

Head 007 – Judicial Service Commission

1. Financial Statements

1.1 Qualified Opinion

Head 007 - The audit of the financial statements of Judicial Service Commission for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance and cash flow statement for the year then ended ,and notes to the financial statements, including material accounting policy information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No.19 of 2018. The summary report including my comments and observations on the financial statements of the Judicial Service Commission was issued to the Chief Accounting Officer on 31 May 2024 in terms of Sub-section 11 (1) of the National Audit Act, No. 19 of 2018 and the Annual Detailed Management Audit Report in terms of Section 11 (2) of the National Audit Act was issued to the Chief Accounting Officer on 19 June 2024. This report will be tabled in Parliament in pursuance of provisions in Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Judicial Service Commission as at 31 December 2023 and its financial performance and cash flow for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements are further described in the Auditor’s Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion

1.3 Responsibilities of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Chief Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16(1) of the National Audit Act, No.19 of 2018, the Commission is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable the preparation of annual and periodic financial statements.

In terms of Sub-section 38(1)(c) of the National Audit Act, the Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Commission and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.4 Auditor's Responsibility for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's summary report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate and its materiality depends on the influence on economic decisions taken by users on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Chief Accounting Officer regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Legal Requirements

I express the following matters in terms of Section 6 (1) (d) of the National Audit Act No. 19 of 2018.

- (a) The financial statements are consistent with the preceding year.
- (b) The recommendations made by me regarding on the financial statements of the preceding year had been implemented.

1.6 Comments on Financial Statements

1.6.1 Presentation of Accounts

Audit Observation	Comments of the Chief Accounting officer	Recommendation
(a) As per the paragraph 3.1 of the State Accounts Guideline No. 05/2023 dated 30 November 2023, the final treasury prints obtained from the CIGAS web application system should be attached to financial statement, but the SA 12, SA 20, SA 40, SA 90 prints were not submitted.	SA 12 was not attached in the financial statement as the information included in SA 12 is covered in detail in the SA xxx statement and it had been informed that copies of SA 12 and SA 90 would be submitted vide Annexures 01, 02.	Treasury prints should be submitted along with the financial statements as per the referred circular.
(b) Although 05/2023 dated 30 November 2023, paragraph 6 of State Accounts Guideline No. 05/2023, prepared in accordance with format of the Statement of Advance Accounts ACA 5 , to be recorded in the Statement of Advance Accounts (ACA-5) as per Treasury Print (SA52) as at 31 December 2023, but values had not been correctly recorded under debits and credits (11 and 12) during the year.	According to the A.C.A. 05 in the Statement of Advance Accounts and S.A. 52 in the Treasury prints statement, it was stated that there were differences in debits and credits, but it had been informed that there were no such differences.	Balances in the Statement of Advance Accounts should be shown correctly.

2. Financial Review

2.1 Income Management

Audit Observation	Comments of the Chief Accounting officer	Recommendation
(a) In the year 2023, the value of Rs.21,700 received from the sale of the disposed goods should have been shown under the income code 20-03-01-00 (Departmental Sales), but was shown under the income code 20-06-02-02 (Other).	In the year 2023, the amount of Rs. 21,700 from the sale of disposed goods should be accounted under 2003.01.00, and it had been informed that it will be corrected in future.	Income should be classified correctly.
(b) Although the value of Rs.1,000, the revenue from the sale of communication equipment amount of Rs.31,279, which was disposed during the year, should be shown	As the total amount received from disposing of goods in the year 2023 was accounted under 20.06.02.02, the amount of Rs.1,000 was shown under	Revenue from the sale of assets should be correctly shown in the cash flow statement.

under cash flow from investing activities under divestiture proceeds and sale of physical assets in the cash flow statement. But it was shown under cash flow from operating activities. operational activities and it had been informed that it would be corrected from the next year.

