Parliamentary Serial No. 290

Name of the Institution : Administrative Appeals Tribunal

Lapse identified by the Committee on Public Accounts	**Measures taken to rectify that lapse and the present status**
First Part 72:00	
I. The annual financial statements had not been submitted as at prescribed date. II. The Public Officials' Advanced Account had not been submitted on due date.	Observations accepted. Arrangements have been made to submit accounts on due date in future, and Financial Statements of the year 2022 and the Public Officials' Advanced Account have been submitted for auditing prior to the prescribed date.
III. The Internal Audit Query Register had not been maintained in an up-to-date manner	Since an internal audit officer has not been appointed, no internal audit has taken place, and consequently, an internal audit query register has not been maintained.
IV. The consumable goods register had not been maintained in an up-to-date manner.	Not agreed with the observations. The stationary item stocks book has been maintained in an up-to-date manner.
V. The first, second and third passwords relevant to the software were not changed once in three months in terms of the Public Accounts Circular No. 171/2004 dated 11.05.2004.	In the year 2021, an accountant was not appointed in this Tribunal even on an acting basis. However, those tasks were performed by two clerks and the password was changed from time to time. In the year 2023, after appointing an accountant on acting basis, the password has been changed once in three months as per the instructions of the circular.

VI.	The Annual Action Plan has not been prepared.	The preparation of the annual action plan was hindered by the interruption of office work caused by the spread of the Covid-19 disease in the country in the year 2021. Nevertheless, the relevant action plan for the years 2022 and 2023 have been formulated and submitted for audit.
VII.	The Annual Procurement Plan has not been prepared.	Purchases for supplies of the Tribunal are made from time to time in minor quantities of stationery. It is also from the State Trading (General) Corporation. Therefore, it is impractical to prepare a procurement plan, and only Rs. 800,000/- has been allocated for the year 2024, as well.
VIII.	Not all vehicles had the state emblem painted on them.	The Tribunal has only two vehicles, and one is reserved for the Chairman. Arrangements have been made to apply the state emblem to the other vehicle.
IX.	A fuel consumption test of the vehicles has not been done in terms of the Section 3.1 of the Public Administration Circular 2016/30.	Agreed with the observations. Arragements have been made to test fuel consumption of the vehicles in the year 2024.
X.	Had entered into liabilities exceeding the provisions limit remained at the end of the year after utilizing a provision made to a subject head in terms of FR 04 (1).	Not agreed with the observations. Had not been entered into liabilities so.
XI.	Provisions had been allocated to other institutions deviating from the prescribed time frame.	The observations are not relevant to this institution.

XII.	In terms of the Management Circular No. 04/2017 dated 20.09.2019, the cadre details had not been submitted to the Department of Management Services within one month at the end of each quarter.	Not agreed with the observations. Relevant information has been sent at the end of each quarter.
XIII.	The internal audit program had not been prepared at the beginning of the year in terms of the F.R. 134 (2).	Since an internal auditor is not availbale, there is no possibility to act accordingly.
XIV.	The Audit and Management Committee meetings had not been conducted at least two times.	Observations are not relevant to this institution.

Part Two 30:00

I.	A website had not been designed and maintained to provide information regarding the institution to the public.	Although preliminary work had been initiated to prepare a website, no funds had been allocated from the Treasury in that regard. Rs. 7.2 million have been allocated under software development for the year 2024, and arrangements have been made to execute those activities within the current year.
II.	The website maintained at the Institution did not facilitate public submissions of complaints or compliments.	Due to the above observation, the matter mentioned herein is not relevant to this Authority.
III.	In terms of the Public Administration provisions bearing No. 02/2018 dated Januray 24, 2018, a properly formulated Human Resources Plan had not been prepared.	It is impractical to prepare such a plan as there was no possibility to direct officers to training activities due to the fact that the number of staff members of the institution was 18 and the office work was hindered due to the Covid 19 epidemic situation prevailed at that time.
IV.	Through the formulated Human Resources Plan, it had not been confirmed at least 12 hours of training opportunities per year for more than 50% of the staff. Performance Agreements inclusive of all the staff were not prepared and entered into agreements.	These observations are not relevant as a Human Resources Plan had not been prepared.

V.	There was no senior officer nominated in the institution to prepare human resource development plans and to implement capacity and skill development programs.	These observations are not relevant as a Human Resources Plan had not been prepared.
VI.	The institution had not identified Sustainability Goals according to its subject scope.	A judicial proceeding is being implemented in this Tribunal, and it has been unable to identify or implement the Sustainable Development Goals due to this reason.
VII.	No performance targets had been specified to measure the achievement of identified Sustainable Development Goals.	A judicial proceeding is being implemented in this Tribunal, and it has been unable to identify or implement the Sustainable Development Goals due to this reason.
	Indicators were not specified to measure progress in implementing the identified Sustainable Development Goals.	A judicial proceeding is being implemented in this Tribunal, and it has been unable to identify or implement the Sustainable Development Goals due to this reason.
VIII.	The number of training opportunities granted out of the planned training opportunities remained at a level less than 50%.	The observations are not relevant due to the above matter.
IX.	Recommandtions in the Auditor General's Report had not been implemented.	Not agreed with the observations. Recommendations of the Auditor General have been implemented.
X.	In terms of the Public Finance Circular No. 02/2020 dated	Observations are not relevant to this Tribunal.

	28.08.2020, 03 performance indicators that can measure its progress had not been not identified in order to clarify the role to be played by the institution.	
XI.	All the officers had not submitted the Declaration of Assets and Liabilities statements.	In this Tribunal, there are no staff level officials who are required to declare assests and liabilities annually.
XII.	Arrangements have not been taken to formally transfer the officials who have completed the maximum service period.	This Tribunal is established under a special Act, and these observations are not relevant.