

ANNUAL REPORT
FOR THE YEAR ENDING 31.12.2023

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

ANNUAL REPORT

Annual Report 2023

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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18th June 2024

Message of the Honourable Chief Justice / Chairperson, Sri Lanka Judges Institute

As we reflect on the past year, I am proud to address you through this Annual Report of 2023. The journey we have embarked upon has been both challenging and rewarding, marked by our unwavering commitment to judicial excellence and capacity building.

Despite operating under stringent financial and human resources, the Judges Institute has demonstrated resilience and adaptability. Our dedication to fostering a robust judiciary has not wavered, and we have successfully conducted capacity-building programs that are pivotal to the administration of justice.

These programs have spanned key thematic areas, including but not limited to, human rights, case management, and alternative dispute resolution. Such initiatives are essential in equipping our judiciary with the knowledge and skills necessary to meet the evolving demands of our legal system.

Our achievements this year were made possible through the generous assistance of our international donor agencies. We extend our heartfelt gratitude for their support, which has been instrumental in realizing our goals.

The collaboration with these esteemed organizations has provided financial support and enriched our programs with global perspectives and best practices. This interaction has been a cornerstone of our success, allowing us to surpass limitations and progress significantly in judicial capacity building.

I wish to extend my sincere gratitude to the Members of the Board of Management of the Sri Lanka Judges Institute, the Director and the staff of the Institute who extended an invaluable contribution to the improvement of the Institute.

As we look to the future, we are inspired by our progress, and lessons learnt and are motivated to continue our pursuit of excellence. We remain committed to upholding the rule of law and ensuring that justice is served with integrity and fairness.

Jayantha Jayasuriya, P.C.

Chief Justice

Director's Statement



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SRI LANKA JUDGES' INSTITUTE
www.judgesinstitute.lk



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Directors Message for the Annual Report 2023

As we reflect on the past year and document our journey in the Annual Report 2023, I am filled with a profound sense of gratitude and pride. The Sri Lanka Judges Institute (SLJI) has navigated through a year marked by financial constraints, yet our commitment to the capacity building of the Sri Lankan Judiciary has remained unwavering.

Despite the limited funding allocated by the state, the Sri Lanka Judges Institute (SLJI) has demonstrated remarkable resilience and resourcefulness in fulfilling our mission. This year, we successfully conducted 24 training programs tailored for in-service judges, ensuring that our judiciary remains adept and informed. Additionally, we held a comprehensive Induction program for the newly recruited judges, laying a strong foundation for their judicial careers.

In a significant stride towards enhancing legal research capabilities, we provided access to the Law Ceylon online database to all judges, courtesy of the UNDP JURE project. This initiative has empowered our judges with a wealth of legal resources at their fingertips, fostering a culture of continuous learning and informed decision-making.

Moreover, the publication of the Judges Journal, a cornerstone for scholarly legal discourse, was made possible through the support of the UNDP JURE project. This esteemed journal serves as a platform for our judges to share insights, experiences, and developments in the legal field, contributing to the collective wisdom of the judiciary.

These accomplishments, achieved against the backdrop of financial constraints, are a testament to the dedication and ingenuity of our staff and the unwavering support of our international partners.

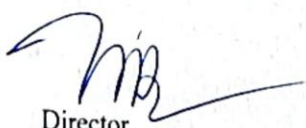
Our achievements this year were made possible by the generous assistance of international donor agencies. We extend our heartfelt thanks to USAID EEJ Activity, UNDP/ UNICEF JURE project, ICRC, ICJ, Max Planck Foundation, The Asia Foundation and the US State Department. Their support has been instrumental in the continuation of our capacity-building programs, ensuring that the pillars of justice in Sri Lanka stand strong.

I am immensely grateful to the Hon.Chief Justice and the members of the Board of Management for their guidance and commitment. Their leadership has steered us towards our common goals, and together, we have forged a path of excellence in judicial education and reform.

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Furthermore, I would also like to express my deepest appreciation to the dedicated staff of SLJI. Their tireless efforts and dedication to a worthy cause have not gone unnoticed. They are the backbone of this institution, and their work has had a profound impact on the judiciary and the rule of law in our nation.

As we publish this report, let it be a testament to our collective resolve and the fruitful collaborations that have enriched our institute. We look forward to another year of growth, learning, and unwavering service to the judiciary and the people of Sri Lanka.



Director,

Sri Lanka Judges' Institute.

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 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, the 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 largely 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 was 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 unflagging 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 only 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 SriSkantha' Law Report for using the judgments reported in the Sri Lanka Law Reports, New Law Reports, Bar Association Law Reports and the SriSkantha' Law Report.

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

The second major achievement of the Institute during the period of Chief Justice Sripavan was the

distribution of 294 Laptop Computers to all Judges of the Superior Courts, all confirmed Judges and Presidents of Labour Tribunals. These Laptop Computers were purchased by the Institute with the assistance of Ministry of Justice from the funds made available to the Institute by the Government of Sri Lanka.

In 2017, Sri Lanka Judges' Institute launched "SLJI Net" – Sri Lanka Judges' Institute's online legal information network. It is the first Judges' online database of legal information. SLJI Net provides access to a subject wise collection of important case law and legal information only to Judges of Sri Lanka. SLJI Net intend to be support tool for user friendly database to judges to have subject wise easy access to reported and unreported judgments of the Supreme Court, Court of Appeal and High Court of Sri Lanka, Acts, foreign judgments, reports and articles. It is created for judges of Sri Lanka to have a subject wise legal data base by the research Division of the Sri Lanka Judges' Institute with the support of USAID.

In August 2017, Justice E.A.G.R.Amarasekara 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 the 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 the Sri Lanka Judges' Institute.

In 2021, the Board of Management appointed Hon. Frank Gunawardhana as the Acting Director of the Sri Lanka Judges' Institute since Hon. Justice L.T.B. Dehideniya was appointed to the Judicial Service Commission.

In 2022, Hon. Justice Mahinda Samayawardhana was appointed as the Director. Also, Hon. Lakmal Wickramasooriya was appointed as the Deputy Director of the Sri Lanka Judges' Institute.

In 2023, Ms. Geethani Wijesinghe was appointed the Academic Coordinator of the Sri Lanka Judges' Institute. In addition, due to the retirement of Hon. Justice L.T.B.Dehideniya, Hon. Justice E.A.G.R. Amarasekara was appointed as a member of the Board of Management. Subsequent to the retirement of Hon. Justice Buwaneka Aluwihare, PC, Hon. Justice Priyantha Jayawardena, PC

was appointed as a member of the Board of Management of Sri Lanka Judges' Institute respectively. Moreover, the former president of the Court of Appeal Hon. Justice A.W.A. Salam was appointed as a Consultant to Sri Lanka Judges' Institute.

