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උපරිමාධිකරණ විනිශ්චයකාරවරු

செலவுத்தலைப்பு இல.04 - செயலாற்றுகை அறிக்கை 2023

உயர் நீதிமன்ற நீதியரசர்கள்

PERFORMANCE REPORT 2023 - HEAD 04

JUDGES OF THE SUPERIOR COURT

Annual Performance Report for the Year 2023
Judges of the Superior Courts – Head No. 04

Contents

Chapter 01- Institutional Profile/Executive Summary

1.a The Supreme Court

1. a 1 Introduction

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

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

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

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

1. a 3 Objective of the Institution

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

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

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

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

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

1. a 5 Main Functions

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

payment of salaries and wages to the Hon. Supreme Court Judges, other recurrent expenses, acquiring of capital assets and foreign conferences cum meetings are included under this Expenditure Head.

1. a 6 Organization Chart-Supreme Court

Not Relevant

1. a 7 Particulars of projects which receive foreign aid

Nil.

1.b The Court of Appeal

1. b 1 Introduction

The Court of Appeal which established under the 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 consist of the 20 Honourable Judges headed by the President of the Court of Appeal.

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

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

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

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

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

1. b 5 Main Functions

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

1.b 6 Organization Chart

Not Relevant

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

Nil.

Chapter 02- Progress of 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		Note	Actual 2023	Actual 2022	
Rs.			Rs.	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		422,066,000	404,517,000	ACA-3
-	Deposits		-	-	ACA-4
-	Advance Accounts		358,246	437,522	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**422,424,246**	404,954,522	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**422,424,246**	404,954,522	
	Remittance to the Treasury (D)		**432,067**	1,425,420	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**421,992,179**	403,529,102	
	Less: Expenditure				
-	**Recurrent Expenditure**		-	-	
335,000,000	Wages, Salaries & Other Employment Benefits	5	302,513,095	295,140,999	ACA-2(ii)
147,500,000	Other Goods & Services	6	121,159,921	110,250,130	ACA-2(ii)
1,000,000	Subsidies, Grants and Transfers	7	29,635	85,037	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	-	ACA-2(ii)
483,500,000	**Total Recurrent Expenditure (F)**		**423,702,651**	405,476,166	
	Capital Expenditure				
1,200,000	Rehabilitation & Improvement of Capital Assets	10	663,980	100,000	ACA-2(ii)
3,300,000	Acquisition of Capital Assets	11	2,460,594	82,920	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
9,000,000	Capacity Building	14	2,292,070	4,484,433	ACA-2(ii)
-	Other Capital Expenditure	15	-	-	ACA-2(ii)
13,500,000	**Total Capital Expenditure (G)**		**5,416,644**	4,667,353	
	Deposit Payments		-	-	ACA-4
	Advance Payments		-	-	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)			-	
	Total Expenditure I = (F+G+H)		429,119,295	410,143,520	
	Balance as at 31st December J = (E-I)		(7,127,116)	(6,614,418)	
	Balance as per the Imprest Adjustment Statement		(7,127,116)	(6,614,418)	ACA-7
	Imprest Balance as at 31st December				ACA-3
			-	-	

Statement of Financial Position
As at 31st December 2023

	Note	Actual 2023 Rs	2022 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	612,434,326	609,973,733
Financial Assets			
Advance Accounts	ACA-5/5(a)	1,226,533	1,584,779
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**613,660,859**	**611,558,512**
Net Assets / Equity			
Net Worth to Treasury		1,226,533	1,584,779
Property, Plant & Equipment Reserve		612,434,326	609,973,733
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**613,660,859**	**611,558,512**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ...07.... to.21.. and Annexures to accounts presented in pages from .22.. to ..27..... form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these 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 :	Name :	Name :
Designation :	Designation :	Date : 27/02/2024
Date : 27/02/2024	Date : 27/02/2024	
Aravinda Gunaratne Additional Magistrate Registrar Supreme Court Colombo - 12 Sri Lanka	Aravinda Gunaratne Additional Magistrate Registrar Supreme Court Colombo - 12 Sri Lanka	A.A.W.C. ATH... Chief Account... Supreme Cou... Colombo - 12.

