

# **ACTION PLAN - 2026**

## **Department of Treasury Operations**

**Ministry of Finance, Planning & Economic Development**



General Treasury  
Colombo 01

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# **Department of Treasury Operations**

## **1. INTRODUCTION**

The Department of Treasury Operations (TOD) was established on 28<sup>th</sup> July 2004 with the objectives of creating an efficient organization within the Treasury to cater matters relating to the management of the Consolidated Fund and facilitate the Public Debt Management function. In this endeavor, TOD translates estimated revenue and expenditure given in the National Budget into an operational cash inflow and outflow while identifying the deficit to be financed through the annual borrowing programme. Public Debt Management function of the department also includes debt servicing and reporting on behalf of the government.

- **Vision**

“ To be the best Government Fund Manager in the South Asia Region ”

- **Mission**

“ We are committed to ensure efficiency, economy and safety in handling funds belonging to the Consolidated Fund and other Treasury Funds in order to harmonize the Government expenditure programmes with the revenue plans and borrowing programme, while providing stewardship towards fund accounting, including foreign borrowings. ”

- **Objectives**

- Facilitate spending agencies by providing required funds for the implementation of Annual National Budget through sound Treasury cash flow management.
- Facilitate foreign funded projects with disbursement of funds and financial reporting at the Treasury level.
- Manage the property loan guarantee scheme efficiently, effectively and economically.
- Improving / expanding the treasury single account system to facilitate daily collection off all receipts, including government revenue, in to the official bank account of the Deputy secretary to the Treasury.
- Develop the capacity level of officials in TOD ensuring their performance as professional to achieve the organization goals.
- Standardize the department functions / processes to obtain the national / international standards.

## • **Major Functions of the Department**

The following functions are vital in achieving the goals and objectives of the department.

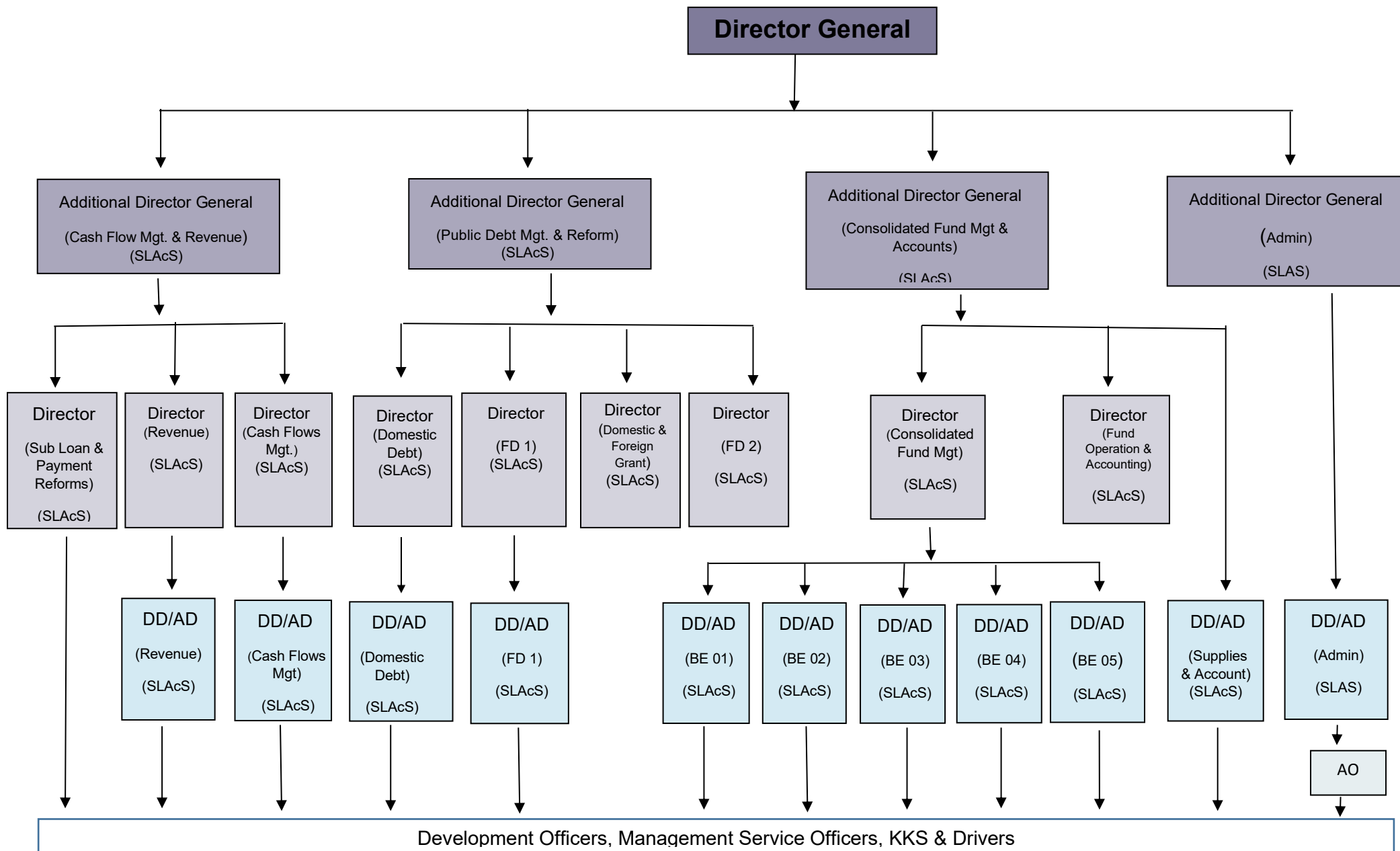
- Management of Treasury Cash Flows.
- Disbursement of Treasury Funds through the payment system.
- Assessment, prioritization and release of funds to spending agencies.
- Receive of sub loan & monitory relevant record in the Treasury Books.
- Estimation and preparation of revenue accounts for collection by other Ministries and Departments for 12 Nos. Non – Tax Revenue Heads assigned to the Department.
- Facilitation for disbursement of funds under Foreign Aid Loans and Grants.
- Facilitation of Accounting Foreign Aid.
- Accounting of Government borrowings and debt servicing.
- Authorization and Supervision of Government bank accounts and imprest accounts.
- Operations of Public Officers Property Loan Guaranty Scheme.