The Institute wishes to thank the Board of Management of the Institute, the Secretary, Ministry of Justice and the staff, the Secretary, Judicial Service Commission, the USAID EEJ activity, the International Committee of the Red Cross (ICRC), United Nations Development Programme (UNDP) and United Nations International Children's Emergency Fund (UNICEF) under the JURE Project, Max Planck Foundation for International Peace and the Rule of Law, US State Department, International Commission of Jurists (ICJ), The Asia Foundation 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 are vested in the Board of Management. The Board of Management comprises 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 2023 consists of:

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

Hon. Justice Priyantha Jayawardena, PC, Judge of the Supreme Court, (Member)

Hon. Justice E.A.G.R. Amarasekara, 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 Shirani Thilakawardana
		Hon. Justice A.W.A. Salam
03	Deputy Director	Hon. Lakmal Wickramasooriya

04.	Academic Coordinator	Ms. W.R.G. Wijesinghe
05.	Secretary (Acting) (Temporarily attached from Supreme Court of Sri Lanka)	Ms. Nayanthi Nadeeshani
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
		Ms. R. M. M. Erandika
10	Book Binder (Attached from JSC)	Mr. W.G. A. D. Weerasinghe
11	K.K.S	Ms. Menaka Padmaseeli
		Ms. Nadeesha Chathurangani
12	Driver	Mr. G.W. Ranjith
		Mr. P.A. Nishantha
13	House Keeper	Mr. H.K.T.M. Senevirathne

FUNDS OF THE INSTITUTE

The institute has its 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 a ceiling for this expenditure and the institute has to operate within these restrictions.

In terms of the provisions of the Sri Lanka Judges' Institute Act No.46 of 1985, the institute has the 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 into the fund. All expenses incurred in the administration and management of the institute (including the payment of remuneration) shall be paid out of the fund of the institute.

The treasury has granted through the Ministry of Justice Rs. 2 million as allocation for capital expenditure and Rs. 19 million as allocation for recurrent expenditure for the year 2023.

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 aforementioned objectives, the Judges Institute is committed to ensuring a high standard of judicial performance through programs designed with a 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 to 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 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 subject areas such as English writing for judicial work, personality development, computer training, and health development are regarded as optional courses depending on the standard and the requirements of judicial officers, and availability of funding. Support courses such as the Mentoring Program are optional programs 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 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 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, and 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 the 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 behaviour and court craft including with officers of courts, litigants and the public etc.
5. To develop a 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 behaviour, 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 videotaped 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;

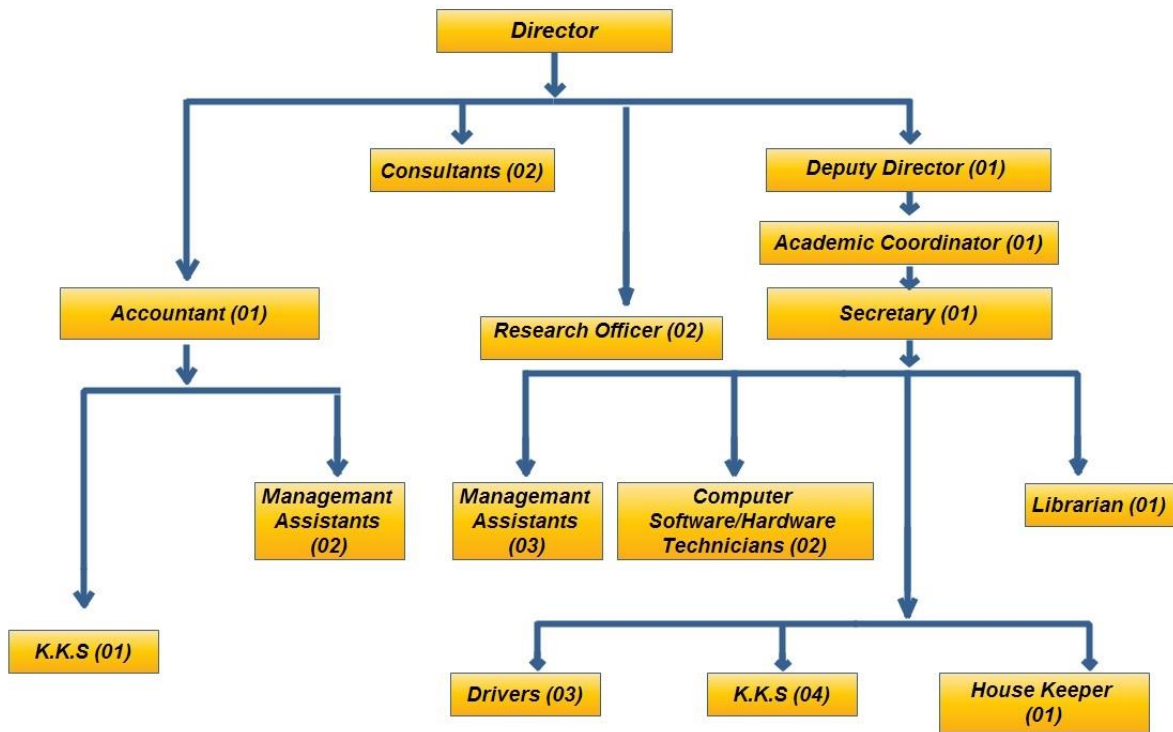
The mentoring training consists of two types of programs, both court-based mentoring program by the chief-justice, and centralized mentoring program by resource persons. In Sri Lanka mentoring is used as training at a personal; level without any official recognition. The new training manual however, 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, e-mails; web-based methods as well as pre-arranged face-to-face institutional sessions.

PERFORMANCE OF THE INSTITUTE

1. The cadre of Sri Lanka Judges' Institute was approved by the Department of Management Service as follows,



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

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
01.01.2023 - 31.12.2023

Workshops Seminars and Webinars

ANNUAL REPORT 2023 - SRI LANKA JUDGES' INSTITUTE
Workshops, Seminars and Webinars Conducted

in the Year 2023

No	Workshop, Seminar/Webinar	Donor Agency	Participated Judges	No of Sessions	No of participants	Dates
1.	Residential Workshop on Small Claims Courts' Procedure Act No.33 of 2022	UNDP	District Judges	01	53	04 th and 05 th February 2023
2.	Residential Workshop on Small Claims Courts' Procedure Act No.33 of 2022	UNDP	District Judges	01	53	18 th and 19 th February 2023
3.	Round Table Discussion on Remedial and Preventive Measures to Reduce Prison Overcrowding: Judicial Response	ICRC	Magistrates	01	15	25 th February 2023
4.	Residential Workshop on Small Claims Courts' Procedure Act No.33 of 2022	UNDP	District Judges	01	47	04 th March 2023 and 05 th March 2023
5.	Residential Workshop on Role of the Judiciary in Preventing and Addressing Torture and other Forms of Ill-treatment of Detainees	ICRC	District Judges and Magistrates	01	40	17 th March and 19 th March 2023
6.	Residential Workshop on International Humanitarian Law	ICRC	H CJ	01	41	24 th March 26 th March 2023