2.2 Expenditure Management

Audit Observation	Comments of the Chief Accounting officer	Recommendation
(a) Rs. 10,923,533 were left out of Rs. 26,120,000 allocated for 08 recurrent expenditure objects and 02 capital expenditure objects, and the savings ranged from 26 percent to 99 percent.	According to the Budget Circular No. 01/2023, through strict control of expenditure and proper management, it had been informed that the government money has been used effectively and prudently with good financial control with maximum efficiency.	Estimates should be prepared adequately.
(b) As per the paragraph 02 (c) (ii) of Budget Circular No. 01/2023 dated 27 January 2023, the expenditure for 1403 should be reduced, but Rs. 1,000,000 that is 48 percent of the expenditure object of 1403 has been obtained provisions and bear the expenses by transferring Financial regulations 66.	On the approval of the Director General of the Budget for the object 1403 on the increase of bills for electricity and water by a higher percentage than the bills that existed when the estimates were prepared for the year 2023. It had been informed that the provision was transferred under F.R 66.	Actions should be taken as per the referred Circular provisions.

2.3 Incurring of liabilities and commitments

Audit Observation	Comments of the Chief Accounting officer	Recommendation
(a) According to the statement of liabilities as at 31 December included in the financial statement, there were liabilities of Rs.407,682, but the said liabilities were not recorded in the Treasury prints SA 92.	As at 31 December 2023, balance of liability Rs.407,682 is correct, As the treasury prints SA 92 report has not yet been prepared by the treasury, Department of state Accounts was informed about it and it had been informed that it would be corrected and submitted back to the commission.	Liabilities should be shown correctly in treasury prints.

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| <p>(b) According to paragraph 3.3 of the State Accounts Guideline No. 05/2023 dated 30 November 2023, the company's commitments and liabilities must be disclosed, But liabilities were understated by that value due to the fact that the liabilities of Rs. 9,000 related to the year 2023 were not included in the register of liability. and the statement of commitments and liabilities as at 31 December 2023.</p> | <p>Since the relevant approval was obtained after 31 December 2023 in respect of the evaluation allowances and overtime allowances for the month of December. As vouchers are not presented by 31 December 2023 and entry of liabilities into CIGAS software should be done before 31 January 2023, therefore it had been informed that the amount of Rs.37,523 has not been included as liabilities.</p> | <p>As per the referred circulars, the correct liabilities should be shown in the financial statement and the register of liability.</p> |
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2.4 Certification of Chief Accounting Officer

Chief Accounting Officer should certify the following matters in terms of provisions set out in section 38 of the National Audit Act no 19 of 2018. However, it had not been done.

Audit Observation	Comments of the Chief Accounting officer	Recommendation
<p>(a) The Chief Accounting Officer and the Accounting Officer shall ensure that an effective internal control system is prepare and maintain for the financial control of the Commission, and time to time the effectiveness of the system shall be reviewed and the necessary changes shall be made accordingly to operate the system effectively and those reviews should have been done in writing and a copy of the same should submitted to the Auditor General, but statements that such reviews had been made were not submitted to the audit.</p>	<p>In order to establish an effective internal control system for financial control in the office, authorization is done in writing at the beginning of each year, with a copy to the audit department, and its effectiveness is continuously monitored throughout the year. It was also informed that when a delegated officer took foreign leave, the powers were delegated to another officer.</p>	<p>Actions should be taken as per the provisions in Section 38 of National Audit Act No. 19 of 2018.</p>
<p>(b) The Chief Accounting Officer and the Accounting Officer shall ensure that the annual and other financial statements are prepared within the required time and in addition the Chief Accounting Officer shall ensure that the annual reports relating to the audited entity are presented to</p>	<p>It had been informed that due to the delay in collecting Census and statistics on court cases due to the COVID 19 epidemic situation and the economic crisis, it was not possible to submit the performance reports related</p>	<p>Actions should be taken as per the provisions in Section 38 of National Audit Act No. 19 of 2018.</p>

Parliament, but due to the said audit observation in the paragraph 3.2 (a) in the report, those requirements were not fulfilled.

to the years 2020, 2021 and 2022 within the stipulated period, and arrangements have been made to submit the performance report for the year 2022 to the Parliament.

