My No. S2/A 12/BUD 2022

National Audit Office
Battaramulla.

25 August 2021

Hon. Speaker,
Parliament of Sri Lanka
Sri Jayawardenepura Kotte

Budget Estimate 2022

Estimates on the recurrent and capital expenditure of the National Audit Office for the year 2022 are presented herewith.

- ***Recurrent Expenditure***

Personnel Emoluments

- **Salaries and Wages**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Millions)
21-01-01-1001 **11**	**943.77**
21	**1.88**

The estimates have been prepared by taking into account the salaries paid to the officers of the National Audit Office as of June 2021, salaries for the ensuing year and the increments added to the basic salary as well. As such, the required provision amounts to **Rs. 917.64 million**.

Considering the salary increments granted to the officers being promoted in the National Audit Office and the total requirement for salaries payable to the officers recruited externally, the total provision amounts to Rs**. 26.13 million**.

Having considered the salary of the Auditor General by adding an increment to the present salary step of SL-4 in terms of Salary Circular, No. 03/2016, a sum of **Rs. 1.88 million** is required in accordance with special legal provisions. As such, the provision required totals Rs. **945.65** million.

- **Overtime and Holiday Pay**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1002	**17.0**

Considering the overtime and holiday pay for the officers doing overtime and executing duties on holidays, the increment in the basic salary in terms of Salary Circular, No. 2016/3, and the service requirements of the Staff Officers, Public Management Assistants' Service, and the Drivers' Service executing their duties on holidays, along with the actual expenditure of the preceding year, it is computed that a total provision of **Rs. 17.0 million** is required.

- **Other Allowances**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1003	**1,035.72**

The computation is based on the sum of **Rs. 285.50 million** being the requirement of provision for the officers of the National Audit Office as per the allowances entitled to them in the year 2021, and the allowances totalling **Rs. 9.07 million** to be paid in the wake of new recruitments proposed for the year 2022. The incentives paid annually to the employees of the National Audit Office have been computed to be equivalent to 09 months' salary with respect to the expenditure on basic salary incurred in the year 2021 and the said provision totalled **Rs. 731.9 million**. The provision required on the railway warrants has been estimated based on the actual expenditure incurred in the year 2020, and a provision amounting to **Rs. 4.0 million** is required thereon. A provision totalling **Rs. 5.25 million** is estimated on salaries of the non-permanent staff.

As such, the provision required on other allowances, amounts to **Rs. 1,035.72 million.**

Travelling Expenses

- **Local Travelling Expenses**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1101	**26.0**

It is necessary for the auditing staff to visit various places out of their service stations for audit assignments. **The number of assignments has increased as the 19th Amendment to the Constitution necessitated enhanced auditing.** According to the overall audit plan for the year 2022, a total provision of **Rs. 26.0 million** is required on the travelling expenses.

- **Foreign Travelling Expenses**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1102	**7.6**

Incidental allowances and expenses required to make payments for airfares of the officers participating in the workshops held in foreign countries have also been estimated. Furthermore, Incidental allowances and combined allowances that had been increased in terms of Circular, No. MF01/2015/01 issued on 15.05.2015 relating to the allowances and expenses for foreign travel have been taken into account in preparing estimates. The required provision totals Rs. 7.6 million.

<u>Supplies</u>

- **Stationery and Office Requirements**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1201	**22.0**

The provision is estimated by considering the stationery requirements of the officers employed at the Head Office and the sub-offices, along with variations of the prices. The required provision totals **Rs. 22.0 million**.

- **Fuel**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1202	**37.30**

The estimate has been prepared based on the expenses incurred on the officers entitled to fuel allowances who had been employed at the National Audit Office by June 2021, and the said requirement is **Rs. 7.30 million**. Of the 54 vehicles possessed by the Department, 50 vehicles belong to the pool whereas 04 vehicles have been assigned to the officers. A provision totalling **Rs. 30.0 million** is required on the fuel requirements of the pool vehicles. Accordingly, the required provision totals Rs. **37.30 million.**

- **Food and Uniforms**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1203	**1.0**

A provision of **Rs. 0.40 million** has been estimated on the uniforms of 69 KKS and 50 Drivers employed at the Department. A sum of **Rs. 0.60 million** has been estimated on the entertainment expenses of the Auditor General and other Divisional Heads.