7.	Residential Workshop on Sri Lanka: National Judicial Dialogue on the Elimination of Gender Discrimination and Enhancing Women's Access to Justice	ICJ	District Judges and Magistrates	01	44	10 th April 11 th April 2023
8.	Residential Workshop on Rights-based Approach to Judicial Decision-making in times of Crisis	Max Planck	District Judges and Magistrates	01	25	19 th April – 21 st April 2023
9.	Residential Workshop on Medico-legal Processes	ICRC	District Judges and Magistrates	01	38	19 th - 21 st May 2023
10.	Judicial Workshop Presented by Two Utah Supreme Court Justices, the U.S. Attorney for Utah, and OPDAT's Resident Legal Advisor	OPDAT	H CJ and Magistrates	01	20	31 st May 2023
11.	Judicial Workshop Presented by Two Utah Supreme Court Justices, the U.S. Attorney for Utah, and OPDAT's Resident Legal Advisor	OPDAT	H CJ and Magistrates	01	20	01 st June 2023
12.	Residential Workshop on Medico-legal Processes	ICRC	District Judges and Magistrates	01	40	09 th - 11 th June 2023
13.	Judicial Colloquium on Justice for Children in Sri Lanka	UNICEF	District Judges and Magistrates	01	35	28 th – 30 th July 2023
14.	Residential Workshop on Role of the Magistrate	UNDP	Magistrates	01	45	05 th – 06 th August 2023
15.	Awareness Raising and Sensitization Workshop on Counter Wildlife Trafficking for High Court Judges	Centre for Environment and Sustainable Development of Open	H CJ	01	25	02 nd September 2023

		University of Sri Lanka and the U.S. Department of State – Bureau of International Narcotics and Law Enforcement Affairs (INL)				
16.	Counter Wildlife Trafficking, Residential Workshop for Magistrates	Center for Environment and Sustainable Development of the Open University of Sri Lanka, Environmental Foundation Limited and Illegal Wildlife Trade Challenge Fund of the United Kingdom	District Judges and Magistrates	01	25	08th - 10th September 2023
17.	Sensitizing District and Magistrate Court Judges to the Psychosocial Impact of Matrimonial Disputes on the Family	NISD,TAF	District Judges and Magistrates	01	50	23 rd September 2023
18.	Residential Workshop on Rights-Based Approach to Judicial Decision-Making in Times of Crisis	Max Planck Foundation	High Court Judges	01	25	13th – 15th October 2023
19.	Residential Workshop on Health and Well-being	UNDP	High Court Judges	01	34	21st and 22nd October 2023
20.	Residential Workshop for Labour Tribunal Presidents on New Trends and Challenges in Industrial Disputes Resolution	UNDP	Labour Tribunal Presidents	01	28	11th and 12th November

						ember 2023
21.	Residential Workshop on Environmental Law	UNDP	High Court Judges	01	28	18 th and 19 th Nove mber 2023
22.	Residential Workshop on Docket Management Training	USAID	High Court Judges, District Judges and Magistrates	01	38	09 th and 10 th Dece mber 2023
23.	Annual Conference and Workshop Of the Judges of Sri Lanka Judicial Service 2023 on “Enhancing Public Confidence in the Judiciary; The Role of the Judges.”	UNDP	District Judges and Magistrates	01	250	16th and 17th Dece mber 2023
24.	Judicial Colloquium for Judges of the High Court on Justice for Children in Sri Lanka	UNICEF	High Court Judges	01	85	18th and 19th Dece mber 2023

The Sri Lanka Judges Institute (SLJI) was allocated sum of Rupees 3 million in 2023 for capacity building. As an unwavering commitment to the professional development of our judiciary this allocation was specifically designated to provide financial assistance for judicial officers pursuing postgraduate courses. This initiative underscores our dedication to fostering academic advancement and ensuring that our officers have the opportunity to enhance their legal expertise. By investing in the higher education of our judiciary, we are not only enriching individual careers but also elevating the collective knowledge and capabilities of our judicial system.

Further, in 2023, the Sri Lanka Judges Institute (SLJI) faced a significant challenge as our library and auditorium underwent extensive renovations. These essential facilities, traditionally available to our judges for research and collective learning, were temporarily inaccessible. Despite this, the SLJI successfully mitigated the impact of this limitation by providing access to the Law Ceylon online database. This was made possible through the generous funding from the United Nations Development Programme (UNDP) under the JURE project. This initiative not only ensured uninterrupted access to a wealth of legal resources but also exemplified our commitment to continuous learning and judicial capacity building amidst infrastructural upgrades.

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 2023

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 an asset in respect of Transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset, and as revenue for the period.

(b) Other grants received as well as expenses thereon have been incorporated in the profit and loss account as a revenue.

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. Identify and Capitalize the Fixed assets

The cost of an item of property, plant and equipment will be Recognized as an asset if:

- a) It is probable that future economic benefits or service Potential associated with the item will flow to the entity more than one year,
- b) The cost or fair value of the item can be measured reliably and more than Rs. 10,000.00



7. Property plant and Equipment

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

8. 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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STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2023


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Sri Lanka Judges' Institute
Statement of Financial Position As At 31ST December 2023


	Notes	2023		2022
		Rs.cts	Rs.cts	Rs.cts
Assets				
Current Assets				
Cash and Cash Equivalent	3	353,830.29		344,924.63
Stock (Office stationery)		1,241,762.25		719,347.42
			1,595,592.54	1,064,272.05
Non - Current Assets				
Property, Plant and Equipments	4		2,894,173.54	3,710,933.47
Intangible Assets	5		3,704,714.18	3,802,214.18
Salary Refund Recievable			2,204.19	
Refundable Deposit			1,000.00	1,000.00
Total Assets			8,197,684.45	8,578,419.70
Liabilities				
Current Liabilities				
Provision for Audit fee		442,980.00		569,613.00
Provision for Gratuity	6	361,165.00		1,107,555.00
Accrued Expenses	7	164,146.46		200,008.56
			968,291.46	1,877,176.56
Non - Current Liabilities				
Provision for Gratuity	6	646,462.50	646,462.50	
Total Liabilities			1,614,753.96	1,877,176.56
Net - Assets			6,582,930.49	6,701,243.14
Net Assets / Equity				
Capital Grant		17,003,575.60		17,003,575.60
Accumulated Surplus/ (Deficits)	8	(10,302,382.46)		(3,377,075.91)
Less: Dificit for the year		(118,262.65)	6,582,930.49	(6,925,256.55)
				6,701,243.14
			6,582,930.49	6,701,243.14

