province, Uva Province and Sabaragamuwa Province	01	40	26/08/2022 - 28/08/2022
15)	Residential Workshop on Bail and Sentencing for Judicial Officers	Judicial Officers from Southern Province, North Western Province and few Judicial Officers from Colombo and Kandy Districts.	01	50	03/09/2022 - 04/09/2022
16)	Residential Workshop on Economic, Social and Cultural (ESC) Rights	Civil Appellate High Court Judges from Western Province, Southern Province and Sabaragamuwa Province and Judicial Officers who exercise civil jurisdiction from Southern Province and Sabaragamuwa Province.	01	34	17/09/2022 - 18/09/2022
17)	Residential Workshop on Economic, Social and Cultural (ESC) Rights	Civil Appellate High Court Judges from Central Province, North Central Province, Northern Province, North Western Province, Eastern Province and Uva Province and Judicial Officers who exercise civil jurisdiction from Central Province, North Central Province, Northern Province, Eastern	01	36	24/09/2022- 25/09/2022

		Province and Uva Province.			
18)	Residential Workshop on Criminal Pre-trial Procedure for the High Court Judges in line with the Code of Criminal Procedure (Amendment) Act No. 2 of 2022	Participants for the workshop will be High Court Judges in Western Province, North Western Province and Southern Province.	01	49	01/10/2022-02/10/2022
19)	Judges Colloquium - Awareness Program and Dialogue for the High Court Judges on the Assistance to and Protection of Victims of Crime and Witnesses Act No. 04 of 2015	Participants for the workshop will be High Court Judges in Central Province, North Central Province, Sabaragamuwa Province, Northern Province, Eastern Province and Uva Province	01	37	15/10/2022-16/10/2022
20)	Residential workshop on Remedial and Preventive Measures to Reduce Prison Overcrowding: Judicial Response for Magistrates in collaboration with the International Committee of the Red Cross	Participants for the workshop will be Judicial Officers in Western Province, Sabaragamuwa Province and Southern Province.	01	40	21/10/2022-23/10/2022
21)	Residential workshop on Remedial and Preventive Measures to Reduce Prison Overcrowding: Judicial Response for Magistrates in collaboration with the International Committee of the Red Cross	Participants for the workshop will be Judicial Officers in Central Province, Northern Province, Eastern Province, North Western Province, North Central Province and Sabaragamuwa Province.	01	40	28/10/2022-30/10/2022
22)	Residential workshop on International Labour Standards and the Role of the Labour Tribunal Presidents in collaboration with the United Nations Development Program (UNDP)	all the Labour Tribunal Presidents	01	29	05/11/2022-06/11/2022

23)	Residential Workshop on Medico-legal Processes	Judicial Officers	01	40	11/11/2022-13/11/2022
24)	Residential Workshop on Role of the Judiciary in Preventing and Addressing Torture and Other Forms of Ill-treatment of Detainees	Judicial Officers	01	35	18/11/2022-20/11/2022
25)	Residential Workshop on Judicial Dialogue on the Elimination of Gender Discrimination and Enhancing Women’s Access to Justice	Judicial Officers	01	35	26/11/2022-27/11/2022
26)	Judges Colloquium-Awareness Program and Dialogue for the Judicial Officers on the Assistance to and Protection of Victims of Crime and Witnesses Act No. 04 of 2015	Judicial Officers	01	54	03/12/2022-04/12/2022
27)	Residential Workshop for High Court Judges on Jurisdiction and Procedure in Provincial High Courts	High Court Judges	01	87	10/12/2022-11/12/2022

