



# **ACTION PLAN - 2022**



**DEPARTMENT OF NATIONAL BUDGET**

**MINISTRY OF FINANCE**

## Contents

Chapter No.	Subject	Page
<b>01.</b>	<b>About the Department</b>	
1.1	Vision	01
1.2	Mission	01
1.3	Goals	01
1.4	Functions & Responsibilities	02
<b>02.</b>	<b>Organizational Structure and Human Resources of the Department</b>	
2.1	Organizational Structure	04
2.2	Cadre Details	05
<b>03.</b>	<b>Action Plan - 2022</b>	06
<b>04.</b>	<b>Revenue Plan - 2022</b>	12
<b>05.</b>	<b>Expenditure Plan - 2022</b>	13
<b>06.</b>	<b>Imprest Requirement Plan - 2022</b>	14
<b>07.</b>	<b>Annual Procurement Plan - 2022</b>	15
<b>08.</b>	<b>Key Performance Indicators</b>	16
<b>09.</b>	<b>Internal Audit Plan</b>	17

## 1.1 Vision

“Socio - Economic development through effective appropriation of 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 and annual estimates are prepared under the Medium Term Budgetary Framework (MTBF) for a period of next 03 years.

### 2. Facilitation of Implementation of the National Budget for the current year

- Issuance of guidelines and circulars including quarterly warrants related to budget implementation including authorization
- Enforcement of control measures to ensure that funds are used exclusively for the appropriate purposes within the approved limits and the fiscal discipline is maintained
- Interacting with the 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

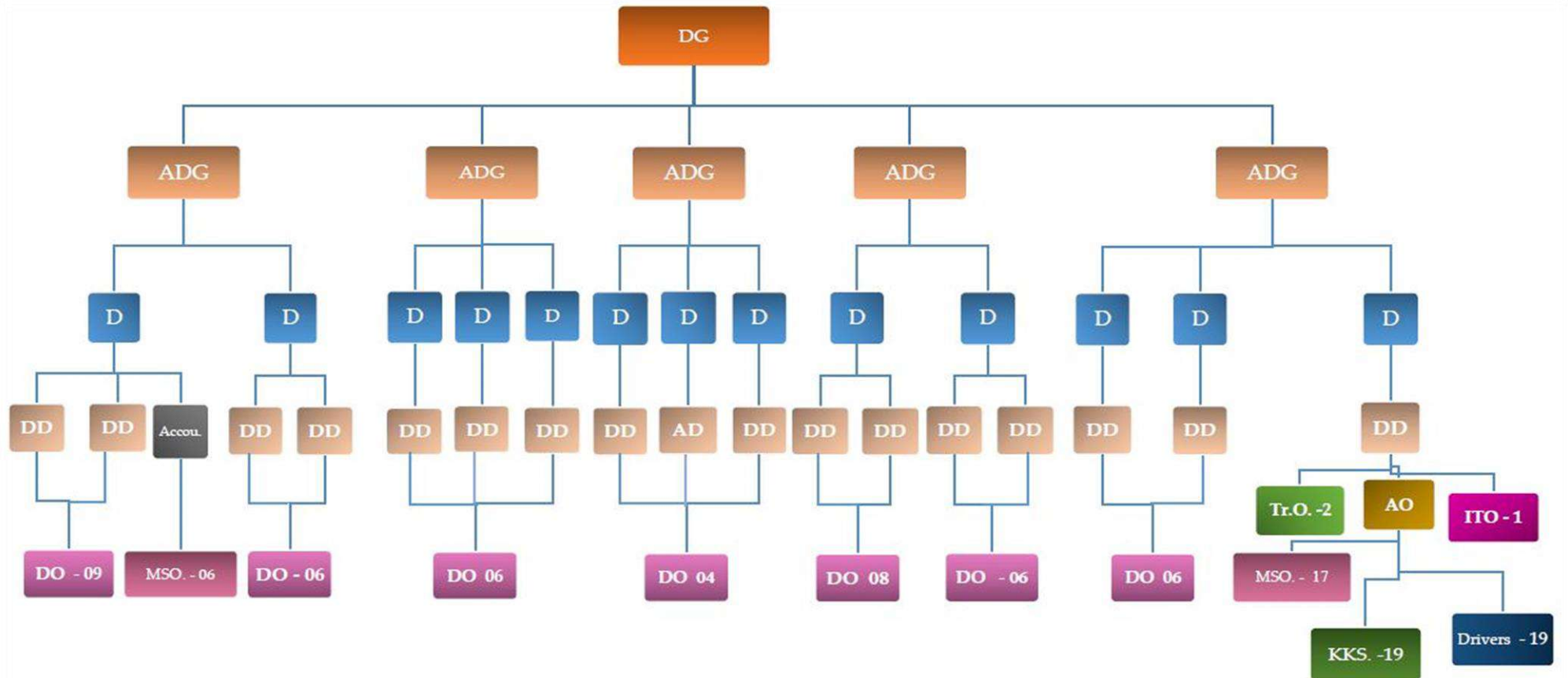
### **3. Advance Account Activities**

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 pertaining to the Budget Proposals to the most suitable institutions having analyzing them and issuance of required instructions.
- Follow-up, analyze and coordinate relevant institutions related to implementation of Budget Proposals as required.

