

9. Head 9 – Administrative Appeals Tribunal

9.1 Scope of Audit

The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the Administrative Appeals Tribunal for the year ended 31 December 2013 was carried out in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review was issued to the Chairman of the Tribunal on 30 July 2014. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the accounts and reconciliation statements presented to audit and tests of samples of transactions. The scope and extent of such review and tests were such as to enable as wide an audit coverage as possible within the limitations of staff, other resources and time available to me.

9.2 Responsibility of the Chief Accounting Officer for the Accounts and Reconciliation Statements

The Chief Accounting Officer is responsible for the maintenance, preparation and fair presentation of the Appropriation Account and the Reconciliation Statements in accordance with the Articles 148, 149, 150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory provisions and Public Finance and Administrative Regulations. This responsibility includes, designing, implementing and maintaining internal control relevant to the preparation and fair presentation of Accounts and Reconciliation Statements that are free from material misstatements whether due to fraud or error.

9.3 Audit Observation

According to the Financial Records and the Books for the year ended 31 December 2013, it was observed that except for the effects of the major audit findings appearing in paragraphs 9.4 to 9.7 herein, the Appropriation Account and the Reconciliation Statement of the Administrative Appeals Tribunal have been prepared satisfactorily.

9.4 Accountability and Good Governance

9.4.1 Annual Action Plan

Even though an Annual Action Plan for the year 2010 and onwards should have been prepared by the Department in terms of the letter No PF/R/2/2/3/5 (4) of the Director General of Public Finance dated 10 March 2010 addressed to all Secretaries to the Ministries, Chief Secretaries of Provincial Councils, Heads of Departments, District Secretaries and Heads of Local Authorities, the Action Plan for the year under review had not been prepared even by 31 December 2013.

9.4.2 Annual Performance Reports

Even though the Annual performance Report that should have been prepared by the Tribunal in terms of the Public Finance Circulars No.402 of 12 September 2002 and No.402 (1) of 20 February 2004 should be tabled in Parliament with copy to the Auditor General within 150 days after the closure of the financial year, the performance Report for the year under review had not been tabled in Parliament even by 10 June 2014.

9.5 Non – compliances

Non – compliance with Laws, Rules and Regulations

Instances of non – compliance with the provisions of laws, rules and regulations observed at audit test checks are analyzed below.

Reference to Laws, Rules and Regulations	Non – compliance
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(a) Establishments Code of the Democratic Socialist Republic of Sri Lanka	
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Chapter II Section 2.1

Even though a Scheme of Recruitment Comprising particulars such as salary scale, required qualifications, age limit etc., of all posts in public service should be approved,

action had not been taken in terms of such provisions by the Tribunal

(b) Public Finance Circulars

Circular No.PF/437 dated 18 September 2009 The Insurance Cover of motor vehicles of state institutions should be obtained from the National Insurance Trust Fund or the Sri Lanka Insurance Corporation Limited. Contrary to that Circular, a motor vehicle of the Tribunal had been insured in an another insurance company and an insurance premium of Rs.112,899 had been paid in the year under review.

9.6 Performance

In terms of the Section 7 of the Administrative Appeals Tribunal Act, No.4 of 2002 the appeals received by the Appeals Tribunal, should be examined and finalized within 02 months from the date of receipt. There were 423 appeals pending solution by the Tribunal as at 31 December 2013 and 90 complaints only had been examined and finalized during the year under review.

9.7 Human Resources Management

Approved Cadre and Actual Cadre

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

Particulars of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
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(i) Senior Level	05	04	01
(ii) Secondary Level	12	09	03
(iii) Primary Level	04	04	-
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Total	21	17	04
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Action had not been taken to fill 04 vacancies by the end of the year under review.