Accordingly, the required provision totals Rs. **1.00 million**

Maintenance Costs

- **Maintenance of Vehicles**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1301	**10.0**

Higher expenses are incurred on the repairs as pool vehicles of the Department have been made use of over a longer duration. Furthermore, the estimate has been prepared considering the service charges on the vehicles of the Department in the year 2021. As such, the provision required totals **Rs. 10.0 million**.

- **Maintenance of Plant and Machinery**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1302	**6.7**

Expenses on the maintenance of computers and other machinery existing at the Head Office and audit sub-offices along with the maintenance costs on the machines installed at the press, have been estimated. A provision totalling **Rs. 6.7 million** is required.

- **Maintenance of Buildings and Constructions**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1303	**6.7**

Provision amounting to **Rs. 2.0 million** and **Rs. 4.68 million** is required on the maintenance of Head Office and audit sub-offices, and the circuit bungalows respectively. Accordingly, a provision totalling **Rs. 6.7 million** is required.

Services

- **Transport**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1401	**25.0**

The expenditure estimate has been prepared in terms of Public Administration Circular, No. 14/2008 dated 26/06/2008 on the officers who had not been provided with vehicles by the Department out of the officers entitled to official vehicles until June 2021. A provision totalling **Rs. 16.8 million** is required. The estimate on the other transport expenses totals **Rs. 8.2 million**, thus the total of the provision amounts to **Rs. 25.0 million**.

- **Post and Communication**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1402	**37.63**

Provision amounting to **Rs. 0.87 million** is required for the year 2021 on postal facilities. A provision amounting to **Rs. 8.93 million** is required to be paid to the officers currently employed and entitled to telephone allowances. A total provision of **Rs. 37.63million** has been estimated on communication facilities comprising sums of **Rs. 2.82 million** and **Rs. 25.0 million** relating to officers to be recruited or promoted, and general telephone facilities respectively.

- **Electricity and Water**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1403	**18.0**

The estimate has been prepared considering the water and electricity charges of the National Audit Office, audit sub-offices and circuit bungalows. The monthly charges on electricity for the Head Office alone is **Rs. 1.2 million**, thus a provision of **Rs. 14.4 million** is required. A provision amounting to Rs. 1.3 million is required on water and electricity relating to the building obtained on rent in the year 2017. As for the electricity and water charges of the other sub-offices, official residences and circuit bungalows, a provision amounting to **Rs. 2.3 million** is required. As such, a total provision of **Rs. 18.0 million** is required.

- **Rents and local Taxes**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1404	**17.0**

In accordance with the agreement, provision of **Rs.14.04 million** is required for the year 2022 at **Rs.1,170,000.00** per month for the building obtained on rent until a building is constructed to meet the insufficiency of the space facility of the head office building of the Department. The estimate has been prepared taking into account the Rate of the new building of the Department as well as the Rate of the Auditor General's official residence, audit sub-offices and circuit bungalows. The requirement of provision is **Rs.2.96 million** and the total provision requirement is **Rs.17.0 million**.

Vehicles

- Acquisition of vehicles on financial lease

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1408	**62.7**

Twenty five Double cabs have been acquired on operating lease basis in the year 2017 and the requirement of provision for the payment of lease installments of those vehicles is **Rs.51.6 million** according to the Budget Circular No.1/2016 dated 17.03.2016. The annual provision requirement for the payment of operating lease installments for the official vehicle of the Auditor General is **Rs.5.4 million**. Accordingly, the total provision requirement is **Rs.57.0 million**. As the leasing period is expired in February 2022 and it is unable to make provision for acquisition of new vehicles, approval has been received from the Treasury to extend the leasing period of those vehicles on lease basis. As the determination of prices is being further discussed with suppliers, it has been estimated as Rs.**62.7 million** with an increase of 10 per cent to the annual requirement.