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

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


Justice Mahinda Samayawardhena
Director
Sri Lanka Judges' Institute

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



STATEMENT OF FINANCIAL PERFORMANCES FOR THE YEAR ENDED 31ST DECEMBER 2023

Sri Lanka Judges' Institute

Statement of Financial Performance for the Year Ended 31st December 2023

	Note	2023		2022
		Rs.Cts.	Rs.Cts.	Rs.Cts.
Income				
Recurrent Grant Received	9	18,662,345.91		12,788,974.41
Interest Received from saving Account		9,374.40		10,181.26
Diffred Income-Amortisation of Gov.Grant		-		1,258,897.45
Other Income - Gratuity over provision		163,000.00		-
Other Income - Salary refund		57,160.00		62,130.89
Total Income			18,891,880.31	14,120,184.01
Less - Expenditure				
Employment Benefit Costs				
Salaries & Wages	10	7,042,140.93		7,758,566.01
Employees' Provident fund expenses		678,687.30		776,883.35
Employees' Trust fund expenses		169,671.83		194,220.84
Staff Training		154,942.09		108,173.75
Over Time		141,508.97		42,770.57
Other Allowance		84,870.97		107,790.32
Gratuity		296,237.50		76,240.00
			8,568,059.59	9,064,644.84
Operational Activities				
Seminars & Training Expences	11	2,931,485.00		5,827,615.00
Expenses for foreign Training programs	12	-		119,609.60
Security Charges		1,416,766.33		1,260,095.03
			4,348,251.33	7,207,319.63
Supplies and Cosumable Used				
Postal Charges		18,235.00		37,530.00
Office Stationary expenses		261,363.17		283,644.68
Printing Expenses		2,720.00		203,408.44
Fuel		340,309.91		272,480.00
Other Service & Supplies	13	294,325.50		123,222.00
			916,953.58	920,285.12
Finance Costs				
WHT		468.74		
Bank fees		4,000.00		3,891.22
			4,468.74	
Other Expense				
Travelling Expenses		16,336.00		20,871.88
Vehicle Maintenance		236,722.47		63,357.90
Building Machinery & Equipment Maintenance		184,834.95		292,045.04
Translation fees	14	225,092.50		210,125.00
Telephone & Internet Charges		592,366.10		524,182.68
Cleaning Charges		794,618.00		628,030.00
Electricity & Water Expences		1,359,173.77		574,996.59
Depriciation and Amortization	15	1,230,258.93		1,243,937.66
Audit Fees		533,007.00		291,753.00
			5,172,409.72	3,849,299.75
Total Expenses			19,010,142.96	21,045,440.56
Surplus (Deficit)			(118,262.65)	(6,925,256.55)



CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

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Sri Lanka Judges Institute

Cash Flow Statement for the Year Ended 31st December 2023

	Note	2023		2022	
		Rs.Cts	Rs.Cts	Rs.Cts	Rs.Cts
Cash Flows from Operating Activities					
Receipts					
Recurrent Imprest From Ministry		16,353,820.81		18,755,961.98	
Interest Received		8,905.66		10,181.26	
Other Income		54,955.81		62,130.89	
Cash Inflows from Operating Activities			16,417,682.28		18,828,274.13
Payments					
Employee Costs	16	(8,498,616.46)		(8,986,838.63)	
Operational Activities	17	(4,485,608.14)		(7,414,206.28)	
Supplies and Consumables	18	(3,416,077.02)		(2,408,531.74)	
Finance Costs	19	(4,000.00)		(3,891.22)	
Stamp Duty		(4,500.00)		(4,650.00)	
Cash outflows from Operating Activities			(16,408,801.62)		(18,818,117.87)
Net Cash flows from Operating Activities			8,880.66		10,156.26
Cash Flows from Investing Activities					
Purchase of Fixed Assets	20	(315,974.00)		(518,375.00)	
Net Cash flows from Investing Activities			(315,974.00)		(518,375.00)
Cash Flows from Financial Activities					
Capital Grant Received		315,999.00		518,400.00	
Net Cash flows from Financial Activities			315,999.00		518,400.00
Net increase in cash & cash equivalents			8,905.66		10,181.26
Cash & cash equivalents at Beginning of period			344,924.63		334,743.37
Cash & cash equivalents at end of period			353,830.29		344,924.63



STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31ST DECEMBER 2023

Page 04

Sri Lanka Judges Institute
Statement of Changes in net Assets for the Year Ended 31st December 2023

	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
Prior Year Adjustments				(480,000.00)	(480,000.00)
Capital Grant Received for the Year		518,400.00		-	518,400.00
Amortization of Capital Grant		(1,258,897.45)		-	(1,258,897.45)
Surplus (Deficit) During the year		-		(6,925,306.55)	(6,925,306.55)
Balance as at 01.01.2023		17,003,575.60		(10,302,382.46)	6,701,193.14
Changes in Accounting Policy - Differed Income	9.A 22	1,311,907.45		(1,311,907.45)	-
Capital Grant Received for the Year		-		-	-
Amortization of Capital Grant	21	-		-	-
Prior Year Adjustments	22			-	-
Surplus (Deficit) for the period		-		(118,262.65)	(118,262.65)
Balance as at 31.12.2023		18,315,483.05		(11,732,552.56)	6,582,930.49



**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST
DECEMBER 2023**

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Sri Lanka Judges' Institute

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

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 2023, Statement of Financial Performance for the year ended 31st December 2023, 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 2023 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 2023.

• **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 2023

Note 03

Cash and Cash Equivalent

As at 31st December in LKR

	2023	2022
Current Account	-	-
Savings Account	353,830.29	344,924.63
	<u>353,830.29</u>	<u>344,924.63</u>

Note 04

Property, Plant and Equipments

Refer Page number 09

Note 05

Intangible Assests

Legal Data Base	3,517,995.00	3,517,995.00
Accounting Software	390,000.00	-
(-) Accumulated Amortization	(203,280.82)	(284,219.18)
	<u>3,704,714.18</u>	<u>3,802,214.18</u>

Note 06

Provision for Gratuity

Name	Designation	Appointment date	Service period as at 31.12.2023	Service period in years	gross salary as at 31.12.2023	Gratuity provision for the year
U. V. R Rajakaruna	Accountant	2020.03.20	3Y 9M 10D	3	65,895.00	98,842.50
W M M Karunaratna	Research Officer	2017.6.1	6Y 6M 30D	6	62,490.00	187,470.00
H.K.T.M. Seneviratne	House Keeper	2016.6.27	7Y 6M 4D	7	34,300.00	120,050.00
W.A. Menaka Padmaseel	KKS	2016.6.27	7Y & 8M	7	34,300.00	120,050.00
U.A. Nadeesha Chathura	KKS	2016.6.27	7Y & 8M	7	34,300.00	120,050.00
G.W.Ranjith	Driver	2006.1.1	17Y	17	42,490.00	361,165.00
						<u>1,007,627.50</u>

