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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 public financial resources
- Maintain financial discipline on public expenditure
- Ensure fiscal consolidation
- Ensure responsiveness to fiscal shocks
- Ensure the precision of the budget estimates prepared for Ministries, Departments and other Government institutions and Statutory Institutions

1.4 Functions and Responsibilities

1. Preparation of the National Budget for the next year

In accordance with the government economic development plans, annual budget and expenditure estimates for the government are prepared including Ministries, Departments, Provincial Councils and Statutory Boards in coordination with the Spending Agencies and the relevant Treasury Departments to achieve fiscal targets as stipulated by the Public Financial Management Act No 44 of 2024.

2. Facilitating the Implementation of the National Budget

- ❖ 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 the Committees for Special Purposes including Committee on Public Accounts (COPA), Committee on Public

Finance (COPF) and Committee on Public Enterprises (COPE) and other Committees in Parliament by representing the Department during the meetings

- ❖ Representing the Treasury at the meetings convened by the Hon. President and Hon. Prime Minister and representing the Department at the meetings convened by the other Ministries, Departments and the Institutions.
- ❖ Granting approval for the budget estimates of the funds maintained by the Public Institutions in terms of provisions of F.R. 877.

3. Advance Account Activities

- ❖ Gathering required information from the ministries and the departments and determine the annual limits for the commercial, stores and public officers' advance accounts.
- ❖ Altering the last year limits of advanced accounts based on requests made by the ministries and departments.

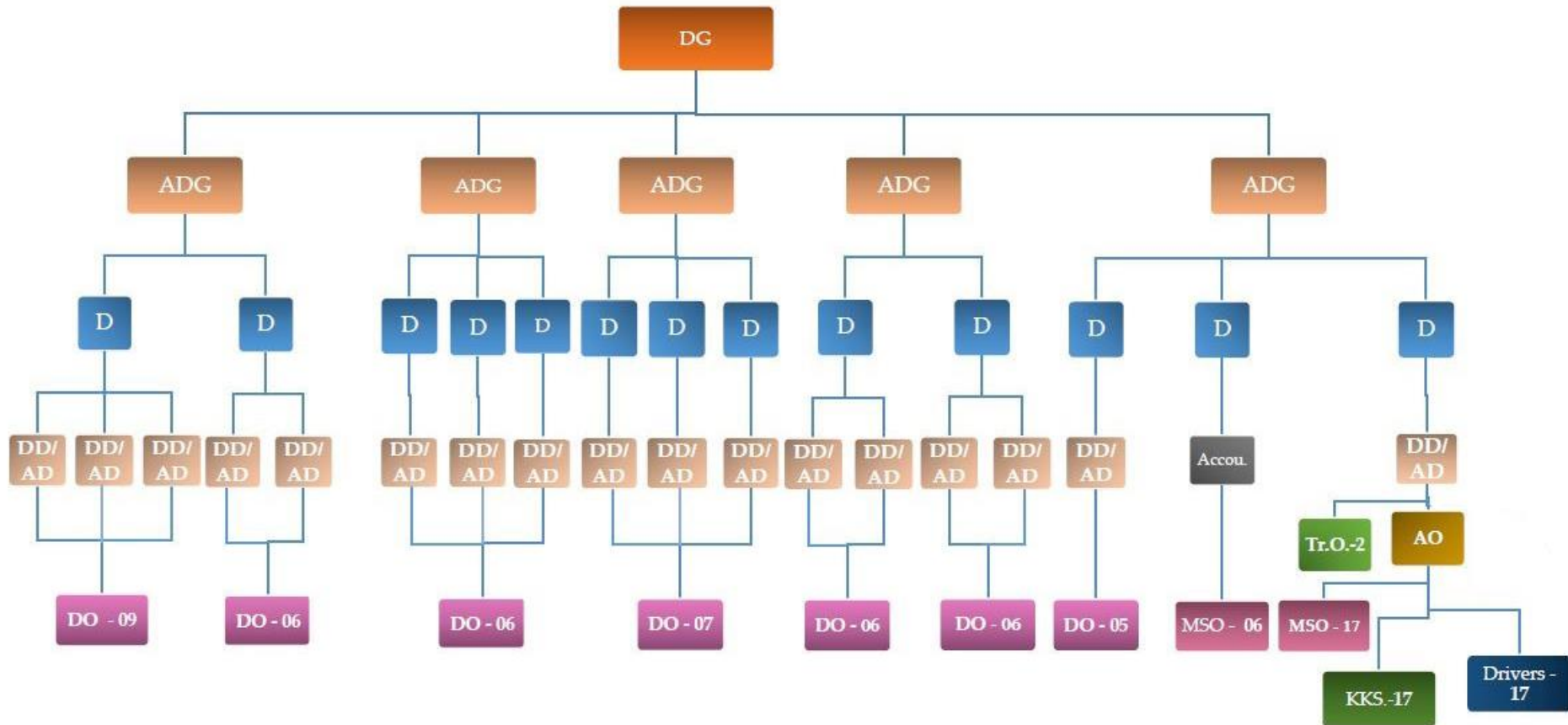
4. Activities Related to Expenditure Proposals of the Budget

