පරිපාලන අභියාචන විනිශ්චය අධිකාරය

நிருவாக மேன்முறையீடுகள் நியாய சபை

Administrative Appeals Tribunal

කාර්ය සාධන වාර්තාව

2024

Administrative Appeals Tribunal

Performance Report 2024

Contents ***Page No.***

Annual Performance Report for the year 2024

Name of the Institution: Administrative Appeals Tribunal

Expenditure Head No 09

1.1 Introduction

The Administrative Appeals Tribunal was established under the Administrative Appeals Tribunal Act No. 4 of 2002, in pursuance of Article 59(1), amended by the 17^{th} amendment to the Constitution.

1.2 Vision, Mission and Objective

1.2.1. **Vision**
To be an accessible and expert organization that delivers administrative justice.

1.2.2. **Mission**

To undertake a high-quality and independent review of an order or a decision made by the Public Service Commission and the National Police Commission in the exercise of its powers under Chapter IX of the Constitution in respect of a Public Officer or a Police Officer and deliver administrative justice.

1.3 Key Functions

1.3.1 To hear and determine any appeal made by an aggrieved Public or Police Officer against an order or a decision issued by the Public Service Commission and Audit Commission or the National Police Commission and Audit Commission.

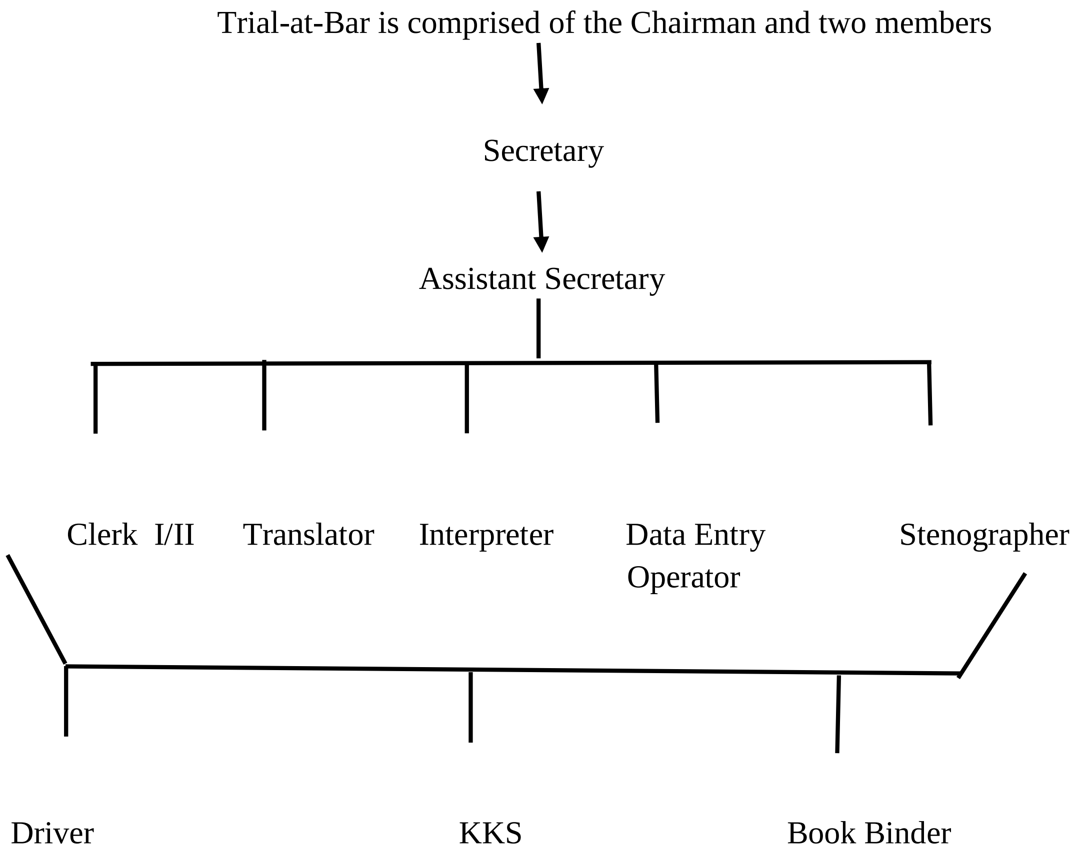
1.3.2. Undertaking an appeal
Appeals shall be made in terms of the Section 4(1) and 4(2) of the Administrative Appeals Tribunal Act No. 4 of 2002

1.3.3 Actions to be taken upon the receipt of an appeal
Initial steps are taken in terms of Section 5(1) and Section 5(2) of said Act, and subsequently as per Section 6 (a), (b), (c) and (d) of the same

1.3.4 In terms of Section 7 of said Act, the Tribunal shall hear and finally dispose of any appeal preferred to it, within two months from the date of receipt of such appeal.