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2022

Page 01


Sri Lanka Judges’ Institute


Statement of Financial Position As At 31st December 2022

	Notes	2022		2021
		Rs.ets	Rs.ets	Rs.ets
Assets				
Current Assets				
Cash and Cash Equivalent suspense account	3	344,924.63		334,743.37
Stock (Office stationery)		719,347.42		7,142,089.51
			1,064,272.05	873,845.10
				8,350,677.98
Non - Current Assets				
Property, Plant and Equipments	4		3,710,933.47	4,338,971.12
Intangible Assets	5		3,802,214.18	3,899,714.18
Refundable Deposit			1,000.00	-
Total Assets			8,578,419.70	16,589,363.28
Liabilities				
Current Liabilities				
Provision for Audit fee		569,613.00		530,460.00
Provision for Gratuity	6	1,107,555.00		1,031,315.00
Accrued Expenses	7	200,008.56		175,922.99
Staff related payables				4,668.16
			1,877,176.56	1,742,366.14
Non - Current Liabilities				
				-
Total Liabilities			1,877,176.56	1,742,366.14
Net - Assets				
			6,701,243.14	14,846,997.14
Net Assets / Equity				
Capital Grant		17,003,575.60		17,744,073.05
Accumulated Fund	8	(3,377,075.91)		(1,861,351.32)
Less: Dificit for the year		(6,925,256.55)	6,701,243.14	(1,035,724.59)
				14,846,997.14
			6,701,243.14	14,846,997.14

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 14 an integral part of these Financial statements.


 U.V.R. Rajakaruna
 Accountant
 Sri Lanka Judges' Institute
 No. 80, Adikarana Mawatha,
 Colombo 12.


 Justice Mahinda Samayawardhena
 Judge of the Supreme Court
 Director
 Sri Lanka Judges' Institute
 No. 80, Adikarana Mawatha
 Colombo 12

STATEMENT OF FINANCIAL PERFORMANCES FOR THE YEAR ENDED 31ST DECEMBER 2022

Page 02

Sri Lanka Judges' Institute
Statement of Financial Performance for the Year Ended 31st December 2022

	Note	2022		2021
		Rs.Cts.	Rs.Cts.	Rs.Cts.
Income				
Recurrent Grant Received	9	12,788,974.41		14,829,329.62
Interest Received from saving Account		10,181.26		9,880.89
Diffred Income-Amortisation of Gov.Grant		1,258,897.45		53,010.00
Photocopy Income				-
Other Income		62,130.89		-
Auction				-
Total Income			14,120,184.01	14,892,220.51
Less - Expenditure				
Wages Salaries & Employment Benefit				
Salaries & Wages	10	7,758,566.01		6,642,494.67
Employees' Provident fund expenses		776,883.35		684,218.22
Employees' Trust fund expenses		194,220.84		170,829.81
Staff Training		108,173.75		-
Over Time		42,770.57		72,082.11
Other Allowance		107,790.32		103,863.29
Gratuity		76,240.00		226,275.00
			9,064,644.84	7,899,763.10
Operational Activities				
Seminars & Training Expenses	11	5,827,615.00		1,154,110.50
Expenses for foreign Training programs	12	119,609.60		-
Security Charges		1,260,095.03		1,201,412.51
Annual subscription Charges	13			1,000,000.00
			7,207,319.63	3,355,523.01
Supplies and Consumable Used				
Postal Charges		37,530.00		116,400.00
Office Stationary expenses		283,644.68		71,924.43
Printing Expenses		203,408.44		796,394.00
Fuel		272,480.00		107,818.00
Other Service & Supplies	14	123,222.00		131,532.00
			920,285.12	1,224,068.43
Finance Costs				
Bank fees		3,891.22	3,891.22	5,000.00
Other Expense				
Travelling Expenses		20,871.88		12,847.46
Vehicle Maintenance		63,357.90		19,816.10
Building Machinery & Equipment Maintenance	15	292,045.04		408,460.80
Translation fees		210,125.00		2,557.50
Telephone & Internet Charges		524,182.68		492,532.93
Cleaning Charges		628,030.00		551,983.00
Electricity & water Expenses		574,996.59		371,534.00
Depreciation and Aortization	16	1,243,937.66		1,305,998.77
Audit Fees		291,753.00		277,860.00
			3,849,299.75	3,443,590.56
Total Expenses			21,045,440.56	15,927,945.10
Surplus (Deficit) to the Accumulated Fund			(6,925,256.55)	(1,035,724.59)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2022