## 2. CADRE INFORMATION AS AT 30.11.2025

Designation	Service	Grade/Class	Approved Cadre	Existing Cadre
Director General	SLAcS	Special	01	-
Additional Director General	SLAcS	Special	03	03
Additional Director General	SLAS	Special	01	01
Director	SLAcS	I	09	09
Deputy Director / Assistant Director	SLAcS	III/ II	10	07
Deputy Director / Assistant Director	SLAS	III/ II	01	-
Administrative Officer	MSO	Supra	01	01
Development Officer	DOS	III/ II/ I	27	29*
M.S.O	MSO	III/ II/ I	55	47
Driver	DS	III/ II/ I/Sp	8	04
K.K.S.	OES	III/ II/ I/Sp	12	07
Total			128	108

\* According to para 2 : 6 of Pub Ad circular 14/2022 (iv) issued on 07<sup>th</sup> June 2024

### 3. Organizational Structure of Department of Treasury Operations



## 4. ACTION PLAN 2026

### 1. Consolidated Fund Management & Accounts

#### 1.1 Consolidated Fund Management

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
<b>1.1 Consolidated Fund Management</b>	<b>1.1.1</b> Maintenance of Treasury Single Account System with the Government Commercial Banking network.	ADG (CFM)													Providing funds in real time to Budget implementation Agencies at minimal financial cost to the government	Updated Bank Accounts
	<b>1.1.2</b> Reconciliation of Imprest Accounts														Accurate accounting of utilization of the released imprest to Budget executing Agency.	Reconciled Imprest Accounts
	<b>1.1.3</b> Budget Execution	Director (CFM)													Optimal annual Imprest limits are set for Budget executing Agencies based on their budget allocations.	Determined Annual Imprest Limits
	1.1.3.1 Determination of Annual Imprest Limits on Budget Execution Agencies.															
	1.1.3.2 Release of the imprest to Budget Execution Agencies on the execution of their Annual expenditure programmes considering the liquidity position.														Efficient utilization of Government funds by Chief Accounting Officers and Accounting Officers is ensured.	Released amount of imprest

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
<b>1.1 Consolidated Fund Management</b>	1.1.3.3 Authorizing opening of Official Bank A/C s of Executing Agencies	ADG (CFM)  Director (CFM)													Smooth and uninterrupted fund Operations are ensured throughout the Budget Implementation Process	Number of Opening Bank Accounts
	1.1.3.4. Providing assistance by Releasing funds to the various Departments and Ministries for SDG Programmes on priority basis.	DD/AD (Budget Execution)													Practicing the SDG Functions	Assistance to achieve SDG



## 1.2 Fund Operations and Accounting

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome	
1.2 Fund Operations and Accounting	1.2.1 Maintenance of the DST's official bank accounts assuring the Proper collection & payments of the Consolidated fund	ADG (CFM)  Director( Fund Operations and Accounting)													Updated cash books	Ensuring the receipts and payments are accounted accurately	
	1.2.2 Reconciliation of all DST's official bank Accounts															Bank reconciliation statements	Ensuring the accuracy of the accounts of the DST
	1.2.3. Maintenance of sub ledger accounts 8020, 8192, 8583															Updated sub ledger accounts & reconciliation statements	Ensuring that payments are accounted for accurately

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
1.2 Fund Operations and Accounting	1.2.4. Maintenance of Treasury Operation Manager Software (TFMS) with timely improvements required to facilitate electronic transactions with bank in order to reduce time gaps and mitigate the management information delays for quality management decisions	ADG (CFM) Director( Fund Operations and Accounting)													Updated & modified Treasury Operations Manager software	Availability of updated accurate information

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
1.2 Fund Operations and Accounting	1.2.5 Settlement of the eligible Public officers' loan balances under the "Public Officers Guarantee Scheme" to the banks as per the provision in XXIV-11:8:8 of the establishment Code.	ADG (CFM) Director( Fund Operations and Accounting)													No.of applications settled	Ensuring the welfare of public officials
	1.2.6. Maintenance of registers and ledgers in connected with public officers loan guarantee fund															

1.2 Fund Operations and Accounting	1.2.7. Submission of monthly Accounts to DG/SAD before target dates	ADG (CFM)  Director( Fund Operations and Accounting													Monthly summary 990,991,998	Availability of updated accurate information
	1.2.8. Registration of Duplicate keys of the safes of Government Institutions and survey of the contents of the Wallet under the custody of the Director General of Treasury Operations														Appointed Boards of survey /updated registers	Availability of updated accurate information

### 1.3 Supply and Accounts

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
1.3. Supply and Accounts	1.3.1 Delegation of Authority under F.R. 135	ADG (CFM) AD/DD													Approved Document	Efficient, effective and economical financial management
	1.3.2 Preparation of Annual Estimate															
	1.3.2.1 Collection of data from all line divisions	ADG (CFM) AD/DD													Collected data	Accuracy of approved budget.
	1.3.2.2 Preparation of Annual Revenue and Expenditure Budget Estimates														Draft Revenue Estimate Draft Expenditure Estimate	
	1.3.2.3 Formulation of F.R. 66 transfers and supplementary allocations														F.R. 66 or supplementary	Obtained required funds when necessary