1.3.5 A case is heard in terms of the provisions stipulated in Section 8(1) of said Act, and as per the Section 8(2) of the same, a decision made by the Tribunal shall be final and conclusive and shall not be called in question in any suit or proceedings in a court of law.

1.4 Organizational Chart



As per the provision of Section 2 of the Act, a board of three judges, consisting of a Chairman appointed by the Judicial Service Commission.

Composition as at 31.12.2024:

Chairman	Retired Supreme Court Judge K.T. Chithrasiri
Member	Retired Officer of the Sri Lanka Administrative Service, Mr. J.J. Ratnasiri
Member	Retired High Court Judge Mrs.S.Nandasekaran
Secretary	Mr. P.Waduge
Assistant Secretary	Mr. M.Rafeeq Ismail

02. Progress and Way Forward

I. Progress of Appeals – as at 31.12.2024

No of appeals carried forward as at 01.01.2024		1007
Re-called appeals	20	
Received appeals within the year 2024	500	520
Total no of appeals to be heard during the period		1,527
No of appeals allowed to be made during the period	36	
No of Withdrawn appeals during the period	67	
No of dismissed appeals	211	
No of Appeals laid by upon the request of the appellant/ Public Service Commission /National Police Commission	141	
Total no of disposed appeals during the period		455
Undisposed No. of appeals as at 31.12.2024 carried forward to the year 2025		1,072

II. Way forward

1. To continue and carry forward the work already initiated and ongoing through the Public Service Commission and the National Police Commission, and to address further appeals promptly.

2. This Tribunal has also been entrusted with handling appeals relating to the decisions made by the Audit Service Commission, as per the provisions of the 21st Amendment to the Constitution.

3. In the last quarter, following the appointment of the new Chairman, 279 appeals were resolved and concluded, and it is expected that about half of the pending appeals will be completed in the coming year.

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2024

3.1 Statement of Financial Performance

ACA -F

Statement of Financial Performance
For the year ended 31st December 2024

Revised Budget Provisions 2024 Rs.		Note	Actual 2024 Rs.	Actual 2023 Rs.	
-	**Revenue receipts**		-	-	
-	Taxes on local goods and services	2	-	-	ACA-1
-	Taxes on international trade	3	-	-	
-	Non-Tax revenue and others	4	-	-	
-	**Total Revenue Receipts (A)**		-	-	
-	**Non-Revenue Receipts**		-	-	
-	Treasury imprest		35,800,000	31,505,000	ACA-3
-	Deposits		-	-	ACA-4
-	Advance Account		761,900	663,300	ACA-5
	Other main ledger account receipts		-	-	
-	**Total non-revenue receipts (B)**		**36,561,900**	32,168,300	
-	**Total revenue receipts and non-revenue receipts C= (A)+ (B)**		**36,561,900**	32,168,300	
	Remittance to the Treasury (D)		55,527	985,422	
	Net Revenue Receipts and Non-Revenue Receipts E = (C) –(D)		36,506,373	31,182,878	
	Less: Expenditure				
24,060,000	Wages, salaries, and other employee benefits	5	20,710,540	16,975,326	
16,140,000	Other goods and services	6	14,993,332	13,975,395	ACA-2(ii)
-	Subsidiary, grants and transfers	7	-	-	
-	Interest payments	8	-	-	
-	Other recurrent expenditure	9	-	-	
40,200,000	**Total Recurrent Expenditure (F)**		**35,703,872**	30,950,721	
	Capital Expenditure				