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



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 2021.11.30

Designation	Service	Grade/ Class	Salary Group	Approved Cadre	Existing 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	2	1
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	6	4
Deputy Director/ Asst. Director	SLPS	II/III	SL-1	4	1	3
Deputy Director/ Asst. Director	SLAcc.	II/III	SL-1	3	2	1
Accountant	SLAcc.	II/III	SL-1	1	1	0
				<b>37</b>	<b>27</b>	<b>10</b>
<b>Tertiary Level</b>						
Administrative Officer	PMAS	Supra	MN-7	1	0	1
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>3</b>	<b>1</b>
<b>Secondary Level</b>						
Development Officer	DO	I/II/III	MN-4	45	36	9
Management Ser. Officer	MSO	I/II/III	MN-2	23	16	7
				<b>68</b>	<b>52</b>	<b>16</b>
<b>Primary Level</b>						
Drivers	DS	I/II/III	PL-3	19	15	4
K.K.S	O.E.S	I/II/III	PL-1	19	16	3
				<b>38</b>	<b>31</b>	<b>7</b>
<b>TOTAL</b>				<b>147</b>	<b>113</b>	<b>34</b>
<b>DO Trainees</b>					<b>3</b>	

## Activity Plan 2022 - Department of National Budget

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
01. Formulation of Budget Estimates - 2023	1.1	Meeting on Budget Planning Process for 2023 with ST, DSTs & Treasury Departments  Provide guidelines to spending agencies on budget estimation in consultation with other Treasury Departments													Successful completion of the work within the stipulated time frame	Presenting, approving and authorizing the 2023 budget to Parliament on the due date
	1.2	Submission of Cabinet Memorandum on Budget Formulation														
	1.3	Issuance of Budget Call 2023														
	1.4	Preparation of Draft Estimates for 2023														
	1.5	Obtain 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.														



Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
	1.8 Finalization of estimates for Appropriation Bill (Preparation of the three schedules and enter the data to the Budget Formulation System/ITMIS)	Relevant Officers								➔					Successful completion of the work within the stipulated time frame	Presenting, approving and authorizing the 2023 budget to Parliament on the due date
	1.9 Submit the Cabinet Memorandum on Appropriation Bill	DG, ADG									➔					
	1.10 Publish the Appropriation Bill in Government Gazette	ADG									➔					
	1.11 Arrangements for presentation of the Appropriation Bill in Parliament (First Reading)	ADG										➔				
	1.12 Preparation of detailed information pages for the estimates and handover to the Government press for printing purpose.	Directors, Assistant Directors										➔				
	1.13 Printing of draft estimate books in Sinhala, Tamil and English and sent to Parliament	ADG, AO										➔				
	1.14 Assist in administrative arrangements with regard to Second Reading	ADG											➔			
	1.15 Arrangements for participation of MOF officials at the Second Reading debate	ADG											➔			
	1.16 Preparation of Legend Amendments and submit in Parliament	ADG											➔			
	1.17 Committee Stage debate ( Participation of officers)	ADG											➔			

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome	
	1.18	Preparation of the warrants and obtain the approval of the Hon. Minister of Finance												→	Successful completion of the work within the stipulated time frame	Presenting, approving and authorizing the 2023 budget to Parliament on the due date	
	1.19	Preparation and obtain the approval of ST for the Expenditure Authorization Circular and send to the Spending Agencies and Revenue Departments			→			→			→						
02.	<b>Implementation of the Budget 2022</b>	2.1	Preparation of quarterly warrants and obtain the approval of the Hon Minister of Finance			→		→			→				Achieving planned goals	Efficiency and financial efficiency Occurrence	
		2.2	Submit the details of Additional Allocations to Parliament as per the provisions of the Appropriation Act	→													
		2.3	Transfer of Funds under <i>Virement</i> Procedure														→
		2.4	Reallocation/Additional allocation of provisions under Section 6(1) of the Appropriation Act	→													
03.	<b>Advance Account activities</b>	3.1	Obtain details for advance account activities of the coming year						→						Achieving planned goals	Efficiency and financial efficiency Occurrence	
		3.2	Determine limits for the Advance Account activities of the coming year							→							
		3.3	Submit amendments to the limits of the Advance Account to Parliament before 31 <sup>st</sup> May 2022	→													
04.	<b>Implementation of Budget Proposals</b>	4.1	Review the progress and conduct follow ups on the implementation of Budget Proposals 2022	→											Achieving planned goals	Efficiency and financial efficiency Occurrence	
			Subject Officer														

	Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome	
05.	<b>Improving efficiency and effectiveness of the allocation of public finances</b>	5.1	Obtain completed data from all spending agencies Monitor financial and physical performance	D/ Monitoring & all other Staff officers	→											Achieving planned goals	Efficiency and financial efficiency Occurrence	
		5.2	Issue additional allocations as requested by Ministries and Departments	Relevant Officers														
		5.3	Coordinate ITMIS Activities in relation to NBD	ADG, All staff Officers														
06.	<b>General Administration and Financial Management of NBD</b>	6.1	General Administration													Completion of duties on time	Maintaining general administration and financial management	
		6.2	Implementation of ITMIS Project	D														
		6.3	Prepare of Performance Report - 2021	D/ Admin	→													
		6.4	Approve salary increments and approve leave	DG, D/ Admin														
		6.5	Update personal files of the staff	AO														
		6.6	Supply of stationeries and office requisites	AO														
		6.7	Maintenance of vehicle fleet	AO														

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome		
	6.8	Conduct the Annual Board of Survey	Accountant	→											Completion of duties on time	Maintaining general administration and financial management		
	6.9	Prepare Annual Action Plan	D/ Admin										→					
	6.10	Prepare procurement plan	Accountant										→					
	6.11	Financial Management	D/ Admin, Accountant	→														
	6.12	Prepare appropriation accounts, annual reconciliation statement of advances to public officers' and revenue account for the year 2021	D/ Accountant	→														
	6.13	Prepare annual expenditure estimate for the year 2023	D/ Admin, Accountant						→									
	6.14	Prepare and submit monthly accounts	Accountant	→														
	6.15	Prepare bank reconciliations	Accountant	→														
	6.16	Reply for audit quarries	Accountant	→														
	6.17	Close of accounts - 2022	Accountant										→					
07.	Other	7.1	Other special representations including the representation of procurement related meetings	All 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
		7.2	Represent ST on boards of management of the public enterprises/ institutions	All Staff Officers	→													

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
	7.3	Serve on the special tasks/committees assigned by the Secretary to the Treasury													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
	7.4	Represent meetings of the National Salary & Cadre Commission														
	7.5	Official committee meetings on establishment matters related to Cabinet Memorandum with MSD														
	7.6	Attend Parliamentary consultative Committees														
	7.7	Attend COPE, COPF & COPA Meetings														
	7.8	Attend meetings arranged by the Ministry of Finance or other Departments of the Treasury, and other Ministries														
	7.9	Attend observation meetings conducted by the General Treasury														
	7.10	Attend cash flow meetings														
	7.11	Prepare observations on Cabinet Memoranda related to NBD														
	7.12	Coordinate payments to 1980 July strikers														
	7.13	Provide information for Annual Report, Ministry of Finance and Reports required as per FMR (Act)														

**Revenue Plan - 2022**  
**Department of National Budget**

Serial No	Objectives	Strategy	Activities	Key Performance Indicators	Time Frame				Outcome Rs. Mn	Responsible Officer
					Quarter 1	Quarter 2	Quarter 3	Quarter 4		
				NIL						

## Expenditure Plan - 2022 - 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>218,300</b>			<b>32,915</b>	<b>55,477</b>	<b>59,760</b>	<b>70,148</b>						
Personal Emoluments	108,500	Janu - 2022	Dec -2022	25,500	24,500	26,000	32,500	23	23	24	30		
Travelling Expenses	1,000	Janu - 2022	Dec -2022	125	200	310	365	12	20	31	37		
Supplies	12,000	Janu - 2022	Dec -2022	1,400	2,550	3,550	4,500	12	21	30	37		
Maintenance Expenditure	6,000	Janu - 2022	Dec -2022	1,100	1,300	1,600	2,000	18	22	27	33		
Services	73,800	Janu - 2022	Dec -2022	3,890	22,027	22,700	25,183	05	30	31	34		
Transfers	17,000	Janu - 2022	Dec -2022	900	4,900	5,600	5,600	05	29	33	33		
<b>Capital Expenditure</b>	<b>277,500</b>			<b>10,025</b>	<b>89,781</b>	<b>89,503</b>	<b>88,191</b>						
Rehabilitation and Improvement of Capital Assets	1,000	Janu - 2022	Dec -2022	-	500	-	500	0	50	0	50		
Acquisition of Capital Assets	276,000	Janu - 2022	Dec -2022	9,725	89,181	89,403	87,691	04	32	32	32		
Capacity Building	500	Janu - 2022	Dec -2022	300	100	100	-	60	20	20	0		
<b>Total Expenditure</b>	<b>495,800</b>			<b>42,940</b>	<b>145,258</b>	<b>149,263</b>	<b>158,339</b>						

Achieving the expected financial and physical goals by making maximum use of the provisions allocated within the stipulated time frame .