Page 03

Sri Lanka Judges Institute
Cash Flow Statement for the Year Ended 31st December 2022

	Note	2022		2021	
		Rs. Cts	Rs. Cts	Rs. Cts	Rs. Cts
Operating Activities					
Received					
Recurrent Imprest From Ministry		18,755,961.98		13,922,672.79	
Interest Received		10,181.26		9,880.89	
Cheques cancelled relates to previous year				2,100.00	
Other Income		62,130.89			
Cash Inflows from Operating Activities			18,828,274.13		13,934,653.68
Payments					
Wages Salaries & Employment Benefits	17	8,986,838.63		(7,876,206.96)	
Operational Activities	18	7,414,206.28		(3,313,447.75)	
Supplies and Consumables Used	19	2,408,531.74		(2,725,093.08)	
Finance Costs	20	3,891.22		(5,000.00)	
Stamp Duty		4,650.00		(5,050.00)	
Cash Out flows from Operating Activities			18,818,117.87		(13,924,797.79)
Net Cash flows from Operating Activities			10,156.26		9,855.89
Cash Flows from Financial Activities					
Capital Grant Received		518,400.00	518,400.00	412,700.00	412,700.00
Net Cash flows from Financial Activities					
Cash Flows from Investment Activities					
Purchase of Fixed Assets	21	(518,375.00)		(22,700.00)	
Net Cash flows from Investing Activities			(518,375.00)	(389,975.00)	(412,675.00)
Net increase in cash & cash equivalents			10,181.26		9,880.89
Cash & cash equivalents at Beginning of period			334,743.37		324,862.48
Cash & cash equivalents at end of period			344,924.63		334,743.37

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31ST
DECEMBER 2022

Page 04

Sri Lanka Judges Institute
Statement of Changes in net Assets for the Year Ended 31st December 2022

	Note	Contributed Capital	Other Reserves	Accumulated Surplus(Deficits)	Total (Rs.)
Balance as at 01.01.2022		17,744,073.05	-	(2,897,075.91)	14,846,997.14
Capital Grant Received for the Year		518,400.00		-	518,400.00
Amortization of Capital Grant	22	(1,258,897.45)		-	(1,258,897.45)
Prior Year Adjustments	23			(480,000.00)	(480,000.00)
Surplus (Deficit) During the year		-		(6,925,256.55)	(6,925,256.55)
Balance as at 31.12.2022		17,003,575.60	-	(10,302,332.46)	6,701,243.14

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.

Sri Lanka Judges’ Institute**Significant Accounting Policies:****Year Ended 31st December 2022**

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 depreciates 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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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST
DECEMBER 2022**

Page | 7

Sri Lanka Judges’ Institute

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

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 2022, Statement of Financial Performance for the year ended 31st December 2022, 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 2022 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 31st December 2022.

• **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 31st December 2022

Note 03**Cash and Cash Equivalent**

As at 31st December in LKR

Current Account

Savings Account

	2022	2021
	344,924.63	334,743.37
	<u>344,924.63</u>	<u>334,743.37</u>

Note 04**Property, Plant and Equipments**

Refer Page number 09

Note 05**Intangible Assets**

Legal Data Base

Accounting Software

(-) Accumulated Amortization

	2022	2021
	3,517,995.00	3,517,995.00
	390,000.00	390,000.00
	(105,780.82)	(8,280.82)
	<u>3,802,214.18</u>	<u>3,899,714.18</u>