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

	Actual	
	2023 Rs.	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	7,218,656	6,614,418
Imprest Received	422,066,000	404,517,000
Recoveries from Advance	358,246	437,522
Deposit Received	-	-
Total Cash generated from Operations (A)	**429,642,902**	**411,568,940**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	423,673,016	409,875,563
Subsidies & Transfer Payments	29,635	85,037
Expenditure incurred on behalf of Other Heads	91,540	-
Imprest Settlement to Treasury	432,067	-
Advance Payments	-	1,425,420
Deposit Payments	-	-
Total Cash disbursed for Operations (B)	**424,226,258**	**411,386,020**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**5,416,644**	**182,920**
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	5,416,644	-
Total Cash disbursed for Investing Activities (E)	**5,416,644**	-
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(5,416,644)**	**(182,920)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
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)

Rs. 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	233,650	233,650	202,699	86.75%
Capital	7,700	7,700	3,718	48.28%
Court of Appeal				
Recurrent	249,850	249,850	221,003	88.45%
Capital	5,800	5,800	1,699	29.29%
Total provision				
Recurrent	483,500	483,500	423,702	87.63%
Capital	13,500	13,500	5,417	40.12%

3.3 Performance on the donations and other receipts

No.

3.4 Performance of the reporting of non-financial assets

රු. 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	612,434	612,434	-	100%

3.5 Report of the Auditor General

NATIONAL AUDIT OFFICE

My No. JLO /B/SC/FA/2023/08 Your No : Date: 20th May 2024

Registrar,
Superior Court Judges

Head 004- Summary of Report of the Auditor General under Section 11 (1) of the National Audit Act No. 19 of 2018 with regard to the Financial Statements of the Superior Court Judges for the year ending on the 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 /B/SC/FA/2023/08 Your No : Date: 20th May 2024

Registrar,
Superior Court Judges

Head 004- Summary of Report of the Auditor General under Section 11 (1) of the National Audit Act No. 19 of 2018 with regard to the Financial Statements of the Superior Court Judges for the year ending on the 31st of December 2023.

1. Financial statements

1.1 Opinion

Head 004 – The Financial Statement of the Superior Court Judges 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 Superior Court Judges. The Auditor General's Report that should be forwarded under Section 10 of the National Audit Act No. 19 of 2018 that must be read combined with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka will be forwarded to the parliament in due course.

It is my opinion that by the Financial Statement, the financial position of the Superior Courts judges for the year ending 31st December 2023, financial performance and cash flow for the year ending on the said date are in compliance with generally accepted norms of accounting principles, reflects true and reasonable position.

1.2 Basis for the Qualified Opinion

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

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

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

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

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

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

As a whole, my intention is to give a confirmation that the financial reports are devoid of quantitative incorrect statements due to dishonest erroneous reasons and to issue an audit report containing my opinion. Fair certification is a certification of high standard, but according to auditing carried out as per the Sri Lanka Audit Standard, it is not always a confirmation revealing incorrect statements. Frauds and wrongdoings due to individual or collective influence can be erroneous statements, quantitative nature of which may have an impact on the economic decisions taken based on financial statements by the users.

According to the Sri Lankan Audit Standards, as a part of auditing I acted with professional judgment and professional suspicion. Further,

- In preparing a basis, for the auditing opinion expressed by me, in order to identify and assess the risk of the occurrence of quantitative false statements in financial statements, due to frauds or mistakes, planning auditing procedures appropriate to the situation and implemented them. The impact created by fraud is powerful than the impact created due to the false statement occurring being mentioned because of the reasons they are in alliance, by preparing false documents, by intentionally avoiding, by false representation.

- Although, it was not with the intention of expressing an opinion on the productivity of the internal administration, in order to plan auditing procedures appropriate for the situation, an understanding was obtained about the internal administration.

- The assessment of the transactions and incidents included in the financial statements which formed the basis for the structure and contents inclusive of the disclosures are included in the financial statements appropriately and fairly.

- As a whole, the assessment of the transactions and incidents included in the financial statements which formed the basis for the structure and contents inclusive of the disclosures are included in the financial statements were assessed.

I draw the attention of the Accounting Officer about my findings, main internal administrative weaknesses and other matters which I identified in the course of my auditing.

1.5 Report on other legal requirements.

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

(a) The financial statements are corresponding with the previous year.

(b) My recommendation with regard to the financial statement for the previous had been implemented.

2. Financial Review

2.1 Expenditure Management

(a). The entire net provision of Rs. 3,245,000 allocated for three recurrent objects and one capital object remained unspent.

(b). An amount of Rs. 15,580,236 out of the total allocation of Rs. 20,300,000/- for five recurrent objects and four capital objects remained unspent, and the savings ranged from 28% to 98%.

