

**Report of the Auditor General on Head 234 – Department of Registrar of Supreme Court – Year 2015**

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The audit of the Appropriation Account and the Reconciliation Statements including the financial records, books, registers and other records of the Head 234 – Department of Registrar of Supreme Court for the year ended 31 December 2015 was carried out in pursuance of provisions in Article 154 (1) of the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review was issued to the Secretary to the Ministry on 29 June 2016. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the Accounts and Reconciliation Statements presented to audit and tests of samples of transactions. The scope and extent of such review and tests were such as to enable as wide an audit coverage as possible within the limitations of staff, other resources and time available to me.

**1.2 Responsibility of the Chief Accounting Officer and the Accounting Officer for the Accounts and Reconciliation Statements**

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The Chief Accounting Officer and the Accounting Officer are responsible for the maintenance, preparation and fair presentation of the Appropriation Account and the Reconciliation Statements in accordance with the provisions in Articles 148,149,150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory Provisions and Public Finance and Administrative Regulations. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of Accounts and Reconciliations Statements that are free from material misstatements whether due to fraud or error.

**2. Accounts**

**2.1 Appropriation Account**

**Total Provision and Expenditure**

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The total net provision made for the Department amounted to Rs.156.50 million, out of which a sum of Rs.135.90 million had been utilised by the end of the year under review. Accordingly, a sum of Rs.20.60 million or 13.16 per cent of the total net Provision made for the Department had been saved. Particulars are given below.

Expenditure	As at 31 December 2015			Savings as a Percentage of Net Provision
	Net Provision	Utilization	Savings	
	Rs.Millions	Rs. Millions	Rs. Millions	%
Recurrent	145.50	130.90	15.41	10.59
Capital	11.00	5.81	5.19	47.18
<b>Total</b>	<b>156.50</b>	<b>135.90</b>	<b>20.60</b>	<b>13.16</b>

## 2.2 Advance Account

### 2.2.1 Advances to Public Officers Account

#### Limits Authorised by Parliament

Limits authorised by Parliament for the Advances to Public Officers Account Item No.23401 relating to the Department and the actual accounts are given below.

Expenditure		Receipts		Debit Balance	
Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions
14.78	8.12	7.78	9.74	40.00	28.42

## 2.3 General Deposits Account

The balances of General Deposit Account under the Department as at 31 December 2015 totalled Rs.196.9 million.

## 2.4 Audit Observation

The Appropriation Account and the Reconciliation Statements for the year ended 31 December 2015 of the Department of Registrar of Supreme Court had been satisfactorily prepared subject to the audit observations appearing in the Management Audit Report referred to in Paragraph 1.1 above. The material and significant audit observations out of the observations included in the Management Audit Report appear in Paragraph 3.

## 3. Material and Significant Audit Observations

### 3.1 Non -maintenance of Registers and Books

Audit test checks revealed that the Department had not maintained the following registrar.

Type of Registers	Relevant Regulation
(a) Security Register	Financial Regulation 891 (1)
(b) Loan and Advance Registrar	Public Enterprises Circular No.96 of 10 August 1994.

### **3.2 General Deposits Account**

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Action in terms of Financial Regulation 571 had not been taken in respect of deposits (except land deposits) totaling Rs.49,649,600 elapsed for more than 2 years.

### **3.3 Reconciliation Statement of the Advances to Public Officers Account**

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According to the Reconciliation Statement of the Advances to Public Officers Account Item No.23401 as at 31 December 2015, presented to audit, the outstanding balances as at that date totalled Rs.199,439. Those balances remained outstanding for periods ranging from 01 month to 03 years but the Department had failed to recover those outstanding loan balances.

### **3.4 Good Governance and Accountability**

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#### **3.4.1 Annual Action Plan**

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In terms of Public Finance Circular No.01/2014 of 17 February 2014, the Department should prepare an Annual Action Plan. Nevertheless, the Action Plan for the year under review had not been prepared in terms of the Circular.

#### **3.4.2 Annual Performance Report**

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Even though the Department should table the Performance Report in Parliament within 150 days after the end of the financial year in terms of Public Finance Circular No.402 of 12 September 2012, it had not been tabled in Parliament even by 28 June 2016.

### **3.5 Performance**

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Particulars of cases to be heard as at 31 December 2015 are given below.

<b>Type of Cases</b>	<b>Number of cases to be decided as at 31 December 2015</b>
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Fundamental Right Applications	973
Specially Pleaded Applications	504
Appeal Cases	401
Commercial High Courts Appeal Cases	210
High Court Pleaded Applications	162
Writ Applications	05
Provincial High Courts Appeal Cases	1300
Revisionary Cases	11
Constitutional Interpretation Cases	01

Miscellaneous Cases	09
SC Tab Appeal	01
SC Special	12
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Total	3,589
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### 3.6 Human Resources Management

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The Cadre position as at 31 December 2015 had been as follows.

	<b>Employees Category</b>	<b>Approved Cadre</b>	<b>Actual Cadre</b>	<b>Number of Vacancies</b>	<b>Excess Cadre</b>
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(i)	Senior Level	08	05	03	-
(ii)	Tertiary Level	24	20	04	-
(iii)	Secondary Level	148	116	32	-
(iv)	Primary Level	119	125	-	06
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	Total	299	266	39	06
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The following observations are made.

- (a) The Secondary Level vacancies had included 23 Posts of Development Officers (Research). As those posts are not required for the function of the Department it could not be treated as staff vacancies.
- (b) Eventhough there were 32 motor vehicles in the Department, only 24 drivers were in service. As action had not been taken to recruit for 4 vacancies of Drivers, vehicles of the Department had become underutilized.