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செலவுத்தலைப்பு இல.234 - செயலாற்றுகை அறிக்கை 2023

உயர் நீதிமன்ற பதிவாளர்

PERFORMANCE REPORT 2023 - HEAD 234

Registrar of the Supreme Court

Annual Performance Report for the Year 2023
Supreme Court Registry – Head No. 234

Contents -

Chapter 01- Institutional Profile/Executive Summary

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Chapter 06- Human Resource Profile

Chapter 07- Compliance Report

Chapter 01- Institutional Profile/Executive Summary

1.a The Supreme Court

1. a 1 Introduction-

The Supreme Court is the highest and final Court of the judicial system in Sri Lanka. The Supreme Court consists of the Hon. Chief Justice and 16 Supreme Court Judges. Aforesaid all judges are appointed by His Excellency the President. Supreme Court reserves appellate jurisdiction with regard to all the other courts whereas the Supreme Court exercises its powers, subject to the provisions of the Constitution of the Democratic Socialist Republic of Sri Lanka.

1. a 2 The Legal framework under which the Institution is established (Act, Trust Deed/Others)

The legal framework of the Supreme Court is defined under the Superior Courts in Chapter XVI of the 1978 Constitution of the Democratic Socialist Republic of Sri Lanka. The function of the Supreme Court inclusive of its jurisdiction and constitution is depicted in articles 118 to 136 of the aforesaid.

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

1. a 3 Objective of the Institution

Efficient administration of justice as per the powers vested on it by the Constitution.

1. a 4 Vision, Mission, Objectives of the Institution

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

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

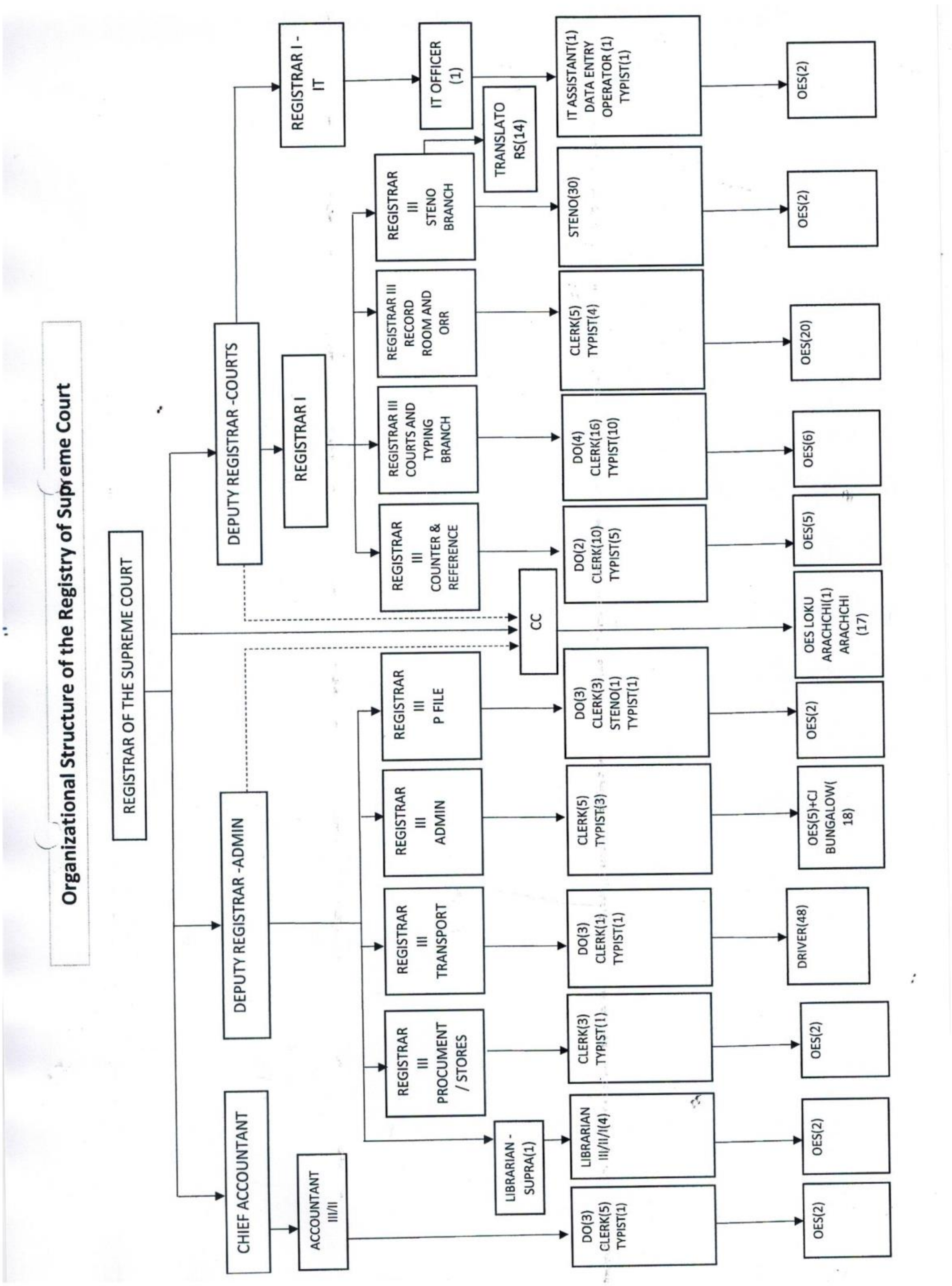
- Jurisdiction in respect of Fundamental Rights
- Final Appellate Jurisdiction
- Consultative Jurisdiction
- Jurisdiction in respect of the Presidential Elections
- Jurisdiction in respect of any breach of Privileges of the Parliament
- Jurisdiction in respect of such other matters which Parliament may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