(c). Even though the expenditure for the object codes 1402 (Telephone Services) and 1403 (Electricity and Water) should be minimized as per Para 02(c)(ii) of the National Budget Circular 01/2023 dated 27th January, 2023, the expenditure of Rs. 200,000 for the 1403 object and Rs. 155,000 for the 1402 object has been obtained by transferring financial provisions via F.R. 66.

2.2 Incurring of Commitments (Liabilities)

Even though the commitments and liabilities of the institute should be revealed as at 31st December 2023 as per the Para 3.3 of the State Accounts Guideline 05/2023 dated 30th November 2023,the commitments amounting to Rs.207,313 has not been entered in the Register of Commitments and Statement of Commitments and Liabilities.

2.3 Certification to be made by the Chief Accounting Officer/Accounting Officer

Even though the Chief Accounting Officer should be made certifications over the below mentioned fact as per the provisions of Section 38 of the National Audit Act No.19of 2018, actions were not taken accordingly.

The Chief Accounting Officer and the Accounting Officer should certify that the annual and other financial statements are prepared within the required period. Additionally, although the Chief Accounting Officer is responsible for presenting the Annual Reports relevant to the institution to be audited, these requirements were not fulfilled due to the audit observation in Para 3.1.1(a) of the Report.

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

Reference to the laws, rules and regulations	**Non-compliance**
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
i. F. R.103(1)(b)	Even though vehicle accidents should be reported to the police, no complaints were made regarding 07 vehicle accidents in year 2023.
ii. F. R.104(3) & (4)	• Preliminary investigations had not been conducted in accordance with the Financial Regulations regarding 14 vehicle accidents that occurred in 2023.
iii. 156(5)	Rectification of faults in 17 vouchers amounting

	to Rs. 1,198,411 had not been done in accordance with Financial Regulations
iv. 237(a)(i)	Actions were not taken to obtain a certificate from an officer responsible for the relevant task, as per the Financial Regulations, regarding 07 repairs amounting to Rs. 466,200/-

(b) Public Administration Circulars

i. Para 03 of the Circular 13/2008 dated 26th June 2008	Actions have not been taken to prepare a monthly report with regard to 33 vehicles assigned as per the circular.
ii. Para 3.1 of the Circular 30/2016 dated 29th December 2016	A fuel consumption test had not been conducted for 33 official vehicles as per the circular

(c) Asset Management Circular

Para 2(i) of the Circular 02/2017 dated 21st December 2017	Necessary measures have not been taken to acquire 07 vehicles provided by the Attorney General's Department and the Ministry of Justice, adhering to the circular, even by the date of the report.
Para 04 of the Public Finance Circular 02/2020 dated 28th August 2020.	The Annual Procurement Plan was submitted on 30th October 2023, with a delay of 10 months and 20 days.

2.5. issuance and settling of ad hoc sub imprest

Even though measures should be taken to settle the sub-imprest within 10 days after the completion of the relevant task, as per Financial Regulations 371(2) amended by the Public Finance Circular 01/2020 dated 28th August 2020, the settling of sub-imprest amounts totaling Rs. 91,615/- obtained in three instances took a period ranging from 2 months and 10 days to 5 months and 20 days.

2.6 Bank Accounts Operations

(a) Even though the balance as per the bank statement as of 31st December 2023, is Rs. 3,000, the balance as per the bank statement in the bank reconciliation is Rs. 18,992,727, which overstates the said balance by Rs. 18,989,729/-

(b) Even though the balance as per the bank statement in the current account as of 31st December 2023, is Rs. 3,000, the balance as per the bank statement on 31st December 2023 in the Status Report as at 31st December 2023, for Bank Accounts in Annexure (viii) of the Financial Statements for the year 2023 is shown as Rs. 18,992,727, overstating the actual balance by Rs. 18,989,727.

3.Operational Review

3.1. Performance

3.1.1 Annual Performance Report

(a) Even though the Annual Performance Report should be submitted to Parliament within 150 days after the end of the Financial Year, as per Para 12.1 of Circular 02/2020 dated 28th August 2020, the Performance Report for the year 2022 was submitted to Parliament on 28th July, 2023, with a delay of 2 months.

(b) Even though the Annual Performance Report should be submitted along with the Financial Statements in accordance with Section 16(2) of the National Audit Act No. 19 of 2018, as per Paragraph 10.2 of the Public Finance Circular 02/2020 dated 28th August 2020, it was not submitted with the Financial Statements.