	<b>1.3.3 Preparation of Annual Imprest Limit</b>															
	1.3.3.1 Preparation of Annual Imprest Limit based on approved budgetary provisions	ADG (CFM)													Approved Imprest limit	Obtained required funds when necessary
	1.3.3.2 Submission of monthly Imprest request to Budget Execution Division	AD/DD													Monthly Imprest request	
	<b>1.3.4 Maintenance of the Ledgers and Recording Transactions</b>															
	1.3.4.1 Maintaining the Ledgers/ Books/ Registers	ADG (CFM)													Updated ledger & Books	Accuracy of the transactions
	1.3.4.2 Vouching all the Payment vouchers	AD/DD													Certified vouchers	
	1.3.4.3 Recording all the Transaction through CIGAS															
	1.3.4.4 Preparation of Monthly Accounts Summary and send them to Department of State Accounts														Monthly summary	Accuracy of the accounting information
	1.3.4.5 Reconciling the Departmental books with Treasury Printouts														Reconciliation Statements	Accuracy and transparency of the information
	1.3.4.6 Preparation of Bank Reconciliation														Bank Reconciliation Statement	Accuracy of the cash book <sup>11</sup>

	1.3.4.7 Recording all the transactions through ITMIS														Daily expenditure report	Availability information
	<b>1.3.5 Assets &amp; Stores Management</b>	12														
	1.3.5.1 Implementation of Annual Board of Survey <ul style="list-style-type: none"> <li>- Appointing members to the Board of Survey Committee</li> <li>- Monitoring Physical verification of Inventory Items and Assets</li> <li>- Executing the follow-up actions as mentioned in the Board of Survey Report</li> <li>- Submission of the relevant reports to Chief Accounting Officer &amp; Auditor General</li> </ul>	ADG (CFM)													Board of survey report	Accuracy and transparency of the records.
	1.3.5.2 Maintaining Fixed Asset Ledger, Fixed Asset Register and Consumable Articles Register	AD/DD													Updated Fixed Asset Ledger, Fixed Asset Register and Consumable Articles Register	Accuracy of the record





1.3.7.2 Maintaining “Log Books														Updated Ledgers and books.	Accuracy of log books
1.3.7.3 Execution of all other activities in relating to vehicle maintenance such as; - Servicing of vehicles - Obtaining Revenue License - Eco Test Reports etc.														Vehicles in good condition	Vehicle condition
1.3.7.4 Recording all the Vehicle details through Government Non-Financial Assets Management System.															Accuracy of the record
<b>1.3.8 Paying Monthly Salaries</b>															
1.3.8.1 Calculation of the salary arrears and salary increments	ADG (CFM)													Updated Ledgers and books.	Accuracy of calculation and payment of salary
1.3.8.2 Calculation of PAYE Tax	AD/DD													Updated tax records with PAYE tax.	
1.3.8.3 Calculation of Treasury allowance														Updated Ledgers and books.	
1.3.8.4 Treasury allowance entering to Pay Ledger, Government Payroll System & E-Payroll System.														Updated Ledgers and books.	

	1.3.8.5 Preparation of salary control account and comparison of monthly salary bill with the Control Account and report generated by GPS & E-Payroll														Updated Ledgers and books.	
	<b>1.3.9 Preparation of Annual Final Accounts</b>	15														
	1.3.9.1 Preparation of - Annual Financial Statement - "Advance B" Account - Deposit Account Reconciliation	ADG (CFM)													Financial Statement, Advance "B" Account and Deposit Account Reconciliation	Accuracy of information.
	<b>1.3.10 Answering to the Audit Queries</b>	AD/DD													Replies of the audit queries.	Answers to Audit Query and obtain clean and clear opinion from Auditor General.

## Public Debt Management

### 2.1 Domestic Debt Management

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
<b>2.1 Domestic Debt Management</b>	<b>2.1.1</b> Preparation of Non Project Debt Estimates after obtaining draft estimates from relevant agencies.	ADG (DM)  Director (Domestic Debt)  DD/AD (Domestic Debt)													Estimated total amount for installments and interests on non-project loans for the year 2026	Draft estimate on Repayment of non-project loans for the year 2026
	<b>2.1.2</b> Submission of Draft Budget Estimates.															

	<b>2.1.3</b> Accounting of Non Project Borrowings.															Total amount of borrowings on the non- project loans at the end of each month	Updated books of Accounts and Registers
	<b>2.1.4</b> Accounting for Non Project Debt Servicing.															Total amount of repayments on the non- project loans at the end of each month	Updated books of Accounts and Registers

Area of responsibility	Activities	Responsible Officer													Output	Outcome
			Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.		
<b>2.1 Domestic Debt Management</b>	<b>2.1.5</b> Maintaining Ledgers for Non-Project Loans.	ADG (DM)													Total amount of borrowings and repayments on non- project loans accounted in ledger at the end of each month	Updated Ledger books
		Director (Domestic Debt)														
	<b>2.1.6</b> Maintenance of Debt Stocks (Except project loans)	DD/AD (Domestic Debt)													Total debt stock on non- project loans at the end of each month	Updated debt stock

	<b>2.1.7</b> Reconciliation of monthly Treasury printout with necessary books ect. taking correction acting, if any.															Reconciled monthly summary report	Updated monthly summary report
<b>Area of responsibility</b>	<b>Activities</b>	<b>Responsible Officer</b>	<b>Jan.</b>	<b>Feb.</b>	<b>Mar.</b>	<b>Apr.</b>	<b>May</b>	<b>Jun.</b>	<b>Jul.</b>	<b>Aug.</b>	<b>Sep.</b>	<b>Oct.</b>	<b>Nov.</b>	<b>Dec.</b>	<b>Output</b>	<b>Outcome</b>	18
<b>2.1 Domestic Debt Management</b>	<b>2.1.8.</b> Preparation of Revenue Estimate for Revenue Code 20.03.05.00	ADG (DM)  Director (Domestic Debt)  DD/AD (Domestic Debt)															
	<b>2.1.9.</b> Preparation of Areas of Revenue report Revenue Account for code 20.03.05.00 its reconciliation														Revenue collection as per estimate	Updated Revenue collection report	

	<b>2.1.10.</b> Preparation of Annual report details on Domestic Debt															Comparison of Domestic Debt Composition, Domestic Debt mature profile and Domestic Debt service payment	Updated Annual report chapter
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## 2.2 Foreign Debt- I

