



பரீபாலன அபிமான விநிஷ்டை அபிකාරය

நிருவாக மேன்முறையீடுகள் நியாய சபை

Administrative Appeals Tribunal

Performance Report

2025

Administrative Appeals Tribunal

Performance Report 2022

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Annual Performance Report for the year 2025

Name of the Institution: Administrative Appeals Tribunal

Expenditure Head No 09

1.1 Introduction

The Administrative Appeals Tribunal was established under the provisions of the Administrative Appeals Tribunal Act, No. 4 of 2002, in terms of Article 59(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka, as amended by the Seventeenth Amendment to the Constitution.

1.2 Vision, Mission and Objectives of the Tribunal

1.2.1. Vision

To issue appropriate orders, after duly considering appeals submitted against decisions and determinations made by the Public Service Commission, the National Police Commission, and the Audit Service Commission in relation to appointments, promotions, and disciplinary matters, by identifying and rectifying any errors, where such errors exist, in those decisions and determinations.

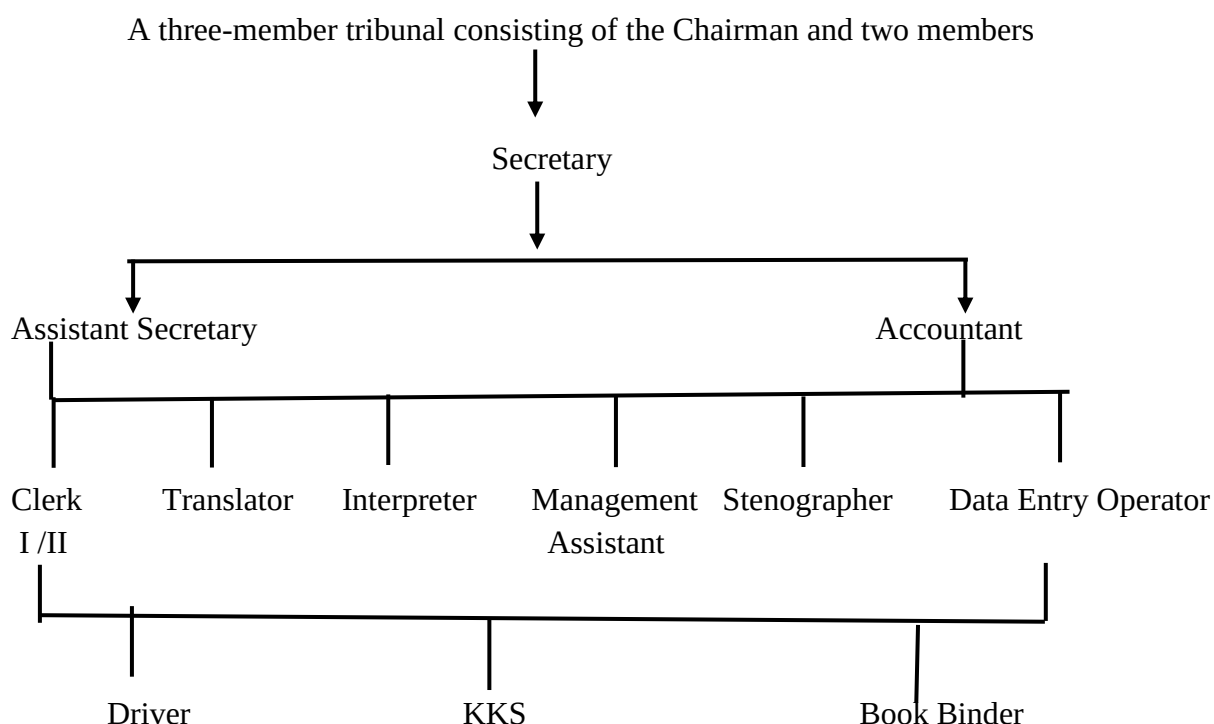
1.2.2. Mission

To receive appeals submitted by public officers or police officers who are aggrieved by the decisions made by the aforesaid three Commissions, and after calling for observations from the parties concerned, to consider the relevant statutory enactments, regulations, the Establishments Code, the Financial Regulations, and the judgments of the superior courts, and where it is revealed that the rights of any officer have been infringed as a result of the decisions made by the said Commissions, to rectify such infringements by issuing appropriate orders.