2.5 Non-compliance with laws, rules and regulations

Instances of non-compliance with the provisions in laws, rules and regulations observed during the course of audit test checks are analyzed below.

Observation

Reference to Laws, Rules and Regulations	Value Rs.	Non-compliance	Comments of the Chief Accounting officer	Recommendation
(i) Financial Regulations of the Democratic Socialist Republic of Sri Lanka				
139 (4)	722,594	Although a formal receipt should be obtained for every amount paid as per Financial Regulations, However it had not been done in respect of 16 payment vouchers.	Receipts related to money payments related to utility bills such as water bills, telephone bills etc. were filed in the relevant file and steps had been taken to attach them with the vouchers.	Actions should be taken as per the referred Financial Regulations.
(3) ,(2) 262	2,952,757	According to the Cash Regulations, all paid vouchers and their supporting documents must be stamped ``paid" with their short	It had been informed that all the payment vouchers have a short signature on the "Paid" stamp, and only the "paid" stamp has been placed on other documents confirming the payment and steps have been taken to	Actions should be taken as per the referred Financial Regulations.

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signature, but accordingly there were 28 instances where actions have not been taken regarding payment vouchers.

Although the daily running charts in respect of vehicles are required to be checked regularly by a staff officer or any other responsible officer as per the Finance Regulations, the following deficiencies persisted in the daily running charts.

apply the proper short signature on those documents as well.

Actions should be taken as per the referred Financial Regulations.

- In relation to a vehicle, balancing of fuel were done in the daily running charts, but in some cases the officer in charge of the vehicle was not signed. Although balancing of fuel has been done in the vehicle, the officer in charge of the vehicle had informed that signatures had been placed in places where there were no signatures.
- In relation to 03 vehicles, balancing of fuel in the daily running charts related to 03 vehicles. Although it has been informed that balancing of fuel in the daily running charts related to 03 vehicles

charts had been changed without authority on several occasions, It had been informed that they were only changes made to correct mathematical errors.

- In the daily journey related to 03 running Vehicles , the driver charts, it has been signed only in some instances , and by the officer all the cases signed by who used the the driver are vehicle at the guaranteed to be end of the essential official respective journeys, and it had journey, but been informed that at in relation to the end of the journey of 03 vehicles, of those vehicles, at the end of signatures have been the journey placed in the places the driver where the officer used himself has not signed. signed in several cases, and in some cases, the officer who used the vehicle has not been signed at the end of the journey.

(ii) **Public Administration Circular**

Paragraph 3 of Circular No. 13/2008 dated 26 June 2008

In respect of two vehicles the monthly report had not been prepared as per the circular. It had been informed that the Secretary and the Senior Assistant Secretary are not able to maintain the vehicle running charts daily as they are entrusted Actions should be taken as per the referred circular provisions. Actions should be

Circular No. 05/2008 and 05/2008 (i) dated 06 February 2008 and 24 January 2018

Although the introduction of the Citizens/Clients Charter should have been done by every government institution, the Commission had not introduced the Citizens/Clients Charter.

with heavy tasks. It had been informed that the introduction of the Citizens/Clients Charter is in progress as per the relevant Public Administration Circulars.

taken as per the referred circular provisions.

(iii) Public Finance Circular

Paragraph 4 of Circular No. 02/2020 dated 28 August 2020

- As per the circular, the annual procurement plan for the implementation of recurrent and capital programs of the next year should be prepared before 10 December of the Current year and the approval of the chief accounting officer should be obtained and copies of it should be forwarded to the National Procurement

It had been informed that the procurement plan for the year 2023 was approved on 01 February 2023 and copies were submitted to the Auditor General and the Department of Public Finance on 09 October 2023, and that the procurement plan for the year 2024 was approved before the due date and copies were forwarded to the relevant institutions.

Actions should be taken as per the referred circular provisions.

Commission, the Auditor General and the Department of Public Finance. But the Commission's procurement plan for the year 2023 has been approved by the Chief Accounting Officer on 01 February 2023, and submitted to the Auditor General on 10 October 2023.

- The detailed procurement plan included in the guideline No. 13 issued by the Department of Public Finance as per the circular was not included in the submitted procurement plan.