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

1. a 5 Main Functions of the Supreme Court

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

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



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

1.b The Court of Appeal

1.b.1 Introduction

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

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

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

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

The Registry of the Court of Appeal shall be in charge of an Officer designated as the Registrar of the Court of Appeal who shall be subject to the supervision, direction and control of the President of the Court of Appeal.

1. b.2 The Legal framework under which the Institution is established (Act,Trust,others)

The Court of Appeal

The Constitution of the Court of Appeal in terms of the Article 137, its jurisdiction in terms of the Article 138 and its functions in terms of the Articles 139 to 147 are mentioned under the Superior Courts in Chapter XVI of the 1978 Constitution of the Democratic Socialist Republic of Sri Lanka.

As per the 20th amendment to the said constitution, the Article 137 has been amended as to be the Court of Appeal to consist of the President of the Court of Appeal and other judges not less than 06 and not more than 19.

1. b.3 The objective of the institution

Efficient administration of justice as per the powers vested on it by the Constitution

1. b 4 Vision, Mission, Objectives of the Institution

"Effectively utilize the function of Administration of Justice within the new decade ahead"

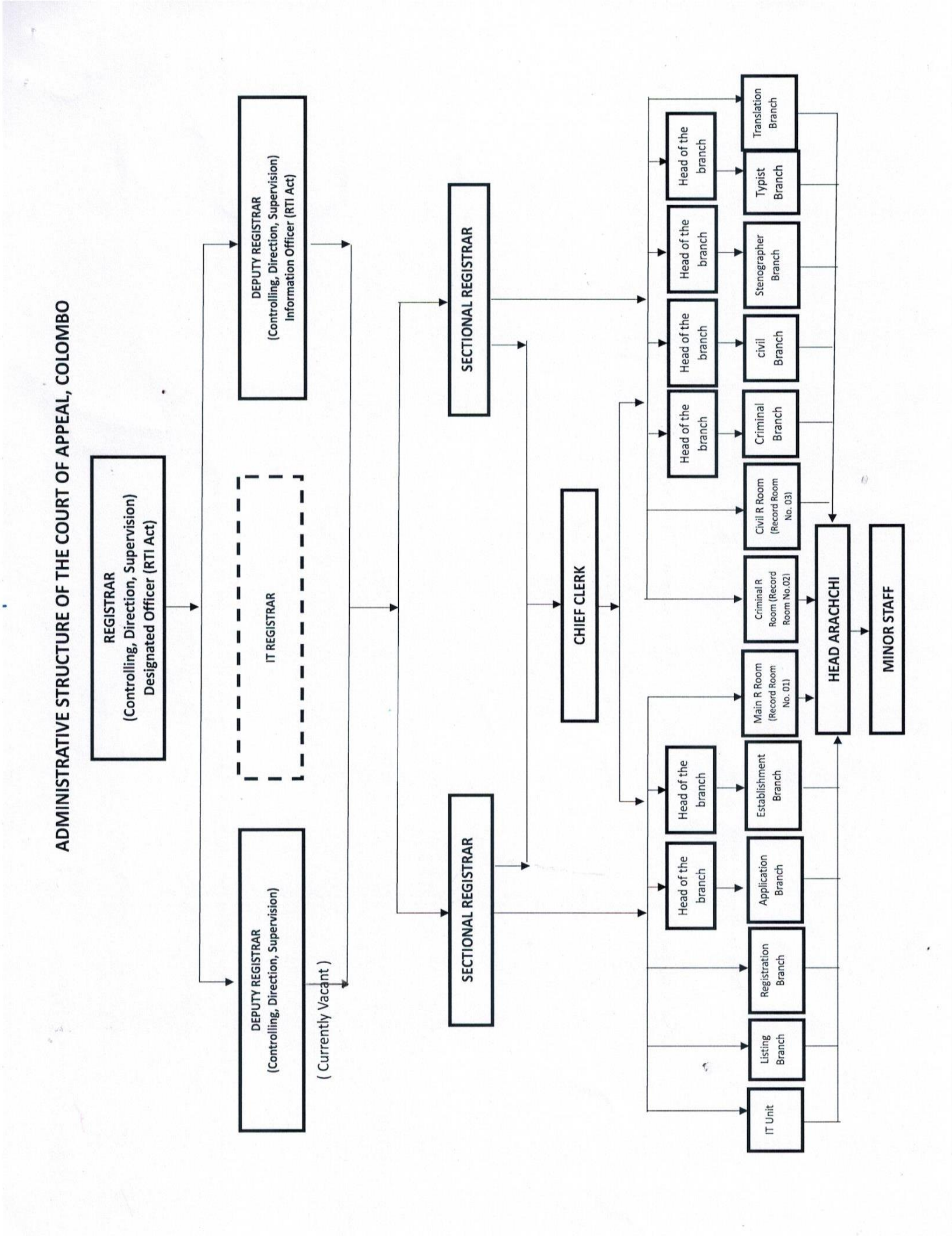
Exercise the function of administration of justice effectively in a new way which is more convenient to litigants whilst utilizing the computer technology☺.

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

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

