

# **ACTION PLAN - 2025**

## **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.
- 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.

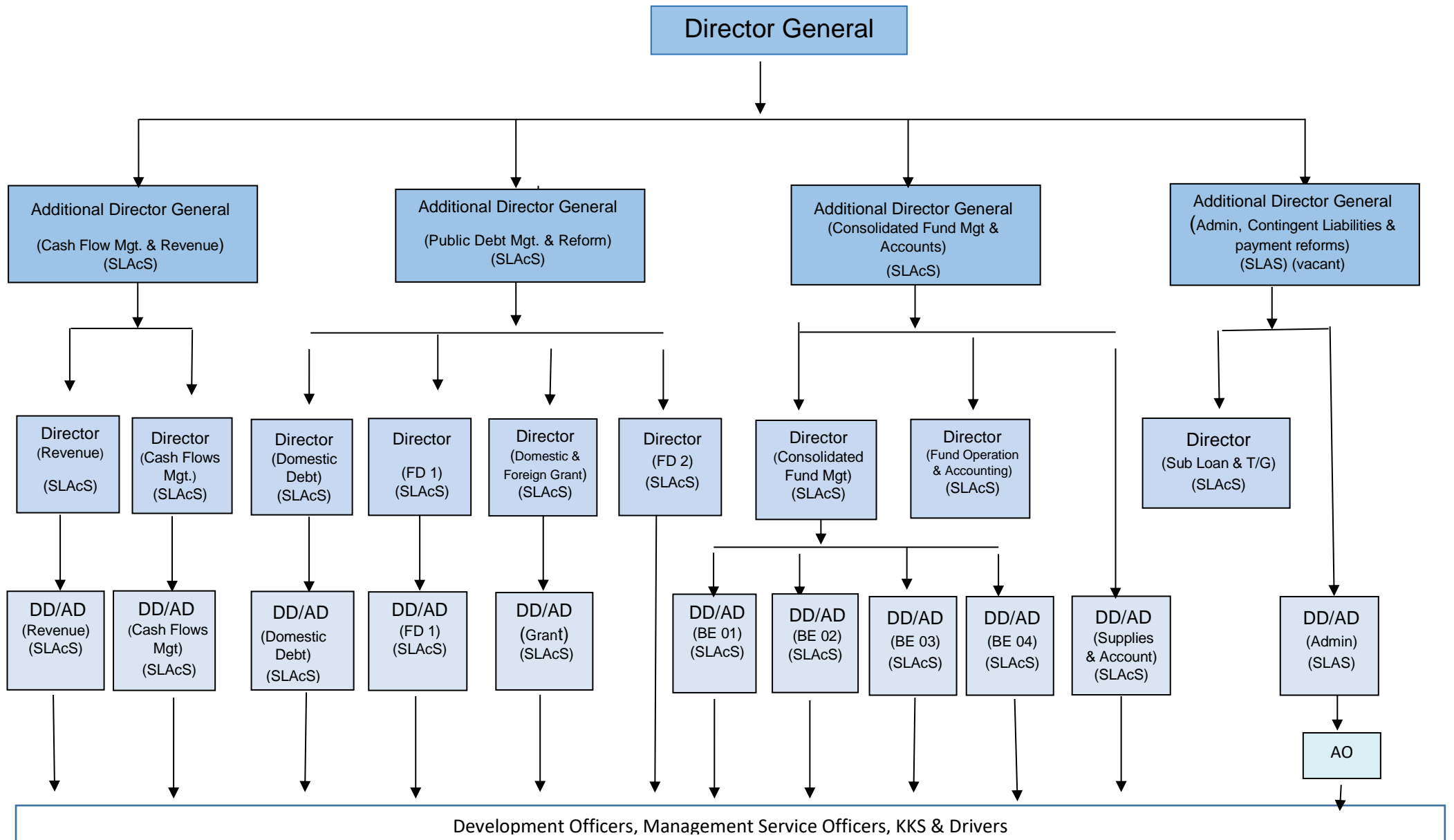
- Management of Treasury Cash Flows.
- Disbursement of Treasury Funds through the payment system.
- Assessment, prioritization and release of funds to spending agencies.
- Issuance of Treasury Guarantees.
- Receive of sub loan & monitory relevant record in the Treasury Books.
- Estimation of 12 Nos. Non-Tax Revenue heads assigned to the Department and preparation of the Revenue Accounts including addition made by the other Department and Ministries.
- 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 30.11.2024