Note 06**Provision for Gratuity**

Appointment date	Service period as at 31.12.2022	Service period in years	Name	Designation	gross salary as at 31.12.2022	Gratuity provision for the year
2018.10.1	4Y 2M 30D	4	H.M. Karadani Madurawathi	Secretary	67,890.00	135,780.00
2020.03.20	2Y 9M 10D	2	U. V. R. Rajkaranam	Accountant	63,725.00	63,725.00
2017.6.1	3Y 9M 30D	3	W.M.M. Karunasinha	Research Officer	62,490.00	156,225.00
2015.10.15	7Y 2M 16D	7	A.T.G. Gunethilake	Software & Hardware Technician	40,210.00	140,735.00
2016.6.27	6Y 6M 4D	6	H.K.T.M. Senarathne	House Keeper	34,690.00	102,150.00
2016.6.27	6Y & 8M	6	W.A. Meera Padmaseli	KKS	34,690.00	102,150.00
2016.6.27	6Y & 8M	6	U.A. Nadanika Chafarasingari	KKS	34,690.00	102,150.00
2006.1.1	16Y -	16	G.W. Ranjith	Driver	38,690.00	304,720.00
						<u>1,197,555.00</u>

	2022	2021
Provision as at 01/01/2022	1,031,315.00	888,915.00
Gratuity over provision Adjusted	-	(83,875.00)
Provision for the year 2022	1,107,555.00	1,031,315.00
Gratuity expense for the year	76,240.00	236,275.00

Note 07**Accrued Expenses**

Telephone bill payable

Security charges payable

Cleaning Charges Payable

Over time payable

Fuel Charges Payable

	2022	2021
	65,835.05	33,436.85
	55,524.14	55,524.14
	53,760.00	80,996.00
	2,109.37	-
	22,780.00	5,966.00
	<u>200,008.56</u>	<u>175,922.99</u>

Note 08**Adjustments to the Accumulated Fund**

	2022	2021
Balance as at 01/01/2022	(2,897,075.91)	(3,768,070.97)
Adjustment of Gratuity over Provision - Ms. Shanika Lakshani	-	19,500.00
Correction to stamp duty payable - 2020	-	1,000.00
Over charge of Security charge expense - 2019	-	83,286.23
Institutional charges over provision	-	73,220.77
Cheque cancelled relates P/A 2019	-	2,100.00
Amortization of Government Grant - before 2021	-	1,321,660.65
Over/Under provision of Audit fee	(480,009.00)	406,152.00
Balance as at 31/12/2022	<u>(3,377,075.91)</u>	<u>(1,861,351.32)</u>

Sri Lanka Judges' Institute
Notes to the Financial Statements for the year ended 31st December 2022

Note 04
Property, Plant and Equipments

Cost	Balance as at 01/01/2022	Additions during the year	Disposals During the Year	Balance as at 31/12/2022	Balance as at 31/12/2021
Office Equipment	1,522,454.25	518,400.00	-	2,040,854.25	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	44,681,712.49	-	-	44,681,712.49	44,681,712.49
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
	59,387,301.50	518,400.00	-	59,905,701.50	59,387,301.50
Depreciation	Balance as at 01/01/2022	Depreciation for the year	Disposals During the Year	Balance as at 31/12/2022	Accumulated Depreciation 31/12/2021
Office Equipment	1,522,454.25	78,115.07	-	1,600,569.32	1,522,454.25
Furniture & Fittings	2,590,629.38	181,533.56	-	2,772,162.94	2,590,629.38
Library Books	3,940,179.45	714,171.51	-	4,654,350.96	3,940,179.45
Computer Equipment	44,663,723.52	5,675.00	-	44,669,398.52	44,663,723.52
Electrical Instrument	1,364,437.73	-	-	1,364,437.73	1,364,437.73
Pantry Items	105,876.23	6,569.39	-	112,445.62	105,876.23
Travelling Bags	18,090.00	2,010.00	-	20,100.00	18,090.00
Machinery	842,939.82	158,363.13	-	1,001,302.94	842,939.82
	55,048,330.38	1,146,437.66	-	56,194,768.03	55,048,330.38
				3,710,022.47	4,338,971.12

Sri Lanka Judges' Institute
Notes to the Financial Statements for the
year ended 31st December 2022