1.3 Key Functions

- 1.3.1 To investigate and provide judgments on appeals filed against decisions and orders given by the Public Service Commission or the National Police Commission regarding Public Officers and Police Officers.
- 1.3.2 Acceptance of Appeals
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 Steps Taken After Receiving an Appeal
Taking the initial steps of the procedure under Sections 5(1) and 5(2) of the said Act, and acting according to Sections 6(a), (b), (c), and (d).
- 1.3.4 Hearings of cases are conducted in pursuance of the provisions of Section 8(1) of the relevant Act, and according to Section 8(2), those decisions shall be final and conclusive and shall not be questioned in any suit or proceedings in a court of law.

1.4 Organizational Chart



1.5 **Appointment of the Tribunal**

In accordance with the powers vested under Section 2 of the aforementioned Act No. 4 of 2002, a tribunal consisting of three members, including the Chairman, is appointed by the Judicial Service Commission.

Composition as at 31.12.2025:

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	Mrs. K.G. Priyanthi Mangalika
Accountant	Mr. J.P.N.C. Jayakody

02. Progress and Way Forward

I. Progress of Appeals – as at 31.12.2025

No. of appeals carried forward as at 01.01.2025		1074
Received appeals within the year 2025	<u>673</u>	<u>673</u>
Total no of appeals to be heard during the period		1,747
No. of appeals allowed to be made during the period	102	
No. of withdrawn appeals during the period	100	
No of dismissed appeals	558	
No. Appeals rejected/dismissed on various grounds	<u>77</u>	
Accordingly, the number of appeals concluded during this period		<u>837</u>
No. of unresolved appeals as at 31.12.2025 carried forward to the year 2026		<u><u>910</u></u>

II. Way forward

To follow the principles of law when inquiring into and pronouncing the decision on any appeal, and to deliver judgments as expeditiously as possible.

To provide the necessary assistance to maintain the functions of the Tribunal in a proper manner by adhering to the principles of administrative law and based on the provisions specified in government circulars, thereby providing cooperation to maintain a strong administrative foundation.

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2025

3.1 Statement of Financial Performance

Statement of Financial Performance
for the period ended 31st December 2025

Revised Budget Allocations 2025	Rs.	Note	Actual	
			2025 Rs.	2024 Rs.
-	-	revenue Receipts	-	-
-	-	Income Tax	1	-
-	-	Taxes on Domestic Goods & Services	2	-
-	-	Taxes on International Trade	3	-
-	-	Non Tax Revenue & Others	4	-
-	-	Total Revenue Receipts (A)	-	-
-	-	Non Revenue Receipts	-	-
-	-	Treasury Imprests	42,529,000	35,800,000
-	-	Deposits	-	-
-	-	Advance Accounts	760,200	761,900
-	-	Other Main Ledger Receipts	-	-
-	-	Total Non Revenue Receipts (B)	43,289,200	36,561,900
-	-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	43,289,200	36,561,900
-	-	Remittance to the Treasury (D)	61,423	55,527
-	-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	43,227,777	36,506,373
-	-	Less: Expenditure	-	-
-	-	Recurrent Expenditure	-	-
-	-	Wages, Salaries & Other Employment Benefits	5	25,173,504
31,100,000	-	Other Goods & Services	6	14,993,332
16,685,000	-	Subsidies, Grants and Transfers	7	-
-	-	Interest Payments	8	-
-	-	Other Recurrent Expenditure	9	-
-	-	Total Recurrent Expenditure (F)	40,607,067	35,703,872
47,785,000	-	Capital Expenditure	-	-
-	-	Rehabilitation & Improvement of Capital Assets	10	-
1,615,000	-	Acquisition of Capital Assets	11	975,945
-	-	Capital Transfers	12	-
-	-	Acquisition of Financial Assets	13	-
100,000	-	Capacity Building	14	13,000
-	-	Other Capital Expenditure	15	-
-	-	Total Capital Expenditure (G)	1,624,101	988,945
1,715,000	-	Deposit Payments	-	-
-	-	Advance Payments	1,956,860	490,000
-	-	Other Main Ledger Payments	-	-
-	-	Total Main Ledger Expenditure (H)	1,956,860	490,000
-	-	Total Expenditure I = (F+G+H)	44,188,028	37,182,817
-	-	Balance as at 31st December J = (E-I)	(960,251)	(676,444)
49,500,000	-	Balance as per the Imprest Adjustment Statement	(960,251)	(676,444)
-	-	Imprest Balance as at 31st December	-	-