Since it is impractical to prepare a detailed procurement plan for the whole year at once, it had been informed that at the beginning of each procurement work in the year 2024, the relevant detailed procurement plan will be prepared in accordance with the procurement plan.

Actions should be taken as per the referred circular provisions.
- According to the circular, the Commission

It had been informed that the annual procurement plan has been prepared

Actions should be taken as per the referred circular provisions.

had not been prepared including only the procurement a capital program of the year 2023, and the plan for the procurement plan of recurrent the year 2024 has been programs of prepared including the the Current capital and recurrent year. programs.

(iv) Assets
Management
Circular

Paragraph 02 (i)
of Circular No.
02/2017 dated 21
December 2017

Two official vehicles given to the Commission by the Ministry of Justice had not been taken over in as per the circular provisions.

The Secretary of the Ministry of Justice had been informed that there is no need to hand over the registered ownership of these two vehicles to the Commission, and only the maintenance of the two vehicles should be carried out by this office from the year 2024.

Actions should be taken as per the referred circular provisions.

2.6 Issuance and Settlement of Advances.

Audit Observation

As per the Public Finance Circular No. 01/2020 dated 28 August 2020, and Finance Regulations 371(2) sub imprest given to staff officers for any specific tasks must be settled within 10 days, but the delay in settlement of sub imprest value of Rs.98,000 given on 04 occasions was between 13 and 14 days.

Comments of the Chief Accounting officer

It had been informed as per Section 371(2) of the Financial Regulation that all the advances were settled immediately after completion of the respective work.

As per the referred circular and financial regulations sub imprest should be settled without any delay.

3 Operational Review

3.1 Planning

Audit Observation	Comments of the Chief Accounting officer	Recommendation
(a) As per the paragraph 03 of public Finance Circular No. 02/2020 dated 28 August, 2020, the annual action plan for the preceding year must be prepared before 15 December of the current year and submitted to the Chief Accounting Officer, but the action plan for the year 2023 had been approved on 01 February 2023.	It had been informed that the action plan for the year 2023 was approved on 01 February, 2023, and according to the public Finance Circular No. 02/2020, the action plan for the year 2024 was approved on the due date.	Actions should be taken as per the referred Circular Provisions.
(b) As per the above circular, the details regarding the area of responsibility, the responsible officer and the output (Output) mentioned in the guideline number 12 (b) issued by the Department of Public Finance were not included in the prepared action plan. Furthermore, the time frame included in the action plan should be submitted monthly, but the time frame was not clearly identified in the action plan that had been presented.	It had been informed that the 2024 action plan has been prepared by including the details related to the responsible officer, the area of responsibility that was not included in the action plan of 2023, and the time frame will occasionally run throughout the year, and it is not practical to indicate it on a monthly basis.	Actions should be taken in terms as per the refereed Circular Provisions.
(c) As per the procurement plan for the year 2023, Rs.500,000 was planned for capital expenditure, but the actual capital expenditure during the year under review was Rs.201,810. Accordingly, 60 percent of the purchases were not made as per the procurement plan, and the commission did not take into account the realistic condition while preparing the plans.	According to the 2023 procurement plan, 05 desktop monitors were purchased at the end of the year, and the amount of Rs. 125,000 to be paid due to the non-receipt of the treasury imprest has been shown as a liability on 31 December, 2023. Therefore, the amount is not included in this expenditure. According to Budget Circular 02/2023, this situation has arisen due to repairing and using the multifunctional fax machine which was in disrepair in order to reduce expenses.	The procurement plan should be prepared correctly and more realistic.

3.2 Annual performance report

In terms of paragraph 10.2 of Public Finance Circular No.02/2020 dated 28 August 2020, the Annual Performance Report should have been prepared in accordance with the Format specified in Guideline 14, issued by the Department of Public Finance. The following observations are made in this connection.

