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## 1.1 Vision

“Socio - Economic development through effective and efficient allocation and management of public financial resources”

## 1.2 Mission

Achieve development objectives of the Government through estimation and appropriation of public financial resources for effective delivery of public goods and selected services.

## 1.3 Goals

- Effective and efficient allocation of financial resources
- Maintain fiscal discipline
- Ensure fiscal consolidation
- Preparation of Annual Estimates for Ministries, Departments and other Government Institutions and Statutory Institutions subject to Public Policies and Fiscal Limitations.

## 1.4 Functions and Responsibilities

### 1. Formulation of the National Budget for the next year

In accordance with the government economic development plans, annual budget and expenditure estimates for the state are formulated including Ministries, Departments, Provincial Councils and Statutory Boards in coordination with the Spending Agencies and the relevant Treasury Departments to achieve fiscal targets stipulated by the government as per the Fiscal Management (Responsibility) Act.

### 2. Facilitating the Implementation of the National Budget for the Current Year

- Issuance of guidelines and circulars including quarterly warrants for authorization related to budget implementation.
- Enforcement of control measures to ensure that funds are used exclusively for the explicit purposes within the approved limits and the fiscal discipline is maintained.
- Maintain good coordination with spending agencies to ensure operational efficiency
- Reallocation/additional allocation of provisions under section 6(1) of the Appropriation Act and transfer of provisions under *Virement Procedure* to ensure efficient allocation of provisions.
- Preparation of observations on cabinet memoranda related to National Budget

- Assist to committee on Public Accounts (COPA), Committee on Public Finance (COPF) and Committee on Public Enterprises (COPE) meetings by representing the Treasury
- Representing the Treasury at the Parliamentary Committees, Presidential Meetings and Prime Minister's Meetings