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

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



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

Chapter 02 – Progress and Future Outlook

2. a The Supreme Court

Rendering a maximum service to be fulfilled by the Supreme Court involves winning the hearts of the people by delivering justice effectively, streamlining existing human and physical resources methodically, and providing maximum public service."

Performance of the Supreme Court of the Democratic Socialist Republic of Sri Lanka from 01.01.2023 to 31.12.2023						
	Case Type	**Number of pending cases as at 01/01/2023**	**Number of filed cases from 01/01/2023 to 31/12/2023**	**Total number of cases pending from 01.01.2023 to 31.12.2023**	**Number of concluded cases from 01/01/2023 to 31/12/2023**	**Number of pending cases as at 31/12/2023**
1	Fundamental Rights Applications **FR**	1420	320	1740	438	1302
2	Special Leave to Appeal **SPL LA**	766	359	1125	227	898
3	Orders of the Supreme Court regarding the Parliamentary Bills **SD**	0	126	0	126	0
4	Appellate **APL**	1247	185	1432	180	1252
5	Appellate of Commercial High Court **CHC**	483	45	528	76	452
6	Leave to Appeal Applications of High Court **HCLA**	248	167	415	117	298
7	Writ Applications **WRIT**	18	19	37	24	13
8	Appellate of Provincial High Court **CALA**	1233	544	1777	321	1456
9	Revision Applications **REVISION**	04	0	04	03	01
10	Cases regarding the Interpretations of the Constitution INT	0	0	0	0	0
11	SC TAB APPEAL	03	03	06	01	05
12	Special & MISC	17	04	21	05	16
13	SC/CONTEMPT	08	04	12	07	05
14	RULE	22	13	35	07	28
15	Expulsion	05	04	09	03	06
16	Acceleration cases	01	0	01	0	01
	Total	5475	1793	7136	1535	**5732**

2.b The Court of Appeal

The Court of Appeal maintains 3 Record Rooms along with a large database consisted of the cases to be heard and the cases finalized whereas the process of keeping the case records in accordance with the matter type and barcoding the case Numbers has already been initiated.