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
<b>2.2 Foreign Debt - I</b>	<b>2.2.1</b> Foreign Debt Accounting <b>2.2.1.1</b> Preparation of estimates for the public debt services	ADG (DM)  Director (Foreign Debt)  DD/AD (Foreign Debt)													Annual approved estimates for public debt service payments	Timely submission of budget estimates
	<b>2.2.1.2</b> Accounting of foreign loan disbursements from various Donors														Accurately accounted foreign loan disbursements	Timely updated Foreign Loan disbursements

	2.2.1.3 Accounting of foreign loans utilized by each projects based on their expenditure certification															Accurately accounted foreign debt expenditure	Timely updated Foreign Loan disbursements
<b>Area of responsibility</b>	<b>Activities</b>	<b>Responsible Officer</b>	<b>Jan.</b>	<b>Feb.</b>	<b>Mar.</b>	<b>Apr.</b>	<b>May</b>	<b>Jun.</b>	<b>Jul.</b>	<b>Aug.</b>	<b>Sep.</b>	<b>Oct.</b>	<b>Nov.</b>	<b>Dec.</b>		<b>Output</b>	<b>Outcome</b>
<b>2.2 Foreign Debt - I</b>	2.2.1.4 Accounting for foreign debt services & FCBU debt services	ADG (DM)  Director (Foreign Debt1)														Accurately accounted foreign Debt & FCBU Debt services	Timely and accurately updated debt service expenditure
	2.2.1.5 Maintaining of Foreign Debt & FCBU debt data base in local & loan Currency	DD/AD (Foreign Debt1)														Updated data base on Foreign Debt & FCBU debt in local & loan Currency	Timely updated books of Accounts Registers and Ledgers

	2.2.1.6 Reconciliation of all main ledgers accounting for foreign Loans & FCBU Loans & preparation of final balances to Island account															Accounted Debt inform in the Island accounts	Timely submission of loan details for the Final Accounts

2.3 Foreign Debt- II



Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
<b>2.3 Foreign Debt - II</b>	<b>2.3.1. Management of Reimbursable Foreign Aid</b> 2.3.1.1 Fund releases to the foreign funded projects under reimbursable scheme	ADG (DM)  Director (Foreign Debt II)													Funds released to the Foreign funded projects based on the eligibility	Timely /Accurately updated accounting information.
	2.3.1.2 Maintaining records for reimbursements and monitoring the same														Zero or Minimum amount of outstanding reimbursements by the projects.	Updated Reimbursement
	2.3.1.3 Facilitating for Operation of Special RFA imprest System and facilitating for Banking Arrangements of selected foreign funded projects.														Facilities provided within 3 working days if documents are submitted promptly	Timely facilitation

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
<b>2.3 Foreign Debt - II</b>	2.3.1.4 Recording expenditure and replenishments related to imprest accounts in the ledger which were accounted by the relevant Ministry.	ADG (DM)  Director (Foreign Debt II)													Accurate expenditure recorded under RFA(14) finance code with less imprest balance within allowed time limit	Timely /Accurately updated accounting information
	<b>2.3.2 Foreign Debt Management (Special Dollar Accounts)</b>														Accurately recorded disbursement under special foreign currency accounts	Timely /Accurately updated accounting information
	2.3.2.1 Accounting for the Disbursements from the special currency accounts.															
	2.3.2.2 Release of disbursements based on the credit advice from CBSL														Actual fund releases on the availability of budgetary provision	Timely /Accurately updated accounting information.

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
<b>2.3 Foreign Debt - II</b>	2.3.2.3 Accounting for foreign loan Expenditure & settlement of advances.	ADG (DM)  Director (Foreign Debt II)													Accurately recorded foreign loan expenses	Timely / Accounted updated accounting information.
	2.3.2.4 Assist project officials to make payments on withdrawal applications														Efficient fund releases during the year	Timely / Accurately updated accounting information
	2.3.2.5 Provide necessary inputs to ERD in preparation of new/extended loan agreements														Comments on new / extended foreign loans	Timely/ Accurately updated disbursements

## 2.4 Domestic / Foreign Grant

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
<b>2.4 Domestic / Foreign Grant</b>	<b>2.4.1</b> Accounting Domestic/Foreign Grants	ADG (DM)  Director (Domestic / Foreign Grant)													Deposit Account Maintained throughout the year on applicable rules & regulations	Timely /Accurately Updated Deposit Account
	2.4.1.1 Opening & Maintaining of deposit accounts for Domestic / foreign aid grants															
	2.4.1.2 Releasing funds to the projects based on the cash flows, requirement and the availability of the budgetary provisions														Fund releases on time	Effective and efficient utilization of grant funds for expected purpose
	2.4.1.3 Accounting and reconciliation of deposits accounts for Domestic/ Foreign Aid Grants														Accurate grant receipt expenses recorded reconciliation Statements	Reliable Information on Local and Foreign Grants

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	(Output)	(Outcome)
<b>2.4 Domestic/ Foreign Grant</b>	2.4.1.4 Obtaining expenditure & all other relevant reports regularly	ADG (DM)  Director (Domestic / Foreign Grant)													Accurate reports on Domestic/ Foreign Aid grants	Timely Accurately Updated data
	2.4.1.5 Preparation of annual revenue estimates / revised estimates and annual revenue account for Grant revenue														Approved annual revenue estimates/ Accounts	Timely Accurately budget estimates and annual Accounts
	2.4.1.6 Maintaining Donor - Wise Domestic / Foreign Aid Grant data base														Updated Donor - Wise Domestic/ Foreign Aid Grant data	Timely Accurately Updated data

### 3. Cash Flow Management & Revenue

#### 3.1 Cash Flow and Cash Management & Implementation of Borrowing Programme

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome		
3. 1 Cash Flow Management	3.1 Treasury Cash Flows Management	ADG (TCFM)													Annual, Monthly & Daily Cash Flow Reports	Effective and efficient utilization of cash flow		
	3.1.1 Forecasting	Director																
	(a) Yearly	Asst. Director																
	(b) Monthly																	
	(c) Daily																	
	3.1.2 Review & update the cash flow																	
	3.1.2.1 Daily Updating Actual	Director Asst. Director													Reports on Actual Cash Flow	Availability of accurate and updated Cash flow		
	3.1.3 Implementation of Borrowing Programme																	
	3.1.3.1. Translate Annual Borrowing Limit into the Borrowing Programme	Director Asst. Director													Borrowing Reports	Maintaining an effective borrowing program		