3.2 Statement of Financial Position



ACA-P

Statement of Financial Position
As at 31st December 2025

		Actual	
Note		2025	2024
		Rs.	Rs.
Financial Assets			
Property, Plant & Equipment	ACA-6	23,370,038	21,812,937
Financial Assets			
Balance Accounts	ACA-5/5(a)	2,305,760	1,109,100
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		25,675,798	22,922,037
Assets - Equity			
Net Worth to Treasury		2,305,760	1,109,100
Property, Plant & Equipment Reserve		23,370,038	21,812,937
Grant and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		25,675,798	22,922,037

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07... to 20... and Annexures to accounts presented in pages from 21... to 25... form an integral part of these Financial Statements. The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 02/2025, dated 17.12.2025 and hereby certify that 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 carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out as per the Section 38(1) (C) of the National Audit Act No. 19 of 2018

Chief Accounting Officer

Name :

Designation :

Date : 2026.02.19

Justice K.T. Chitrasiri
Retired Supreme Court Judge
Chairman
Administrative Appeals Tribunal

Accounting Officer

Name :

Designation :

Date : 19.02.2026

P Waduge
Secretary
Administrative Appeals Tribunal
35, Silva Lane,
Rajagiriya

Chief Financial Officer/ Chief Accountant/

Director (Finance) Commissioner (Finance)

Name :

Date : 19/2/2026

J.P.N.C. Jayakodi
Accountant
Administrative Appeals Tribunal

3.3 Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 31st December 2025

	Actual	
	2025 Rs.	Revised 2024 Rs.
Cash Flows from Operating Activities		
Tax Receipts	-	-
Fines, Penalties and Licenses	-	-
Profit	-	-
Net Revenue Receipts	896,851	665,244
Revenue Collected on behalf of Other Revenue Heads	42,529,000	35,800,000
Interest Received	760,200	761,900
Recoveries from Advance	-	-
Deposit Received	44,186,031	37,227,144
Total Cash generated from Operations (A)		
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	40,543,667	35,692,672
Subsidies & Transfer Payments	-	-
Renovation & Improvement of Capital Assets, Capital Transfers, Capacity Building and Other Capital Expenditure	-	-
Expenditure incurred on behalf of Other Heads	61,423	55,527
Interest Settlement to Treasury	1,956,860	490,000
Advance Payments	-	-
Deposit Payments	42,561,950	36,238,199
Total Cash disbursed for Operations (B)		
NET CASH FLOW FROM OPERATING ACTIVITIES (C)=(A)-(B)	1,624,101	988,945
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:		
Capital Asset Construction, Purchases and Other Investment Acquisitions	1,624,101	988,945
Total Cash disbursed for Investing Activities (E)	1,624,101	988,945
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)	(1,624,101)	(988,945)
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 01 st January		
Closing Cash Balance as at 31 st December		



3.4 Notes to the Financial Statements - Not Available

3.5 Performance of the Revenue Collection

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	-	130,550/-	-

Rs. 000

3.6 Performance of the Utilization of Allocated Funds

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original Allocation	Final Allocation		
Recurrent	48,600,000	47,785,000	40,607,067	85%
Capital	900,000	1,715,000	1,624,101	95%

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

Asset Code	Code Description	Balance as per Board of Survey Report as at 31.12.2025	Balance as per Financial Position Report as at 31.12.2025	Yet to be Accounted	Reporting Progress as %
9151	Building and Structures	-	-	-	-
9152	Machinery	-	2,3370,038	-	-
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Leased out Assets	-	-	-	-

Rs. 000

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	13	08
Primary	08	07	01
Total	32	23	09

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		
Fixed asset register preparation and maintenance	01	02 Days			Local	
Bookkeeping training programme	01	02 Days			Local	

Procurement procedures training programme	01	02 Days			Local	
Filing	02	02 Days			Local	
			67,000./-			