	2023	2022
Provision as at 01/01/2023	1,107,555.00	1,031,315.00
Gratuity over provision Adjusted	(396,140.00)	-
Provision for the year 2023	1,007,627.50	1,107,555.00
Gratuity expense for the year	296,212.50	76,240.00
	361,165.00	-
Provision for Gratuity - Current Liabilities	646,462.50	-
Provision for Gratuity -Non Current Liabilities	<u>1,007,627.50</u>	-

Note 07

Accrued Expenses

Telephone bill payable	76,286.46	65,835.05
EPF payable - Isuri Kavindi	4,200.00	-
ETF payable - Isuri Kavindi	630.00	-
Security charges payable	-	55,524.14
Cleaning Chargers Payable	83,030.00	53,760.00
Over time payable	-	2,109.37
Fuel Chargers Payable	-	22,780.00
	<u>164,146.46</u>	<u>200,008.56</u>

Note 08

Adjustment to the Accumulated Fund

Balance as at 01/01/2023	(10,302,382.46)	(2,897,075.91)
Over/Under provision of Audit fee	-	(480,000.00)
Balance as at 31/12/2022	<u>(10,302,382.46)</u>	<u>(3,377,075.91)</u>



Sri Lanka Judges' Institute
Notes to the Financial Statements for the year ended 31st December 2023

Note 04
Property, Plant and Equipments

Cost	Balance as at 01/01/2023	Additions during the year	Disposals During the Year	Balance as at 31/12/2023	Balance as at 31/12/2022
Office Equipment	2,040,854.25	-	-	2,040,854.25	2,040,854.25
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	315,999.00	-	1,680,436.73	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
	59,905,701.50	315,999.00	-	60,221,700.50	59,905,701.50
Depreciation	Balance as at 01/01/2023	Depreciation for the year	Disposals During the Year	Balance as at 31/12/2023	Accumulated Depreciation 31/12/2022
Office Equipment	1,600,569.32	103,680.00	-	1,704,249.32	1,600,569.32
Furniture & Fittings	2,772,162.94	165,320.17	-	2,937,483.11	2,772,162.94
Library Books	4,654,350.96	710,710.55	-	5,365,061.51	4,654,350.96
Computer Equipment	44,669,398.52	5,675.00	-	44,675,073.52	44,669,398.52
Electrical Instrument	1,364,437.73	2,112.94	-	1,366,550.67	1,364,437.73
Pantry Items	112,445.62	4,406.25	-	116,851.87	112,445.62
Travelling Bags	20,100.00	-	-	20,100.00	20,100.00
Machinery	1,001,302.94	140,854.02	-	1,142,156.96	1,001,302.94
	56,194,768.03	1,132,758.93	-	57,327,526.96	56,194,768.03
				2,894,173.54	3,710,933.47
Net book value	3,710,933.47				



Sri Lanka Judges' Institute
Notes to the Financial Statements for the
year ended 31st December 2023

	2023	2022
Note 9		
Government Grant Received		
January	4,087,555.00	1,500,000.00
February	970,000.00	1,000,000.00
March	937,000.00	3,320,000.00
April	1,203,856.00	1,000,000.00
May	1,120,000.00	1,050,000.00
June	1,182,000.00	1,543,000.00
July	640,000.00	1,300,000.00
August	1,000,000.00	1,300,000.00
September	1,415,000.00	4,862,000.00
October	2,615,000.00	1,200,000.00
November	720,000.00	(6,065,619.51)
December	779,408.81	122,891.98
	<u>16,669,819.81</u>	<u>12,132,272.47</u>
Transferred to Capital Reserves	-	(518,400.00)
	<u>16,669,819.81</u>	<u>11,613,872.47</u>
Payments made by Ministry of Justice		
Water & Electricity Expense	1,359,173.77	574,996.59
Security and Fuel Expenses	633,352.33	600,105.35
	<u>18,662,345.91</u>	<u>12,788,974.41</u>

Note 9.A

An entity apply the SLPSAS 11 - Revenue from non-exchange transactions (taxes and transfers) for annual financial statements, periods beginning on January 1, 2023.

As per the SLPSAS 11, and SLPSAS 03 - Accounting policies, changes in accounting estimates and errors the effect is disclose as follows.

Differed Income has been not recognized between the financial year of 2018 - 2021

	2022	2021
Surplus (Deficit)	(6,925,256.55)	(1,035,724.59)
Differed Income - Amortisation of Government	(1,258,897.45)	(53,010.00)
Restated Surplus (Deficit)	<u>(8,184,154.00)</u>	<u>(1,088,734.59)</u>

Note 10**Salaries and wages**

Permanent staff - EPF Liable	6,315,740.93	7,221,291.01
Consultants allowance - EPF not liable	726,400.00	537,275.00
	<u>7,042,140.93</u>	<u>7,758,566.01</u>

Note 11**Seminar & Training Expenses**

	2023	2022
Refreshment and other expenses for Local Training and Workshops	5,795.00	71,615.00
Workshops and Local training programms	74,290.00	34,000.00
postgraduate courses- Judicial Officers	2,851,400.00	5,722,000.00
	<u>2,931,485.00</u>	<u>5,827,615.00</u>

Note 12**Foreign Training Expenses**

Air ticket fee	-	-
Travell insurance	-	-
Insidental, Perdiun	-	119,609.60
Instituinal fees	-	-
Warm Clothing Expenses	-	-
	<u>-</u>	<u>119,609.60</u>



Sri Lanka Judges' Institute
Notes to the Financial Statements for the
year ended 31st December 2023

Note 13

Other Service & Supplies

Refreshment for others	40,170.00	101,072.00
Other expenses	68,813.00	9,350.00
Staff welfare	28,316.00	4,900.00
Recruitment Expenses	93,150.00	-
Supplies & Consumable Used	63,876.50	7,900.00
	<u>294,325.50</u>	<u>123,222.00</u>

Note 14

Building Machinery & Equipment Maintenance

Repairs and upkeep Computers and Office equip	24,442.25	6,375.00
Toners for Photocopy machine	82,866.70	284,230.04
Building & Equipment Maintenance	77,526.00	1,440.00
SLJI telephone System	-	-
	<u>184,834.95</u>	<u>292,045.04</u>