3.2 Losses & Damages

(a). The accidents that caused a loss of less than Rs. 25,000 are 2 in number, with a total value of Rs. 40,641. Yet, in the Statement of Losses and Waivers in Annexure (i) of the Financial Statement, the accidents causing a loss of less than Rs. 25,000 are depicted as 1, with a value of Rs. 16,991.

(b). The accidents that caused a loss of more than Rs. 25,000 are 11 in number, with a total value of Rs. 1,504,934. Yet, in the Statement of Losses and Waivers in Annexure (i) of the Financial Statement, the accidents causing a loss of more than Rs. 25,000 are depicted as 18, with a value of Rs. 1,528,584. Among these accidents, 6 accidents where the loss is not estimated are also included.

4.Good Governance

4.1 Internal Auditing

Even though, there should be an auditor appointed by the governing body of such entity to carry out the Internal Audit of such Department, in accordance with the para 40(1) of the National Audit Act No.19 of 2018, the post of Internal Auditor has not been included in the approved cadre of the Superior Court Judges. Further, even though special spending units headed by a class 1 officer of the Sri Lanka Accountants Service under the direct supervision of Chief Accounting Officer/Accounting Officer should be established as per the Para 03 of Management Audit Circular DMA/01-2019 dated 12th January 2019, an internal audit unit has not been established for superior court judges.

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

Chapter 04 – Performance Indicators

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

Not Relevant

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

5.1 Specify the identified Sustainable Development Goals

Not Relevant

Chapter 06 – Human Resource Profile

6.1 Cadre Management

	Approved Cadre	**Existing Cadre**	**Vacancies / (Excess)**
Senior			
Supreme Court	17	15	2
Court of Appeal	20	17	3

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

- Not Relevant.

6.3 Human Resource Development

- Not Relevant.

Chapter 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	Complied		
1.2	Others			Not Relevant
02	Maintenance of books and registers **(FR. 445)**			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards have been maintained and updated	Complied		
2.3	Register of Audit queries has been maintained and updated	Complied		
2.4	Register of Internal Audit Reports has been maintained and updated	Complied		
2.6	Register for cheques and money orders have been maintained and updated	Complied		
2.7	Inventory Register has been maintained and updated	Complied		
2.8	Stocks Register has been maintained and updated	Complied		
2.9	Register of Losses has been maintained and updated	Complied		
2.10	Commitment Register has been maintained and updated	Complied		
2.11	Register of Counterfoil Books (GAN20) has been maintained and updated	Complied		
03.	**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 Accounts Circular 171/2004 dated 11.05.2014 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	Obtaining approval for the budget of the year under review as per the Finance Act No. 38 of 1971	Complied		
4.4	Preparation of annual Internal audit plan			Not Relevant
4.5	The annual estimate has been prepared and submitted to the (NBD) on due date	Complied		
4.6	The annual cash flow statement has been submitted to the Treasury Operations Department on time	Complied		
4.7	Quarterly Report have been forwarded to the treasury on due date	Complied		
05	**Audit queries**			
5.1	All the audit queries have been replied within the specified time required 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) DMA/1-2019			Not Relevant
6.2	All the internal audit reports have been replied within one month			Not Relevant
6.3	Copies of all internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No.19 of 2018.			Not Relevant
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)			Not Relevant
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.			Not Relevant
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 condemned 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			Not Relevant. Pool Vehicles are not available
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.			Not Relevant. Pool Vehicles are not available

9.6	The absolute ownership of the leased Vehicle log books has been transferred after the lease term.			Not Relevant. Leased Vehicles are not available
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 had existed in the year under review or since previous years settled			Not Relevant
10.3	Actions had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and those balances had been settled within one month	Complied		
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.			Not Relevant
13.2	The control register for General deposits had been updated and maintained			Not Relevant
14	**Imprest Account**	Complied		
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R.371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per F.R.371	Complied		

14.4	The balance of the imprest account had been reconciled with the Treasury books monthly.	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations.			Not Relevant
15.2	The revenue collection had been directly credited to the revenue account without crediting to the deposit account			Not Relevant
15.3	Returns of arrears of revenue had been forwarded to the Auditor General in terms of F.R 176			Not Relevant
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Complied		
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 citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2018 and 05/2018(1) of Ministry of Public Administration and Management	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	Complied		

	Client's Charter as per paragraph 2.3 of the said circular			
19	**Preparation of the Human Resource Plan**			
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan			Not Relevant
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular.			Not Relevant
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per Paragraph No.6.5 of the aforesaid Circular.			Not Relevant
20	**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
Additional Magistrate
Registrar
Supreme Court
Colombo - 12
Sri Lanka