Audit Observation	Comments of the Chief Accounting officer	Recommendation
(a) According to paragraph 12.1 of the Public Finance Circular No. 02/2020 dated 28 August 2020, the annual performance report must be submitted to Parliament for tabling before 150 days of the end of the financial year, but the performance reports of the years 2020 and 2021 were presented to table Parliament on 26 March 2023. Accordingly, there was a time delay of 01 year and 09 months for the performance report of the year 2020 and a time delay of 08 months for the performance report of the year 2021. Also, the performance report of the year 2022 had not been submitted to the Parliament by the date of the report, and there was a delay of 01 year and 01 month for that.	It had been informed that it was not possible to submit the performance reports related to the years 2020, 2021 and 2022 within the stipulated period, and arrangements have been made to submit the performance report of the year 2022 to the Parliament.	As per the referred circular, the performance report has to be submitted on the due date.
(b) In terms of paragraph 10.2 of State Finance Circular No. 02/2020 dated 28 August 2020, the annual performance report had not been submitted with the financial statements in terms of Section 16(2) of the National Audit Act No. 19 of 2018.	It had been informed that it was not possible to submit the performance reports related to the years 2020, 2021 and 2022 within the stipulated period, and arrangements have been made to submit the performance report of the year 2022 to the Parliament.	As per the referred circular and the Act, the performance report should be submitted on the due date.

3.3 Assets Management

The following observation is made.

Audit Observation	Comments of the Chief Accounting officer	Recommendation
As per the Paragraph No. 11.1 of the public Finance Circular No. 01/2020 dated 28 August 2020, the appointment	Although approval was obtained on 29 November 2023 to conduct the Board of survey	As per the referred circular, and financial regulations Board of

of a Board of survey should be done before December 15 of the relevant year according to the time frame for completion of the Board of survey as per paragraph 756 (6) of the financial Regulations. The concerned Board of survey had been appointed on 04 January 2024.

in the year 2023, it was informed that the appointment of the Board of survey was delayed due to the delay in the appointment of the third member of the Board of survey.

survey should be appointed as per the time frame.

3.4 Losses and damages

The following observation is made.

Audit Observation

In respect of the damage to a motor vehicle on 09 December 2021, as per Finance Regulation No. 103 (1) (e), the damage should be recorded in the register but this damage was not entered therein.

Comments of the Chief Accounting officer

Moter Vehicle was damaged due to an animal scratching at night, and the insurance company paid Rs.63,209 for the repair cost of Rs.66,150. The council had paid the remaining Rs. 2,941, and repairs were also made for the minor defects that existed earlier along with the damage, thus reducing the huge cost to the government. Therefore, it had been informed that the damages were not recorded in the register, in the statement of losses and omissions, and in the statement of write-offs from the books.

Recommendation

Action should be taken as per Finance Regulations.

3.5 Management Deficiencies

The following observations are made.

Audit Observation

- (a) Advance “B” Accounts of Government Officers as per Financial Regulation 506(d) did not show actual figures after elimination of adjustments under Financial Regulation 503(1) in the annual reconciliation statement.

Comments of the Chief Accounting officer

In the statement of reconciliation, the actual value removed from the adjustment under Financial Regulation 503(1) was also omitted, and it was informed that steps will be taken to correct it from the next year.

Recommendation

The reconciliation statement shall show the actual values after removing the adjustments under Financial Regulation 503(1)

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| (b) Regarding the recovery of the debt balance of Rs. 185,000 due from an officer who left the service for more than 06 years, the proceedings were not carried out in accordance with paragraphs 4.5 and 4.6 of Chapter xxiv of the Establishments Code. | It had been informed to the concerned officer that they will proceed according to the provisions of the Establishments Code, and since they have requested the time till 30th June 2024 to settle the loan balance, it had been informed that after that date they will proceed according to the provisions of the Establishments Code. |
| (c) The festival advance balance of Rs.10,000 of one officer was not mentioned in the debtors register under the balances due from the officers employed in Annexure 3.1 of the advance 'B' account. | It had been informed that the amount of Rs.10,000 which is the festival advance balance of an officer was recorded in the debtor register. Debt balances should be recorded correctly in the debtor register. |

4. Achieving Sustainable Development Goals

The following observation is made

Audit Observation

According to the letter issued by the Ministry of Sustainable Development and Wildlife No. MSDDW/08/65 dated 27 April 2018, although the commission has identified sustainable development objectives and indicators for the year 2022 a sustainable development program was not prepared by appointing officers to coordinate the achievement of those sustainable development goals.