	3.1.3.2. Prepare Monthly Borrowing Programme to be discussed at the DDMC – CBSL	Director  Asst. Director															
	3.1.4 Reconciliation of cash flow data with TFMS data and CBSL data																
	Reconciliation of cash flow data with TFMS data and CBSL data	Director  Asst. Director														Monthly Reconciliation statements	Validation of Cash flow data
	3.1.5 Submission information on Performance of the cash flow of the General Treasury for Fiscal position report (Midyear Report)																
	3.1.5.1 Midyear Report	Director  Asst. Director															Submission of Mid-year and Monthly reports
3.1.5.2 Monthly report	Director  Asst. Director																

### 3.2 Revenue & Refund

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
<b>3.2 Revenue &amp; Refund</b>	<b>3.2.1.</b> Maintaining of 07 non tax revenue heads assigned to DG TOD (see attachment 01 )	ADG (TCFM)  Director (Revenue & Refund)													Achievement of Revenue collection target against the annual estimates.	Efficient, Effective and economical revenue management on the revenue Heads as the revenue Accounting of officer come under DG-TOD
	<b>3.2.2.</b> Preparation of estimates on non-tax revenue heads for which DG-TOD is responsible.														Revenue Estimates.	Effective revenue administration
	<b>3.2.3.</b> Submission of Final Revenue Accounts														Revenue Accounts	Accountability and transparency
	<b>3.2.4.</b> Submission of Arrears Revenue Reports.														Arrears Revenue Reports	Accountability and transparency



	<b>3.2.5.</b> Acting as an intermediary for distribution of revenue generated from sale of lotteries from National Lotteries Board to various funds.																Timely distribution of funds	Provide required funding needs. to ensure the target achievement of respective institutions
	<b>3.2.6.</b> Authorized the eligible refund from revenue requests/ (application) approved by the respective Chief Accounting Officer/Accounting Officers	ADG (TCFM)  Director (Revenue & Refund)															Approval for revenue refund under specific rules & regulators	Provide customer service while maintaining Transparency and Accountability

### 3.3. Sub Loan & Payment Reforms

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
<b>3.3. Sub Loan &amp; Payment Reforms</b>	<b>3.3.1.</b> Indirectly contributing to the achievement of the 17 new Sustainable Development Goals by approving letters of credit under contingent liabilities in accordance with Treasury Operational Guidelines 07.	ADG (TCFM ) Director (Sub Loan & Payment Reforms )													Opening letters of credit to government institutions and granting approval for amendments.	Achieve 17 sustainable development goals through public institution
	<b>3.3.2.</b> Submission of observation/ comments on Cabinet memorandums.														No. of observations/ comments given	Resource allocation for priority areas
	<b>3.3.3</b> Review and monitor the outstanding balance of approved letters of credit on a quarterly basis..														Report on outstanding balances of letters of credit	Identification and minimization of the risk of non-performing loans

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
<b>3.3. Sub Loan &amp; Payment Reforms</b>	<b>3.3.4.</b> Review and execution of the recovery term of the Sub Loan Agreements.	ADG (TCFM )  Director (Sub Loan & Payment Reforms )													Recovery of sub loan installment/ interest as per the agreements	Minimization of adverse effect to borrower and lender
	<b>3.3.5.</b> Preparation of the revenue estimates, revenue accounts for sub loans.														Submission of Estimates/ Revenue Accounts to the Revenue branch	Accountability & transparency
	<b>3.3.6.</b> Preparation of Sub Loan Debtor Accounts.														Submission of debtor account before due date	Accountability & transparency
	<b>3.3.7.</b> Preparation of Sub Loan Arrears Revenue Report.														Submission of arrears revenue report before due date to the Revenue branch	Minimizing the non-performing loan ratio

Area of responsibility	Activities	Responsible Officer	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Output	Outcome
3.3. Sub Loan & Payment Reforms	3.3.8 Maintain ongoing coordination with the Department of Information Technology Management on all cyber security-related matters.	ADG (TCFM )													Arranging cyber security awareness training sessions for staff. Access control policies implemented for financial systems and sensitive data	Improved staff awareness and adherence to cyber security best practices Minimize the risk of cyber security matter
		Director (Sub Loan & Payment Reforms )														

#### 4. Administration & Human Resource Development

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>4. Administration &amp; Human Resource Development</b>	4.1 Updating personal files of the staff	ADG (Admin)													No. of personal files updated, No. of conversions & Increments prepared	Availability of accurate and updated information
	4.1.1. Preparation and approving salary increments and conversions.															
	4.1.2 Forwarding the applications of EB & other exams, promotions in the staff	AD/DD (Admin)													No. of applications forwarded	Giving support to build up career
		AO														
	4.1.3 Entering data to cadre information system (e-payroll System)														Updated E-Payroll System	Availability of accurate and updated information

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>4 Administration &amp; Human Resource Development</b>	4.2. Giving transfer opportunities to the staff	ADG ( Admin)													Submitted Applications	Enhanced Employee motivation
	4.2.1 Submitting applications for internal & external transfers by annually	AD/DD (Admin) AO														
	4.2.2 Forwarding appeals against the given transfer orders in the staff														Filled vacancies	Smooth operations of Department
	4.2.3 Attaching the transferred officers to the divisions in the orders given by the DG														No. of appeals forwarded	Enhanced Employee motivation

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
4. Administration & Human Resource Development	4.3 Organizing Training/capacity building programs	ADG ( Admin)													No. of training programs organized / No. of requests forwarded to the other institutions for training programs	Capacity development of the staff
	4.3.1 Arranging and facilitating local & foreign training opportunities	AD/DD (Admin) AO														
	4.3.2 Conducting annual work shop														No. of officials trained	Capacity development of the staff