**Imprest Requirement Plan 2022 - Department of National Budget**  
(Statement of Monthly / Quarterly Cash Flow as per approved Expenditure Plans for the year 2022)

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
<sup>I</sup> Salaries and Allowances (1001 & 1003)	8,166	8,166	8,168	24,500	7,833	7,833	7,834	23,500	8,333	8,333	8,334	25,000	10,333	10,333	10,334	31,000	104,000
Other allowances paid with salary (except 1003)	898	898	899	2,695	898	898	899	2,695	965	965	965	2,895	965	965	965	2,895	11,180
<sup>II</sup> Overtime and Holiday Pay (1002)	333	333	334	1,000	333	333	334	1,000	333	333	334	1,000	500	500	500	1,500	4,500
<sup>III</sup> All other Recurrent Expenditure	1,573	1,573	1,574	4,720	9,427	9,427	9,428	28,282	10,288	10,288	10,289	30,865	11,584	11,584	11,585	34,753	98,620
<b>Total Recurrent</b>	<b>10,970</b>	<b>10,970</b>	<b>10,975</b>	<b>32,915</b>	<b>18,491</b>	<b>18,491</b>	<b>18,495</b>	<b>55,477</b>	<b>19,919</b>	<b>19,919</b>	<b>19,922</b>	<b>59,760</b>	<b>23,382</b>	<b>23,382</b>	<b>23,384</b>	<b>70,148</b>	<b>218,300</b>
<sup>IV</sup> Reimbursable foreign aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<sup>V</sup> All other capital expenses	3,341	3,341	3,343	10,025	29,927	29,927	29,927	89,781	29,834	29,834	29,835	89,503	29,397	29,397	29,397	88,191	277,500
<sup>VI</sup> Public Officers Advance Account	700	500	1,000	2,200	650	650	600	1,900	650	650	650	1,950	650	650	650	1,950	8,000
<sup>VII</sup> Deposit Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<sup>VIII</sup> Other Advance Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>15,011</b>	<b>14,811</b>	<b>15,318</b>	<b>45,140</b>	<b>49,068</b>	<b>49,068</b>	<b>49,022</b>	<b>147,158</b>	<b>50,403</b>	<b>50,403</b>	<b>50,407</b>	<b>151,213</b>	<b>53,429</b>	<b>53,429</b>	<b>53,431</b>	<b>160,289</b>	<b>503,800</b>



**Procurement Plan - 2022**  
**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/L1B/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>Goods</b>												
Department of National Budget	2102	Furniture and Office equipment	4.0	Local Funds	Shopping Procedure	D.G/ Procurement Committee	Normal		01.01.2022	31.12.2022		
	1201	Stationery and other	5.3	Local Funds	Shopping Procedure	D.G/ Procurement Committee	Normal		01.01.2022	31.12.2022		
	<b>Maintenance Works</b>											
	1301	Vehicles	4.4									
	1302	Plant and Machinery	1.5	Local Funds	Shopping Procedure	D.G/ Procurement Committee	Normal		01.01.2022	31.12.2022		
	1303	Building and Structures	0.1									
<b>Improvement and Rehabilitation of Capital Assets</b>												
	2003	Vehicles	1.0	Local Funds	Shopping Procedure	D.G/ Procurement Committee	Normal		01.01.2022	31.12.2022		

cc  
Prepared by  
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MSO

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

Approval of the Head of the Department  
Jude Nilukshan,  
Director General,

12.12.2021  
Date

## Key Performance Indicators

- Submission of Cabinet Memorandum for Budget Formulation on time
- Timely submission of Annual Budget Estimates 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

## Internal Audit Plan - 2022

Name of the Institution : Department of National Budget

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

Goals of the Organization : 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	Man power 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	Quarterly Assessment Report of Chief Internal Auditors		√	√	√	√	4	10
3	Conduct Audit and Management Committee Meeting(AMC) and Progress Reports		√	√	√	√	4	8
4	Improve effectiveness and efficiency of fiscal provisions	2			√		1	10
5	General Administration- Update personal files	3.5		√			1	10
6	Supply of stationery and office requisites	3.6				√	1	10
7	Coordination of payments to 1980 July strikers	4.14		√			1	10
8	Special Assignments							