- **Other**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1409	**71.34**

The estimate has been prepared taking into consideration mainly on expenditure to be incurred in the year 2021 for the supply of sanitary services, security services to the new building, examination fees applicable to competitive examination for recruitments and the efficiency bar examinations, insurance charges of the new building, translation fee, entertainments, official functions and welfare activities, **Rs.2.5 million** that can be obtained by the Auditor General under the Article 154(6) for consultancy services, and the other expenditure to be incurred in addition. Accordingly, the total provision requirement is **Rs.71.34 million**.

<u>Transfers</u>

- **Donations and Contributions**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1505	**1.1**

In the preparation of estimate, the expenditure required for the annual contributions of the professionally qualified officers of the audit staff and annual contributions for the International Auditing Institutions have been taken into account. The provision requirement is **Rs.1.1 million**.

- **Interest on Property Loans of the Public Officers**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-1506	**15.5**

The estimate has been prepared taking into account the government's interest applicable for the property loans already paid by the banks (Number of property loan recipients is 261) and the government's interest to be paid for the property loans to be newly granted in the year 2022. (Number of property loan recipients). The provision requirement is **Rs.15.5 million**.

❖ <u>Capital Expenditure</u>

Rehabilitation and Improvement of Capital Assets

- **Buildings and Constructions**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-2001	**15.0**

The rehabilitation and improvement of the building of the Department and circuit bungalows have been estimated as **Rs.15.0 million** by the Premises Division.

- **Plant and Machinery**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-2002	**2.5**

The requirement of provision for the rehabilitation and improvement of office equipment needed for the audit sub-offices is **Rs.2.5 million**.

- **Motor Vehicles**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-2003	**8.0**

In the preparation of estimate, expenditure required for the rehabilitation and other improvements of the pool vehicles of the Department has been considered. Accordingly, the provision requirement is **Rs.8.0 million**.

Acquisition of Assets

- **Furniture and Office Equipment**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-2102	**3.0**

Estimates have been prepared for the purchase of furniture and equipment of the audit sub-offices. Accordingly, provision of **Rs.3.0 million** is required for that purpose.

- **Plant and Machinery**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-2103	**16.0**

Estimates have been prepared for the purchase of plant and machinery of the Head Office and audit sub-offices. Provision of **Rs.16.0 million** is required for that purpose.

- **Buildings and Constructions (2104)**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-2104	**330.0**

The estimated cost for the construction of the International Training Centre, Horana is **Rs.1000.0 million**.

Consultancy fees (10% of the estimated consultancy fees) 110,000,000.00

Mobilization Advances (1,100*20/100) 220,000,000.00

Only **Rs.330.0 million** has been included.

Human Resource Development

- **Improvement of Knowledge and Institutional Development**

Item of Expenditure	Provision expected for the Year 2022 (Rs. Million)
21-01-01-2401	**17.6**

The expenditure estimate relating to the programmes expected to be conducted for the development of skills of the audit staff and the training courses expected to be involved outside the Department is **Rs.17.6 million**.

Category of Expenditure	Provision expected for the Year 2022 (Rs. Millions)
Recurrent	**2,363.94**
Capital	**392.01**

Provision required for the recurrent and capital expenditure relating to the programmes targeted to be implemented in the year 2022 as per the Corporate Plan of the National Audit Office has been requested and it is kindly requested to incorporate those amounts in the Budget Estimate for the year 2022.

* As per instructions of the Director General of Budget, according to the Cabinet Paper expected to be approved, the expected budget for new recruitments has not been included herein. It is kindly notified that if approval therefor is granted next year, expenditure should be added additionally as follows.

21-01-01-1001	Salaries and Wages	146,294,760.00
21-01-01-1003	Other Allowances	42,664,800.00
21-01-01-1202	Fuel Allowances	7,392,000.00
21-01-01-1401	Transport Allowances	25,000,000.00
21-01-01-1402	Telephone Allowances	33,934,000.00
Gross Total		**255,285,560.00**

Sgd./W.P.C. Wickramaratne
Auditor General

W.P.C.Wickramaratne

Auditor General

Estimate Report For Year 2022

Head 21 - NATIONAL AUDIT OFFICE

Programme 1 - Operation Activities

Project 1 - General Administration & Direct Audit Service Rs.