-	Rehabilitation and improvement of Capital assets	**10**	-	-	
7,700,000	Acquisition of Capital assets	**11**	975,945	292,550	
-	Capital transfers	**12**	-	-	**ACA-2(ii)**
-	Acquisition of financial assets	**13**	-	-	
100,000	Capacity building	**14**	13,000	-	
-	Other capital expenditure	**15**	-	-	
7,800,000	**Total Capital expenditure (G)**		**988,945**	292,550	
	Deposit payments		-	-	**ACA-4**
	Advance payments		490,000	500,000	**ACA-5**
	Other major ledger account payment		-	-	
	Total main ledger expenditure (G)		490,000	500,000	
	Total expenditure I = (F+G+H)		37,182,817	31,743,271	
48,000,000	Balance as at 31st December J = (E-I)		(676,444)	(560,393)	
	Balance as per the imprest reconciliation statement		(676,444)	(560,393)	**ACA-7**
	Impress balance as at 31st December				**ACA-3**
			-	-	

3.2 Statement of Financial Position

Statement of Financial Position as at 31st December 2024 ACA-P

	Note	Actual 2024 Rs.	2023 Rs.
Non-Financial Assets			
Property, Plant and equipment	ACA-6	21,812,937	21,014,390
Financial Assets			
Advance Accounts	ACA 5/5 (A)	1,109,100	1,381,000
Cash & Cash Equivalents	ACA -3	-	-
Total Assets		22,922,037	22,395,390
Net Assets / Equity			
Net Worth to Treasury		1,109,100	1,381,000
Property, Plant & Equipment Reserve		21,812,937	21,014,390
Rent and Work Advance Reserve	ACA -5 (B)		
Current Liabilities			
Deposits Accounts	ACA -4	-	-
Imprest Balance	ACA -3	-	-
		22,922,037	22.395,390

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 01 to 18 and Notes to accounts presented in pages from 19 to 20 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the commonly accepted accounting guidelines. We hereby certify that the figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and is carried out periodic reviews to monitor the effectiveness of the internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

Signed illegibly	Signed illegibly	Signed illegibly
Chief Accounting Officer	**Accounting Officer**	**Chief Financial Officer / Chief Accountant**
Name:	Name:	**Director (Finance) / Commissioner (Finance)**
Designation:	Designation:	Name:
Date: 25.02.2025	Date:	Date:

K.T.Chithrasiri Retired Supreme Court Judge Chairman Administration Appeals Tribunal	**P.Waduge** Secretary Administration Appeals Tribunal 35, Silva Lane Rajagiriya	**J.P.N.C. Jayakody** Accountant Administration Appeals Tribunal

3.3 Statement of Cash Flows

ACA-C

Statement of Cash Flows

For the Period ended 31st December 2024

	Actual	
	2024	2023
	Rs.	Rs.
Cash Flows from Operating Activities		-
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non-Revenue Receipts	-	-
Imprest Received	35,800,000	31,505,000
Deposit Received	-	-
Total Cash generated from Operations (A)	**37,227,144**	**32,675,093**
Less - Cash disbursed for:		
Subsidies & Transfer Payments	-	-
Expenditure incurred on behalf of Other Heads	-	-
Advance Payments	490,000	500,000
Deposit Payments	-	-
Total Cash disbursed for Operations (B)	**36,238,199**	**32,382,543**
NET CASH FLOW FROM OPERATING ACTIVITIES (C)=(A)-(B)	**988,945**	**292,550**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	**-**	**-**
Less - Cash disbursed for:		
Construction or purchase of physical assets and other investments Acquisition	988,945	292,550
Total Cash generated from Investing Activities (D)	**988,945**	**292,550**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(988,945)**	**(292,550)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**-**	**-**
Cash Flows from Financing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	**-**	**-**
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	**-**	**-**
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	**-**	**-**
Net Movement in Cash (K) = (G) + (J)	**-**	**-**
Opening Cash Balance as at 01st January	**-**	**-**
Closing Cash Balance as at 31st December	**-**	**-**

3.4 Notes to the Financial Statements - Not Available

3.5 Performance of the Revenue Collection

Rs. 000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original Estimate	Final Estimate	Amount (Rs.)	Allocation Utilization as a % of Final Allocation
20.3.9900	Other Income	Cannot estimate	-	665,244/-	-

3.6 Performance of the Utilization of Allocated Funds Rs.

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original Allocation	Final Allocation		
Recurrent	40,200,000	40,200,000	35,703,872	89%
Capital	7,800,000	7,800,000	988,945	13%