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	Complied		
4.3	The annual Internal Audit plan has been prepared	Not Complied	No such plan was prepared due to the absence of an Internal Auditor.	It is intended to carry out an internal audit during the ensuing 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 terms of Paragraph 13 of the aforesaid	Complied		

	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	Preventing the existence of 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 adjustments had to be made, and those balances had been settled within one month	Complied		
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	No outstanding overdue balances	Acting accordingly if there are outstanding loan balances.
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	A general deposit account is not available.	
13.2	The control register for general deposits had been updated and maintained	Not Complied	A general deposit account is not available.	Taking necessary steps to obtain prior approval in the event a requirement arises to maintain a General Deposit Account.
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-imprest issued as per F.R. 371 have been settled within one month from the completion of the task	Not Complied	Issuance of ad-hoc imprests does not take place.	If such a requirement arises, action will be taken accordingly
14.3	The ad-hoc sub-imprests have been issued exceeding the limit	Not Complied	Issuance of ad-hoc imprests does not take place.	If such a requirement arises, action will be taken accordingly
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account	Not Complied	Revenue account is not available.	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	Training has not been provided.	
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 in implementing such a mechanism, as this is an institution where judicial proceedings take place.	Arrangements have been made to formulate the Citizen's Charter for the upcoming year
18.2	A methodology has been devised by the Institution to monitor and assess the formulation and the implementation of the Citizens'	Not Complied	The difficulty in implementing such a mechanism, as	A mechanism is currently being formulated to

	Charter / Citizens' clients' Charter as per paragraph 2.3 of the circular		this is an institution where judicial proceedings take place.	implement the Citizen's Charter for the upcoming year.
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.	Complied.		
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	As the total staff consists of 22 members, priority is given to judicial functions.	Action will be taken to deploy officers for training based on the allocated provisions.
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Not Complied	As the total staff consists of 22 members, priority is given to judicial functions.	The Performance Agreement has not been signed.
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	Complied		
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		

My No.: PIC/B/AAT/2/25/02

Your No.:

Date: 19th May 2026

Chief Accounting Officer

Administrative Appeals Tribunal

Head 009 - Summary Report of the Auditor General on Financial Statements of the Administrative Appeals Tribunal for the Year Ended 31 December 2025 as per Section 11 (1) of the National Audit Act, No. 19 of 2018.

The aforementioned report, along with the originals of the financial statement in all three languages, are sent herewith.

Sgd.by / K.K.S. Jayakody

Deputy Auditor General

For Auditor General

Copy: Director General, Department of Public Finance

My No.: PIC/B/AAT/2/25/02

Your No.:

Date: 19th May 2026

Chief Accounting Officer

Administrative Appeals Tribunal

Head 009 - Summary Report of the Auditor General on Financial Statements of the Administrative Appeals Tribunal for the Year Ended 31 December 2025 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 2025, comprising the statement of financial position as at 31 December 2025, the statement of financial performance, and the cash flow statement for the year then ended, along with information on significant accounting policies and other explanatory notes, 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 the provisions of the National Audit Act, No. 19 of 2018. This report contains my comments and observations on the financial statements submitted to the Administrative Appeals Tribunal in terms of Section 11(1) of the National Audit Act, No. 19 of 2018. The Annual Detailed Management Audit Report related 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, No. 19 of 2018. 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, the financial statements give a true and fair view of the financial position of the Administrative Appeals Tribunal as at 31 December 2025, and its financial

performance and cash flows for the year then ended in accordance with the basis of preparation of the financial statements set out in Note 1 to the financial statements.

1.2 Basis for Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements is 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 Emphasis of Matter - Basis of Preparation of Financial Statements

Attention is drawn to Note 1 to the financial statements, which describes the basis of preparation of these financial statements. The financial statements have been prepared for the operational needs of the Administrative Appeals Tribunal, the Treasury, and the Parliament in accordance with Government Financial Regulations 150 and 151 and Government Accounts Guideline No. 02/2025 dated 17 December 2025. Accordingly, these financial statements may not be suitable for other purposes. My report is intended only for the use of the Administrative Appeals Tribunal, the Treasury, and the Parliament of Sri Lanka. My opinion in this regard is not modified.

