



Action Plan 2026

Department of Management Audit

**Ministry of Finance, planning and
Economic Development**

The Secretariat

Colombo 01

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1.INTRODUCTION

1.1 Annual Action Plan

This Annual Action Plan of Department of Management Audit, for the year 2026 is prepared in line with the Public Finance Circular No 02/2020 dated 28.08.2020 issued by the Department of Public Finance under the Ministry of Finance in order to implement the approved Budget proposals under the annual Appropriation Act. This Department has been approved 81.16 million of rupees of Recurrent Expenditure and 7.00 million of rupees of Capital Expenditure under the Expenditure Head 324 for the year of 2026. These allocations will be used to fulfill the objectives of this Department of Management Audit with the Human resource and other assets owned by the Department.

1.2 Establishment of the Department

The Department of Management Audit was established in 10.10. 0112as a Treasury Department under the Cabinet Decision No. 12/1011/613/ 100dated 02.10. 0112and its objective is to strengthen the internal control mechanisms to ensure the effective use of the funds released by the Treasury to the government ministries and departments.

1.3 Vision

To be the most outstanding and value adding Management Audit Partner, for the best performance and accountability of public service.

1.4 Mission

To provide assistance and guidance to achieve the expected outcomes of public sector organizations by strengthening internal control and procedures.

1.5 Objectives

1. To Contribute to enhance the efficiency and effectiveness of Internal Audit in Public Sector.
2. To Strengthen the Internal Audit through Audit and Management Committees.
3. To introduce necessary Guidelines for the development of Internal Audit.
4. To strengthen the process of Management Audit in Development Projects.
5. To disclose irregularities that have occurred and prevent future irregularities in the public sector through special investigations and to introduce preventive measures and recommendations to avoid such situations.

1.6 Functions

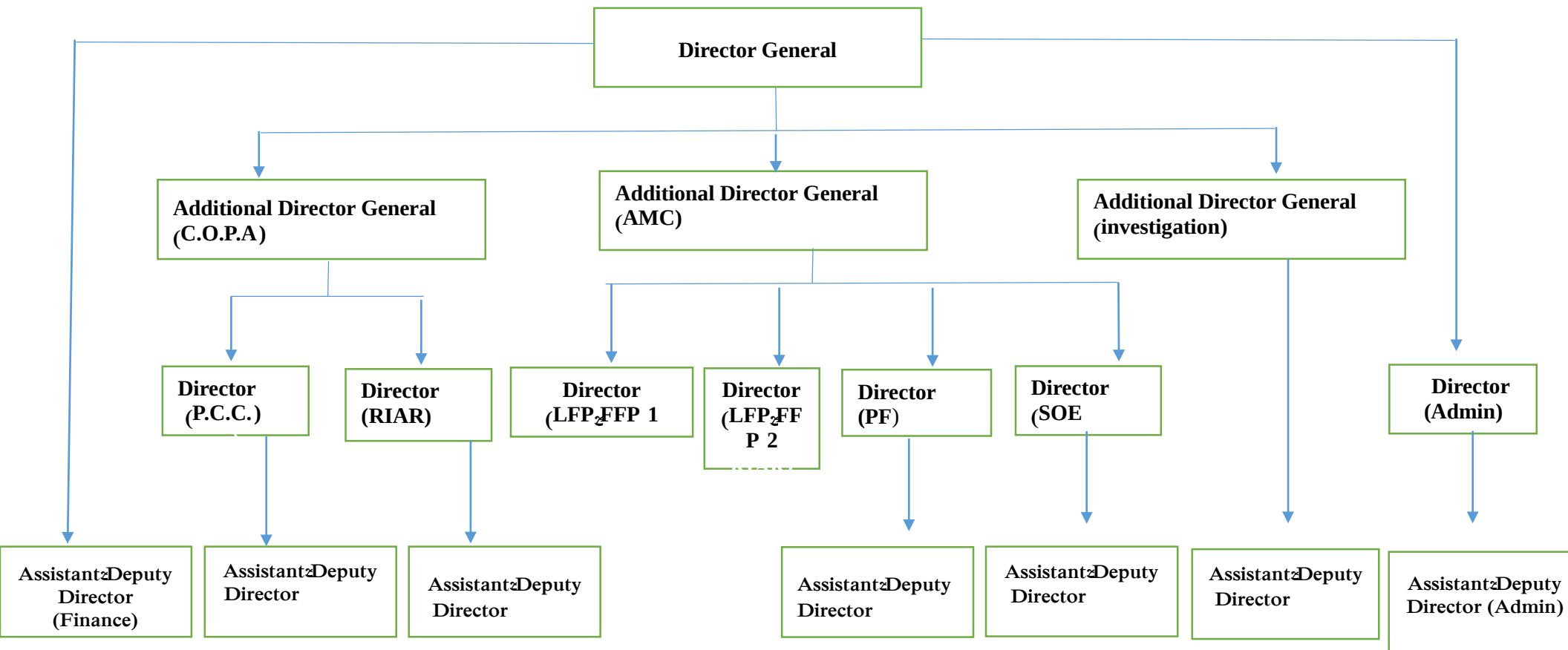
1. Introduce efficient and effective internal control mechanisms.
2. Issue Circulars and Guidelines on internal control.
3. Coordinate and guide Internal Audit Units in public sector organizations.
4. Develop the capacity of Internal Auditors and supporting staff in public sector organizations.
5. Represent and Guide the Audit and Management Committees of Ministries, Special spending units, Provincial Councils, Departments, District Secretariats, and Project AMC.
6. Conduct special investigations and special audits.
7. Participate in the Committee on Public Accounts and submit summary treasury report to COPA.
8. Review the performance of public sector Chief Internal Auditors and Internal Auditors.
9. Conduct department operational activities.