Note 15

Depreciation and Amortization

office equipments	103,680.00	78,115.07
library books	710,710.55	714,171.51
Furniture and fittings	165,320.17	181,533.56
computer and Equipment	5,675.00	5,675.00
Electrical Instruments	2,112.94	-
pantry item	4,406.25	6,569.39
Travelling Bags	-	2,010.00
Machinery	140,854.02	158,363.13
Amortization of Intangible Assets	97,500.00	97,500.00
	<u>1,230,258.93</u>	<u>1,243,937.66</u>



Sri Lanka Judges' Institute

Notes to the Financial Statements for the year ended 31st December 2023

Notes to the cash flow statement

Cash flow statement has been prepared on Direct method

(a) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and balances with banks. Cash and cash equivalents included in the cash flow statement comprise the following statement of financial position amounts:

	2023	2022
Cash on hand	-	-
Current Account balance with Bank of Ceylon	-	-
Savings Account balance with Bank of Ceylon	353,830.29	344,924.63
	<u>353,830.29</u>	<u>344,924.63</u>

(b) Property, Plant and Equipment

During the period, the economic entity acquired property, plant and equipment with an aggregate cost of Rs. 315,999.00 of which was acquired by means of capital grants by the government. Cash payments of Rs. 315,974.00 were made to purchase property, plant and equipment.

Note 16

Wages and salaries and Employment benefits

Salaries and wages	5,884,903.70	6,733,706.60
Consultant fee	716,075.00	511,677.50
Consultant travelling Allowance	10,000.00	-
Employees provident Fund expenses	1,126,945.50	1,294,958.48
Employees Trust Fund expenses	169,041.83	194,220.84
Overtime	143,618.34	45,176.46
Uniform allowance	-	4,000.00
Staff training	154,917.09	108,098.75
Payment of Gratuity	233,115.00	-
Festival advance paid	60,000.00	95,000.00
	<u>8,498,616.46</u>	<u>8,986,838.63</u>

Note 17

Operational activities

Seminars and training expenses	74,290.00	34,000.00
LLM fees paid to Judges	2,851,375.00	5,722,000.00
forign training program	-	119,609.60
Refreshment for seminars and other programs	45,965.00	138,707.00
Security chargers	854,338.14	666,289.68
Annual subscription chargers	-	1,000.00
Audit fee	659,640.00	732,600.00
	<u>4,485,608.14</u>	<u>7,414,206.28</u>



Sri Lanka Judges' Institute

Notes to the Financial Statements for the

Note 18

Supplies and consumables Used

Postal chargers	18,235.00	37,530.00
Purchase of office stationery	788,813.00	129,147.00
Fuel expenses	347,514.91	249,341.00
Other servise and supplies	171,166.00	22,150.00
Travelling expenses	16,336.00	20,871.88
Vehicle Maintenance	239,572.47	63,332.90
Services & Maintainance	106,798.20	284,205.04
Computer Maintainance	24,442.25	6,350.00
Printing Expenses	2,720.00	203,383.44
Building machinery and Equipments maintenance	91,526.00	1,440.00
Telephone and internet chargers	581,889.69	491,784.48
Cleaning chargers	744,160.00	688,971.00
Staff welfare	57,961.00	-
Translation fee	224,942.50	210,025.00
	3,416,077.02	2,408,531.74

Note 19

Finance Cost

Bank fee	4,000.00	3,891.22
	4,000.00	3,891.22

Note 20

Purchase of Fixed Assets

Office Equipments	315,974.00	518,375.00
	315,974.00	518,375.00



~~Sri Lanka Judges' Institute~~

Notes to the Financial Statements for the year ended 31st December 2023

Note 21

Amortization of Capital Grant

	<u>2023</u>	<u>2022</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>-</u>	<u>1,258,897.45</u>

Note 22

Prior Year Adjustment

Over/Under provision of Audit fee - 2020/2021	-	480,000.00
Changes In Accounting Policy - Differed Income - 2021/2022	1,311,907.45	-
	<u>1,311,907.45</u>	<u>480,000.00</u>



STATEMENT OF BUDGET FOR THE YEAR ENDED 31ST DECEMBER 2023

Sri Lanka Judges' Institute

Budget Estimate - 2023

Head: 110- Ministry of Justice

Program: 01- Operational Activities

Project: 02- Ministry administration and Establishment services

Sub Projects	Object Code	Items	Financing	Category/ Object Title	Rs. Estimate for 2023
1	1503			RECURRENT EXPENDITURE	
				<i>Personal Emoluments</i>	
	1001		11	Salaries & Wages	11,065,047.00
	1002		11	Over Time & Holiday Payments	772,669.00
	1003		11	Other Allowances	108,000.00
1	1509			Others (Without Personal Emoluments)	
				<i>Travelling Expenses</i>	
	1101		11	Domestic	100,000.00
	1102		11	Foreign	-
				<i>Supplies</i>	
	1201		11	Stationery & Office Requisites	1,000,000.00
	1202		11	Fuel	480,000.00
	1203		11	Diets & Uniforms	51,750.00
				<i>Maintenance Expenditure</i>	
	1301		11	Vehicles	150,000.00
	1302		11	Plant, Machinery & Equipment	230,000.00
	1303		11	Building & Structure	500,000.00
				<i>Services</i>	
	1401		11	Transport	50,000.00
	1402		11	Postal & Communication	587,000.00
	1403		11	Electricity & Water	-
	1404		11	Rent & Local Taxes	-
	1405		11	Other	3,269,534.00
				<i>Transfers</i>	
	1505		11	Subscriptions & Contributions Fee	-
				SUB TOTAL	18,364,000.00
1	2201			CAPITAL EXPENDITURE	
				<i>Rehabilitation and Improvement of Capital Assets</i>	
	2001		11	Building & Structures	-
	2002		11	Plant, Machinery and Equipment	-
	2003		11	Vehicles	-
				<i>Acquisition of Capital Assets</i>	
	2101		11	Vehicles	-
	2102		11	Furniture & Office Equipment	1,710,000.00
	2103		11	Plant, Machinery and Equipment	-
	2104		11	Building & Structures	-
				<i>Human Resource Development</i>	
	2401			Staff Training	290,000.00
				Other Capital Expenditure (Purchase of Library Books)	-
				SUB TOTAL	2,000,000.00
				TOTAL EXPENDITURE	20,364,000.00

CHALLENGES

Sri Lanka Judges' Institute has reached many remarkable achievements throughout its' long journey, including developing a website, obtaining membership of the International Organization for Judicial Training (IOJT), Partnerships with other Judicial Academies and International Donor agencies including the European Union, US Department of State, UNDP, UNICEF, USAID, ICRC, ICJ and Max Planck Foundation for International Peace and the Rule of Law.

Despite our significant strides in judicial education and training, we must acknowledge the persistent challenges. A dedicated building for the Judicial Academy remains paramount, equipped with all essential facilities to foster an environment conducive to learning and professional growth. Moreover, the scarcity of adequate human resources impedes our efforts, necessitating a strategic approach to recruitment and retention. Financial constraints have imposed limitations on our capacity-building programs, which are vital for the continuous development of our judiciary. Addressing these challenges will be crucial as we strive to uphold the highest standards of judicial excellence.