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 and reviewing the progress on the implementation of the said budget proposals through Subject Officers and maintaining relevant data on the same.

5. Activities related to Monitoring of Public Institutions Coming Under the Purview of the Department of National Budget

- ❖ Allocating provisions to 115 Public Enterprises and Statutory Institutions and providing necessary assistance for implementation of their budgets
- ❖ Providing necessary approvals in line with the Public Enterprise Circular No. 17 dated 28.10.2003 to incur expenditure for foreign tours of the officers of those public institutions
- ❖ Making recommendations to the Department of Treasury Operations for monthly imprest release from the budgetary provisions.
- ❖ Making recommendations for cadre revisions and recruiting for cadre positions of those public institutions.
- ❖ Holding regular performance review meetings and providing required policy directions to improve their performance.

2.1 Organizational Structure of NBD (in terms of the approved cadre as at 30.11.2024)



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 the Department of National Budget as at 30.11.2024

Designation	Service	Grade/ Class	Salary Group	Approved Cadre	Actual Cadre	Vacancies
				Permanent	Permanent	
Senior Level						
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	1	1
Director	SLAS	I	SL-1	7	6	1
Director	SLPS	I	SL-1	4	4	0
Director	SLAcc.	I	SL-1	2	1	1
Deputy Director/ Asst. Director	SLAS	II/III	SL-1	10	7	3
Deputy Director/ Asst. Director	SLPS	II/III	SL-1	4	4	0
Deputy Director/ Asst. Director	SLAcc.	II/III	SL-1	3	2	1
Accountant	SLAcc.	II/III	SL-1	1	1	0
				37	30	7
Tertiary Level						
Administrative Officer	PMAS	Supra	MN-7	1	1	0
Translator	TS	I/II/III	MN-6	2	2	0
				3	3	0
Secondary Level						
Development Officer	DO	I/II/III	MN-4	45	40	5
Management Ser. Officer	MSO	I/II/III	MN-2	23	19	4
				68	59	9
Primary Level						
Drivers	DS	I/II/III	PL-3	17	16	1
K.K.S	O.E.S	I/II/III	PL-1	17	14	3
				34	30	4
TOTAL				143	112	31
Trainees					0	

Activity Plan 2025 - 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.	Preparation of the Budget Estimates - 2025	1.1	Coordinating the activities for the submission of the Appropriation Bill to Parliament (First Reading)	ADG												Successful completion of the work within the stipulated time frame	Presenting the Budget 2025 in Parliament on the due date, obtaining approval and authorizing for incurring expenditure
		1.2	Preparation of detailed budget estimates and handing them to the Government Press for printing purpose.	D/AD													
		1.3	Printing of draft estimate books in Sinhala, Tamil and English and sending the same to Parliament	D/AD													
		1.4	Arrangements for participation of Finance Ministry Officials for the Second Reading Stage	ADG/D/AD													
		1.5	Subsequent to the Second Reading of the Budget, the Amendments made to the Estimates by including budget proposals and submitting the same to Parliament	ADG/D/AD													
		1.6	Participation of the officers to the Committee Stage debate	ADG/D/AD													

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
	1.7	Preparation of the warrants under approved estimates and obtaining the approval of the Hon. Minister of Finance														
	1.8	Preparation and obtaining the approval of ST for the Circular on authorization for incurring expenditure and sending the same to Spending Agencies and Revenue Departments														
02. Preparation of the Budget Estimates - 2026	2.1	Meeting/discussions on Budget Planning Process for the year 2026 with ST, DSTs & other Treasury Departments													Successful completion of the work within the stipulated time frame	Presenting the Budget 2026 in Parliament on the due date, obtaining approval and authorizing for incurring expenditure
	2.2	Submission of a Cabinet Memorandum on preparation of the Budget 2026														
	2.3	Issuance of the Budget Call 2026														
	2.4	Preparation of Draft Estimates (Shadow Budget Estimates) for 2026														
	2.5	Obtaining legal clearance for the draft Appropriation Bill from Hon. Attorney General and the Legal Draftsman in coordination with the Department of Legal Affairs														