3.7 Allocation made to this Department / District Secretariat / Provincial Council as a representative of other Ministries / Departments in terms of F.R. 208 – Not applicable

3.8 Performance of reporting the non-financial assets

Rs. 000

Asset Code	Code Description	Balance as per Board of Survey Report as at 31.12.2024	Balance as per Financial Position Report as at 31.12.2024	Yet to be Accounted	Reporting Progress as %
9151	Building and Structures	-	-	-	-
9152	Machinery	-	21,872,937	-	-
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Leased out Assets	-	-	-	-

3.9 Auditor General’s Annual Audit Report

My No.: PIC/B/AAT/2/24/08 Your No.: Date: 30th May 2025

Chief Accounting Officer

Administrative Appeals Tribunal

Head 009 - Brief Report of the Auditor General on Administrative Appeals Tribunal for the Year Ended 31 December 2024 as per Section 11 (1) of the National Audit Act, No. 19 of 2018.

The aforesaid report and the originals of the financial statement in all three languages are sent herewith.

Sgd.by / A.G.A.Helmini
Senior Assistant Auditor General
For Auditor General (Acting)

Copy: Director General, Department of Public Finance

My No.: PIC/B/AAT/2/24/08 Your No.: Date: 30th May 2025

Chief Accounting Officer

Administrative Appeals Tribunal

Head 009 - Brief Report of the Auditor General on Administrative Appeals Tribunal for the Year Ended 31 December 2024 as per Section 11 (1) of the National Audit Act, No. 19 of 2018.

---

1. Financial Statements

1.1 Opinion

Head 009- The audit of the financial statements of the Administrative Appeals Tribunal for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance and cash flow statement for the year then ended, 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. The Summary Report including my comments and observations on the financial statements of the Administrative Appeals Tribunal in terms of Section 11(1) of the National Audit Act No.19 of 2018, was issued to the Chief Accounting Officer on 17 May 2019. The Annual Detailed Management Report relating to the Tribunal will be issued to the Chief Accounting Officer in due course in terms of Section 11(2) of the National Audit Act. This report is furnished to Parliament in terms of Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka, read in conjunction with Section 10 of the National Audit Act No.19 of 2018.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Administrative Appeals Tribunal as at 31 December 2014, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles mentioned in Note 1 relevant to the Financial Statements.

1.2 Basis for Opinion

I conducted my audit in accordance with the Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards, are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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 or the override of internal control.

- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not to express an opinion on the effectiveness of the Institute's internal control.

- Evaluate the presentation, structure and content of the financial statements, which include the disclosures, are in a manner that achieves a suitable and fair presentation.

- Evaluate the overall presentation, 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.

I make the Chief Accounting Officer aware of important audit findings identified during my audit, main internal governance lapses and other matters.

2. Report on the Other Legal and Regulatory Requirements

I declare the following facts 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 the Financial Statements relevant to the preceding year have been implemented.

3. Financial Review

4. Expenditure management

Due to the failure to prepare expenditure estimates in accordance with F.R. 50, between 18 per cent and 94 per cent of the allocations under 10 recurrent expenditure heads and 2 capital expenditure heads remained unutilized during the year under review.

3.2 Non-compliance with Laws, Rules and Regulations

The following non-compliances were observed.

	Reference to Laws, Rules and Regulations	Non-compliance
(a)	Paragraph 04 of the Public Finance Circular No. 2020/02 dated 28th August 2020.	The Tribunal had not prepared a Procurement Plan for the year under review.
(b)	Paragraph 2 (iv) of the Public Administration circular No. 03/2018 dated 20th February 2018	Although no one over the age of 67 should be appointed to an approved post in the public service, two retired officers who had exceeded the age of 67 were appointed to two approved posts of the Tribunal.