2 Cadre

2.1 Cadre as at 31.12.2025

Post	Cadre		
	Approved	Actual	Vacant
Director General (SLAcS)	01	01	-
Additional Director General (SLAS)	01	01	-
Additional Director General (SLAcS)	02	02	-
Director (SLAS)	01	01	-
Director (SLAcS)	04	02	02
Director (SLPS)	02	02	-
Deputy/ Assistant Director (SLAS)	01	-	01
Deputy/ Assistant Director (SLAcS)	04	03	01
Deputy/ Assistant Director (SLPS)	01	-	01
Development Officer	09	08	01
Management Service Officer	14	13	01
Driver	04	02	02
Office Employee Service Officer	06	04	02
Total	50	39	11

2.2 ORGANIZATIONAL STRUCTURE DEPARTMENT OF MANAGEMENT AUDIT



Additional Director General (C.O.P.A)
 Additional Director General (AMC)
 Director (P.C.C.)
 Director (RIAR)
 Director (LFP&FFP 1)
 Director (LFP&FFP 2)
 Director (PF)
 Director (SOE)

- Additional Director General (Committee on Public Accounts)
- Additional Director General (Audit and Management Committee)
- Director (Provincial Council Coordination)
- Director (Review of Internal Audit Reports)
- Director (Local Funded Projects&Foreign Funded Projects 1)
- Director (Local Funded Projects&Foreign Funded Projects 2)
- Director (Policy Formulation)
- Director (State Owned Enterprises)

3. ACTIVITY PLAN 2026																	
Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome	
1.Audit and Management Committees	1.1 Appointing treasury representatives (reps) from DMA to AMCs	ADG-02 (AMC)	√ 119											√ 119	Number of appointments	Maximum utilized public funds	
	1.2 Collection of CIA's quarterly assessment reports		√	√		√	√		√	√		√	√		Number of reports collected		
	1.3 Updating Internal Auditors' Database		√	√	√	√	√	√	√	√	√	√	√	√	Updated internal Auditors Database		
	1.4 Representing AMC Meetings as a Treasury representative	ADG s, All D s & DD s /AD s appointed to AMC s	√	√	√	√	√	√	√	√	√	√	√	√	Number of AMC meetings participated		
	1.5 Preparation of AMC meeting Reports by each treasury rep		√	√	√	√	√	√	√	√	√	√	√	√	Number of AMC reports prepared		
	1.6 Coordinate AMC matters with the treasury departments and other relevant institutions.		√	√	√	√	√	√	√	√	√	√	√	√	Number of matters coordinated		
	1.7 Updating database on Internal Audit Units of Provincial Councils		D (PCC)	√	√	√	√	√	√	√	√	√	√	√	√	Updated Database	Strengthened internal control and processes