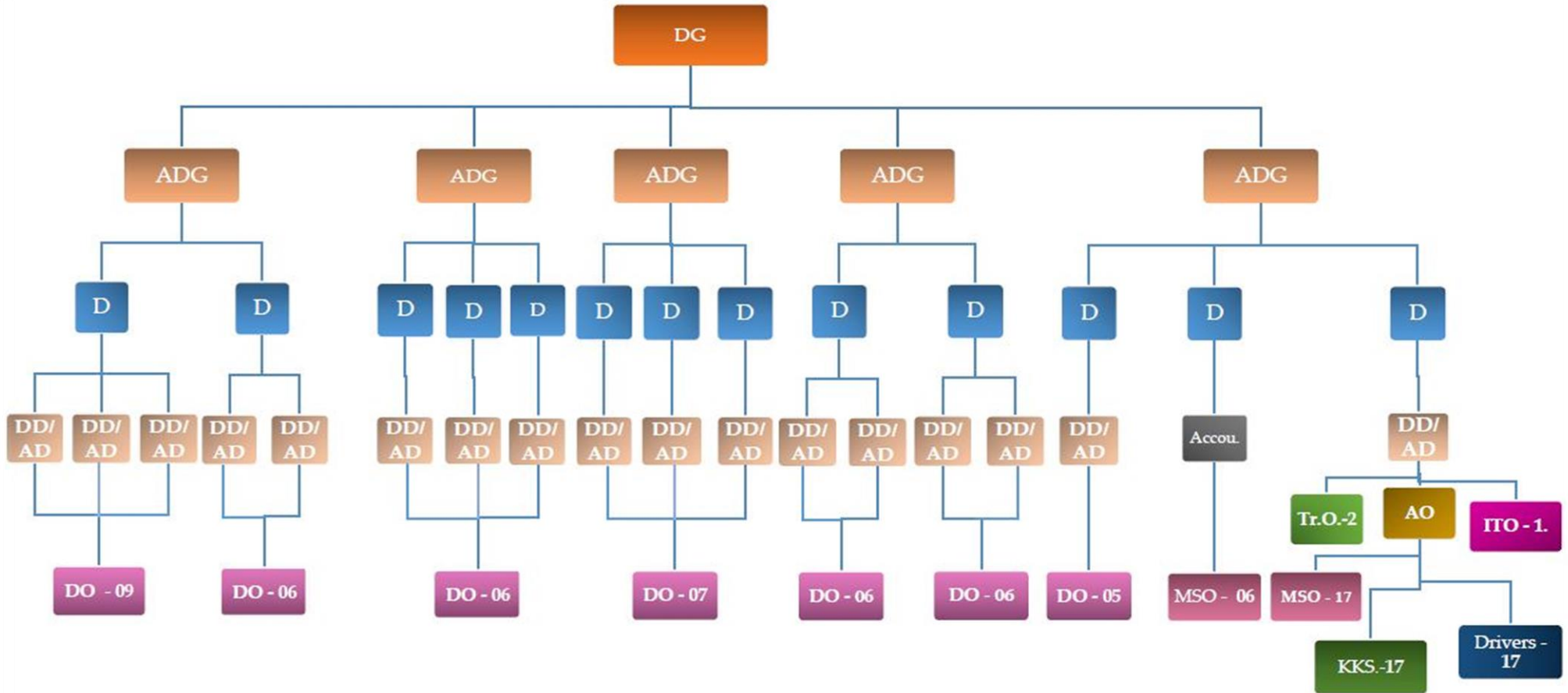
### **3. Advance Account Activities**

Determination of limits for the Commercial, Stores, Public Officer's Advance Accounts and revision of these limits based on requests of spending agencies.

### **4. Activities Related to Budget Proposals**

Releasing of allocations to suitable institutions in order to implement the proposals pertaining to Expenditure included in the Budget Proposals and issuance of required instructions.

## 2.1 Organizational Structure of NBD (As per the approved cadre – 30.11.2022)



DG - Director General

D - Director

AD - Assistant Director

ITO - Information Technology Officer

ADG - Additional Director General

DD - Deputy Director

MSO. - Management Service Officer

DO - Development Officer

Accou. - Accountant

AO - Administrative Officer









Tr.O. - Translating Officer

KKS. - Office Assistants

## 2.2 Cadre Details of National Budget Department as at 2022.11.30

Designation	Service	Grade/ Class	Salary Group	Approved Cadre	Actual Cadre	Vacancies
				Permanent	Permanent	
<b>Senior Level</b>						
Director General	SLAS	Special	SL-3	1	1	0
Addl. Director General	SLAS	Special	SL-3	3	3	0
Addl. Director General	SLPS	Special	SL-3	2	2	0
Director	SLAS	I	SL-1	7	6	1
Director	SLPS	I	SL-1	4	4	0
Director	SLAcc.	I	SL-1	2	2	0
Deputy Director/ Asst. Director	SLAS	II/III	SL-1	10	8	2
Deputy Director/ Asst. Director	SLPS	II/III	SL-1	4	2	2
Deputy Director/ Asst. Director	SLAcc.	II/III	SL-1	3	1	2
Accountant	SLAcc.	II/III	SL-1	1	1	0
				<b>37</b>	<b>30</b>	<b>7</b>
<b>Tertiary Level</b>						
Administrative Officer	PMAS	Supra	MN-7	1	1	0
Translator	TS	I/II/III	MN-6	2	2	0
IT Officer	IT	I/II/III	MN-6	1	1	0
				<b>4</b>	<b>4</b>	<b>0</b>
<b>Secondary Level</b>						
Development Officer	DO	I/II/III	MN-4	45	41	4
Management Ser. Officer	MSO	I/II/III	MN-2	23	18	5
				<b>68</b>	<b>59</b>	<b>9</b>
<b>Primary Level</b>						
Drivers	DS	I/II/III	PL-3	17	15	2
K.K.S	O.E.S	I/II/III	PL-1	17	13	4
				<b>34</b>	<b>28</b>	<b>6</b>
<b>TOTAL</b>				<b>143</b>	<b>121</b>	<b>22</b>
<b>Trainees</b>					<b>1</b>	

## Activity Plan 2023 - Department of National Budget

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
01. Formulation of Budget Estimates - 2024	1.1	Meeting/discussing on Budget Planning Process for the year 2024 with ST, DSTs & Treasury Departments													Successful completion of the work within the stipulated time frame	Presenting, approving and authorizing the 2024 budget to Parliament on the due date
	1.2	Submission of Cabinet Policy Paper on formulation of the Budget 2024														
	1.3	Issuance of Budget Call 2024														
	1.4	Preparation of Draft Estimates for 2024														
	1.5	Obtaining Legal clearance for draft Appropriation Bill (from LD and AG) coordinating with the Department of Legal Affairs														
	1.6	Budget discussions and consultative meetings with Spending Agencies														
	1.7	Meeting with ST/DSTs and Treasury Departments to finalize expenditure estimates, foreign financing limits, borrowing limits etc.														
	1.8	Finalization of estimates for Appropriation Bill (Preparation of the three schedules and finalizing the data entry to the Budget Formulation System/ITMIS)														

