

Annual Performance Report for the year 2019

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 17th 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 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 or the National Police 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

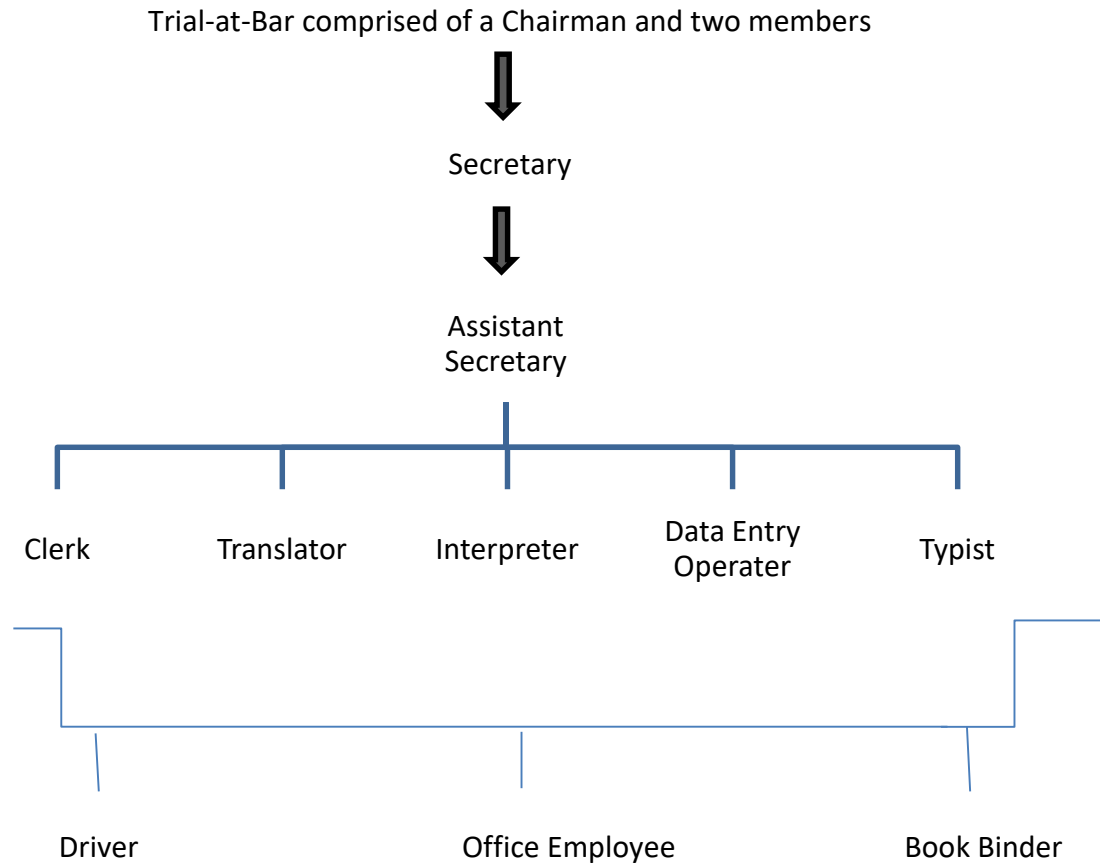
1.3.3 Actions to be taken upon the receipt of an appeal

Initial steps are taken in terms of the Section 5(1) and 5(2) of said Act and subsequently as per the Section 6 (a), (b), (c) and (d) of the same

1.3.4 In terms of the Section 7 of said Act, the Tribunal shall hear and finally dispose of any appeal preferred to it, within a period of 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 a Chairman is appointed by the Judicial Service Commission.

Composition as at 31.12.2019

Chairman - Justice N.E. Dissanayake

Member - State Counsel A. Gnanadasa

Member – Retired Officer of Sri Lanka Administrative Service G.P. Abeykeerthi

Secretary – K.B.D.M.P.B. Dissanayake

Assistant Secretary – M.Rafiq Ismaili

02. Progress and Way Forward

I. Progress of Appeals – as at 31.12.2019

No of appeals carried forward as at 01.01.2019		879
Re-called appeals	33	
Received appeals within year 2019	<u>505</u>	<u>538</u>
Total no of appeals to be heard during the period		1471
No of appeals allowed to be made during the period	163	
No of Withdrawn appeals during the period	39	
No of Dismissed appeals	<u>342</u>	
No of Appeals laid by upon the request of appellant/ Public Service Commission /National Police Commission	<u>20</u>	
Total no of disposed appeals during the period		<u>564</u>
Undisposed No of appeals carried forward to the year 2020		<u>853</u>

II. Way forward

1. Taking actions to completely and openly regulate the proceedings of ongoing appeals and taking proactive action on further appeals submitted through the Public Service Commission and the Police Commission
2. In terms of the National Audit Act No. 19 of 2018, the authority of hearing the appeals of the Audit Officers is also vested to this Tribunal. However, the Tribunal had not been vested with such authority at the time of its establishment under the Administrative Appeals Tribunal Act No. 4 of 2002 and therefore, a Cabinet Memorandum has already been submitted to the Presidential Secretariat with the objective of amending the said Act. Accordingly, appeals of the Audit Officers will be heard subsequent to the expected Cabinet Approval.