The financial autonomy of a judicial institution is a cornerstone of its independence, as underscored by the Commonwealth (Latimer House) Principles. However, our Institute's reliance on external financial sources has raised concerns regarding our adherence to these principles. The current funding model, which is contingent upon allocations and grants subject to external approval, inadvertently undermines our autonomy. This financial dependency creates a predicament where our operational independence is compromised, making it challenging to align fully with the Latimer House Principles' standards for an independent judicial institute.

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, USAID, UNICEF and other funding organizations
6. The Auditor-General and his staff
7. The Superintendent of Prison and his staff
8. Registrar of the Supreme Court
9. Registrar of the Court of Appeal
10. Marshall of the Supreme Court
11. JMO Colombo and College of Forensic Pathologists
12. Ceylon College of Physicians.
13. The National Institute of Social Development

NATIONAL AUDIT OFFICE.

My No. } JLO/B/SLJI/FA/2023/06

Your No. }

Date } 31st May 2024

Director
Sri Lanka Judges' Institute.

Auditor –General’s Summary Report as per the Section 12 of National Audi Act, No.19 of 2018 regarding the Financial Statements and other laws and regulatory requirements of Sri Lanka Judges’ Institute for the period ended 31 December 2023.

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1. Financial Statements.

1.1 Expressing a qualified opinion.

The audit was carried-out by my command as per the provisions of the National Audit Act, No.19 of 2018 which should be read together with the provisions included in the Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka regarding the Statement of Financial Position as at 31st December 2023, Statement of Financial Performance for the period ended on that same day, and Statement of Claim changes, and the Financial Statements for the year ended from 31st December 2023 containing the Statements of Cash Flows of the Department of Law Commission and notes to financial statements including the information relevant to quantitative accounting policies. This report mentions my presentation of views and observations about these Financial Statements submitted to the Department as per Section 11(1) of National Audit Act, No. 19 of 2018. The Auditor-General’s report that should be submitted as per the Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka which should be read together with Section 10 of the National Audit Act, No. 19 of 2018 will be submitted to Parliament in future.

I am in the opinion that, except the effect of the matters stated in this report, the Financial Position from the Financial Statements of the Department of Law Commission as at 31st December 2023 and Financial Performance and Cash Flows for the period ended on that same day reinforce true and fair status complying with the Generally Accepted Accounting Principles in the Financial Statements prepared.

1.2 Basis of expressing a qualified opinion.

- (a) Even though the residual value of an asset and its useful life should be reviewed at every annual reporting ending day as per the paragraph 65 of Sri Lanka Public

Sector Accounting Standards No.07, Office Equipment, Furniture, Computer Equipment and Electrical Equipment of value Rs.49, 234,914 which are totally depreciated at the institution was not reviewed as at 31st December 2023. Accordingly, the estimated error was not revised as per Sri Lanka Public Sector Accounting Standards No.03.

- (b) In the year under review, the Legal Data Base valued Rs. 3,517,995 and included in Financial Statements, did not mentioned with regard to the assets as per the paragraph 117 of Sri Lanka Public Sector Accounting Standards No. 20 as to whether the useful life is indefinite or definite, if indefinite, the useful life or consumed depreciation rate and methodology used to depreciate Intangible assets with indefinite useful life.
- (c) As per the paragraph 31 of Sri Lanka Public Sector Accounting Standards No. 31, Intangible assets cost should be measured at the beginning. It was mentioned Rs. 1,405,800 extra in Intangible assets in Financial statements due to the expense for creating the Legal Data Base of Rs.2, 112,195 being capitalized in Financial statement as Rs. 3,517,995.
- (d) Eventhoughthe Capital grants accounting policy had been changed from the year 2021, without furnishing it in accounts as per paragraph 44 of Sri Lanka Public Sector Accounting Standards No.11, Rs.1, 311,907 identified as Differed Income relevant to the years 2021 and 2022, the institute has debited the Accumulated Surplus (Deficit) account by journal notes of the reviewed year and cedited the capital grants account. Due to this, the Statement of Financial Position mentioned from that value, a lesser Accumulated Suplus (Deficit) and an extra balance in capital grants account.
- (e) Eventhough the Capital grants income of Rs.315, 999 and Revenue grants income of Rs. 18,346,346 of the reviewed year should be finished separately in Statement of Financial Performances, capital grants income was also mentioned as Revenue.
- (f) Statement of Financial Position for the year under review, Capital grants balance was was Rs. 17,003,576 and Accumulated Deficit balance was Rs. 10,302,382 but there was a difference of Rs.1, 311,907 between the balances being Rs. 18,315,483 and Rs.11, 614,289 according to Statement of Changes in Net assets.
- (g) Purchasing invoices, estimate reports and renovation expences of Rs. 3,057,383 – Property, plant and equipment continuing before the year 2012 being not forwarded to audit, the audit was unable to confim life, belonging and value to those assets.

I carried-out the audit in accordance with Sri Lanka Auditing Standards (SLAS). The section dealing under Responsibilities of the Auditor-General further explains my responsibility regarding the Financial Statements. I believe the audit proof that I have obtained is substantial and appropriate to provide a basis to my opinion.

1.3 Other information included in the Annual Report 2023 of the Institution.

Other information means the information included in the 2023 Annual Report of the institute, which is expected to be provided to me after the date of this audit report, but which is not included in the Financial Statements and my audit report thereon. The management is responsible for this other information.

My opinion on the Financial statements covers other information, and I do not express any kind of gurantee or opinion thereon. In connection with my audit of the Financial Statements, my responsibility is to read the other information identified above when available and in doing so, consider whether the other information is materially inconsistent with the Financial Statements or with my knowledge obtained during the audit or otherwise.

If, while reading the 2023 Annual Report of the institute, I conclude that there are material misstatements, the same should be communicated to the controlling parties for correction. If there are any further uncorrected mispresentations, they will be included in the report tabled by me in Parliament in due course in terms of Article 154 (6) of the Constitution.

1.4 Responsibilities of the Management and the Controlling parties regarding the Financial Statements.

Management is responsible for the presentation, and fair presentation of these Financial Statements in accordance with Sri Lanka Public Sector Accounting Standards and for determining the internal controls necessary to enable the preparation of Financial Statements that are free from misstatement, whether due to fraud or error.

In preparing the Financial Statements, it is the management's responsibility to determine the entity's ability to continue as a going concern, and to account for the entity's going concern liability on a going concern basis unless management intends to close the entity or, in the absence of any of the alternative cease operations. Disclosure is also a management responsibility.

Controlling parties are responsible for checking the entity's financial reporting process.