1.4 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 Government Financial Regulations 150 and 151 and Government Accounts Guideline No. 02/2025 dated 17 December 2025, and for the determination of such internal control as 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 Administrative Appeals Tribunal 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 financial control exists within the Administrative Appeals Tribunal, carry out periodic reviews to monitor the effectiveness of such systems, and accordingly make any alterations required for such systems to be effectively carried out.

1.5 Auditor's Responsibilities 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 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, they could reasonably be expected to influence the economic decisions of users taken 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 scepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, to provide 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 audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Tribunal's internal control.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 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.

2. 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 on the financial statements of the preceding year had been implemented.

3. Financial Review

3.1 Expenditure Management

Due to the expenditure estimates not being properly prepared in accordance with Financial Regulation 50 of the Democratic Socialist Republic of Sri Lanka, provisions across 15 expenditure items remained unutilized within a range of 9% to 85% during the year under review.

3.2 Non-Compliance with Laws, Rules and Regulations

Reference to the Laws, Rules and Regulations	Observation
(a) Section 10 of the Right to Information Act, No. 12 of 2016	The annual report for the preceding year, which should be submitted to the Right to Information Commission, had not been submitted as of 31 December 2025.
(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
(i) Financial Regulation 261(2)	When making payments by cheques, although the number of the cheque should be noted on the voucher as well as in front of the respective entry of the cash book, 26 instances where actions were carried out contrary to that were observed in the audit.
(ii) Financial Regulation 262(2)	Although the "PAID" stamp should be placed on the voucher or the supporting documents or on both, and the date paid should be entered in the stamp, 24 instances where actions had been carried out contrary to that were observed in the sample audit examination.

Reference to the Laws, Rules and Regulations	Observation
(c) Public Administration Circular No. 02/2018 dated 24 January 2018, as amended by Circular No. 02/2018(I) dated 30 November 2023	A human resource development plan had not been prepared for the year under review.

4. Operational Review

4.1 Performance

(a) As of January 01, 2025, a total of 1,074 appeals were pending from the beginning of the year, which included 549 appeals from the Police Commission, 523 appeals from the Public Service Commission, and 02 appeals from the Audit Service Commission. During the year, 673 appeals were received, consisting of 314, 356, and 03 appeals respectively, while 837 appeals were concluded, consisting of 387, 449, and 01 appeals respectively. Accordingly, at the end of the year, 910 appeals remained pending, consisting of 476, 430, and 04 appeals respectively.

(b) When considering the 910 appeals remaining at the end of the year according to the date the appeal was filed, 498 appeals were received within one year, 297 appeals were received within a period of 2 - 4 years, and 115 appeals were received over a period of 5 years or more.

(c) When examining appeals, the facts relevant to each appeal are unique to it, and when concluding appeals, permissions to conclude them may be rejected based on various factors, or they may be filed away for future action. Accordingly, during the year, 837 appeals were concluded, which included 387 appeals from the National Police Commission, 449 appeals from the Public Service Commission, and 01 appeal from the Audit Service Commission.

4.2 Planning

In accordance with paragraph 3 of the Public Finance Circular No. 2/2020 dated August 28, 2020, the Action Plan for the year 2025 had not been prepared in compliance with the format specified in the guidelines, incorporating areas of responsibility, activities, inputs, and outcomes.

5. Governance

5.1 Internal Audit

In accordance with section 40 of the National Audit Act No. 19 of 2018, although a suitable auditor should be appointed by the Chief Accounting Officer to conduct internal audit activities, no action has been taken to appoint an internal auditor and operate the internal audit function since the year 2015.

5.2 Audit and Management Committee

In accordance with section 41 of the National Audit Act No. 19 of 2018, although there should be an Audit and Management Committee for every entity, the Audit and Management Committee had not been maintained since the year 2015.

6. Human Resources Management

6.1 Assigned Staff and Actual Staff

According to the information submitted to the audit by the Authority, although the approved staff was 32 as of December 31, 2025, the actual staff was 23, resulting in 09 vacancies remaining in the staff cadre. All three senior-level positions, namely Secretary, Assistant Secretary, and Accountant, had been appointed on a contract basis, being renewed annually since the year 2017.

Sgd.by / K. K.S. Jayakody
Deputy Auditor General
For Auditor General