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2019

3.1 Statement of Financial Performance

ACA -F

Statement of Financial Performance for the period ended 31st December 2019

Rs.

Budget (Current Year)		Note	Actual	
			2019	2018
-	Revenue Receipts		-	-
-	Income Tax	1	-	-
-	Taxes on Domestic Goods & Services	2	-	-
-	Taxes on International Trade	3	-	-
-	Non Tax Revenue & Others	4	197, 800	-
-	Total Revenue Receipts (A)		197, 800	-
-	Non Revenue Receipts		-	-
-	Treasury Imprests		28,113,000	-
-	Deposits		-	-
-	Advance Accounts		-	-
-	Other Receipts		-	-
-	Total Non Revenue Receipts (B)		28,113,000	27,691,618
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		28,113,000	27,691,618
	Less: Expenditure			
-	Recurrent Expenditure		-	-
-	Wages, Salaries & Other Employment Benefits	5	15,302,216	13,491,915
-	Other Goods & Services	6	-	-

ACA-1

ACA-3

ACA-4

ACA-2(ii)

-	Subsidies, Grants and Transfers	7	-	-	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	12,643,939	12,777,019	
-	Total Recurrent Expenditure (D)		27,946,155	26,268,934	
	Capital Expenditure				
250,00	Rehabilitation & Improvement of Capital Assets	10	-	-	ACA-2(ii)
800,000	Acquisition of Capital Assets	11	624,966	486,875	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
25,000	Capacity Building	14	15,000	-	
-	Other Capital Expenditure	15	-	-	
1,075,000	Total Capital Expenditure (E)		639,966	486,875	
	Main Ledger Expenditure (F)		570,084	692,795	
	Deposit Payments		45,584	5405	ACA-4
	Advance Payments		524,500	687,390	ACA-5/5(a)
	Total Expenditure G = (D+E+F)		28,258,593	27,448,604	
29,320,000.00	Imprest Balance as at 31st December 2019 H = (C-G)		52,207	243,014	

* After deducting cross entries (Rs.897,612)

3.3 Statement of Financial Position

3.3 Statement of Financial Position

ACA-P

Statement of Financial Position

As at 31st December- 2019

	Note	Actual	
		2019	2018
		Rs	Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	19,763,924	19,138,958
Financial Assets			
Advance Accounts	ACA-5/5(a)	1,417,680	1,504,580
Cash & Cash Equivalents	ACA-3	52,207	243,014
Total Assets		21,233,811	20,886,552
Net Assets / Equity			
Net Worth to Treasury		1,417,680	1,504,580
Property, Plant & Equipment Reserve		19,763,924	19,138,958
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Imprest Balance	ACA-3	52,207	243,014
Total Liabilities		21,233,811	20,886,552

Detail Accounting Statements in above ACA format Nos. 1 to 6 presented in pages from 5 to 53 and Notes to accounts presented in pages from 54 to 61 form integral parts of these Financial Statements. The Financial Statements have been prepared complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements 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 to be in agreement.

Chief Accounting Officer

Name :

Designation :

Date :

Accounting Officer

Name : **මේ. ඩී. එම්. පී. ඩී. දිසානායක**

Designation : **ලේකම්**

Date :

Chief Financial Officer/ Chief Accountant/

Director (Finance)/ Commissioner (Finance)

Name : **එම්. රචිත් ඉස්මායිල්**

Date : **සහකාර ලේකම්**

එම්. ඩී. පී. දිසානායක පරපුරු අභියාචන විනිශ්චය අධිකාරිය
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පරපුරු අභියාචන විනිශ්චය අධිකාරිය

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3.3 Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 31st December 2019

	2019 Rs.	Actual 2018 Rs.
<u>Cash Flows from Operating Activities</u>		-
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	28,310,800	27,691,618
Total Cash generated from Operations (a)	28,310,800	27,691,618
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments		-
Subsidies & Transfer Payments		-
Finance Costs - Imprest Settlement to Treasury	-	-
	27,618,627	29,961,729
Total Cash disbursed for Operations (b)		
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)	692,173	729,889
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (d)	-	-
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	639,966	486,875