Accordingly, keeping cases as per the matter type has facilitated a more convenient system to refer the matters when necessary and it connects to the Case Management System through barcoding.

Issuance of receipts for administration charges such as legal costs, and charges for copies through the computerized operating system has also already been commenced. Similarly, steps have been taken to prepare accounts reports through an autogenerated system which functioned through a Computer Operating System.

The listing branch of the Court of Appeal has taken measures to update the Case Management System with a new Operating System. Accordingly, cases are being listed more accurately and effectively, a web page has been maintained properly and the description of the list of cases relevant for the day is daily displayed and updated for the information of the litigants.

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

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

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

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

Performance of the Court of Appeal from 01.01.2023 to 31.12.2023

	Case Type	Pending as at 01.01.2023	Number of filed cases from 01.01.2023 to 31.12.2023	Pending as at 31.12.2022	Number of concluded cases from 01.01.2023 to 31.12.2023	Number of pending cases as at 31.12.2023
1	WRIT APPLICATIONS (WRT)	1391	831	2222	541	1681
2	HIGH COURT CRIMINAL APPEALS (HCC)	777	234	1011	359	652
3	ADMIRALTY MATTERS (REM)	01	-	01	-	01
4	EXTRADITION (EXT)	-	-	-	-	-
5	PROVINCIAL HIGH COURT REVISION APPEALS (PHC)	622	235	857	241	616
6	CIVIL APPELS (DCF)	14	-	14	11	03
7	HIGH COURT REVISION APPLICATIONS (CPA)	190	156	346	155	191
8	REVISION APPLICATIONS (REV)	05	09	14	03	11
9	LEAVE TO APPEAL (LTA)	21	19	40	09	31
10	TAX APPEALS (TAX)	182	132	314	35	279
11	HIGH COURT BAILAPPUCATION APPEALS (BAA)	06	11	17	12	05

12	**BAIL APPLICATIONS (BAL)**	80	719	799	343	456
13	**APPEAL FROM WAKF BOARD (WKF)**	03	02	05	03	02
14	**APPEALS FROM BOARD OF REVIEW (BOR)**	05	04	09	03	06
15	**RESTITUTIO IN INTERGRUM (RII)**	47	61	108	17	91
16	**CONTEMPT OF COURT (COC)**	42	29	71	12	59
17	**TRANSFER (TRF)**	01	26	27	14	13
18	**HABEAS CORPUS APPLICATION (HCA)**	03	04	07	03	04
19	**RIGHT TO INFORMATION (RTI)**	15	11	26	01	25
20	**INJUNCTION (INJ)**	-	08	08	05	**03**
21	**MAGISTRATE COURT REVISION (MCR)**	15	05	20	11	09
22	**MISCELLANEOUS APPLICATIONS (MIS)**	03	02	05	02	03
23	**EXPULSION CASES (EXP)**	-	-	-	-	-
Total		**3423**	**2498**	5921	**1780**	**4141**

Chapter 03- Overall Financial Performance of the Year

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

3.2 Performance of utilization of allocations.

3.3 Performance on the donations and other receipts:
There are no receipts of donations and others.

3.4 Performance of the reporting of non-financial assets.
There are no non-financial assets.

3.5 The Report of the Auditor General

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

ACA -F

Statement of Financial Performance
for the period ended 31st December 2023

Revised Budget Allocations 2023 Rs.		Note	Actual 2023 Rs.	Actual 2,022 Rs.	
-	**Revenue Receipts**		-	-	
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	ACA-1
-	Non Tax Revenue & Others	4	-	-	ACA-1
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		333,494,000	312,361,000	ACA-3
-	Deposits		6,728,399	7,500,018	ACA-4
-	Advance Accounts		19,011,270	19,933,369	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**359,233,669**	**339,794,387**	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**359,233,669**	**339,794,387**	
	Remittance to the Treasury (D)		**892,342**	2,390,842	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**358,341,327**	**337,403,545**	
	Less: Expenditure				
-	**Recurrent Expenditure**				
261,600,000	Wages, Salaries & Other Employment Benefits	5	243,614,886	249,955,463	ACA-2(ii)
98,735,000	Other Goods & Services	6	86,445,663	42,795,272	ACA-2(ii)
3,975,000	Subsidies, Grants and Transfers	7	2,939,184	2,173,204	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
2,390,000	Other Recurrent Expenditure	9	1,352,050	4,541,673	ACA-2(ii)
366,700,000	**Total Recurrent Expenditure (F)**		**334,351,783**	299,465,612	
	Capital Expenditure				
2,300,000	Rehabilitation & Improvement of Capital Assets	10	1,673,381	-	ACA-2(ii)
5,300,000	Acquisition of Capital Assets	11	5,263,393	520,088	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
700,000	Capacity Building	14	624,000	430,500	ACA-2(ii)
-	Other Capital Expenditure	15	-	-	ACA-2(ii)
8,300,000	**Total Capital Expenditure (G)**		**7,560,774**	950,588	
	Deposit Payments		25,348,051	33,628,936	ACA-4
	Advance Payments		24,536,114	21,760,043	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**49,884,165**	**55,388,980**	
375,000,000	**Total Expenditure I = (F+G+H)**		391,796,722	355,805,180	
-	**Balance as at 31st December J = (E-I)**		(33,455,395)	(18,401,635)	
	Balance as per the Imprest Adjustment Statement		(33,455,395)	(18,401,635)	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			-	-	