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
	2.6	Budget discussions and consultative meetings with Spending Agencies														
	2.7	Meeting with ST/DSTs and Heads of the Treasury Departments to finalize expenditure estimates, foreign financing limits, borrowing limits etc.														
	2.8	Finalization of the estimates for Appropriation Bill (Preparation of the three schedules and finalizing the data entry into the Budget Formulation System/ITMIS)													Successful completion of the work within the stipulated time frame	Presenting the Budget 2026 in Parliament on the due date, obtaining approval and authorizing for incurring expenditure
	2.9	Obtaining final legal clearance for the draft Appropriation Bill from Hon. Attorney General and the Legal Draftsman in coordination with the Department of Legal Affairs														
	2.10	Submission of the Cabinet Memorandum on Appropriation Bill														
	2.11	Publishing the Appropriation Bill in the Government Gazette														
	2.12	Coordinating the activities for the submission of the Appropriation Bill to Parliament (First Reading)														

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
	2.13	Preparation of detailed budget estimates and handing them to the Government Press for printing purpose.														
	2.14	Printing of draft estimate books in Sinhala, Tamil and English and sending the same to Parliament														
	2.15	Arrangements for participation of Finance Ministry Officials for the Second Reading Stage														
	2.16	Subsequent to the Second Reading of the Budget, the Amendments made to the Estimates by including budget proposals and submitting the same to Parliament														
	2.17	Participation of the officers to the Committee Stage debate														
	2.18	Preparation of the warrants under approved estimates and obtaining the approval of the Hon. Minister of Finance														
	2.19	Preparation and obtaining the approval of ST for the Circular on authorization for incurring expenditure and sending the same to Spending Agencies and Revenue Departments														
															Successful completion of the work within the stipulated time frame	Presenting the Budget 2026 in Parliament on the due date, obtaining approval and authorizing for incurring expenditure

	Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome	
03.	Implementation of the Budget 2025	3.1	Transfer of Funds under Virement Procedure interms of Finacial Regulations	DG/ Relevant Staff Officers	When and where it is required												Successful completion of the work within the stipulated time frame	Efficiency and financial effectiveness Efficiency and financial effectiveness
		3.2	Reporting transfer of funds under virement procedure to parliament as per the section 24(4) of the Public Finacial Management Act No 44 of 2024.	DG/ADG/D /AD	Within 06 months of such transfer taken place													
		3.3	Reallocation/Additional Allocation of Provisions under Section 6 (1) of the Appropriation Act	DG/ Relevant Staff Officers	When and where it is required													
		3.4	Submission of details on additional allocations as per the provisions of the Appropriation Act to Parliament	DG/ADG/D /AD	Within 02 months of such additional allocation granted													
		3.5	Making provisions through supplementary Estimates pursuant to the approval of the parliament	DG/ADG/D /AD	When and where it is necessary													
		3.6	Issuance of warrents under the hands of Finance Minister for the withdrawal of fund from the consolidated Fund	DG/ADG/D /AD	When and where it is necessary													
04.	Advance Account Activities	4.1	Submission of amendments to the limits of the Advance Account on the year 2024 to Parliament before 31 st May 2025	DG, Relevant Staff Officers, Accountant												Achieving planned goals	Efficiency and financial effectiveness	
		4.2	Obtaining details for Advance Account activities of the year 2026	D/ Accountant														

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
		4.3 Determination of limits for the Advance Account activities of the year 2026														
05.	Implementation of Budget Proposals	5.1 Reviewing the progress and conducting follow ups on the implementation of expenditure proposals to be implemented by the Department of National Budget from the budget proposals of 2025.													Achieving planned goals	Should have implemented the Budget Proposal
06.	ITMIS System	6.1 Conducting the ITMIS activities relating to the Department of National Budget													Achieving planned goals	Efficiency and financial effectiveness
07	State Owned Enterprises and Statutory Institutions	7.1 Approval of the Capital budget of the State Owned Enterprises and Statutory Institutions													Achieving planned goals	Efficiency and financial effectiveness
		7.2 Holding meetings with the State Owned Enterprises and Statutory Institutions														
		7.3 Making relevant recommendations to release imprests to the institutions for which allocations are provided through the annual estimates														
08.	General Administration and Financial	8.1 General Administration												Completion of duties on time	Maintaining general administration and	