Comments of the Chief Accounting Officer

According to the letter issued by the Ministry of Sustainable Development and Wildlife, the commission had identified the development goals and indicators for the year 2022 and appointed officers to coordinate the achievement of those sustainable development goals and was working to prepare a sustainable development program.

Actions should be taken as per the referred letter.

5. Good Governance

5.1 Internal Audit

The following observations is made

Audit Observation

As per the paragraph 40(1) of the National Audit Act No. 19 of 2018, the commission should have its own internal auditor appointed by the governing body of the commission to carry out internal audit work, but no internal auditor position was included in the approved staff of the commission. Further, as per paragraph 03 of the Management Audit Circular No. DMA/01-2019 dated 12 January 2019, an Internal Audit Division headed by a Class I officer of the Sri Lanka Accountancy Service under the direct supervision of the Chief Accounting Officer/Accounting Officer shall be established for all Special Expenditure Units but No internal audit unit was established in the commission.

Comments of the Chief Accounting Officer

Although the staff had approved the establishment of an internal audit unit for the Judicial Service Commission through the letter of the Director General of the Department of Management Services. It had been informed that an internal audit unit has not been established due to lack of sufficient space for the approved staff for the said audit unit as the work of the commission is conducted in a temporary building which is not sufficient even for the existing staff.

Recommendation

As per the National Audit Act and the Financial Regulations an internal audit unit should be Established.

6. Human Resource Management

The following observations are made.

Audit Observation

- (a) Although the approved staff of the Commission was 117 as at 31 December of the year under review, there were shortages of 09 senior level posts, 02 tertiary level posts, 29 secondary level posts and 14 primary level posts as at 31 December .

Comments of Chief the Accounting Officer

It had been informed that the duties have been carried out by filling the vacancies for 08 positions which have a direct impact on the Commission's functions, and that the duties of the vacant positions have been covered by the officers who exceed the approved number of employees of the Commission, and that a minimum number of employees have been on duty. It was also informed that due to proper management and administration, all the duties are being continued and the

Recommendation

Arrangements should be made to fill the vacancies.

government money has been used effectively and prudently with good financial control with maximum efficiency.

- (b) 03 posts of Court Registrar in salary scale SL 1 and one post in salary scale MN - 6 were created which were not in approved staff. Further, although 01 Court Stenographer posts were approved in the salary scale of MN 2 in the approved staff, in addition 01 Court Stenographer posts were established in the salary scale of MN 7 in the actual staff.
- There are 03 officers for the post of Court Registrar who do not belong to the approved staff, out of which one officer belongs to Court Registrar Grade I and the other two officers belong to Court Registrar Grade II - I. Their salary scale is SL - 1. Necessary steps are being taken to get approved by the Management Services Department for that position. Further it had been informed that until an experienced officer suitable to serve in a trustworthy manner is recruit, the officer in the salary scale of MN-7 has arranged to carry out the work. (as new recruitment to the public service has been suspended)
- Posts should be created according to the approved staff.
- (c) As per the paragraph 01 of Public Administration Circular No. 02/2018 dated 24 January 2018, the signing of annual performance agreements for all staff should be done from the year 2018, but it has not been done so far, and according to paragraph 04 of the circular, a Human Resource Development Plan had not been prepared by the Commission
- No human resource plan has been prepared but to suggest a more practical performance appraisal system for evaluating the performance of officers in all posts of Court Registrar Service and Scheduled Government Service, which will lead to increase in efficiency and effectiveness of Courts. It had been informed that a committee has been appointed to review and report according to the objectives and its work has been completed and the relevant recommendations will be submitted to the Judicial Service Commission and appropriate further action will be taken accordingly.
- A human resource plan should be prepared and performance agreements should be signed as per the referred circular.