3. ACTIVITY PLAN 2026																	
Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome	
1.Audit and Management Committees	1.8 Review of Internal Audit Reports of Provincial Councils	D (PCC)	√	√	√	√	√	√	√	√	√	√	√	√	Number of Reviewed Audit reports	Strengthened internal control and processes	
	1.9 Prepare quarterly summary reports on AMCs of Provincial Councils		√			√			√		√			Number of Summary reports			
	1.10 Updating internal auditors' database of SOEs	ADG-02 (AMC)	√	√	√	√	√	√	√	√	√	√	√	√	Updated Database		
	1.11 Collecting the copies of Internal Audit Reports of all audit entities of public sector	D (RIAR)	√	√	√	√	√	√	√	√	√	√	√	√	Collected copies of Internal Audit Reports	Strengthened internal Audit processes	
	1.12 Maintaining the database of Internal Audit reports		√			√			√		√			Updated Database of Received Internal Audit Rports			
	1.13 Prepare Quarterly summary reports on Internal Audit Reports		√			√			√		√			Number of Summary reports			

3. ACTIVITY PLAN 2026																	
Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome	
2.Committee on Public Accounts	2.1 Preparation of Treasury Reports using information collected from Treasury Departments/other respective organizations and submission to the COPA	ADG- 01 (COPA)	√	√	√	√	√	√	√	√	√	√	√	√	Number of Treasury reports submitted	Strengthened accountability of Public Sector through COPA	
	2.2 Review of Parliamentary series issued by COPA and Treasury Minutes issued by Public Finance Department	ADG- 01 (COPA)												√	Number of documents reviewed	Strengthened accountability of Public Sector through COPA	
	2.3 Attending the Committee on Public Accounts (COPA) by representing DMA		√	√	√	√	√	√	√	√	√	√	√	√	Number of COPA meetings attended		
3.Capacity Development	3.1 Conduct Training Programmes for the Internal Auditors & Audit Staff (No. of training programmes - 06)	D 1	√	√	√	√	√	√							Number of training programmes conducted	Developed capacity of CIAs/IAs & project IAs to increase the quality of internal Auditing	
	3.2 Conduct Training Programmes for the Risk Committees (No. of training programmes 02)			√											Number of training programmes conducted	Develop capacity of Risk Committee members to implement Risk Management	

3. ACTIVITY PLAN 2026																	
Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome	
3.Capacity Development	3.3 Preparation of Human Resource Development Plan for DMA	D (ADM)	√												Completed Human Resource Development Plan 2025	Updated Human Resource Development Plan	
	3.4 Allocation of local and foreign training programmes for staff of DMA	D (ADM)	√	√	√	√	√	√	√	√	√	√	√	√	Number of training programs allocated	Increased Service Quality of DMA staff	
	3.5 Conducting periodic review on performance of Internal Auditors and Providing feedback where necessary and coordination for improvements	ADG-02 (AMC)		8	7		1			1			2		Number of review meetings conducted	Enhanced performance of the internal auditors	
	3.6 Submit recommendation to COPA & COPE											2	Number of reports submitted				
4.Development of Policies	4.1 Issuing new or amended circulars and Guidelines as applicable	ADG 1 ADG 2						2							Number of circulars and guidelines issued	Regulated internal audit process	
	4.2 Conducting surveys/interviews/focus group discussions to collect required data to prepare circulars and guidelines (Depending on the requirement)							√					√	Number of surveys/interviews/focus group discussions conducted	Updated Information		

3. ACTIVITY PLAN 2026																	
Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome	
4.Development of Policies	4.3 Preparation of Project Internal Audit Circulars and Guidelines as applicable	D (FFP)1 D (FFP)2						√							Number of circulars and guidelines issued	Strengthened internal control mechanism	
5.Review of Development Project activities	5.1 Reviewing and recommending Development Projects Internal Audit Plans while checking compliance them to the DMA circulars		√													Number of Audit plans reviewed and recommended	Ensured compliance to the DMA 02/2024 Project Management Guideline Circulars
	5.2 Representation of AMC meetings at project, Ministry and Department level		√		√	√			√		√	√				Number of meetings contributed	Strengthened internal control of Development projects
	5.3 Conducting Special Investigations and preparation of relevant reports upon request of relevant government institutions (Depending on the requirement)		√	√	√	√	√	√	√	√	√	√	√	√		Number of investigations conducted and reports prepared	Identified issues, recommendations made and informed relevant authorities to take corrective measures