Statement of Financial Position
As at 31st December 2023

	Note	Actual 2023 Rs	Actual 2022 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	73,995,278	68,731,885
Financial Assets			
Advance Accounts	ACA-5/5(a)	46,408,182	40,951,583
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**120,403,460**	**109,683,468**
Net Assets / Equity			
Net Worth to Treasury		42,801,422	18,725,172
Property, Plant & Equipment Reserve		73,995,278	68,731,885
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	3,606,760	22,226,411
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**120,403,460**	**109,683,468**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 06 to 20 and Annexures to accounts presented in pages from 21 to 25 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

....	....	....
Chief Accounting Officer	Accounting Officer	Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name : M.N. Ranasinghe	Name :	Name :
Designation : Secretary, Ministry of Justice, Prison Affairs and Constitutional Reforms, No. 19, Sri Sangaraja Mawatha, Colombo 10.	Designation :	
Date : 28/02/2024	Date : 27/02/2024	Date : 27/02/2024
	Aravinda Gunaratne, Additional Magistrate, Registrar, Supreme Court, Colombo - 12, Sri Lanka	A.A.W.C. ATHAUDA, Chief Accountant, Supreme Court, Colombo - 12.

Statement of Cash Flows
for the Period ended 31st December 2023

	Actual 2023 Rs.	Actual 2022 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	33,258,464	19,807,246
Imprest Received	333,494,000	312,361,000
Recoveries from Advance	14,416,403	19,150,838
Deposit Received	6,728,399	7,500,019
Total Cash generated from Operations (A)	**387,897,266**	**358,819,103**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	330,502,649	297,332,989
Subsidies & Transfer Payments	2,939,184	2,173,204
Expenditure incurred on behalf of Other Heads	676,641	1,010,501
Imprest Settlement to Treasury	892,342	2,390,842
Advance Payments	19,977,625	21,762,542
Deposit Payments	25,348,051	33,628,937
Total Cash disbursed for Operations (B)	**380,336,492**	**358,299,015**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	7,560,774	520,088
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Capital Expenditure	7,560,774	520,088
Total Cash disbursed for Investing Activities (E)	**7,560,774**	**520,088**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(7,560,774)**	**(520,088)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**0**	**0**
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.2 Performance of the Utilization of Allocations (if exists)

රු. 000

Category of provision	Allocated provisions		Actual Cost	The utilized allocation as a % of the completed final allocation
	Original provision	Final provision		
Supreme Court				
Recurrent	247000	245500	226270	92.17%
Capital	2500	4000	3362	84.05%
Court of Appeal				
Recurrent	123000	121200	108082	89.18%
Capital	2500	4300	4198	97.63%
Total provision				
Recurrent	370000	366700	334352	91.17%
Capital	5000	8300	7561	91.10%

3.3 Performance on the donations and other receipts

No

3.4 Performance of the reporting of non-financial assets **Rs**. 000

Asset Code	Description of Code	The balance as at 31.12.2023 according to the Board of Survey Report	The balance as at 31.12.2022 according to the Financial Position Report	Future auditing due	Reporting the progress as a percentage
9152	Machinery	73995	73995	-	100%

3.5 Report of the Auditor General

NATIONAL AUDIT OFFICE

My No. JLO /A/RSC/FA/2023/43 Your No : Date: 28 th May 2024

The Registrar

Registry of the Supreme Court

Head 234- Summary of Report of the Auditor General under Section 11 (1) of the National Audit Act No. 19 of 2018 with regard to the Financial Statements of the Supreme Court Registry for the year ending on the 31st of December 2023.