4. Operational Review

4.1 Performance

The following observations are made.

a) When granting decisions regarding 64 appeal complaints relevant to the National Police Commission and the Public Service Commission, of which the granting of judgments was completed, that was a sample examined in the year under review; it had taken 06 to 37 months to solve the complaints relevant to the National Police Commission, and 03 to 102 months for solving the 49 complaints of the Public Service Commission.

b) At the commencement of the year under review, the Administrative Appeals Tribunal had 1,007 pending complaints for resolution, and another 522 complaints were lodged during the year. Accordingly, the total number of complaints for adjudication was 1,529. Out of that, 455 complaints were disposed of during the year, and in the manner of such disposal, 141 complaints were laid by, 216 complaints were dismissed as null and void, 67 complaints were withdrawn, and 36 complaints were adjudicated on their merits. The overall disposal rate of complaints was 30 per cent, and the disposal rate through substantive adjudication was 2 per cent.

c) Out of the complaints received by the Tribunal as at 31 December 2024, 1,074 remained unresolved, and according to the date of receipt of those complaints, the complaints pertaining to the National Police Commission and the Public Service Commission, for which the delay was less than two years, amounted to 144 and 197, respectively. The complaints for which the delay ranged from two to four years amounted to 141 and 254, respectively. There were 72 complaints related to the Public Service Commission and 254 complaints related to the National Police Commission that remained pending for more than four years as at the end of the year. As per the above facts, since the appellants/petitioners are aggrieved parties seeking redress, the audit observed the necessity of ensuring the prompt delivery of relief without undue delay.

4.2 Management Deficiencies

Even though more than 22 years had elapsed since the establishment of the Tribunal, Schemes of Recruitment for each post had not been formulated as at the end of the year under review.

5. Human Resources Management

5.1 Assigned Staff, Actual Staff

As per the information submitted by the Tribunal for audit purposes, although the approved cadre was 32 as at 31 December 2024, only 14 permanent staff members and 8 contract staff members were in service, resulting in 10 cadre vacancies. All three senior-level positions, Secretary, Assistant Secretary, and Accountant, had been reappointed annually on a contract basis since 2017.

Sgd.by / A.G.A.Helmini
Senior Assistant Auditor General
For Auditor General (Acting)

Chapter 04 – Performance indicators

4.1 Performance indicators of the Institute -

Performance indicators have not been prepared.

Chapter 05. - Performance of achieving Sustainable Development Goals (SDG)

The achievement of Sustainable Development Goals cannot be assessed as the judicial proceedings are carried out.

5.1 Indicate the identified applicable Sustainable Development Goals.- Irrelevant

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Surplus)
Senior	03	03	-
Tertiary	-	-	-
Secondary	21	12	09
Primary	08	07	01
Total	32	22	10

6.2 There is no impact on the duties of the Tribunal's office, as the limited available staff have been practically assigned tasks, including covering any vacancies.

6.3 **Human Resources Development**

Program	**No. of Persons Trained**	**Duration of the program**	**Total Investment Rs. '000**		**Nature of the Program (Local / Foreign)**	**Output / Knowledge obtained**
			Local	Foreign		
Office Procedure	01	03 Days	13,000/-		Local	
CIGAS Program	03	04 Days	-		Local	

Chapter 07 – Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief Explanation for Non Compliance	Corrective Actions Proposed to Avoid Non-Compliance in Future
1	**The following financial statements/accounts have been submitted on the due date**			
1.2	Annual financial statements	Complied		
1.2	Advance to the public officers' account	Complied		
2.	**Maintenance of books and registers (FR445)**	Complied		
2.1	The fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register /Personal emoluments cards have been maintained and updated	Complied		
2.3	The register of Audit queries has been maintained and updated	Complied		
2.4	The register of Internal Audit reports has been maintained and updated	Not Complied	There isn't an internal auditor post in the approved cadre.	A clerk has been assigned for that purpose.
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on the due date	Complied		
2.6	The register for cheques and money orders has been maintained and updated	Complied		
2.7	The inventory register has been maintained and updated	Complied		
2.8	The Stocks Register has been maintained and updated	Complied		
2.9	The Register of Losses has been maintained and updated	Complied		
2.10	The Commitment Register has been maintained and updated	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and updated	Complied		
03	**Delegation of functions for financial control (FR 135)**			

