

#### **4. Head 4 – Judges of the Superior Courts**

##### **4.1 Scope of Audit**

The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the Judges of the Superior Courts for the year ended 31 December 2012 was carried out in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review was issued to the Registrar of the Office on 31 October 2013. 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.

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

The Chief Accounting Officer is responsible for the maintenance, preparation and fair presentation of the Appropriation Account and the Reconciliation Statements in accordance with the provisions of 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 Reconciliation Statements that are free from material misstatements whether due to fraud or error.

##### **4.3 Audit Observation**

According to the Financial Records and the Books for the year ended 31 December 2012, it was observed that except for the effects of the general observations appearing at (a) and (b) and other major audit findings appearing in paragraphs 4.4 to 4.6 herein, the Appropriation Account and the Reconciliation Statements of the Department of Judges of the Superior Courts had been prepared satisfactorily.

(a) **Budgetary Variance**

- (i) The entire net provision of Rs.2,580,000 made for 04 Objects had been saved.
- (ii) Excess Provisions had been made for 14 Objects and as such as savings after the utilization of provisions amounted to Rs.10,287,604 and ranged between 11 per cent and 81 per cent of the net provisions relating to those Objects.

(b) **Reconciliation Statement of the Advances to Public Officers Account**

According to the Recondition Statement as at 31 December 2012 of the Advances to Public Officers Account Item No. 04011, the balances that remained outstanding as at that date totaled Rs.291,826 and the Office had failed to recover those outstanding balances.

**4.4 Good Governance and Accountability**

**4.4.1. Annual Performance Report**

Even through the Annual Performance Report prepared by in Office in terms of the Public Finance Circular No. 402 of 12 September 2002 and No. 402 (1) of 20 February 2004 referred to in the letter of the Director General Public Finance addressed to all Secretaries to Ministries, the Chief Secretaries of Provincial Councils, Heads Departments, District Secretaries and the Heads of Local Authorities should have been tabled in Parliament within 150 days after the close of the financial year with copy to the Auditor General, the Performance Report for the year under review had been tabled in Parliament only on 19 June 2013.

**4.4.2 Annual Procurement Plan**

The Annual Procurement Plan for the year 2012 in terms of the National Budget Circular No. 128 of 24 March 2006 had not been properly prepared even by 31 December 2012.

**4.5 Performance**

The number of pending Cases of the office of Judges of the Superior Courts as at 01 January 2012 had been 2,937 and the member of new cases registered in the year 2012 had been 2,018. As such the number of cases to be judged in the year 2012 had been 4,955. Out of these cases, 1,562 cases had been finalised in the year and the number of pending cases as at 31 December 2012 had been 3,393.

#### 4.6 Human Resources Management

##### Approved Cadre and Actual Cadre

The position of the cadre as at 31 December 2012 had been as follows.

Category of Employees	Approved Cadre	Actual Cadre	Numbers of Vacancies	Excess
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(a) Senior Level	07	06	01	-
(b) Tertiary Level	03	07	-	04
(c) Secondary Level	119	131	-	12
(d) Primary Level	91	123	-	32
(e) Other (Casual/ Temporary Contract Basis)	-	02	-	02
Total	-----	-----	-----	-----
	220	269	01	50
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The Office had not taken action to obtain formal approval for the excess cadre recruited.