Total Cash disbursed for Investing Activities (e)	639,966	486,875
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(d)-(e)	639,966	486,875
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)	52,207	243,014
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (h)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Change in Deposit Accounts and Other Liabilities	-	-
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	52,207	243,014

3.4 Notes to the Financial Statements

3.5 Performance of the Revenue Collection

Rs. ,000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
20.3.9900	Other revenue	Cannot be estimated	-	191,800	-

3.6 Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	27,900,000	28,245,000	27,946,155	99%
Capital	1,075,000	1,075,000	639,967	60%

3.7 In terms of F.R.208 grant of allocations for expenditure to this Department/District Secretariat/Provincial Council as an agent of the other Ministries/ Departments – **None**

3.8 Performance of the Reporting of Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2019	Balance as per financial Position Report as at 31.12.2019	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	-	20,416,436	-	-
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

3.9 Final Audit Report of the Auditor General

National Audit Office

Chief Accounting Officer
Administrative Appeals Tribunal

Summary Report of the Auditor General in terms of the Section 11 (1) of the National Audit Act no 19 of 2019 regarding the Financial Statement of the Administrative Appeals Tribunal for the year ended on 31st December 2019

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Aforementioned report and the trilingual original copies of the Financial Statement are attached herewith.

M.G.B.P Fernando
Assistant Accountant
For Auditor General

Copy: Director General – Department of State Accounts

National Audit Office

Chief Accounting Officer
Administrative Appeals Tribunal

Summary Report of the Auditor General in terms of the Section 11 (1) of the National Audit Act no 19 of 2019 regarding the Financial Statement of the Administrative Appeals Tribunal for the year ended on 31st December 2019

1. Financial Statements

1.1 Opinion

The audit of the financial statements of the Administrative Appeals Tribunal for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 and the statement of financial performance and cash flow statement for the year then ended, was carried out under my direction in pursuance of the provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. This Report includes 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. The Auditor General's Report will be duly issued in future which requires to be furnished to Parliament in terms of 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, apart from the effect exerted by the matters outlined in the paragraph 1.6 of this report, the accompanying financial statements prepared in terms of the provisions of the State Accounts Circular No 271/2019 dated 03rd December 2019, give a true and fair view of the financial position of the Administrative Appeals Tribunal as at 31 December 2019, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Opinion

I conducted my audit in accordance with 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.

1.3 Responsibility of the Chief 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 in accordance with the provisions of the State Accounts Circular No.271/2019 dated 03rd December 2019, and for such control as the Chief Accounting Officer determines 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 Tribunal is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Tribunal.

The Chief Accounting Officer should certify that an effective internal control system is prepared and maintained for the financial control of the Administrative Appeals Tribunal in terms of Sub-section 38(1)(c) of the National Audit Act and a review should be made from time to time on the effectiveness of that system and as such, necessary changes should be carried out to operate the system effectively.

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, 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 judgement 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, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 accounting policies and the reasonableness of accounting estimates related disclosures made by the 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.

1.5 Report on Other Legal Requirements

I state the following matters in terms of Section 6(d) and Section 38 of the National Audit Act No.19 of 2018.

1.6 Statement on Financial Statements

----- 1.6.1 Financial Performance Statement

----- 1.6.1.1 Receipt of Revenue -----

Even though Deposit Payments of Rs. 45,584 has been indicated in the Financial Performance Statement, no entry had been made with regard to deposits on the Format ACA-4.

1.6.1.2 Non-Revenue receipts

Following observations are made.

(a) Receipt of advances

Advances amounting to Rs. 611,400 had not been entered under non-revenue receipts of the Financial Performance Statement

(b) Other receipts

(i) No entries had been made on Rs. 438,428 that should be indicated under other receipts

(ii) A sum of Rs. 197,800 that requires to be indicated as Non-Revenue receipts under Other Receipt, had been entered as Revenue Receipts under non-tax revenue and Other.

1.6.1.3 Capital Expenditure

The total estimated allocations amounting to Rs. 250,000 of Machinery and Equipment Object, had been saved in 2002.

1.6.2 Statement on Financial Position

Since the Property Plant and Equipment balance had been understated by Rs. 652,512 in the Statement on Financial Position, the Property Plant and Equipment Reserve had also understated said value

1.6.3 Cash Flow Statement

1.6.3.1 Cash Flow generated by Operational Activities

Non-revenue receipts had not been indicated under Cash Flows generated by Operational Activities

2. Financial Review

2.1 Non-compliance to laws, rules and regulations

Reference to laws, rules and regulations

(a) Paragraph 9 (1) of the Administrative Appeals Tribunal Act No. 4 of 2002

Non-compliance

Despite the fact that the Chairman of the Tribunal shall appoint required officials and employees in consultation with the Judicial Services Commission, 5 officers had been employed upon the approval of the Judicial

Services Commission, but after the completion of their tenure, the same officers had been re-appointed on contract basis without consulting the Commission.