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
Management of NBD	8.2	Implementation of the budget of the Department through ITMIS	D/ Accountant												Completion of duties on time	financial management in a formal manner
	8.3	Preparation of the Performance Report - 2025	ADG/D													
	8.4	Updating personal files of the staff	AO													
	8.5	Supply of stationeries and office requisites	AO													
	8.6	Maintaining the pool of vehicles	AO													
	8.7	Conducting the Annual Board of Survey	Accountant													
	8.8	Preparation of the Human Resource Development Plan	ADG/ D-Admin													
	8.9	Implementation of the Human Resource Development Plan	D-Admin / AO													
	8.10	Preparation of Annual Action Plan	D-Admin													
	8.11	Revision of the Duty Lists of the staff														
	8.12	Revision of Job Descriptions of the staff														
	8.13	Preparation of the Procurement Plan	D- Admin/ Accountant													
	8.14	Financial Management	D- Admin/ Accountant													

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
	8.15	Preparation of Appropriation Accounts, Annual Reconciliation Statement of advances to Public Officers' and Revenue Accounts for the year 2025														
	8.16	Preparation of annual expenditure estimates of the Department of National Budget for the year 2026														
	8.17	Preparation and submission of Monthly Accounts summaries														
	8.18	Preparation of Bank Reconciliations														
	8.19	Responding to Audit Queries														
	8.20	Closing the Accounts - 2025														
09.	Other	9.1	Other special representations including the representation of procurement related meetings	All Staff Officers											Performing the activities mentioned from 9.1 to 9.16 within the stipulated time frame	Should have completed the activities mentioned under 9.1 to 9.16
	9.2	Representing the ST on Boards of Directors of the Public Enterprises/ Institutions	All Staff Officers													
	9.3	Discharging the special tasks assigned/serving in the committees to which appointed by the Secretary to the Treasury or Deputy Secretary to the Treasury	All Staff Officers													

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
	9.4	Participation at the Cabinet Sub Committees on establishment matters	DG													
	9.5	Official Committee meeting with MSD on establishments matters related to Cabinet Memoranda	ADG/D													
	9.6	Attending to the meetings conducted by the Treasury in respect of giving observations on the Cabinet Memoranda	DG/ADG/ Relevant Staff Officers													
	9.7	Preparing observations on Cabinet Memoranda related to NBD	DG and Subject Officers													
	9.8	Attending Parliamentary Consultative Committees	DG/ADG/ Relevant Staff Officers													
	9.9	Attending COPE, COPF & COPA Meetings	DG/ADG/ Relevant Staff Officers													
	9.10	Attending meetings arranged by the Ministry of Finance or other Departments of the Treasury, and other Ministries	Staff Officers as relevant													
	9.11	Attending cash flow meetings	DG/ ADG													
	9.12	Coordinating the payments made to 1980 July Strikers	Relevant Staff Officers and Subject Officers													

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
	9.13	Providing information for Annual Report of the Ministry of Finance and other Reports required.	DG/ Relevant Staff Officers													
	9.14	Work related to motorbikes provided to field officers during the period of 2014/2015	D/ Accountant													
	9.15	Participate at the Audit and Management Committee Meetings	ADG/D/ Accountant													
	9.16	Participating at the implementing the Internal Audit Plan	ADG/D/ Accountant													

Revenue Plan - 2025
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 - 2025 - 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		
Recurrent Expenditure	303,000			66,800	79,150	76,150	80,900						
Personal Emoluments	150,100	Jan - 2025	Dec -2025	33,600	36,650	38,350	41,500	25	25	25	25		
Travelling Expenses	6,400	Jan - 2025	Dec -2025	1,000	2,000	2,000	2,000	20	25	27	28		
Supplies	25,120	Jan - 2025	Dec -2025	5,000	5,000	7,000	8,000	22	20	28	30		
Maintenance Expenditure	13,540	Jan - 2025	Dec -2025	3,000	3,500	3,500	3,600	22	25	25	28	Achieving the expected financial and physical goals by making maximum use of the provisions allocated within the stipulated time frame.	
Services	95,840	Jan - 2025	Dec -2025	21,200	29,000	22,300	22,800	20	25	27	28		
Transfers	12,000	Jan - 2025	Dec -2025	3,000	3,000	3,000	3,000	25	25	25	25		
Capital Expenditure	350,000			83,000	90,300	88,800	87,900						
Rehabilitation and Improvement of Capital Assets	3,000	Jan - 2025	Dec -2025	500	1000	1000	500	20	30	30	20		
Acquisition of Capital Assets	345,500	Jan - 2025	Dec -2025	82,400	88,800	87,300	87,000	20	28	27	25		
Capacity Building	1,500	Jan - 2025	Dec -2025	100	500	500	400	15	30	30	25		
Total Expenditure	653,000			149,800	169,450	164,950	168,800						