	<u>2022</u>	<u>2021</u>
Note 9		
Government Grant Received		
January	1,500,000.00	1,750,000.00
February	1,000,000.00	2,000,000.00
March	3,320,000.00	1,000,000.00
April	1,000,000.00	500,000.00
May	1,050,000.00	500,000.00
June	1,543,000.00	500,000.00
July	1,300,000.00	500,000.00
August	1,300,000.00	1,500,000.00
September	4,862,000.00	1,000,000.00
October	1,200,000.00	1,000,000.00
November	(6,065,619.51)	1,691,200.00
December	122,891.98	2,394,172.79
	<u>12,132,272.47</u>	<u>14,335,372.79</u>
Transferred to Capital Reserves	(518,400.00)	(412,700.00)
	<u>11,613,872.47</u>	<u>13,922,672.79</u>
Payments made by Ministry of Justice		
Water & Electricity Expense	574,996.59	371,534.00
Security and Fuel Expenses	600,105.35	535,122.83
	<u>12,788,974.41</u>	<u>14,829,329.62</u>
Note 10		
Salaries and wages		
Permanent staff - EPF Liabile	7,221,291.01	5,727,567.17
Consultants allowance - EPF not liabile	537,275.00	914,927.50
	<u>7,758,566.01</u>	<u>6,642,494.67</u>
Note 11		
Seminar & Training Expenses		
Refreshment and other expenses for Local Training and Workshops	71,615.00	210,710.50
Workshops and Local training programmes	34,000.00	29,500.00
postgraduate courses- Judicial Officers	5,722,000.00	913,900.00
	<u>5,827,615.00</u>	<u>1,154,110.50</u>
Note 12		
Foreign Training Expenses		
Air ticket fee	-	-
travell insurance	-	-
Insidental, Peridium	119,609.60	-
Insitritutnal fees	-	-
Warm Clothing Expenses	-	-
	<u>119,609.60</u>	<u>-</u>
Note 13		
Annual subscription Charges		
Annual subscription fees-Law net	-	1,000,000.00

Sri Lanka Judges' Institute
Notes to the Financial Statements for the
year ended 31st December 2022

Note 14

Other Service & Supplies

Refreshment for others	101,072.00	27,852.00
Other expenses	9,350.00	4,950.00
Staff welfare	4,900.00	-
Recruitment Expenses	-	98,730.00
Supplies & Consumable Used	7,900.00	-
	<u>123,222.00</u>	<u>131,532.00</u>

Note 15

Building Machinery & Equipment Maintenance

Repairs and upkeep Computers and Office equipments	6,375.00	29,935.00
Toners for Photocopy machine	284,230.04	356,755.80
Building & Equipment Maintenance	1,440.00	21,770.00
SLJI telephone System	-	-
	<u>292,045.04</u>	<u>408,460.80</u>

Note 16

Depreciation and Amortization

office equipments	78,115.07	-
library books	714,171.51	735,310.84
Furniture and fittings	181,533.56	382,090.66
computer and Equipment	5,675.00	4,711.03
Electrical Insurance	-	-
pantry item	6,569.39	15,232.29
Travelling Bags	2,010.00	2,010.00
Machinery	158,363.13	158,363.13
Amortization of Intangible Assets	97,500.00	8,280.82
	<u>1,243,937.66</u>	<u>1,305,998.77</u>

Sri Lanka Judges' Institute

Notes to the Financial Statements for the year ended 31st December 2022

Notes to the cash flow statement

Cash flow statement has been prepared on Direct method

	2022	2021
Note 17		
Wages and salaries and Employment benefits		
Salaries and wages	6,733,706.60	5,335,883.43
Consultant fee	511,677.50	1,048,802.50
Employees provident Fund expenses	1,294,958.48	1,138,712.35
Employees Trust Fund expenses	194,220.84	170,829.81
Overtime	45,176.46	77,603.87
Uniform allowance	4,000.00	-
Staff training	108,098.75	-
Payment of Gratuity	-	64,375.00
Festival advance paid	95,000.00	40,000.00
	8,986,838.63	7,876,206.96