3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such a manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls have been adhered to by the accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Not Complied	Purchases are not made in large quantities.	The Procurement Plan 2024 has not been prepared.
4.3	The annual Internal Audit plan has been prepared	Not Complied	Do not prepare such plans as there is no internal auditor	I intend to formulate a plan for the coming year.
4.4	The annual estimate has been prepared and submitted to the NBD on the due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit queries**			
5.1	All the audit queries have been replied to within the specified time by the Auditor General	Complied		
6.	**Internal Audit**	Not Applicable		
7.	**Audit and Management Committee**	Not Applicable		
8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer has been appointed to coordinate the implementation of the provisions of the circular, and the details of the nominated officer have been sent to the Comptroller General's Office in	Complied		

	terms of Paragraph 13 of the aforesaid circular			
8.3	The boards of survey were conducted, and the relevant reports submitted to the Auditor General on the due date in terms of Public Finance Circular No. 01/2020	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other related recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemned articles had been carried out in terms of FR 772	Complied		
9.	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles have been prepared and submitted to the Auditor General on the due date	Complied		
9.2	The condemned vehicles had been disposed of within less than 6 months after being condemned	Not Complied	There weren't disposed vehicles.	Intended to do so, if required
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	Actions have been taken in terms of F.R. 103, 104, 109 and 110 about every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years have been settled	Not Complied	There aren't inactive bank accounts	Taking measures to prevent inactive bank accounts.
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which	Complied		

	adjustments had to be made, and those balances had been settled within one month			
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limits	Complied		
11.2	The liabilities were made without exceeding the provisions that remained at the end of the year, as per the FR 94(1)	Complied		
12	**Advances to Public Officers' Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Not Complied	There were no expired loan balances.	If there are overdue loan balances, act accordingly
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	**General Deposit Account**			
13.1	The action had been taken as per F.R. 571 in relation to the disposal of lapsed deposits	Not Complied	Not a general deposit account	
13.2	The control register for general deposits had been updated and maintained	Not Complied	Not a general deposit account	If a requirement arises for a general deposit account, take measures to obtain approval in that regard.
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review was remitted to the Treasury Operations Department	Complied		
14.2	The ad-hoc sub-imprests issued as per F.R. 371 have been settled within one month from the completion of the task	Not Complied	Issuance of ad-hoc impressts does not take place.	Taking action if such a requirement arises.
14.3	The ad-hoc sub-imprests have been issued exceeding the limit	Not Complied	Issuance of ad-hoc impressts does not take place.	Taking action if such a requirement arises.
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	**Revenue Account**	Not Complied	There is no revenue account	Not an income-generating institution.
16.	**Human Resource Management**			
16.1	The staff have been paid within the approved cadre	Complied		

16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to the Management Services Department in terms of their circular No.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed, and a proper register of information is maintained and updated in terms of the Right to Information Act and Regulation	Complied		
17.2	Information about the institution to the public has been provided by the Website, or alternative measures and facilities have been made available to the public to appreciate/complain against the public authority through this website or alternative measures.	Complied		
17.3	Semi-Annual and Annual reports have been submitted as per Sections 08 and 10 of the RTI Act	Not Complied	Have not given training.	
18	**Implementing the Citizens Charter**			
18.1	A citizens' Charter/ Clients' Charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of the Ministry of Public Administration and Management	Not Complied	The difficulty of implementing such a thing as this is an institution which is implementing a judicial process.	A methodology is being compiled for implementing the Citizens' Charter for the year 2025.
18.2	A methodology has been devised by the Institution to monitor and assess the formulation and the implementation of the Citizens' Charter / Citizens' clients' Charter as per paragraph 2.3 of the circular	Not Complied	The difficulty of implementing such a thing as this is an institution which is implementing a judicial process.	A methodology is being compiled for implementing the Citizens' Charter for the year 2025.
19	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Not Complied	Since the entire staff is only 22 people, taking action to prioritize the judicial role.	A Human Resource Development Plan has been prepared for the year 2025.
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Not Complied	Since the entire staff is only 22 people, taking action to prioritize the judicial role.	Four (04) officers have been directed for training in the year 2024.
19.3	Annual performance agreements have been signed for the entire staff	Not Complied	Since the entire staff is only 22 people, taking action to	Intended to practically experience as

	based on the format in Annexure 01 of the aforesaid Circular		prioritize the judicial role.	the total staff is 22 persons.
19.4	A senior officer has been appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Not Complied	Since the entire staff is only 22 people, taking action to prioritize the judicial role.	The difficulty of deploying an officer in that regard, as the entire staff is 22 people.
20	**Responses to Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		