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome		
	1.9	Submission of the Cabinet Memorandum on Appropriation Bill containing the budget estimates									⇒				Successful completion of the work within the stipulated time frame	Submitting and passing the budget 2024 at the Parliament on the due date and authorizing Expenditure		
	1.10	Publishing the Appropriation Bill in Government Gazette									⇒							
	1.11	Making arrangements for the submission of the Appropriation Bill to Parliament (First Reading)										⇒						
	1.12	Preparation of detailed information pages for the estimates and handing them over to the Government press for printing purpose.									⇒							
	1.13	Printing of draft estimate books in Sinhala, Tamil and English and sending the same to Parliament										⇒						
	1.14	Assistance in administrative affairs with regard to Second Reading											⇒					
	1.15	Preparation of Legend (Committee Stage) Amendments and submitting the same to Parliament											⇒					
	1.16	Committee Stage debate ( Participation of officers)												⇒				
	1.17	Preparation of the warrants and obtaining the approval of the Hon. Minister of Finance												⇒				
	1.18	Preparation and obtaining the approval of ST for the Circular on Authorization of Expenditure and sending the same to Spending Agencies and Revenue Departments												⇒				



	Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome				
02.	Implementation of the Budget 2023	2.1	Reallocation/Additional Allocation of provisions under Section 6 (1) of the Appropriation Act	DG, Relevant Staff Officers	→												Achieving planned goals	Efficiency and financial effectiveness			
		2.2	Submission of details on additional allocations as per the provisions of the Appropriation Act to Parliament	DG, Relevant Staff Officers			→														
		2.3	Transfer of Funds under <i>Virement</i> Procedure	DG, Relevant Staff Officers				→													
		2.4	Making relevant recommendations on the release of imprest to public institutions to whom annual provisions are allocated through the Budget	D, D/AD	→																
03.	Advance Account activities	3.1	Submission of amendments to the limits of the Advance Account to Parliament before 31 <sup>st</sup> May 2023	DG, Relevant Staff Officers, Accountant	→												Achieving planned goals	Efficiency and financial effectiveness			
		3.2	Obtaining details for advance account activities of the coming year 2024																		
		3.3	Determination of limits for the Advance Account activities of the coming year																		
04.	Implementation of Budget Proposals	4.1	Reviewing the progress and conducting follow ups on the implementation of Expenditure Proposals where allocations are made for the Budget Department among the Budget Proposals 2023	DG, ADG, D, D/AD	→												Achieving planned goals	Should have implemented the Budget Proposal			
05.	ITMIS System	5.1	Coordinating ITMIS Activities in relation to NBD	ADG, All staff Officers	→												Achieving planned goals	Efficiency and financial effectiveness			
06.	General Administration and Financial Management of NBD	6.1	General Administration		→												Completion of duties on time	Maintaining general administration and financial management in a formal manner			
		6.2	Implementation of the budget of the department through ITMIS	D	→																

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
	6.3	Preparation of Performance Report - 2022		→											Completion of duties on time	Maintaining general administration and financial management in a formal manner
	6.4	Preparation of salary increments and approval of leave		→	→	→	→	→	→	→	→	→	→			
	6.5	Updating personal files of the staff		→	→	→	→	→	→	→	→	→	→			
	6.6	Supply of stationeries and office requisites		→	→	→	→	→	→	→	→	→	→			
	6.7	Maintenance of vehicle fleet		→	→	→	→	→	→	→	→	→	→			
	6.8	Conducting the Annual Board of Survey		→												
	6.9	Preparing Annual Action Plan											→			
	6.10	Preparing procurement plan											→			
	6.11	Financial Management		→	→	→	→	→	→	→	→	→	→			
	6.12	Preparation of appropriation accounts, annual reconciliation statement of advances to public officers' and revenue accounts for the year 2022		→												
	6.13	Preparation of annual expenditure estimate for the year 2022							→							
	6.14	Preparation and submission of monthly accounts summaries		→	→	→	→	→	→	→	→	→	→			

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
	6.15	Preparation of bank reconciliations	→												Completion of duties on time	Maintaining general administration and financial management in a formal manner
	6.16	Responding to audit quarries	→													
	6.17	Closing the accounts - 2023	→													
07. Other	7.1	Other special representations including the representation of procurement related meetings	→												Performing the activities mentioned from 7.1 to 7.13 within the stipulated time frame	Should have completed the activities mentioned under 7.1 to 7.13
	7.2	Representing the ST on boards of management of the public enterprises/ institutions	→													
	7.3	Serving on the special tasks/committees assigned by the Secretary to the Treasury	→													
	7.4	Representation at meetings of the National Salary & Cadre Commission	→													
	7.5	Official committee meeting with MSD on establishments matters related to Cabinet Memorandum	→													
	7.6	Attend Cabinet Paper observation meetings conducted by the General Treasury	→													
	7.7	Preparing observations on Cabinet Memoranda related to NBD	→													
	7.8	Attending Parliamentary consultative Committees	→													
	7.9	Attending COPE, COPF & COPA Meetings	→													