Imprest Requirement Plan 2024 - Department of National Budget
(Statement of Monthly / Quarterly Cash Flow as per approved Expenditure Plans for the year 2024)

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 st Qtr. Total	April	May	June	2 nd Qtr. Total	July	Aug.	Sep.	3 rd Qtr. Total	Oct.	Nov.	Dec.	4 th Qtr. Total	Grand Total
I Salaries and Allowances (1001 & 1003)	11,000	11,000	11,000	33,000	12,000	12,000	12,000	36,000	12,000	12,000	13,000	37,000	13,000	13,000	14,000	40,000	146,000
Other allowances paid with salary (except 1003)	1,700	1,700	1,800	5,200	1,800	1,800	1,900	5,500	1,900	1,900	2,000	5,800	2,000	2,000	2,000	6,000	22,500
II Overtime and Holiday Pay (1002)	200	200	200	600	200	200	250	650	400	450	500	1,350	500	500	500	1,500	4,100
III All other Recurrent Expenditure	9,000	9,000	10,000	28,000	9,000	14,000	14,000	37,000	10,000	11,000	11,000	32,000	11,000	11,000	11,400	33,400	130,400
Total Recurrent	21,900	21,900	23,000	66,800	23,000	28,000	28,150	79,150	24,300	25,350	26,500	76,150	26,500	26,500	27,900	80,900	303,000
IV Reimbursable foreign aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V All other capital expenses	27,500	27,600	27,900	83,000	29,000	30,000	31,300	90,300	30,000	29,800	29,000	88,800	29,100	29,300	29,500	87,900	350,000
VI Public Officers Advance Account	750	750	1,000	2,500	1,000	750	750	2,500	800	850	850	2,500	750	750	1,000	2,500	10,000
VII Deposit Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII Other Advance Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	50,150	50,250	51,900	152,300	53,000	58,750	60,200	171,950	55,100	56,000	56,350	167,450	56,350	56,550	58,400	171,300	663,000

Procurement Plan - 2025


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/NC B) 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
Supplies											
	1201	Stationery and other	07	Local Funds	Shopping Procedure	D.G & Procurement Committee	N		01.01.2025	31.12.2025	
Maintenance Expenditure											
	1301	Vehicles	9.8	Local Funds	Shopping Procedure	D.G. & Procurement Committee, Additional Director General, Director (AD)	N		01.01.2025	31.12.2025	
	1302	Machinery & Equipment	3.5								
	1303	Building and Structures	0.24								
	1409/139	Vehicle Insurance	1.2								
Improvement and Rehabilitation Of Capital Assets											
	2003	Vehicles	03	Local Funds	Shopping Procedure	D.G & Procurement Committee, Additional Director General, Director (AD)	N		01.01.2025	31.12.2025	
Acquisition of Capital Assets											
	2102	Furniture and Office Equipment	4.3	Local Funds	Shopping Procedure	D.G & Procurement Committee	N		01.01.2025	31.12.2025	

Checked by


V.D.A.D. Bandaranayake
Chief Management Service Officer

Approval of Head of the Department


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

09.12.2024.
Date

Key Performance Indicators

- ❖ Timely submission of the Cabinet Memorandum relating to preparation of the Budget
- ❖ Timely submission of Annual Appropriation Bill to Parliament
- ❖ Percentage of the utilization of annual budgetary provisions allocated to the Department of National Budget
- ❖ Number of budget circulars issued

Internal Audit Plan - 2025

Name of the Institute :- Department of National Budget

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

- Objectives**
- • Effective and efficient allocation of public financial resources
 - Maintain fiscal discipline on public expenditure
 - 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				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 Preliminary Report		√				1	2
2	Chief Internal Auditors Quarterly Assessment Report		√	√	√	√	4	10
3	Conduct the Audit Management Committee (AMC) meeting & Progress Reports		√	√	√	√	4	8
4	Conducting the ITMIS activities relating to the Department of National Budget (6.1)		√	√			1	20
5	Work related to motorbikes provided to field officers during the period of 2014/2015 (9.14)				√		1	20
6	Special Assignments							
* Subject to be Submitted Risk Register								