Object Code	Item	Fund	Category / Object Title	Ref.No	Allocation Breakup 2022	Estimate For 2022	Actual Expenditure 2020	Expences from 01.01.2021-30.06.2021	Estimate For 2022	2,023	2,024
			RECURRENT EXPENDITURE			**2,363,924,902**	**1,738,502,521**	**688,902,816**	**2,363,924,902**	**2,600,317,392**	**2,860,349,131**
			Personal Emoluments			**1,998,369,299**	**1,450,268,708**	**571,224,146**	**1,998,369,299**	**2,198,206,229**	**2,418,026,851**
1001			Salaries & Wages			945,644,801	851,876,847	446924329.92	**945,644,801**	**1,040,209,281**	**1,144,230,209**
		11				**943,766,201**	**850,469,347**	446203729.92	**943,766,201**	**1,038,142,821**	**1,141,957,103**
			Annual salary - Excisting carder	Note 1	917,640,761				-	-	-
			New Recruitments	Note 2	26,125,440				-	-	-
		21		Note 3		1,878,600	1,407,500	720600.00	**1,878,600**	**2,066,460**	**2,273,106**
1002			Overtime and Holidays Payments	Note 4		17,000,000	7,048,454	3402985.50	**17,000,000**	**18,700,000**	**20,570,000**
1003			Other Allowances	Note 5		1,035,724,498	591,343,407	120896830.10	**1,035,724,498**	**1,139,296,947**	**1,253,226,642**
			Annual Requirement		285,503,976				-	-	-
			New Recruitments		9,069,600				-	-	-
			Incentive		731,903,922				-	-	-
			Training staff		5,247,000				-	-	-
			Warrents		4,000,000				-	-	-
			Other Recurrent			**365,555,603**	**288,233,813**	**117,678,670**	**365,555,603**	**402,111,163**	**442,322,280**
			Traveling Expenses			**33,600,000**	**22,953,734**	**7,434,308**	**33,600,000**	**36,960,000**	**40,656,000**
1101			Domestic	Note 6		26,000,000	22,099,985	7434308.17	**26,000,000**	**28,600,000**	**31,460,000**
1102			Foreign	Note 7		7,600,000	853,750	0.00	**7,600,000**	**8,360,000**	**9,196,000**
			Supplies			**60,308,300**	**35,279,322**	**14,879,278**	**60,308,300**	**66,339,130**	**72,973,043**
1201			Stationery and Office requisites	Note 8		22,000,000	15,999,694	6287797.70	**22,000,000**	**24,200,000**	**26,620,000**
1202			Fuel	Note 9		37,308,300	18,835,883	8153131.49	**37,308,300**	**41,039,130**	**45,143,043**
			Annual requirement		7,308,300				-	-	-
			New Recruitments		-				-	-	-
			Fuel - POOL VEHICLE		30,000,000				-	-	-
1203			Diets and Uniforms	Note10		1,000,000	443,746	438348.56	**1,000,000**	**1,100,000**	**1,210,000**
			Maintenance Expenditure			**23,380,000**	**18,577,463**	**5,623,721**	**23,380,000**	**25,718,000**	**28,289,800**
1301			Vehicles			10,000,000	9,497,987	3771946.92	**10,000,000**	**11,000,000**	**12,100,000**
1302			Plant and Machinery			6,700,000	6,397,054	1630795.32	**6,700,000**	**7,370,000**	**8,107,000**
1303			Building and structures			6,680,000	2,682,422	220979.23	**6,680,000**	**7,348,000**	**8,082,800**
			maintance		2,000,000				-	-	-
			circuit		4,680,000				-	-	-
			Services			**231,667,303**	**196,794,390**	**83,306,037**	**231,667,303**	**254,834,033**	**280,317,437**
1401			Transport	Note 11		25,000,000	20,988,958	9,360,215.06	**25,000,000**	**27,500,000**	**30,250,000**
			annual requirment		16,800,000				-	-	-
			New recruitment		-				-	-	-
			other transport		8,200,000				-	-	-