Note 18

Operational activities

Seminars and training expenses	34,000.00	29,500.00
LLM fees paid to Judges	5,722,000.00	913,900.00
foreign training program	119,609.60	366,490.57
Refreshment for seminars and other programs	138,707.00	238,562.50
Expenses for conducting the interviews	-	98,730.00
Security chargers	666,289.68	666,289.68
Annual subscription chargers	1,000.00	999,975.00
Audit fee	732,600.00	-
	7,414,206.28	3,313,447.75

Note 19

Supplies and consumables Used

Postal chargers	37,530.00	116,400.00
Purchase of office stationery	129,147.00	242,847.58
Fuel expenses	249,341.00	101,852.00
Other servise and supplies	22,150.00	4,950.00
Travelling expenses	20,871.88	12,847.46
Vehicle Maintenance	63,332.90	19,816.10
Services & Maintainance	284,205.04	-
Computer Maintainance	6,350.00	-
Printing Expenses	203,383.44	796,394.00
Building machinery and Equipments maintenance	1,440.00	408,260.80
Telephone and internet chargers	491,784.48	490,355.64
Cleaning chargers	688,971.00	528,812.00
Translation fee	210,025.00	2,557.50
	2,408,531.74	2,725,093.08

Sri Lanka Judges' Institute**Notes to the Financial Statements for the year ended 31st December 2022****Note 20****Finance Cost**

Bank fee	3,891.22	5,000.00
	<u>3,891.22</u>	<u>5,000.00</u>

Note 21**Purchase of Fixed Assets**

Computer equipments	-	22,700.00
Office Equipments	518,375.00	-
	<u>518,375.00</u>	<u>22,700.00</u>

Sri Lanka Judges' Institute
Notes to the Financial Statements for the
year ended 31st December 2022

Note 22

Amortization of Capital Grant

	<u>2022</u>	<u>2021</u>
Amortization of Capital Grant - relates to assets purchased in 2022	78,115.07	-
Amortization of Capital Grant - relates to assets purchased before 2022	1,180,782.38	-
	<u>1,258,897.45</u>	<u>-</u>

Note 23

Prior Year Adjustment

Over/Under provision of Audit fee - 2020/2021	480,000.00	406,152.00
	<u>480,000.00</u>	<u>406,152.00</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

TRANSLATION**NATIONAL AUDIT OFFICE**

My No. JLO / B / SLJI / FA / 2022 / 02

DATE: 29th May 2023

Director,

Sri Lanka Judges’ Institute

Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Sri Lanka Judges’ Institute for the year ended 31st December 2022 in terms of Section 12 of the National Audit Act No.19 of 2018**1. Financial Statements****1.1 Qualified Opinion**

The audit of the Financial Statements of the Sri Lanka Judges’ Institute for the year ended 31st December 2022 comprising the Statement of Financial Position as of 31st December 2021, Statement of Financial Performance for the year ended from the same date, Statement of Change in Net Assets, Cash Flow Statement for the year ended from the same date and Notes to the financial statements including a Summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No.19 of 2018 and Finance Act No. 38 of 1971. My report to parliament in pursuance of provisions in Article 154(6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial performance and its cash flows for the year ended on 31st December 2022 in accordance with Sri Lanka Accounting Standards.

1.2 Basis for the Qualified Opinion

- (a) The Institute had not disclosed comparative information regarding the previous period in the Statement of Changes in Net Assets presented for the year under review in accordance with paragraph 53 of Sri Lanka Public Sector Accounting Standards No. 01.
-)b(The Institute had reported the financing activities and investment activities in the cash flow statement prepared for the year under review outside of the format presented in Sri Lanka Public Sector Accounting Standard No. .02
-)c(According to paragraph 14 of Sri Lanka Public Sector Accounting Standards No. 15, balances should be presented either as a comparison between its budgeted values and actual values, as a separate financial statement, or as budget columns of financial statements in the prevailing period, and however, the Institute had not prepared so.
-)d(According to paragraph 65 of Sri Lanka Public Sector Accounting Standards No. 07, the residual value and useful life of an asset should be reviewed at the end of each annual reporting period, and however, the institute had not reviewed Rs. 49,234,914 worth of office equipment, wood furniture, computer equipment, electrical equipment which was fully depreciated as of December 31, 2022. Accordingly, the estimated error had not been revised according to Sri Lanka Public Sector Accounting Standards .03
-)e(Legal Database worth Rs. 3,517,995 included in the financial statements of the year under review. - The following observations are made regarding the asset.
- The following disclosures mentioned in paragraph 117 of Sri Lanka Public Sector Accounting Standards No. 20 were not made.
- (i). Whether the useful life is indefinite or constant and if indefinite the useful lifetime or depreciation rate used
 - (ii). Depreciation method used for intangible assets with an indefinite useful lifetime