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
	7.10 Attending meetings arranged by the Ministry of Finance or other Departments of the Treasury, and other Ministries	Relevant Staff Officers	→												Perform the activities mentioned in 7.1 to 7.13 within the stipulated time frame	Should have completed the activities mentioned under 7.1 to 7.13
	7.11 Attending cash flow meetings	DG/ ADG	→													
	7.12 Coordinating payments to 1980 July strikers	Relevant Staff Officers and subject officers	→													
	7.13 Providing information for Annual Report, Ministry of Finance and Reports required as per FMR (Act)	DG, Relevant Staff Officers	→													

**Revenue Plan - 2023**  
**Department of National Budget**

Serial No	Objectives	Strategies	Activities	Key Performance Indicators	Time Frame				Outcome Rs. Mn	Responsible Officer
					Quarter 1	Quarter 2	Quarter 3	Quarter 4		
				N/A						

## Expenditure Plan - 2023 - Department of National Budget

Proposed Activity	Allocation Rs (000)	Commence ment	Completion	Financial Targets Rs (000)				Physical Targets %				Output or Performance Indicator/s	
				Q1	Q2	Q3	Q4	Q 1	Q 2	Q 3	Q 4		
<b>Recurrent Expenditure</b>	<b>267,200</b>			<b>58,525</b>	<b>62,350</b>	<b>68,975</b>	<b>77,350</b>						
Personal Emoluments	123,000	Jan - 2023	Dec -2023	29,000	28,500	30,000	35,500	24	23	24	29		
Travelling Expenses	900	Jan - 2023	Dec -2023	125	150	275	350	14	17	31	39		
Supplies	27,200	Jan - 2023	Dec -2023	4,500	6,500	7,500	8,700	17	24	28	32		
Maintenance Expenditure	8,400	Jan - 2023	Dec -2023	1,800	2,000	2,000	2,600	21	24	24	31	Achieving the expected financial and physical goals by making maximum use of the provisions allocated within the stipulated time frame .	
Services	90,900	Jan - 2023	Dec -2023	18,900	21,000	25,000	26,000	21	23	28	29		
Transfers	16,800	Jan - 2023	Dec -2023	4,200	4,200	4,200	4,200	25	25	25	25		
<b>Capital Expenditure</b>	<b>358,000</b>			<b>87,500</b>	<b>89,700</b>	<b>89,800</b>	<b>91,000</b>						
Rehabilitation and Improvement of Capital Assets	2,000	Jan - 2023	Dec -2023	-	1,000	-	1,000	0	50	0	50		
Acquisition of Capital Assets	353,000	Jan - 2023	Dec -2023	87,000	88,000	89,000	89,000	25	25	25	25		
Capacity Building	3,000	Jan - 2023	Dec -2023	500	700	800	1,000	17	23	27	33		
<b>Total Expenditure</b>	<b>625,200</b>			<b>146,025</b>	<b>152,050</b>	<b>158,775</b>	<b>168,350</b>						

**Imprest Requirement Plan 2023 - Department of National Budget**  
(Statement of Monthly / Quarterly Cash Flow as per approved Expenditure Plans for the year 2023)