3. ACTIVITY PLAN 2026																	
Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome	
5. Review of Development Project activities	5.4 Field visits of Development Projects (Depending on the requirement)	D (FFP)1 D (FFP)2			√			√			√			√	Number of Field visits	Ensured overall efficiency and effectiveness of the project management	
	5.5 Coordination and Compiling of Information on Development Projects		√	√	√	√	√	√	√	√	√	√	√	√	Availability of information	Ensured availability of Primary Data of Development Projects	
6. Investigations	6.1 Conducting special investigations regarding complaints submitted to the department against various public institutions, their activities or employees.	ADG 3	√	√	√	√	√	√	√	√	√	√	√	√	Number of special investigations conducted	Enhanced Good Governance	
7. General Administration	7.1 Preparation of Performance Report for 2024	D(ADM)	√	√	√	√	√								Completed 2024 Performance report	Maintained sound administration environment	
	7.2 Personal file management of DMA staff		√	√	√	√	√	√	√	√	√	√	√	√	On time completion of personal file matters of the staff		
	7.3 Vehicles and other assets management		√	√	√	√	√	√	√	√	√	√	√	√	On time completion of repair and maintenance of vehicles		
	7.4 Coordination to solve IT issues in the Department.		√	√	√	√	√	√	√	√	√	√	√	√	Number of matters solved		

3. ACTIVITY PLAN 2026																	
Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome	
7.General Administration	7.5 Procurement of goods and services	D(ADM)	√	√	√	√	√	√	√	√	√	√	√	√	Timely supply of goods/equipment & Services	Maintained sound administration environment	
	7.6 Preparation and submitting quarterly Action Plan progress reports to DG		√			√			√			√			Quarterly Action Plan progress report submitted		
8.Financial Management	8.1 Daily Cash Management	DD(FIN)	√	√	√	√	√	√	√	√	√	√	√	√	Number of Payment vouchers	Maintained sound Financial Management	
	8.2 Assets and Stores Management		√	√	√	√	√	√	√	√	√	√	√	√	Number of received and issued items		
	8.3 Preparation of Monthly Accounts Summaries		√	√	√	√	√	√	√	√	√	√	√	√	Number of summary reports submitted on due date		
	8.4 Preparation of Annual Estimates								√	√					Finalized Annual Estimates		
	8.5 Implement annual budget		√	√	√	√	√	√	√	√	√	√	√	√	Total Expenditure		
	8.6 Preparation of Financial Statements		√	√													Financial Statements Submitted on due date

3. ACTIVITY PLAN 2026																	
Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome	
8.Financial Management	8.7 Preparation of Advance B Account	DD(FIN)	√	√											Submitted on due date	Maintained sound Financial Management	
	8.8 Monitoring and revising budgets to align with requirement		As required										adequate provisions to meet expences	uninteruped implementation of planned activities			
	8.9 Payment of employee's salaries and other benefits		√	√	√	√	√	√	√	√	√	√	√	salaries paid on time	Accurate salary payment on due date		
9. Develop Procedure Manual	1.1 Risk Based Audit Planing & implementation	ADG-02	√	√	√										Approved Procedure Manual	Approved Procedure Manual	
	1.2 AMC Process		√	√	√												
	1.4 Monitoring and Evaluation of internal audit units		√	√	√												
10. Develop Digitalization Roadmap	2.1 Implement AMC Online Platform with interdeparmental information sharing	ADG-02	√	√	√	√	√	√	√	√	√	√	√	√	Operational System	50% AMC conducted online	
	2.2 Develop& implement DMA Connect System Stage II & III		√	√	√	√	√	√	√	√	√	√	√	Integrated Modules	Dashboard operational		