-)f(This data storage system, which is inactive as of the year under review, is reviewed in each reporting period to determine whether the events and conditions are necessary to confirm that the useful life continues to exist in accordance with paragraph 108 of Sri Lanka Public Sector Accounting Standards No. 20 and if the non-continuing useful life changes from indefinite to definite, it should be accounted for as a change in accounting estimates in accordance with Sri Lanka Public Sector Accounting Standards No. 03, however, due to the entity not having followed the accounting standards, its assets, and financial performance is overestimated by Rs. 3,517,995.
-)f(According to Paragraph No. 44 of Sri Lanka Public Sector Accounting Standard No. 11, grants made by the government should be recognized as assets and revenue, however, Rs. 518, 400 capital grant receipts had not been recognized by the institution in terms of this accounting standard.
-)g(According to Paragraph No. 47 of Sri Lanka Public Sector Accounting Standards No. 03, the errors made in previous years should be corrected in the comparative information presented with the reviewed year after retrospective adjustment, and however, the institute did not do so and Rs. 480, 000 in the previous year was shown in the statement of changes in net assets during the year under review.
-)h(Though, in accordance with Sri Lanka Public Sector Accounting Standards No. 19 and paragraphs 61 and 86 thereof, the actuarial method in calculating the service benefit obligation of the employee, i.e. using the assumptions such as employee turnover of employees, disability, and early retirement rate, mortality rate, future increase in wages and medical expenses, discount rate, etc. to be used it was observed that the institution does not use the above actuarial method in its benefit calculation.
-)i(According to Paragraph No.) 80c) of Sri Lanka Public Sector Accounting Standard No. 01, the liabilities to be settled within 12 months from the reporting date should be recognized as current liabilities, and however, the total value related to gratuity allocations by the institution amounting to Rs. 1,107, 555 was recognized under current liabilities. Accordingly, the entity had not identified gratuity provisions separately as current and non-current liabilities.

-)(Due to the absence of a policy for the classification of recurrent expenditure and capital expenditure in the institute for the year under review, as on December 31 Rs. 141, 960 worth of tea sets and office bags, had been recognized as non-current assets.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards, are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Other information included in the Annual Report, 2022 of the Institute

Other information represents the Information included in the Annual Report, 2022 of the Institute which is to be scheduled to produce afterward the date of this audit report but not included in my audit report on the financial statements. Management is responsible for this other information.

I do not discover other information through my opinion on Financial Statements and I do not provide any kind of assurance or state opinion with regard to that information.

With regard to my audit of Financial Statements, my responsibility is to read the aforesaid other information recognized when available and in doing so to check whether the other information is not sufficiently mismatched with the Financial Statements or in accordance with my knowledge obtained in the audit or in another way.

If I conclude that there are material misstatements in reading the Annual Report, 2022 of the Institute, it would be communicated to those charged with governance. If there were further material misstatements that had not been rectified those would be included in my report to parliament in pursuance of provisions in Article 154(6) of the Constitution that would be tabled in due course.

1.4 Responsibilities of Management and those charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing financial statements, management is responsible for assessing the Institute’s ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis for accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Institute’s Financial reporting process.

As per Section 16(1) of the National Audit Act No. 19 of 2018, the Board is required to maintain proper books and records of all its income, expenditure, assets, and liabilities, to enable periodic financial statements to be prepared by the Institute.