1402			Postal and Communication	Note 12		37,626,300	22,459,018	9,833,544.30	**37,626,300**	**41,388,930**	**45,527,823**
			Postal		872,300				-	-	-
			communication - Excisting		8,934,000				-	-	-
			other		25,000,000				-	-	-
			New recruitment		2,820,000				-	-	-
1403			Electricity & Water			18,000,000	13,792,299	6,749,178.21	**18,000,000**	**19,800,000**	**21,780,000**
1404			Rents and Local Taxes	Note 13		17,000,000	14,321,663	5,926,831.24	**17,000,000**	**18,700,000**	**20,570,000**
1406			Interest payment for leasing vehicles						-	-	-
1408			Lease Rental for Vehaicles procured under operation			62,700,000	57,088,279	28,550,556.00	**62,700,000**	**68,970,000**	**75,867,000**
1409			**Other**	Note 14		71,341,003	68,144,173	22,885,712.33	**71,341,003**	**78,475,103**	**86,322,614**
			exam		14,751,498				-	-	-
			translation		25,000,000				-	-	-
			cleaninig		10,695,195				-	-	-
			security		10,799,310				-	-	-
			Insurance(Building)		700,000				-	-	-
			Consultation		2,500,000				-	-	-
			Welfare		2,275,000				-	-	-
			other		4,620,000				-	-	-
			Transfers			**16,600,000**	**14,628,903**	**6,435,326**	**16,600,000**	**18,260,000**	**20,086,000**
1505			Subscriptions and Contributions Fees			1,100,000	1,013,133	384954.67	**1,100,000**	**1,210,000**	**1,331,000**
1506			Property Loan Interest to Public Servants			15,500,000	13,615,770	6050371.12	**15,500,000**	**17,050,000**	**18,755,000**
			Excisting		15,500,000				-	-	-
			New recruitment		-				-	-	-
			CAPITAL EXPENDITURE			**392,010,750**	**40,624,879**	**3402046.14**	**392,010,750**	**431,211,825**	**474,333,008**
			Rehabilitation and Improvement Of Capital Assets			**25,500,000**	**21,285,201**	**164,120**	**25,500,000**	**28,050,000**	**30,855,000**
2001			Building and structures	Note 15		15,000,000	20,584,584	164120.00	**15,000,000**	**16,500,000**	**18,150,000**
					-				-	-	-
			Head Office		15,000,000				-	-	-
2002			Plant Machinery and Equipment			2,500,000	-	0.00	**2,500,000**	**2,750,000**	**3,025,000**
2003			Vehicles			8,000,000	700,617	0.00	**8,000,000**	**8,800,000**	**9,680,000**
			Acquisition of Capital Assets			**349,000,000**	**19,016,378**	**2,237,261**	**349,000,000**	**383,900,000**	**422,290,000**
2101			Vehicles			-		0.00	-	-	-
2102			Furniture and Office Equipment	Note 16		3,000,000	2,767,064	193363.94	**3,000,000**	**3,300,000**	**3,630,000**
2103			**Acquisition of machinary**	Note 17		16,000,000	14,602,422	397005.20	**16,000,000**	**17,600,000**	**19,360,000**
2104			Building and Structures			330,000,000	1,646,892	1646892.00	**330,000,000**	**363,000,000**	**399,300,000**
			Horana Training Center		330,000,000				-	-	-
			Human Resource Development			**17,510,750**	**323,300**	**1,000,665**	**17,510,750**	**19,261,825**	**21,188,008**
2401			Knowledge Enhancement & Institutional Development	Note 18	16,910,750	17,510,750	323,300	1000665.00	**17,510,750**	**19,261,825**	**21,188,008**
			other -(Book)		600,000				-	-	-
			Total Expenditure			**2,755,935,652**	**1,779,127,400**	**692,304,862**	**2,755,935,652**	**3,031,529,217**	**3,334,682,138**