Master Procurement Plan for Year 2026

Department of Management Audit

Serial No.	Department/ Line Agency/ Ministry	Procurement Category (Goods, works, Services, etc	Estimated Cost (LKR.Mn)	Source of Financing/ Name of Donor	Procurement Method (ICB,LIB,LNB ,NCB, Natinal Shopping,etc)	Level of Authority (HLPC,SH LPC,MPC, DPC,RPC)	Priority status P=Priority N=Normal U=Urgent	Current Status of Procurement Preparedness Activities *	Scheduled Date of commencement			Scheduled Date of Completion			Contract Period	Refferance to medium term budgetary Framework/Corporate Plan	Remarks
									2026	2027	2028	2026	2027	2028			
	Department of Management Audit	Goods															
1		<u>Supplies</u> 1201 -Stationery & Office Requisites	4.1	GOSL	Shopping	DPC	N	in progress	Jan	Jan	Jan	Dec	Dec	Dec			
2		<u>Acquisition of Capital Assets</u> 2102 - Furniture & Office Equipment	3	GOSL	Shopping	DPC	N	in progress	Feb	Feb	Feb	June	Sep	Sep			
3		<u>Acquisition of Capital Assets</u> 2103-Plant, machinery and Equipment	5.3	GOSL	Shopping	DPC	N	in progress	Feb	Feb	Feb	Feb	Nov	Nov			
4		<u>Rehabilitation and Improvement of Capital Assets</u> 2001 Building and Structure	0.575	GOSL	Shopping	DPC	N	in progress	Feb	Feb	Feb	Nov	Nov	Nov			

Master Procurement Plan for Year 2026

Department of Management Audit

16

Serial No.	Department/ Line Agency/ Ministry	Procurement Category (Goods, works, Services, etc	Estimated Cost (LKR.Mn)	Source of Financing/ Name of Donor	Procurement Method (ICB,LIB,LNB ,NCB, Natinal Shopping,etc)	Level of Authority (HLPC,SH LPC,MPC, DPC,RPC)	Priority status P=Priority N=Normal U=Urgent	Current Status of Procurement Preparedness Activities *	Scheduled Date of commencement			Scheduled Date of Completion			Contract Period	Refferance to medium term budgetary Framework/Corporate Plan	Remarks
									2026	2027	2028	2026	2027	2028			
		Works															
5	Department of Management Audit	<u>Rehabilitation and Improvement of Capital Assets</u> 2002- Plant, machinery and Equipment	2.7	GOSL	Shopping	DPC	N	in progress	Feb	Feb	Feb	Dec	Dec	Dec			
6		<u>Rehabilitation and Improvement of Capital Assets</u> 2003- Vehicles	3.6	GOSL	Shopping	DPC	N	in progress	Feb	Feb	Feb	Dec	Dec	Dec			
		Services															
7		<u>Services</u> 1409- 139 Vehicle Insurance	0.6	GOSL	Shopping	DPC	N	in progress	Nov	Nov	Nov	Dec	Dec	Dec			

Prepared By

Approved By the Secretary to the Ministry /CAO

Date

Checked By

Recommened By

A.P. Kurumbalapitiya
Director General
Department of Management Audit
General Treasury
Colombo 01.

Considering the DPC recommendations the ministry is Approved

Additional Secretary
Ministry of Finance

Detailed Annual Procurement Plan (DAPP) for year 2026									
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Department of Management Audit

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Detailed Annual Procurement Plan (DAPP) for year 2026

Department of Management Audit

S/N	Ref No.	Description	Estimated Co	Procurement Method		Appointment of PC/BEC	Prep Bidding Document P/Q	Approval of Bidding Documents	Concurrence of Funding Agency	Invitation for Bid /Proposal/PQ	Clarifications / Prebid meeting	Bid/Proposal Opening	Bid /Proposal Evaluation	Determination of Contract Award	Aproval for contract award	Contract Awarding	Signing of contract	Complesion of contract	Contract Number/Amount and Name of the Contractor	Remarks
8		Purchase of Cupboard	0.05	Shopping	Schedule	2026.04.24				2026.05.04		2026.05.14	2026.05.20			2026.06.01				
					Reviced															
					Actual															
9		Purchase of IP Telephone	0.2	Shopping	Schedule	2026.05.05				2026.05.15		2026.05.29	2026.06.02			2026.06.05				
					Reviced															
					Actual															
10		Purchase of Normal	0.03	Shopping	Schedule	2026.05.25				2026.06.02		2026.06.15	2026.06.18			2026.06.19				
					Reviced															
					Actual															
11		Purchase of 30 Slab lights	0.075	Shopping	Schedule	2026.01.23				2026.02.03		2026.02.13	2026.02.20			2026.02.27				
					Reviced															
					Actual															
Works																				
12		Rehabilita tion and Improvem	0.8		Schedule	As Need Arisses														
					Reviced															
					Actual															
13		Rehabilita tion and Improvem	1		Schedule	As Need Arisses														
					Reviced															
					Actual															