1.5 Auditor’s Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Sri Lanka Accounting Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Accounting Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also;

- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design office procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management’s use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board’s ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor’s report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in control that I identify during my audit.

2. Report on other Legal and Regulatory Requirements

2.1 National Audit Act No. 19 of 2018 includes specific provisions for the following requirements.

2.1.1 I have obtained all the information and explanation required for the audit and as far as appears from my examinations, proper accounting records have been kept by the Board as per the requirement of section 12(a) of the National Audit Act No.19 of 2018.

2.1.2 The financial statements presented are consistent with the preceding year as per the requirement of section 6(1)(d)(iii) of the National Audit Act No.19 of 2018.

2.1.3 The financial statements presented include all the recommendations made by me in the previous year as per the requirement of section 6(1)(d)(iv) of the National Audit Act No.19 of 2018.

2.2 Based on the procedures performed and evidence obtained which were limited to matters that are material, nothing has come to my attention;

2.2.1 to state that any member of the governing body of the institute has any direct or indirect interest in any contract entered into by the Board which are out of the normal course of business as per the requirement of Section 12(d) of the National Audit Act No.19 of 2018;

2.2.2 to state that the institute has not complied with any applicable written law, the general and special direction issued by the governing body of the institute as per the requirement of Section 12(f) of the National Audit Act No.19 of 2018 except for;

Reference to Laws/Rules -----	Observations -----
(a) The provisions of the Stamp Duty Act No. 43 of 1982 and the Special Gazette No. 1503/13 dated February 01, 2008	Although a stamp duty of Rs. 25 is to be charged for payments above Rs. 25000, stamp duty has not been charged on five occasions for an amount of Rs. 158,100 .
(b) Section 6.6 of the Operations Manual introduced by PE/COP/POLI/Circular and Public Entrepreneurs Circular No. 01/2021 dated 16 November 2021	The annual report of the institution for the year 2021 was not tabled in the Parliament by May 24, 2023 .
(c) Treasury Secretary's Asset Management Circular No. 01/2017 dated 28 June 2017	Information for the year 2022 related to documenting all non-financial assets of the government for asset and cost management was not submitted to the Comptroller General.
(d) Paragraph No. 40 (1) of the National Audit Act No. 19 of 2018	The institution should have its own internal auditor appointed by the governing body of the institution to carry out the internal audit activities, however, the position of internal auditor has not been included in the approved cadre of the institution.
(e) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	

- Financial Regulation **232 (2)** The value was recorded only in numbers in relation to **03** vouchers prepared by the institution.
- Financial Regulation **272 (3)** **02** payment vouchers were not submitted to the audit.
- (f) Public Administration Circular No. **02/2018** dated **24** January **2018** The signing of the annual performance agreements for the year **2022** for the entire staff, which should be done from the year **2018** based on the Annexure **01** model, was not done.
- (g) Paragraph **2 (i)** of Treasury Secretary's Asset Management Circular No. **02/2017** dated **21** December **2017** The ownership of two vehicles used in the institute had not been taken over in accordance with the Circular.
- (h) Paragraph **09** of Public Finance) Circular No. **01/2020** dated **28** August **2020** and Finance Regulations **315 (1)** No arrangements were made to obtain securities from the officers who should do so in the institution in accordance with the 880 of the Financial Regulations.
- (i) In State Business Circular No. **01/2021** dated **16** November **2021** (Code of Guidelines on Public Businesses)
- i. Schedule I at para no.**2.3** The institution had not taken steps to prepare the Strategic plan in accordance with the Circular.

- ii. Although it has been allocated a considerable provision under the objectives of the Institute to organize and conduct meetings, conferences, lectures, and workshops for the purpose of improving the professional proficiency of judicial officers and improving their knowledge and skills, much of that provision continued to remain. Accordingly, the actual situation has not been considered as it has remained 98% from the provision of Rs. 258,123,930.

Sgd./illegibly

W.P.C. Wickramaratne

Auditor General

Translation certified correct.