Name of the Department : Department of National Budget

Head No : 240

**Cash Requirement for the approved expenditure plans**

Expenditure items (with Expenditure Codes)	Rs. '000																
	Jan.	Feb.	Mar.	1 <sup>st</sup> Qtr. Total	April	May	June	2 <sup>nd</sup> Qtr. Total	July	Aug.	Sep.	3 <sup>rd</sup> Qtr. Total	Oct.	Nov.	Dec.	4 <sup>th</sup> Qtr. Total	Grand Total
I Salaries and Allowances (1001 & 1003)	9,080	9,080	9,080	27,240	9,080	9,080	9,080	27,240	9,080	9,080	9,080	27,240	9,080	9,080	9,080	27,240	108,960
Other allowances paid with salary (except 1003)	1,660	1,660	1,660	4,980	1,660	1,660	1,660	4,980	1,570	1,570	1,570	4,710	1,570	1,570	1,570	4,710	19,380
II Overtime and Holiday Pay (1002)	150	200	200	550	150	300	350	800	400	400	450	1,250	450	500	450	1,400	4,000
III All other Recurrent Expenditure	7,754	7,754	7,757	23,265	9,610	9,610	9,620	28,840	11,310	11,310	11,315	33,935	12,920	12,920	12,940	38,780	124,820
<b>Total Recurrent</b>	<b>18,644</b>	<b>18,694</b>	<b>18,697</b>	<b>56,035</b>	<b>20,500</b>	<b>20,650</b>	<b>20,710</b>	<b>61,860</b>	<b>22,360</b>	<b>22,360</b>	<b>22,415</b>	<b>67,135</b>	<b>24,020</b>	<b>24,070</b>	<b>24,040</b>	<b>72,130</b>	<b>257,160</b>
IV Reimbursable foreign aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V All other capital expenses	29,000	29,100	29,400	87,500	29,800	29,800	30,100	89,700	29,900	29,900	30,000	89,800	30,300	30,300	30,400	91,000	358,000
VI Public Officers Advance Account	750	750	1,000	2,500	1000	750	750	2,500	800	850	850	2,500	750	750	1,000	2,500	10,000
VII Deposit Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII Other Advance Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>48,394</b>	<b>48,544</b>	<b>49,097</b>	<b>146,035</b>	<b>51,300</b>	<b>51,200</b>	<b>51,560</b>	<b>154,060</b>	<b>53,060</b>	<b>53,110</b>	<b>53,265</b>	<b>159,435</b>	<b>55,070</b>	<b>55,120</b>	<b>55,440</b>	<b>165,630</b>	<b>625,160</b>

**Procurement Plan - 2023**  
**Department of National Budget**

Department/ Line Agency/ Ministry	Object Code	Procurement Category (Goods, works and services etc.)	Estimated Cost ( Rs. Million)	Source of Financing / Name of the donor	Procurement method (ICB/LIB/ LNB/NCB) and Local Market Shopping Procedure	Authority Level	Priority Status Urgent-U Priority- P Normal - N	Current Status of activities on prior procurement preparedness	Date expected to be commenced	Date expected to be concluded	Other
<b>Supplies</b>											
Department of National Budget	1201	Stationery and other	7.000	Local Funds	Shopping Procedure	D.G/ Procurement Committee	Normal		01.01.2023	31.12.2023	
	<b>Maintenance Expenditure</b>										
	1301	Vehicles	6.000								
	1302	Machinery & Equipment	2.300	Local Funds	Shopping Procedure	D.G/ Procurement Committee	Normal		01.01.2023	31.12.2023	
	1303	Building and Structures	0.100								
<b>Improvement and Rehabilitation of Capital Assets</b>											
	2003	Vehicles	2.000	Local Funds	Shopping Procedure	D.G/ Procurement Committee	Normal		01.01.2023	31.12.2023	

.....  
Prepared by  
Chandrika Gunasekara  
MSO

.....  
Approval of the Secretary to the Ministry Head of the Department  
Jude Nilukshan,  
Director General,

05.12.2022  
Date

**Jude Nilukshan**  
Director General  
Department of National Budget  
General Treasury  
Colombo 01



## Key Performance Indicators

- Submission of Cabinet Memorandum for Budget Formulation on time
- Timely submission of Annual Appropriation Bill to Parliament
- Utilization of Annual Budgetary Provisions allocated to the Department of National Budget
- Obtaining the signature of the Minister of Finance on the Quarterly Warrant on the due date
- Issuing the circulars with instructions/ guidelines on the budget call and authorization to incur expenditure.

## Internal Audit Plan - 2023

**Name of the Institution** : Department of National Budget

**Mission** : Estimation and appropriation of public financial resources for effective delivery of public goods and selected services.

**Objectives** : Effective and efficient allocation of financial resources  
 Maintain fiscal discipline  
 Ensure fiscal consolidation  
 Preparation of Annual Estimates for Ministries, Departments and other Government Institutions and Statutory Institutions subject to Public Policies and Fiscal Limitations.

1	2	3	4				4	6
Serial Number	Activities for auditing identified by the internal auditing on evaluation of risks	Risk Assessment  (Reference number)	Period to perform internal audit activities				Number of Audit Reports expected to be submitted	Manpower which may be used for the Internal Auditing (Number of days)
			1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter		
1	Preparation of Preliminary Report		√				1	2
2	Chief Internal Auditors Quarterly Assessment Report		√	√	√	√	4	10
3	Conduct the Audit and Management Committee (AMC) Meeting and Progress Reports		√	√	√	√	4	8
4	ITMIS System	5	√				1	10
5	Advance Accounts	3			√		1	10
6	Preparation of final accounts	6.11		√			1	10
7	Special Assignments							