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

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

Copy: Director General,Department of Public Accounts

NATIONAL AUDIT OFFICE

My No} JLO/A/RSC/FA/2023/43 Date} 28th May,2024

The Registrar
Registry of the Supreme Court

Head 234- Summary of Report of the Auditor General under Section 11 (1) of the National Audit Act No. 19 of 2018 with regard to the Financial Statements of the Supreme Court Registry for the year ending on the 31st of December 2023.

1. Financial statements

1.1 Qualified Opinion

Head 234 – The Financial Statement of the Supreme Court Registry for the year ending on the 31st of December 2023 consisting of Financial Position as at 31st of December 2023, Financial Performance Statement for the year ending on that date and cash flow statement were audited under my direction under the Provisions of the Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka that should be read combined with the provisions of the National Audit Act No. 19 of 2018. As per the Section 11 (1) of the Audit Act No. 19 of 2018, this report contains my expression of qualified opinions and observation on this financial statement submitted to the Registry of the Supreme Court. The Auditor General's Report that should be forwarded under Section 10 of the National Audit Act No. 19 of 2018 that must be read combined with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka will be forwarded to the parliament in due course.

In my opinion, except for the effects of the matters described in Paragraph 1.6 of this report, the financial statements give a true and fair view of the Supreme Court Registry as at 31 December 2023 and its financial performance and cash flow for the year then ended, in accordance with Generally Accepted Accounting Principles.

1.2 Basis for the qualified opinion

My qualified opinion is made based on the facts set out in paragraph 1.6 of this report. 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 opinion.

1.3. The responsibility of the Chief Accounting Officer & Accounting Officer in respect of Financial Statements

In compliance with the generally accepted principles of accounting and provisions of Section 38 of the National Audit Act No. 19 of 2018, it is the responsibility of the Accounting Officer to decide the internal control in preparing Financial Statements reflecting true and reasonable position and to prepare Financial Statements devoid of wrong statements that lead to dishonest and incorrect reasons.

According to section 16 (1) of the National Audit Act No. 19 of 2018, books and records must be maintained on income, expenditure, liabilities enabling to prepare timely Financial Statements.

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

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

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors'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 Auditing 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 Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also furthermore;

- Appropriate audit procedures were designed and implemented to identify and assess the risk of possibility of quantitative misrepresentations occurred in financial statements due to fraud or errors in providing a basis for the expressed audit opinion. More than the impact of quantitative misrepresentations due to misrepresentation, the effect of fraud is strong because of malpractice, forgery, intentional evasion, misrepresentation, or evasion of internal controls can lead to fraud.

- Although it is not intended to express an opinion on the effectiveness of internal control of the Commission, obtained an understanding of internal control in order to plan appropriate audit procedures occasionally.

- Evaluated the appropriateness of the accounting policies followed, fairness of accounting estimates, and related disclosures made by Management.

• Evaluated whether the transactions and events underlying the structure and content of the financial statements are appropriately and fairly consistent in and presentation of financial statements including disclosures as a whole.

The Accounting Officer was made aware of important audit findings, key internal control deficiencies and other matters identified in my audit.

1.5 Report on other legal requirements.

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

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

1.6. Comments on the Financial Statements

1.6.1 Advance Payments

(a). Even though the total recovery of advances is Rs. 18,983,754 as per the trial balance of the Registry in the year 2023, the total advance received as of 31st December, 2023, is mentioned as Rs. 14,416,403 in the Statement of Cash Flow, which understates the value by Rs. 4,567,351.

(b) Even though the total paid advances amount to Rs. 24,544,976 as per the trial balance for the year 2023, the total advance paid is mentioned as Rs. 19,977,625 in the Statement of Cash Flow, which understates the value by Rs. 4,567,351.

2. Financial Review

2.1 Expenditure Management

a) The allocation ranging from 35% to 52% remained unspent in respect of 05 recurrent objects and one capital object due to over-provision.

2.2. Incurring of Commitments (Liabilities)

Even though the total commitment/liability for the year 2023 should be included in the SA 92 treasury statement, which aligns with the commitment of the Commitment Register for the year 2023, an expenditure of Rs. 377,066 was borne in January 2024 for the year 2023 without identifying it as a commitment of the year 2023.