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>4. Administration &amp; Human Resource Development</b>	<b>4.4 General Administration Activities</b>															
	4.4.1 Preparation of Annual Performance Report	ADG ( Admin) AD/DD (Admin)													Performance report	Availability of accurate and updated information
	4.4.2 Preparation of Annual Action Plan	AO													Action Plan	Availability of accurate and updated information
	4.4.3 Arranging monthly staff meeting & other meeting														No. of meetings held	Enhanced departmental activities



Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	40 Outcome
<b>4. Administration &amp; Human Resource Development</b>	4.4.4 Facilitating to obtain distress, festival, bicycle & property loans	ADG ( Admin)  AD/DD (Admin)  AO													No. of Applications forwarded	Availability of accurate and updated information
	4.4.5 Preparing vouchers to payment for the communication bills														Updated registers	Availability of accurate and updated information
	4.4.6 Delivering official mail														Delivered mail on time	Smooth operations of Department
	4.4.7 Maintaining cheque & money order register														Updated cheque & money order register	Availability of accurate and updated information

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>4. Administration &amp; Human Resource Development</b>	4.4.8 Preparing leave reports, maintaining the leave register of the staff & other duties based on leave	ADG ( Admin)													Updated leave register	Availability of accurate and updated information
	4.4.9 Issuing railway Warrants & forwarding the season ticket requests to CGR	AD/DD (Admin)													No. of railway Warrants issued	Enhance motivation of the staff
		AO														

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>4. Administration &amp; Human Resource Development</b>	4.5 Coordination Activity 4.5.1 Preparation of cadre report by annual, mid-year, Quarterly & monthly	ADG ( Admin)  AD/DD (Admin)  AO													Updated cadre report	Availability of accurate and updated information
	4.5.2 Updating PACIS data system														Updated PACIS data system	Availability of accurate and updated information
	4.6 Maintenance Work 4.6.1 Building maintenance & careering minor repairs														Fully maintained premises.	Enhanced operations of Department
	4.7 Achieving ISO 9001:2015 Standard for the Department														Certificate of ISO 9001:2015 Standard for the Department	Enhanced efficiency and quality of overall activities of the department

## 5. Annual Plan for Revenue Collection - 2026

NO	Objectives	Strategy	Activities	Key Performance Indicators	Time Frame				Output/Outcome	Responsible Officer
					Q	Q	Q	Q		
					1	2	3	4		
	The following overall objectives have been identified for 07 non-tax Revenue Heads (see attachment 01) assigned under DG-TOD as the Revenue Accounting Officer.									DG-TOD is responsible for estimation and accounting of 07 Non Tax Revenue Heads of instruction given in the Fiscal Policy circular No.01/2015 and date 20.07.2015
(i)	Prepare the annual revenue estimates for all the revenue heads assigned to DG/TOD	a. Communication of the circular regarding the preparation of annual revenue estimates in the website of Department of Treasury Operations by the month of May in the relevant year.  b. Make relevant institutions aware by emails & telephone	a. Collection of Details  b. Preparation of Annual Revenue Estimate  c. Evaluation of Revenue Estimate.  d. Submission of annual Revenue Estimate.	Submission of Annual Revenue estimate on or before stipulated date.					Annual Revenue Estimate	

(ii)	Prepare and Submit the Annual Final Revenue Accounts.	<p>a. Obtain monthly revenue details through CIGAS software</p> <p>b. Obtain monthly revenue refund payment details from relevant institutions</p>	<p>a. Collection of details from each revenue agencies.</p> <p>b. Preparation of Final Revenue Accounts.</p> <p>c. Submission of Final Revenue Accounts</p>	Submission of Annual Final Revenue Account on or before stipulated date.					Annual Final Revenue Accounts	
(iii)	Prepare and submit the Arrears Revenue Reports.	Communication of the circular regarding the preparation of arrears revenue reports in the website of Department of Treasury Operations by the month of May & November in the each year.	<p>a. Collection of details from each revenue agencies.</p> <p>b. Preparation of arrears revenue reports</p> <p>c. Submission of arrears revenue reports</p>	Submission of Arrears Revenue Reports on or before Stipulated date.					Arrears Revenue Reports.	

(iv)	Acting as an intermediary for distribution of revenue generated from sale of lotteries from National Lotteries Board to various funds in order to achieve the objectives such as alleviating poverty in all its forms and ensuring healthy lives and promote well-being for all at all ages.	Obtain financial needs periodically from the institutions which govern the relevant funds and prioritize those needs through a proper analysis.	Timely Distribution of Funds.	Ongoing						Provide required funding needs to ensure the target achievement of respective institutions.	
(v)	Authorized the eligible refund from revenue requests (applications) approved by the respective Chief Accounting Officer/Accounting Officers	Communication of guidelines regarding revenue refunds in the website of TOD	Approval for revenue refund under specific rules & regulators	Ongoing						Provide customer service while maintaining Transparency and Accountability	

**Attachment 1**

<b>Revenue Code Assigned Under DG - TOD</b>	
20.02.01.99	Return on Government Asset - Other Rental
20.02.02.99	Interest – Other
20.03.01.00	Sales Proceeds and Charges - Departmental Sales
20.03.02.99	Sales Proceeds and Charges - Sundries
20.03.03.02	Sales Proceeds and Charges - Fine and Forfeits - Other
20.03.99.00	Sales Proceeds and Charges - Other Receipts
20.05.99.00	Current Transfers - National Lotteries Board and Other Transfer