According to sub-section 16 (1) of the National Audit Act No.19 of 2018, the institute must maintain proper books and records of its income, expenses, assets and liabilities so as to be able to prepare annual and periodic Financial Statements.

1.5 Responsibilities of the Auditor- General regarding the Financial Statements.

My aim is to give a fair confirm that the Financial statements are in general without qualitative misrepresentations that may occur from frauds and errors, and issue the Auditor-General's report including my opinion. Even though, the fair certification is a higher level certification, it will not be a confirming of a revelation of qualitative misrepresentations each time when it is carried-out as an audit as per Sri Lanka Auditing Standards. The qualitative misrepresentations might occur due to individual or group frauds and errors and the qualitatively manner will depend on the effect of the economic decisions taken by the users based on these Financial Statements.

The audit has been carried-out by me as per Sri Lanka Auditing Standards with professional judgment and professional suspicion. Further,

- When finding a base for the stated audit opinion, identifying and estimating the risks causing qualitative misrepresentations in the Financial Statements due to frauds and errors, the appropriate audit procedures, as per the case may be, are planned and activated. Affects caused due to fraudulency are more powerful than affects caused by qualitative misrepresentations due to wrong interpretation, because they are from reasons of misstatements, making forged documents, purposely avoiding, wrongly interpreted or avoiding the internal controls.
- Not intended to state an opinion about the effectiveness of the internal control of the Department, but to obtain an understanding about the internal control in order to plan the appropriate audit procedure.
- Evaluated the appopiateness of accounting policies used, reasonableness of accounting estimates and related disclosures made by the management.
- The applicability of using the goin concern basis of accounting was determined based on the audit evidence obtained as to whetherthere is material uncertainty about the going concern of the entity due to events or conditions.if I conclude that there is sufficient uncertainty, I should focus

my audit report on the related disclosures in the financial statements, and if those disclosures are inadequate, I should modify my opinion. However, the continuance may terminate upon future events or circumstances.

- Presentation in general is praised for including transactions and incidents which led to the structure and content of the Financial Statements in an appropriate and in a fair way, and also for including revealing in Financial Statements.

The Controlling parties are notified about the important audit findings, weaknesses in the main internal controls and other matters identified during my auditing.

2. Report regarding other laws and regulatory requirements.

2.1 National Audit Act No. 19 of 2018 includes special provisions regarding the requirements described below.

2.1.1 All information and explanations required for the audit in accordance with the requirements of Section 12 (a) of the National Audit Act, except for the effect of the matters described in the basis for qualified opinion section of my report were obtained by me and as shown by my examination, the proper financial records were maintained by the institute.

2.1.2 According to the requirement mentioned in Section 6 (1) (d) (iii) of the National Audit Act No. 19 of 2018, the Financial Statements of the institute were consistent with the previous year.

2.1.3 Basis for qualified opinion of my report as required by Section 6 (1) (d) (iv) of the National Audit Act No. 19 of 2018, except the observations set-out in Section 1.2 (a), (b) and (g), the recommendations made by me in the previous year are included in the Financial Statements presented.

2.2 In the course of action followed and the evidence obtained and confined to the material facts, nothing came to my notice to the extent of making the following statements.

2.2.1 According to the requirement mentioned in Section 12 (d) of the National Audit Act No. 19 of 2018, any member of the governing body of the institute

has a relationship directly or otherwise, out of the ordinary course of business in relation to any contract with which the institute is involved.

2.2.2 In accordance with the requirement mentioned in Section 12 (e) of the National Audit Act No. 19 of 2018, except for the following observations, that it has not acted in accordance with any relevant written law or other general or special directives issued by the governing body of the institute.

Laws, Rules and Regulations reference.

Non-compliancy.

(A) Section 40 (1) of the National Audit Act No. 19 of 2018

The institute was supposed to have its own internal auditor appointed by the governing body, but the position of internal auditor was not included in the approved cadre of the institute.

(B) Paragraph 1646 of Financial Regulations of the Democratic Socialist Republic of Sri Lanka.

Although the daily running chart notes of each month were to be submitted to the Auditor-General along with the original copy of the monthly summary chart, the year 2023 was not relating to the Financial Regulations.

(C) Management of Assets Circular No.01/2017 dated 28 June 2017.

Information for the year 2023 related to documenting non-financial assets of the government for cost management was not submitted to the Comptroller General.

(D) Section 6.6 of Operations Manual for General Business on State Business Circular No. 01/2021 dated 16 November 2021.

Though the Statutory bodies are required to submit a Draft Annual Report along with the financial statements to the Auditor-General within 60 days from the end of the financial year, the institute had not submit it.

2.2.3 Powers, duties and functions of the institute have not been acted upon as per the requirement mentioned in Section 12 (g) of the National Audit Act No. 19 of 2018.

1.2.4 According to the requirement mentioned in Section 12 (h) of the National Audit Act No. 19 of 2018, apart from the following observations, the resources of the institute have not been procured and used in accordance with the relevant rules in a timely manner, efficiently and effectively.

(a) According to Paragraph 04 of State Finance Circular No. 02/2020 dated 28th August 2020, Annual Procurement Plan should be prepared before December 10th of the promoter year, and the approval of Chief

Accounting Officer should be obtained and copies thereof should be forwarded to the Auditor-General, the procurement plan of the institute for the year 2023 was sent to audit on 16th November 2023.

- (b) As per 4.2.2 (a) of Public Procurement Guidelines, a procurement schedule that systematically show steps of each procurement activity from the time of initiation to completion of the procurement activities were not included in the procurement plan.
- (c) Although the institute had prepared the main procurement plan to carry-out 10 procurement tasks at an estimated cost of Rs. 3,544,000 for the year 2023, only five procurement tasks with a value of Rs. 1,940,166 had been implemented by the end of the year 2023, saving 45 percent of the estimated cost outlined in the procurement plan.
- (d) According to the budget estimate - 2023, Rs. 2, 000,000 had been allocated for capital expenditure of which only Rs. 315, 974 had been spent. Accordingly, 84 percent of the estimated allocation remained unspent.

2.3 Other matters.

- (a) Legal Data Base system purchased at a cost of Rs. 2,212, 195 in 2016 has not been used till now and is currently inactive.
- (b) As on 31st December 2023, there was a shortage of 11 employees in 08 posts, though the approved staff of the institute was 26. It had taken 42 percent of the approved staff.
- (c) In terms of Paragraph No. 05 (d) of the Sri Lanka Judges Act No. 46 of 1985, although the primary objective of the institute is to provide library facilities for judicial officers, the position of Librarian remained vacant as at 31st December 2023. Also, there were vacancies in the positions of Secretary and Technician.

Sgd. /Illegibly

W.P.C.Wickramaratne
Auditor-General