2.3 Non-compliance with Laws, Rules, Regulations

Reference to the laws, rules, and regulations	Non-compliance
(a) Stamp Duty Act No.12 of 2006	Even though a stamp duty of Rs. 25 should be levied on every payment made to a third party exceeding Rs. 25,000/-, the required actions were not taken in accordance with the Act for five payments made in January 2023, totaling Rs. 10,073,805
(b) Financial Regulation No.262(2) of the Democratic Socialist Republic of Sri Lanka	All vouchers paid and their supporting documents should be stamped with the “PAID” stamp; however, this has not been done in respect of 29 overtime vouchers paid in the month of May, totaling Rs. 465,173/-
(c) Para 3.1 of the Public Administration Circular No.30/2016 dated 29.12.2016	A fuel consumption test had not been done in respect of 02 vehicles of the Department as per the circular.
(d) Public Administration Circular No.30/2016	The recommendation of a qualified mechanical engineer has not been obtained in accordance with the circular regarding a department vehicle, which incurred a repair cost of Rs. 77,800 in January 2023

2.4 Issuing and settling ad hoc sub imprest

Although, a sub-imprest should be settled within 10 days after the completion of the purpose in terms of the provisions of the Financial Regulations No. 371(1), advance obtained on 04 occasions amounting to Rs.350,000 were not settled within the due period.

3. Operational Review

3.1 Performance
3.1.1. Planning

Even though the Annual Procurement Plan for the implementation of the recurrent and capital programmes for the coming year should be prepared prior to the 10th of December of the current year and a copy of the same should be referred to the Auditor General after obtaining the approval of the Chief Accounting Officer, as per Para 4 of the Public Finance Circular No. 02/2020 dated 28th August 2020, it was referred to the Auditor General on 30th October 2023

3.2 Asset Management

Even though all leasing installments for a vehicle retrieved by the Department from a private institution under a leasing facility were paid in 2023, the process of acquiring the said vehicle by the institution has not been finalized.

3.3 Losses & Damages

As per the Register of Losses, two pool vehicles of the Department were involved in accidents in 2023. However, no action was taken to conduct investigations or estimate the loss incurred as per the Financial Regulations, and this has not been mentioned in the Financial Statement for 2023.

3.4 Management Deficiencies

A vehicle belonging to the Department has remained dilapidated for more than 4 years since January 2020. Although the recommendation of a mechanical engineer has only been obtained, no action has been taken to repair it

3.5 Security of Public Officers

A number of 09 officers required to give security as per Financial Regulations 880 have not been adhered to the said.

4. Good Governance
4.1 Internal Auditing

An Internal Audit Division has not been established by the Registry of the Supreme Court under the provisions of Section 40(1) of the National Audit Act No.19 of 2018.

5.Human Resource Management

5.1 The staff attached, Actual Cadre

	Approved Cadre	Actual Cadre	Vacant
Senior	09	07	02
Secondary	301	214	87
Tertiary	41	18	23
Primary	206	191	15
Total	557	430	127

(a). The total cadre approved for the Supreme Court Registry as at 31st December 2023 was 558, and the actual cadre was 430. Accordingly, there were 127 vacancies.

(b). An accountant from another department was deployed on an acting basis for two working days for the post of Accountant III. The said post had remained vacant for more than two years since 3rd January 2022.

(c). Even though the approved cadre of the Supreme Court for the posts of Judicial Registrar III, Research Assistant, and Judicial Stenographer I, II, and III were respectively 09, 54, 31, 08, the actual cadre was 03, 39, 16, 04 respectively as of 31st December 2023. Therefore, there were vacancies when compared with the number of approved cadre.

(d). There were a certain number of vacancies in the following posts at the Court of Appeal: Judicial Clerk, Translator, and Book Binder, with the respective vacancies being 10, 09, and 08.