## 6. Procurement Plan for year 2026

Procurement Guideline Reference 4.1.2

### Annual Proposed Procurement Plan for year 2026

Name of the Department: Department of Treasury Operations

S/N	Description	Quantity /Scope of Procurement	Vote Particulars	Procurement Category	Estimated Cost (L.K.R.Mn)	Procurement Method	Priority Status U=Urgent P=Priority N=Normal	Tentative Date of Specific Procurement Notice	Date of Contract Award Determination	Reference to Action Plan	Reference to MPP	Remarks
i	Renovation of office Building		249-01-01-0-2001	Works	1.0	National Shopping/Direct	N	April	December	1.3.6		
ii	Acquisition of Computers		249-01-01-0-2102	Goods	7.5	National Shopping	N	May	December	1.3.6		
iii	Acquisition of Office Furniture and Equipment		249-01-01-0-2102	Goods	2.5	National Shopping	N	April	December	1.3.6		
iv	Purchase of Stationery & Office Requisites		249-01-01-0-1201	Goods	5.0	National Shopping	N	April	December	1.3.6		
v	Purchase of batteries & tires for vehicle		249-01-01-0-1301	Goods	0.5	National Shopping	N	April	December	1.3.7		
vi	Vehicle		249-01-01-0-2003	Other Services	0.5	National Shopping/Direct	N	April	December	1.3.6		
vii	Motor Vehicle repair and services		249-01-01-0-1301	Other Services	3.5	National Shopping/Direct	N	April	December	1.3.7		
viii	AC and Photocopiers Maintenance Service.		249-01-01-0-1409(138)	Other Services	0.8	National Shopping/Direct	N	April	December	1.3.6		
ix	Vehicle Insurance		249-01-01-0-1409(139)	Other Services	0.8	National Shopping	N	April	December	1.3.6		
x	Plant, Machinery and Equipment repair		249-01-01-0-1302	Other Services	3.0	National Shopping/Direct	N	April	December	1.3.6		
xi	Implementation of treasury single accounts system		249-01-01-0-2002	Other Services	1.0	Direct	N	April	December	1.1.1		
xii	Rehabilitation of Plant Machinery and Equipment		249-01-01-0-2002	Other Services	0.1	National Shopping/Direct	N	April	December	1.3.6		
xiii	Staff Training		249-01-01-0-2401	Other Services	2.01	Direct	N	April	December	4.3		

Prepared by: 

Checked by: 

recommended by

**A. A. I. DILRUKSHI**  
Director

Department of Treasury Operations  
General Treasury  
Colombo - 01.

Approved by the Secretary to  
the Ministry/CAO:

Date:



## 7. Annual Budget Estimate - 2026

### Annual Budget Estimate - 2026

				Rs. Mn
Category	Recurrent	Capital	Debt Amortization	Total
<b><u>Appropriation Law</u></b>				
Department Expenditure		14.61	-	
	1,208.36			1,222.97
Transfer to Public Institutions		-	-	
	750.00			750.00
Loan Floating Expenses		-	-	
	5,000.00			5,000.00
Property Loan Guarantee Scheme				
	100.00			100.00
Interest Payments & Discounts		-	-	
	1,960.00			1,960.00
Debt Repayment		-		
			25,603.00	25,603.00
<b>Sub Total</b>		<b>14.61</b>		
	<b>9,018.36</b>		<b>25,603.00</b>	<b>34,635.97</b>
<b><u>Special Law</u></b>				
Interest Payment, Discounts on Treasury Bills & Treasury Bonds		-	-	
	2,615,300.00			2,615,300.00
Debt Repayment		-		
			1,852,137.00	1,852,137.00
<b>Sub Total</b>		<b>-</b>		
	<b>2,615,300.00</b>		<b>1,852,137.00</b>	<b>4,467,437.00</b>
<b>Grand Total</b>		<b>14.61</b>		
	<b>2,624,318.36</b>		<b>1,877,740.00</b>	<b>4,502,072.97</b>

## 8. Statement of Monthly / Quarterly Cash Flow Forecast as Per Approved Expenditure Plans For the year 2026

Format No:TOD/IMP/2

Statement of Monthly/Quarterly Cash Flow forecast as per approved Expenditure Plans for the year 2026

Name of the Ministry/ Department/ District Secretariat : Treasury Operations

Head No : 249

	Expenditure items (with Expenditure Codes)	Cash Requirement for the approved expenditure plans																Rs'000
		Jan	Feb	Mar	1st Qtr Total	Apr	May	Jun	2nd Qtr Total	Jul	Aug	Sep	3rd Qtr Total	Oct	Nov	Dec	4th Qtr Total	
I	Salaries and allowance (1001 and 1003 )	9,805	9,805	9,805	29,415	9,805	9,805	9,806	29,416	9,805	9,805	9,805	29,415	9,805	9,805	9,806	29,416	117,662
II	Overtime and Holiday pay (1002)	1,375	1,375	1,375	4,125	1,375	1,375	1,375	4,125	1,375	1,375	1,375	4,125	1,375	1,375	1,375	4,125	16,500
III	All other Recurrent Expenditure	66,090	66,090	66,090	198,270	66,090	66,090	66,090	198,270	66,090	66,090	66,090	198,270	66,090	66,090	66,090	198,270	793,080
	<b>Total Recurrent (CF)</b>	<b>77,270</b>	<b>77,270</b>	<b>77,270</b>	<b>231,810</b>	<b>77,270</b>	<b>77,270</b>	<b>77,271</b>	<b>231,811</b>	<b>77,270</b>	<b>77,270</b>	<b>77,270</b>	<b>231,810</b>	<b>77,270</b>	<b>77,270</b>	<b>77,271</b>	<b>231,811</b>	<b>927,242</b>
IV	Reimbursable Foreign Aid				-				-				-				-	-
V	Other Capital Expenses	536	537	537	1,610	2,000	2,000	2,000	6,000	1,600	1,670	1,730	5,000	660	650	690	2,000	14,610
VI	Discharging of Treasury Guarantees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII	Public Officers Advance Account	1,600	1,700	1,700	5,000	1,700	1,700	1,600	5,000	1,650	1,650	1,700	5,000	1,700	1,600	1,700	5,000	20,000
VIII	Deposit Accounts				-				-				-				-	-
IX	Other Advance Accounts				-				-				-				-	-
	<b>Grand Total</b>	<b>79,406</b>	<b>79,507</b>	<b>79,507</b>	<b>238,420</b>	<b>80,970</b>	<b>80,970</b>	<b>80,871</b>	<b>242,811</b>	<b>80,520</b>	<b>80,590</b>	<b>80,700</b>	<b>241,810</b>	<b>79,630</b>	<b>79,520</b>	<b>79,661</b>	<b>238,811</b>	<b>961,852</b>

All the information given in the above table is certified as correct.