Annexure 02

Details on Estimates of Expenditure by which Provision is allocated as Sub-projects/Items under Capital Expenditure

Ministry/Department

Name of Project	Details of Item of Expenditure for which provision is allocated	Objectives of the Project	Year of Commencement of the Project	Expected Year of completing the Project*	Total Cost Estimate	Accumulated Expenditure up to 31.12.2020	Expected Expenditure in the year 2021	Provision required for the year 2022	Estimate 2023	Estimate 2024
					Rs.Million					
Horana International Training Centre	021-01-01-2104		2019	2022	Rs.Million1 000.0			Rs.Million 330.0		

*If an expenditure is currently incurred under provision allocated annually without specifying time, the relevant matter should be re-considered and dates should be prescribed for setting and achieving of targets.

Annexure 3

Cadre Details of the National Audit Office as at 30.06 2021 (According to category)

Cadre Information												
Budget Project by which budgetary provision is allocated for salaries	**Senior Level**		**Tertiary Level**		**Secondary Level**		**Primary Level**		**Other**		**Total**	
	Approved	Actual	Approved	Actual	Approved	Actual	Approved	Actual	Approved	Actual	Approved	Actual
1503	356	**224**	1215	1150	168	154	213	194	0	0	**1952**	**1722**

Annexure 04

Advances to Public Officers Account for Budget Estimates -2022

1. Name of the Ministry/ Department/District Secretariat : National Audit Office
2. Advances B Account Item No.: 02101
3. According to information for the month of July 2021,
   i) Number of Officers entitled to Festival Advances : - 1699
   ii) Number of Officers entitled to Special Advances : - 1699
   iii) Number of Officers entitled to Distress Loan : - 1699
   iv) Value of loan installments credited to the Advances to Public Officers Account by deducting from the salary of the month of July 2021: Rs. 5,692,530.88
   v) Expenditure on salaries for the month of July 2021 (As per Object No. 1001 except outstanding payments) : Rs. 74,129,023.00
4. Estimated Salary for the year 2022 (As per Object No. 1001) : Rs.975,746,921.00

5. As per the Reconciliation Statements of the Advances to Public Officers Accounts of the year 2020
   i) Total Expenditure (Under 011) : - Rs. 60,975,100.00
   ii) Total Receipts (Under 011) :- Rs. 55,670,523.35
   iii) Debit Balance as at 31 December :- Rs . 228,179,389.02

6. Limitations proposed for the year 2022
   i) Maximum Limit of Expenditure :- Rs. 150,000,000.00
   ii) Minimum Limit of Receipts :- Rs. 55,000,000.00
   iii) Maximum Limit of Debit Balances :-. Rs. 332,000,000.00

Date 25/08/2021

Sgd./W.P.C. Wickramaratne
Auditor General

Signature of the Head of the Department

Note 1

The monthly and annual salary has been prepared according to the actual staff.

The required total salary for the staff employed in relation to the approved cadre is **Rs.917.64 million** when the salary step related to the year 2022 is considered. Here, the increasing increments for officers employed in the National Audit Office have been taken in to consideration.

Note 2

New Recruitments

	Basis	***Basic Salary (Monthly)***	***Basic Salary (Annual)***	***Number of Officers***	***Total (Rs.)***
Superintendent of Audit	On Seniority and Merit 20%	*2,670.00	32,040.00	19	608,760.00
	On Limited Basis 50%	**5,750.00	69,000.00	47	3,243,000.00
	Open Basis 20%	47,615.00	571,380.00	19	10,856,220.00
	On Direct Basis 10%	55,625.00	667,500.00	9	6,007,500.00
					20,715,480.00
Technical Officers		31,040.00	372,480.00	1	372,480.00
Office Assistant		24,250.00	291,000.00	10	2,910,000.00
Driver		25,790.00	309,480.00	1	309,480.00
Circuit Bungalow Curator		25,250.00	303,000.00	6	1,818,000.00
				112	**26,125,440.00**

* An adjustment of two salary increments of officers to be recruited on merit basis has been added.

** The increment has been prepared by taking the difference between 10th Salary Step of MN 5 and Initial salary step of SL 1 for officers recruited on limited basis.

The total salary requirement of the officers to be recruited for the existing vacancies is **Rs. 26.13 million**.

For the year 2022	Rs.
For officers employed in the service	917,640,761.00
New Recruitments	26,125,440.00
	943,766,201.00

When the requirement is taken in to consideration, the requirement of provision is approximately **Rs. 943.77 million.**

-- *Rs. 943.77 million*

Note 3

According to the Salary Circular 03/2016, the salary step of the Auditor General is **SL-4** and when the salary is taken into consideration after placing one salary step above the maximum salary step for the year 2021, approximately Rs. 1.88 million is required under the Special legal service provisions.