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

Chapter 4 – Performance Indicators

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

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

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

<u>Sustainable Development Goals - 2023</u>
<u>Registry of the Supreme Court</u>

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

Chapter 06 – Human Resource Profile

6.1 Cadre Management

6. 1.a Supreme Court

	Approved Cadre	**Existing Cadre**	**Vacancies / (Excess)**
Senior	06	05	01 one surplus
Tertiary	26	15	11 vacancies
Secondary	199	133	66 vacancies
Minor	140	**128**	12 vacancies

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

- A Number 11 posts have been vacated at the tertiary level. There are 5 vacancies in Judicial Registrar Grade III, 2 Vacancies of Translator (Tamil / English), 1 vacancy of Translator (Sinhala /English) and 3 vacancies of Translator (Sinhala/ Tamil).

- There are 4 vacancies in Grades I, II and III of Librarian Service, 9 vacancies of Development Officers, 8 vacancies of Grade I, II, III, of clerical service, 14 vacancies of stenographers, and 9 vacancies of Typists under the Secondary level.

- There are 4 Book Binder vacancies and 8 Driver vacancies in minor staff.

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

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

6. 1.b The Court of Appeal

	Approved Cadre	**Existing Cadre**	**Vacancies/(Excess)**
Senior	15	05	10 vacancies
Secondary	106	82	24 vacancies
Primary	66	**63**	03 vacancies

6.1.bb How the shortage or excess in human resources has been affected the performance of the institute -

The following positions are vacant in this institution. Due to the vacancies in the posts of: Judicial Clerk, Judicial Stenographer, Judicial Typist, and Judicial Book Binder hinder the efficient functioning of official duties, especially since daily court work is conducted in two buildings (the Courts building and the Kalutota building.

Designation	No.of vacancies
Deputy Registrar	01
Translator	09
Judicial Clerk	10
Judicial Stenographer	05
Judicial Typist	04
Research Officer	04
Private Secretary	01
Judicial Book Binder	08
O.E.S	05(Excess)

6.1 Human Resource Development – 2023

S.N	Name of the Programme	Employees Number of Trained	Duration of the Programme	Local	Foreign	Nature of the Programme (Local/Foreign	Output/ The knowledge acquired
01	Proficiency in Tamil Language	74	100 hours	75,000.00	-	Local	Obtaining the proficiency in Tamil language (P. A. Circular 18/2020)
02	Transformation of Libraries in the Digital Era	1	01 Day	2,500.00	-	Local	Identifying new strategies on Library Management
03	Two day's workshop on provisions of the Establishments Code and Procedural Rules	3	02 Days	28,500.00	-	Local	Comprehension on new procedural rules and their usage
04	Government Procurement Process	10	02 Days	113,000.00	-	Local	Enhancing the knowledge on procurement process
05	Government Pay Role System	4	02 Days	72,000.00	-	Local	The training on preparing salary slips, including the method of abatement
06	Disciplinary Procedure	4	02 Days	38,000.00	-	Local	The training on Preliminary Disciplinary Inquiries
07	Maintaining a Personal File	1	02 Days	9,500.00	-	Local	Personal File Management
08	Procurement Process	3	02 Days	28,500.00	-	Local	The training on Procurement Process
09	Second Language Course-Sinhala	3	200 hours	45,000.00	-	Local	(P. A. Circular 18/2020) Obtaining the proficiency in Tamil language
10	Provisions of the Establishments Code and the Usage of Procedural Rules	3	02 Days	28,500.00	-	Local	Comprehension on new procedural rules and their usage(from 01.01.2023 onward)
	Total			**440,500.00**			

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

Chapter 07 – Compliance Report

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

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

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

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

15.	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations.			Not Applicable
15.2	The revenue collection had been directly credited to the revenue account without crediting to the deposit account			Not Applicable
15.3	Returns of arrears of revenue had been forwarded to the Auditor General in terms of F.R 176.			Not Applicable .
16.	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Not Complied	Recruitment and Transfers are being done by the Judicial Service Commission	Recruitment and Transfers are being done by the Judicial Service Commission
16.2	All members of the staff have been issued a duty list in writing.	Complied		
16.3	All reports have been submitted to MSD in terms of their circular No.04/2017 dated 20.09.2017.	Complied		
17.	**Provision of information to the public**			
17.1	An Information Officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures.	Complied		
17.3	Reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18.	**Implementing citizens charter**			
18.1	A citizen's charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens Client's Charter as per paragraph 2.3 of the said circular	Complied		

19.	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular.	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per Paragraph No.6.5 of the aforesaid Circular.	Complied		
20.	**Responses to Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified.	Complied		

Registrar-Supreme Court

Aravinda Gunaratne
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Registrar
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