Prepared By

Checked By

Chief Financial Officer/ Chief Account/ Director (Finance)

- Signature

- Name

Date

03/12/2025

- Official Stamp

**R. W. N. S. INDUNIL**  
Assistant Director  
Department of Treasury Operations  
General Treasury  
Colombo - 01.

## 9. Annual Plan for Imprest Limits – 2026

### Application for Annual Imprest Limits - 2026

Format No:TOD.IMP/1

Name of the Ministry/ Department/ District Secretariat : Treasury Operations  
Expenditure Head : 249

Rs.'000

Group	Description of Budgetary Provision				Total Provision	Deductions					Total Deductions	Allocation from Other Depts.	Allocation transferred from other Expenditure Heads	Imprest Limit	Revenue Estimate/ Deposits/ Other Collections	Imprest Req. from the Treasury
						Cross Entries	Allo. to Other Depts (TOD/IMP/03)	Allo. to D/Sec (TOD/IMP/03)	Grants to Gov. Institutions	Foreign Aid loan-12						
(1)	Programme Services (Recurrent Expenditure)				(1)	(2)	(3)	(4)	(5)	(6)	2+3+4+5+6 = (7)	(8)	(9)	1-7+8 +9= (10)	(11)	9-10 =(12)
	Programme	Salaries(1001-1003)	Other Allowances paid with the salary	Other (11/21)												
	1	148,500	17,520	7,836,577	2,615,300,000	2,623,302,597	2,620,515,355	1,860,000	-	-	2,622,375,355	-	-	927,242	-	927,242
	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub Total - 1	148,500	17,520	7,836,577	2,615,300,000	2,623,302,597	2,620,515,355	1,860,000	-	-	2,622,375,355	-	-	927,242	-	927,242
(2)	Programme Services (Capital Expenditure)															
	Program me.	Consolidated Fund (11)	F.A.Loan (12)	F.A (13/16)	R.F.A (14/15/21)											
			D.F (17)	F.A. Loan (12)	D.F (17)	F.A (13/16)	D.F (17)	R.F (14/15)								
								(21)								
	1	14,610	-	-	-	-	-	-	-	-	-	-	-	14,610	-	14,610
	2	25,603,000	-	-	-	-	-	-	-	-	25,603,000	-	-	-	-	-
	3	1,852,137,000	-	-	-	-	-	-	-	-	1,852,137,000	-	-	-	-	-
	Sub Total - 2	1,877,754,610	-	-	-	-	-	-	-	-	1,877,740,000	-	-	14,610	-	14,610
(3)	Deposit Account				-	-	-	-	-	-	-	-	-	-	-	-
(4)	Public officers Advance Account (Debit Limit)				20,000	-	-	-	-	-	-	-	-	20,000	-	20,000
(5)	Other Advance Accounts				-	-	-	-	-	-	-	-	-	-	-	-
	Sub Total - 3				20,000	-	-	-	-	-	-	-	-	-	-	-
	Grand Total (1+2+3)				4,501,077,207	4,472,652,355	27,463,000	-	-	-	4,500,115,355	-	-	961,852	-	961,852

All the information given in the above table are certified as correct.

Prepared By : 

Chief Financial Officer/ Chief Account/ Director (Finance)

- Signature

Checked By : 

E-mail  
Telephone No  
Date

:dilrukshi.aai@tod.treasury.gov.lk  
:0112034540  
: 11.12.2025

- Name



A. A. I. Dilrukshi  
Director  
Department of Treasury Operations  
General Treasury  
Colombo - 01.

\*These figures may change after the submission of the approved budget

## 10. Audit Plan – 2026

### Internal Audit Plan - 2026

Name of the Institute		Department of Treasury Operations							
Mission		We are committed to ensure efficiency, economy and safety in handling funds belonging to the Consolidated Fund and other Treasury Funds in order to harmonize the Government expenditure programmes with the revenue plans and borrowing programme,while providing stewardship towards fund accounting, including foreign borrowings							
Objective		<ul style="list-style-type: none"><li>Facilitate spending agencies by providing required funds for the implementation of Annual National Budget through sound Treasury cash flow management</li><li>Facilitate foreign funded projects with disbursement of funds and financial reporting at the Treasury level</li><li>Manage the property loan guarantee scheme efficiently effectively and economically</li><li>Improving/Expanding the treasury single account system to facilitate daily collection off all receipts, including government revenue, in to the official bank account of the Deputy Secretary to the Secretary</li><li>Develop the capacity level of officials in TOD ensuring their performance as professional to achieve the organization goals</li><li>Standardize the department functions / processes to obtain the national / international standards</li></ul>							
1	2		3	4				5	6
Serial Number	Activities for Audit Identified by internal Audit on Risk evaluation*		Risk Assessment (Reference number*)	Period for perform internal audit work				Number of Audit Reports expected to be submitted	Manpower that can be used for internal audit (Number of days)
				1 Quarter	2 Quarter	3 Quarter	4 Quarter		
1	Preparation of Internal Audit Plan						√	1	1
2	Preparation of Preliminary Report			√				1	2
3	Chief Internal Auditors Quarterly Assessment Report			√	√	√	√	4	2
4	Conduct the Audit Management Committee (AMC) meeting			√	√	√	√	4	8
5	Fund Operations and Accounting		1.2		√	√		1	20
6	General Administration & Financial Management		1.3, 4	√	√			1	20
7	Special Assignments			On Demand					

12.12.2025

  
 Jayasekara Pathirana Sunil  
 Chief Financial Officer  
 Internal Audit Division