(b) Public Administration Circulars

(i) Circular No 09/2009 dated 16th April 2009

Fingerprint time attendance machines had not been installed to mark in and out time of the officers

(ii) Paragraph 02 of the circular no 03/2018 dated 02nd February 2018

Altogether six retired officers i.e. 03 officers for 03 posts for more than 2 years, 03 officers for 04 posts for more than 5 years, had been employed

(C) Paragraph 1.2.1 (a) of the Government Procurement Guidelines

Service supply institutions had not been duly selected complying with the procurement procedures before the effluxion of the service agreement period

3. Operational Review and Performance

Audit observations pertaining to Operational Review, Sustainable Development, Good Governance and Human Resources Management in connection with revenues, expenditure, assets and responsibilities that are mentioned in the submitted Financial Statements, are included in the Report issued as per the Section 10 of the National Audit Act No19 of 2018 which is referred to in above paragraph 1.1.

M.G.B.G.B Fernando
Assistant Auditor General
For Auditor General

Chapter 04 – Performance indicators

4.1 Performance indicators of the Institute – **Not relevant**

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

5.1 Indicate the Identified respective Sustainable Developments Goals – **Not relevant**

Chapter 06 - Human Resource Profile

06.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	02	02	-
Territory	-	-	-
Secondary	22	11	11
Primary	08	06	02
Total	32	19	13

06.2 Since the existing staff has been assigned with work in a practically effective manner covering the work of the vacant posts too, the administrative work of the Tribunal has not been affected

06.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the Program (Abroad/Local)	Output/ Knowledge Gained
			Local	Foreign		
Basic Tamil Language Training	02	06 months	15	-	Local	Have passed the Tamil language proficiency test
CIGAS Programme	04	01 day	-	-	Local	Implementation of CIGAS in the institution

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 due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Not Complied	No post of Internal Auditor exist in the approved cadre	A clerical officer has been attached for this
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Not Complied	Unavailability of commitments	A register will be maintained in case of a commitment
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		
03	Delegation of functions for financial control (FR 135)	Complied		
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority	Complied		

	has been communicated within the institute			
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has 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	Not Complied	No post of an Accountant exists in the approved cadre	Conducted under the supervision of the Assistant Secretary
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	No purchases are made in large amount	Such a plan would not be practical
4.3	The annual Internal Audit plan has been prepared	Not Complied	No such plans have been prepared due to the unavailability of an Internal Auditor	A plan is expected to be prepared for the coming year
4.4	The annual estimate has been prepared and submitted to the NBD on 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 has been replied within the specified time by the Auditor General	Complied		
6	Internal Audit	Not Complied		
7	Audit and Management Committee	Not Complied		
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 was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		

8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Not Complied	The vehicles were not disposed ones	In case of a disposed vehicle, actions will be taken in terms of FR 772
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Complied	The vehicles were not disposed ones	In case of a disposed vehicle, such actions will be taken
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-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 settled	Not Complied	Those were not dormant accounts	Actions will be taken to the effect that dormant accounts are not created
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 had those balances been settled within one month	Complied		

11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not 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	Those were not loans in arrears	Such actions will be taken if loans in arrears exist
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 disposal of lapsed deposits	Not Complied	This is not a General Deposit Account	
13.2	The control register for general deposits had been updated and maintained	Not Complied	This is not a General Deposit Account	
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Not Complied	Ad-hoc sub imprests are not issued	This will be adhered to if needed
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Not Complied	Ad-hoc sub imprests are not issued	This will be adhered to if needed
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account	Not Complied	A Revenue Account is not available	
16	Human Resource Management			
16.1	The staff had 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 MSD 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 Right To Information Act and Regulation	Complied		

17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Not Complied	A website is not available	Actions are underway to create a website
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Not Complied	No training has been provided	
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Not Complied	Implementation of such method is difficult since this is a court proceeding	Intends to practically attempt the implementation
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Not Complied	Implementation of such method is difficult since this is a court proceeding	Intends to practically attempt the implementation
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 total staff amounts to 19 employees, court proceedings are given priority	Since the total staff amounts to 19 employees, it is intended to attempt the practical implementation
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 total staff amounts to 19 employees, court proceedings are given priority	Since the total staff amounts to 19 employees, it is intended to attempt the practical implementation
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	Since the total staff amounts to 19 employees, court proceedings are given priority	Since the total staff amounts to 19 employees, it is intended to attempt the practical implementation

19.4	A senior officer was 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 total staff amounts to 19 employees, court proceedings are given priority	Since the total staff amounts to 19 employees, it is intended to attempt the practical implementation
20	Responses 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		