Last Salary Step in 2020	**- Rs.**	153,625.00
Difference	**- Rs.**	2,925.00
Next Monthly Salary Step	**- Rs.**	156,550.00
Annual Salary **-**	**- Rs.**	1,878,600.00

Note 4 (Expenditure Head 1002)

Provision has been computed as Rs. 17.0 million by considering the overtime and holiday pay of the officers, who will be employed in overtime duties and holiday duties, increments of the basic salaries as per the Salary Circular 2016/3, exigencies of services of staff officers and officers in the Public Management Assistant Service and Drivers' Service, who will be employing in service on holidays, actual expenditure of the previous year.

-- *Rs. 17.0 million*

Note 5 Other Allowances (Expenditure Head 1003)

The total annual allowance entitled by the officers employed in the National Audit office for the year 2022, is as follows.

	Monthly	*Estimate for the year 2022*
Cost of Living Allowance	13,430,593.55	161,167,122.60
Language Allowance	394,985.00	4,739,820.00
Location Allowance	4,305,000.00	51,660,000.00
Allowance for Staff Officers	1,549,000.00	18,588,000.00
Interim Allowance (2500.00)	4,002,510.00	48,030,120.00
Other Allowances	109,909.42	1,318,913.04
Total Annual Allowance	23,791,997.97	285,503,975.64

- Salaries for Non-permanent staff

Practical trainings	*150,000.00*
On Ad hoc Basis	*97,000.00*
On piece rate	*5,000,000.00*
Total requirement of Provision	***5,247,000.00***

- The total annual allowance entitled by officers under the new recruitments proposed to be made in the year 2022 is as follows.

			Monthly	*Estimate for the Year 2022*
Cost of Living Allowance	7,800.00	46	358,800	4,305,600.00
Allowance for Staff Officers	3,000.00	94	282,000	3,384,000.00
Interim Allowance (2500.00)	2,500.00	46	115,000	1,380,000.00
Total Annual Allowance				9,069,600.00

- **Incentives**

This has been computed based on the salary of 09 months out of the expenditure on basic salary scheduled to be paid to officers in the year 2022.

Actual Staff Expenditure	76,323,928.00	686,915,352.00
New Staff Expenditure	4,998,730.00	44,988,570.00
		731,903,922.00

- **Expenditure on Railway Warrants**
  Railway warrants have been estimated based on the actual expenditure of the year 2019 and provision required for that purpose is **Rs. 4.0 million**.

--- Rs. 1,035.72 million

<u>Note 6</u>

Travelling Expenses

- **Local Travelling Expenses**

Provision required to make payments for travelling expenses, considering the travelling expenses of the actual and proposed officers, extension of audit activities that should be carried out on the 19th Amendment to the Constitution and price variance, is **Rs.26.0 million**.

-- *Rs. 26.0 million*

<u>Note 7</u>

- **Foreign Travelling Expenses**

All the allowances and charges for air tickets of officers who will participate in foreign workshops have been estimated by considering price variances. Moreover, values of incidental allowances and combined allowances that have increased as per the **Circular No. MOFP 01/2010/01** issued on 11.10.2010 in relation to Entitled Allowances on Foreign Travels and Related Expenses have been taken in to consideration in the preparation of estimates. The requirement of provision is Rs. 7.6 million.

Foreign Master Degree Programme	360,000.00
ASOSAI Training Seminar & Workshop	832,000.00
Other Overseas Training	6,418,750.00
	7,610,750.00

-- *Rs. 7.6 million*

<u>Note 8 (1201)</u>

The requirement of provision has been computed as Rs. 22.0 million by adding 10 per cent to the actual expenditure of the year 2020 after taking into consideration the stationery requirement and price fluctuations.

