

Budget Committee Stage Debate - 2025 – National Audit Office

Pursuant to the primary authority vested in Article 154 of the Constitution of the Democratic Socialist Republic of Sri Lanka and the National Audit Act No. 19 of 2018, the Auditor General reports the performance and accountability of the public sector institutions to Parliament by conducting an independent review of the performance and accountability of the public sector institutions through the National Audit Office.

02. Vision of the National Audit Office

To be the flag bearer of the public sector towards public accountability and good governance.

03. Mission of the National Audit Office

Enhance good governance and public accountability through the conduct of audits to ensure better financial management and optimum use of public resources to maintain sustainable development

04. Information of the Staff

Information in relation to the staff of the National Audit Office as at 31 December 2024 is mentioned below.

Employee Level	Approved Cadre	Actual Staff	Vacancies
Senior Level	553	477	76
Tertiary Level	1467	682	785
Secondary Level	239	217	22
Primary Level	212	198	14
Others	0	0	0
Total	2471	1574	897

05. Estimated and Actual Expenditure

	Actual Expenditure of the Year 2022	Actual Expenditure of the Year 2023	Actual Expenditure of the Year 2024	Estimated Expenditure of the Year 2025
	Rs. Million	Rs. Million	Rs. Million	Rs. Million
Recurrent	2074.68	2224.81	2438.67	3290.30
Capital	15.05	35.07	93.00	132.38
Total Expenditure	2089.73	2259.88	2531.67	3422.68

06. Advance 'B' Account

	Actual Expenditure of the Year 2022Rs. Million	Actual Expenditure of the Year 2023 Rs. Million	Actual Expenditure of the Year 2024 Rs. Million	Estimate for the Year 2025 Rs. Million
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Maximum Limit of Expenditure	43.3	21.95	59.95	150.00
Minimum Limit of Receipts	73.5	64.15	64.70	60.00
Maximum Limit of Debit Balances	194.0	149.68	147.64	239.30

07. Estimated and Actual Income (Excluding W&OP income)

	Actual Income 2022 Rs. Million	Actual Income 2023 Rs. Million	Actual Income 2024 Rs. Million	Estimate of the Year 2025 Rs. Million
Income earned from Audit Fees	489.00	415.00	413.60	300.000
Other Income	13.11	270.24	11.34	8.903
Total	502.11	685.24	424.94	308.903

08. Our Client Base at Present

No	Client	No. of Institutions
1	Ministries	24
2	Departments	110
3	District Secretariats	25
4	Divisional Secretariats	331
5	Corporations	222
6	Public Companies (companies in which 50% or more shares are owned by the government, a corporation or a local authority, Companies registered under the Act)	117
7	State Banks	09
8	Statutory and Other Funds	67
9	Foreign Funded Projects	113
10	Other Independent Institutions	11
11	Provincial Councils	09
12	Local Authorities	341
13	Agrarian Service Centres	565
14	Sport Associations	66
15	Ministries, Departments and Special Expenditure Units of the Provincial Councils	273
16	Institutions established under the Provincial Council Statutes	70
	Total	2353

09. Arrangements have been made to carry out audit activities by identifying the areas of risk after reviewing the internal control systems of the auditee entities and paying attention to such areas of risk and paying more attention to the performance of the institutions. In addition to that, measures have been taken to promote good governance by carrying out special investigations on matters revealed through the communication media and public representation on the misappropriation of the public resources.

W.P.C.Wickramaratne

Auditor General