

Head 4 – Report of the Auditor General on the Judges of the Superior Courts for the year 2015

The audit of the Appropriation Account and Reconciliation Statements including the financial records, books, registers and other records of the Head - 4 Judges of the Superior Courts for the year ended 31 December 2015 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 Registrar of the Supreme Court on the 13 October 2016. The audit observations, comments and findings on the accounts and reconciliation statements were based on a review of the Accounts and Reconciliation Statements presented to audit and test of sample 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 for the Accounts and Reconciliation Statements

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

2. Accounts

2.1 Appropriation Account

(a) Total Provision and Expenditure

The total net provision made for Judges of the Superior Courts amounted to Rs.723.50 million and out of that Rs.159.14 million had been utilized by the end of the year under review. Accordingly out of the net provision made for the Judges of the Superior Courts Rs.564.36 or 78 per cent had been saved. Details appear 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	132.20	119.41	12.79	9.67
Capital	591.30	39.73	551.57	93.28
Total	723.50	159.14	564.36	78.00

2.2 Advance Account

2.2.1 Advance to Public Officers Account

The limits authorized by Parliament and actual amounts for the Advances to Public Officers Account under the Judges of Superior Courts Item Number 00401 given below.

Expenditure		Receipts		Debt balance	
Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
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Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions
3.12	0.20	0.60	0.82	12.00	0.81

2.3 Imprest Account

The balance of Imprest Account No: 7002/0000/00/0390/0015/000 as at 31 December 2015 under the Judges of Superior Courts was Rs.403, 381.

2.4 Audit Observation

Appropriation Account and Reconciliation Statements of the Judges of Superior Court for the year ended 31 December 2015 had been satisfactorily prepared subject to the audit observations appearing in the Management Audit Report referred in paragraph 1.1 above. The material and significant audit observations out of the audit 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

It was observed in the sample audit test checks that the following registers had not been maintained in the proper and update manner under the head of Judges of Superior Courts.

Type of Register	Relevant Regulation
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i. Register of Fixed Assets	Treasury Circular No.842 of 19 December 1978
ii. Register of Losses	Financial Regulation 110

3.2 Lack of Evidence for Audit

A Payment voucher amounting to Rs.27, 387 relevant for the year under review had not been presented to audit.

3.3 Good Governance and Accountability

3.3.1 Internal Audit

An Internal Audit had not been conducted for the office of Superior Court Judges in the year under review.

3.3.2 Audit and Management Committee

Audit and Management Committee had not been implemented.

3.3.3 Annual Performance Report

Although the Annual Performance Report under the Judges of Superior Courts should be tabled in the Parliament within 150 days after the end of the financial year as per the Public Enterprises Circular No.402 of 12 September 2002, respective Performance Report had not been tabled in the Parliament even as at September 2016.

3.4 Assets Management

Conducting Annual Board of Survey

The action had not been taken as per the Financial Regulation 757(2) (3) regarding Surpluses, Deficiencies and other recommendations made in annual board of surveys in year 2014 and 2015.

3.5 Implementation of Projects under Domestic Financing

Projects Abandoned without Completing

Although the following Project had been commenced under the head of the Judges of the Superior Courts, that Project was abandoned without completing. Details appear below.

Project	Estimated Cost		Date of commencement	Expenditure as at 31 December 2015	Reasons for Abandonment
	2014	2015			
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	Rs.	Rs.		Rs.	
Judicial and legal reform activities	200,000,000	550,000,000	2014	36,485,612	Although the proposed Judicial and Legal reform activities that were execute under this Object to be executed through the Ministry of Justice, as a result of not utilizing the allocation of Rs.525million given to the Ministry in maximum level this situation has arisen.

3.6 Performance

Judges of Superior Court consist of two parts such as Supreme Court and Appeal Court. According to the Annual Budget for 2015 and the Action Plan, the observations on the Progress of the entity are given below.

(a) Performance of the Supreme Court

The Constitution of the Democratic Socialist Republic in Sri Lanka had given to the Supreme Court Judicial power in fundamental rights, Final appeal Court power, Advisory Judicial power, Power involved in Election Petitions (Presidential), Power related to breach of any kind of Parliament perquisites and any other matter legally arbitrate by the Parliament.

Main services of the Judges of the Supreme Court are the Adjudication of the cases file in the Supreme Court as per the Law. Performance on the cases to be adjudicated by the Supreme Court in the year under review is given below.

Category of Cases	Number of cases awaiting adjudication as at 01 January 2105	Number of cases registered in the year 2015	Total number of cases awaiting to adjudication in the year 2015	Number of cases allowed on application in the year 2015	Number of cases finalized in the year 2015	Number of cases awaiting verdict as at 31 December 2015
Application on Fundamental Rights	738	474	1,212	27	239	946
Special Leave Applications	336	280	616	-	85	531
Supreme Court Orders on Parliamentary Acts	-	22	22	-	22	-
Appeal Cases	356	154	510	-	109	401
Commercial High Court Appeal Cases	224	36	260	-	50	210
High Court Applications	146	77	223	14	47	162

Writ Applications	2	5	7	-	2	5
Provincial High Court Appeal Cases	1,176	450	1,626	100	226	1,300
Revision Cases	5	7	12	-	1	11
Cases of Interpretation of the Constitution	1	-	1	-	-	1
Sundry Cases	9	1	10	-	1	9
SC TAB APPEAL	-	1	1	-	-	1
SC SPECIAL	13	-	13	-	1	12
Total	3,006	1,507	4,513	141	783	3,589

(b) Performance of the Court of Appeal

The Appeal Court established under the Constitution of the Democratic Socialist Republic of Sri Lanka has the Appeal and Revision Judicial Power relating to the decisions on First Hearing Courts, Labor Tribunals and other Statutory Boards. Further, it has the possesses of Judicial Power of Writ Applications. Appeal Court gives orders and directions pertaining to the matters stated in the Mutual Assistance in Criminal Matters under Act No: 25 of 2002 and Mutual Assistance in Civil and Commercial Matters under Act No: 39 of 2000, hearing of election petitions, while having the power and authority to supervise and examine the case reports of any First Hearing Court or Labor Tribunal or any other institution. Performance of adjudication of cases by the Supreme Court in the year under review is given below.

Category of Cases	Number of cases awaiting adjudication as at 01 January 2015	Number of cases registered in the year 2015	Total number of cases awaiting to adjudication in the year 2015	Number of cases decided in the year 2015	Number of cases awaiting verdict as at 31 December 2015
Writ Applications	1,203	561	1,764	340	1,424
High Court Appeals (Criminal)	855	274	1,129	254	875

(Rem)	2	-	2	-	2
Provincial High Court Appeals	1,117	206	1,323	263	1,060
Civil Appeals	981	-	981	208	773
Revision Applications of Provincial High Court	282	172	454	143	311
Revision (Civil) and Applications for Appeals	84	20	104	40	64
Other Applications	139	80	219	47	172
Total	4,663	1,313	5,976	1,295	4,681

3.7 Human Resources Management

Approved Cadre and Actual Cadre

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

Category of Employees	Approved Cadre	Actual Cadre
Senior Level	23	23
Total	23	23