-- *Rs. 22.0 Million*

Note 9 (1202)

Fuel Allowance for officers employed in the service	7,308,300.00
Fuel Allowance for officers to be recruited	-
Fuel requirement of pool vehicles	30,000,000.00
Requirement of Provision	**37,308,300.00**

-- *Rs. 37.30 Million*

- **Note 10 (1203)**

A sum of **Rs.1.0 million** has been estimated for expenditure on uniforms of 69 office aides and 50 drivers of the Department and for expenditure on entertainment of the Auditor General and other Divisional Heads.

-- *Rs. 1.0 Million*

- **Note 11 (1303)**

Nuwara Eliya	683,012.57
Moneragala	4,000,000.00
Audit Sub-offices	*2,000,000.00*
Total	***6,683,012.57***

-- *Rs. 6.7 Million*

Note 11 (Expenditure 1401)

Transport Allowance for officers employed in the service	16,800,000.00
Transport Allowance for officers to be recruited	-
Other Expenditure on Transport	8,200,000.00
Requirement of Provision	**25,000,000.00**

-- *Rs. 25.0 Million*

Note 12 (Expenditure Head 1402)

Postal Expenses	872,300.00
Telephone allowance for officers employed in the service	8,934,000.00
For officers to be recruited and promoted (2500*12*94)	2,820,000.00
For official common telephone facilities	25,000,000.00
Total Requirement of Provision	**37,626,300.00**

-- ***Rs. 37.63 Million***

Note 13 (Expenditure Head 1404)

Expenditure for the building obtained on rental basis (1.17012)	Rs. 1,404,000.00
Total assessment tax	Rs. 296,000.00
Total Requirement of Provision	**Rs. 1700,000.00**

-- ***Rs. 17.0 Million***

Note 14 (Expenditure Head 1409)

Charges for Translation	25,000,000.00
Providing Security Services	10,799,310.00
Supply of Sanitary Services	10,695,195.00
*Other Expenditure	4,620,000.00
Examination Fees	14,751,498.00
Insurance Charges (Building)	700,000.00
Consultancy Services	2,500,000.00
**Welfare Activities	2,275,000.00
	71,341,003.00

****Other Expenditure***

Conducting Disciplinary Inquiries	*60,000.00*
Lecture Fees	*10,000.00*
Trainings for Tamil Language	*100,000.00*
***Maintenance	*4,500,000.00*
	4,670,000.00

*****Maintenance**

Sewerage System	200,000.00
Waste Disposal	100,000.00
Air Conditioning Plant	650,000.00
Fire Services	300,000.00
Elevator	400,000.00
Water Supply System	100,000.00
Electricity Supply System	1,200,000.00
Vehicle Insurance	1,550,000.00
Total	**4,500,000.00**

***Welfare Activities*

Expenditure on Entertainment	450,000.00
Purchase of Newspapers	200,000.00
Conduct of Workshops	25,000.00
For Work Assignment	1,500,000.00
Practical Trainings for new officers	100,000.00
	2,275,000.00

--- *Rs. 71.34 Million*

Note 15

Buildings and Structures (2001)

Offices	15,000,000.00
Total	**15,000.000.00**

-- *Rs. 15.0 Million*

Note 16

Furniture and Office Equipment (2102)

Requests made from relevant Divisions to the Accounts Division	
From 2021.01.01 to 2021.04.30	3,000,000.00
Total	**3,000,000.00**

-- *Rs. 3.0 Million*

Note 17

Plant and Machinery (2103)

Requests made from relevant Divisions to the Accounts Division	
From 2021.01.01 to 2021.07.02	16,000,000.00
Total	**16,000,000.00**

-- *Rs. 16.0 Million*

Note 18

Buildings and Construction (2104)

Horana International Training Centre

Consultation fee (10% of the estimated consulting fee)	110,000,000.00
Mobilization Advances (1,100*20/100)	220,000,000.00
Total	**330,000,000.00**

-- *Rs. 330.0 Million*

Note 19

Knowledge Improvement and Institutional Development (2401)

Training of Foreign Staffs	5,110,750.00
Training of Local Staffs	7,525,000.00
Training on Taxes	875,000.00
Information Technology Trainings	2,400,000.00
Tamil Language Training	1,000,000.00
Purchase of Books	600,000.00
	16,910,750.00

--- *Rs. 17.6 Million*