

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

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### **4.1 Scope of Audit**

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The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the office of the Judges of the Superior Courts for the year ended 31 December 2013 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 on 07 October 2014. 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**

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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 Article 148, 149, 150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory Provisions and Public Financial 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**

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According to the Financial Records and Books for the year ended 31 December 2013, 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 office of the Judges of the Superior Courts had been prepared satisfactorily.

**(a) Non – maintenance of Registers and Books**  
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The office had not maintained the Register of Computers, Accessories and Software in terms of the Treasury Circular No. 1A1/2002/02 dated 28 November 2002.

**(b) Budgetary Variance**  
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The following observations are made.

- (i) The entire net provisions amounting to Rs.2,700,000 made under 05 Objects had been saved.
  
- (ii) Excess provisions had been made for 16 Objects and as such the savings there under after utilizing the provisions ranged between 9 per cent and 99 per cent of the net provisions relating to those Objects.

**4.4 Good Governance and Accountability**  
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**4.4.1 Annual Action Plan**  
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The Annual Action Plan for the year under review that should be prepared by the office in terms of the paragraph 1.4.1 of the letter of the Director General of Public Finance dated 10 March 2010 had not been furnished to audit even by 16 September 2014.

**4.4.2 Annual Procurement Plan**  
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The Annual Procurement Plan for the year under review in terms of the National Budget Circular No.128 of 24 March 2006 had not been prepared even by 31 December 2013.

**4.4.3 Internal Audit**  
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An internal audit had not been carried out in the Department.

**4.4.4 Implementation of Audit and Management Committee**  
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The meetings of the Audit and Management Committee had not been held for the year 2013.

#### 4.5 Performance

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The number of pending cases of the office of Judges of the Superior Courts as at 01 January 2013 had been 3,173 and the number of new cases registered in the year 2013 had been 1,654. Therefore the number of cases to be finalized in the year 2013 had been 4,827. Out of these cases, 1,560 cases had been finalized in the year under review, and the number of pending cases as at 31 December 2013 had been 3,267.

#### 4.6 Human Resources Management

##### ----- Approved Cadre and Actual Cadre -----

The position of the cadre as at 31 December 2013 had been as follows.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
----- Senior Level	----- 23	----- 20	----- 03
<b>Total</b>	----- <b>23</b> =====	----- <b>20</b> =====	----- <b>03</b> =====