Detailed Annual Procurement Plan (DAPP) for year 2026																				
Department of Management Audit																				
S/N	Ref No.	Description	Estimated Cost (Mn)	Procurement Method		Appointment of PC/BEC	Prep Bidding Document P/Q	Approval of Bidding Documents	Concurrence of Funding Agency	Invitation for Bid /Proposal/PQ	Clarifications / Prebid meeting	Bid/Proposal Opening	Bid /Proposal Evaluation	Determination of Contract Award	Approval for contract award	Contract Awarding	Signing of contract	Completion of contract	Contract Number/Amount and Name of the Contractor	Remarks
						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Services																				
14		Vehicle Insurance	0.2	Shopping	Schedule		2026.10.12	2026.10.22		2026.11.04		2026.11.20	2026.11.26	2026.12.01	2026.12.02	2026.12.07				
					Revised															
					Actual															


Prepared By

Approved By the Secretary to the Ministry /CAO

Date


Checked By

considering the DPC recommendation
minutes is Approved


Recommended By


Additional Secretary
Ministry of Finance

B.A.T. Rodrigo
Director General
Department of Public Enterprises
General Treasury
Colombo 01

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

Name of the Ministry/ Department/District Secretariat: **Department of Management Audit**

Head No: 324

'000

	Expenditure items (with Expenditure Codes)	Cash Requirement for the approved expenditure plans																
		Jan.	Feb.	March	1st Qtr Total	April	May	June	2nd Qtr Total	July	Aug.	Sep.	3rd Qtr Total	Oct.	Nov.	Dec.	4rd Qtr Total	Grand Total
I	Salaries and allowance (1001 and 1003)	3,880	3,880	3,880	11,640	3,880	3,880	3,880	11,640	3,880	3,880	3,880	11,640	3,880	3,880	3,880	11,640	46,560
	Other Allowances paid with salary(Except object code 1003)	1,105	1,105	1,105	3,315	1,105	1,105	1,105	3,315	1,105	1,105	1,105	3,315	1,105	1,105	1,105	3,315	13,260
II	Overtime and Holiday pay (1002)	625	625	625	1,875	625	625	625	1,875	625	625	625	1,875	625	625	625	1,875	7,500
III	All other Recurrent Expenditure	431	331	1,006	1,768	281	521	906	1,708	281	256	1,196	1,733	331	256	1,444	2,031	7,240
	Total Recurrent	6,041	5,941	6,616	18,598	5,891	6,131	6,516	18,538	5,891	5,866	6,806	18,563	5,941	5,866	7,054	18,861	74,560
IV	Reimbursable Foreign Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V	Capital Expenses	400	100	500	1,000	200	450	1,500	2,150	900	300	50	1,250	600	300	1,700	2,600	7,000
VI	Public Officers Advance Account	700	400	400	1,500	600	400	400	1,400	400	400	300	1,100	300	300	400	1,000	5,000
VII	Deposit Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII	Other Advance Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital	400	100	500	1,000	200	450	1,500	2,150	900	300	50	1,250	600	300	1,700	2,600	7,000
	Grand Total	7,141	6,441	7,516	21,098	6,691	6,981	8,416	22,088	7,191	6,566	7,156	20,913	6,841	6,466	9,154	22,461	86,560

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

Prepared By:

Checked By:

*This amount should be tallied with grand total in column no.11 of the Form No:TOD/IMP/01

Deputy Director (Finance)

- Name : T. Prabhakaran

- Date : 09.02.2026

- Official Stamp

T. Prabhakaran
Deputy Director
Department of Management Audit
General Treasury
Colombo 01