Designation	Service	Grade/Class	Approved Cadre	Existing Cadre
Director General	SLAcS	Special	01	01
Additional Director General	SLAcS	Special	03	03
Additional Director General	SLAS	Special	01	-
Director	SLAcS	I	09	08
Deputy Director / Assistant Director	SLAcS	III/ II	10	06
Deputy Director / Assistant Director	SLAS	III/II	01	-
Administrative Officer	MSO	Supra	01	01
Development Officer	DOS	III/ II/ I	27	28*
M.S.O	MSO	III/ II/ I	55	41
Driver	DS	III/ II/ I/Sp	8	05
K.K.S.	OES	III/ II/ I/Sp	12	07
Total			128	100

\* 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 2025

### 1. Consolidated Fund Management & Accounts

#### 1.1 Consolidated Fund Management

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	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 (Consolidated Fund Management & Accounts)	[Activity spans from January to December]												Minimum cost of funds to the Gov. and Real time fund availability to the Budget Executing Agencies.	Updated Bank Accounts	
	<b>1.1.2</b> Reconciliation of Imprest Accounts		[Activity spans from January to December]												Accuracy of accounting of utilization of imprest released to Budget executing Agency.	Reconciled Imprest Accounts	
	<b>1.1.3</b> Budget Execution 1.1.3.1 Determination of Annual Imprest Limits on Budget Execution Agencies.	Director (CFM)														Optimal Imprest limit to be granted to the Budget executing Agency based on annual budget allocation.	Determined Annual Imprest Limits
	1.1.3.2 Release of the imprest to Budget Execution Agencies on the execution of their Annual expenditure programmes considering the liquidity position.	DD/AD (Budget Execution)	[Activity spans from January to December]												Efficient usage of the Government Fund by the Chief Accounting Officers / Accounting Officers.	Released amount of imprest	

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
1.1 Consolidated Fund Management	1.1.3.3 Confirmation of fund release for the Letter of Credit. (LC)	ADG (Consolidated Fund Management & Accounts)													Least Cost to the Government	Number of Letter of Credits
	1.1.3.4 Authorizing opening of Official Bank A/C s of Executing Agencies and closing of nonoperative official bank accounts.		Director (CFM)													
	1.1.3.5 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	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
1.2 Fund Operations and accounting	1.2.1 Maintenance of DST's bank accounts assuring The Proper collection & payments of the Consolidated fund.	ADG (Consolidated Fund Management, & Accounts)													Updated cash books	Availability of accurate and updated information
	1.2.2 Reconciliation of all DST's bank Accounts	Director( Fund Operations and accounting)													Bank reconciliation statements	Availability of accurate and updated information
	1.2.3. Maintenance of sub leger accounts 8020, 8192, 8583														Updated sub ledger accounts & reconciliation statements	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
1.2 Fund Operations and accounting	1.2.4. Maintenance of Treasury Operation Manager software 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 (Consolidated Fund Management, & Accounts)  Director( Fund Operations and accounting)													Updated & modified Treasury Operations Manager software	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
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 (Consolidated Fund Management, & Accounts)													No.of applications settled	Availability of accurate and updated information
	1.2.6. Maintenance of registers and ledgers in connected with loan guarantee fund	Director( Fund Operations and accounting)													Updated registers and ledgers on loan guarantee fund	Availability of accurate and updated information
	1.2.7. Submission of monthly Accounts to DGSA before target dates														Monthly summary 990,991,998	Availability of accurate and updated information

### 1.3 Supply and Accounts

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>1.3. Supply and Accounts</b>	<b>1.3.1 Delegation of Authority under F.R. 135</b>	ADG AD/DD													Approved Document	Efficient, effective and economical financial management
	<b>1.3.2 Preparation of Annual Estimate</b>															
	1.3.2.1 Collection of data from all line divisions	ADG 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>													Approved Imprest limit	Obtained required funds when necessary	
1.3.3.1 Preparation of Annual Imprest Limit based on approved budgetary provisions	ADG														
1.3.3.2 Submission of monthly Imprest request to Budget Execution Division	AD/DD														
<b>1.3.4 Maintenance of the Ledgers and Recording Transactions</b>													Monthly Imprest request		
1.3.4.1 Maintaining the Ledgers/ Books/ Registers	ADG													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														Daily expenditure report	
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.



1.3.5.3 Maintaining Proper stock level and issuing goods based on the requests made by the divisions		Smoothly running work flow	Accuracy of the record
<b>1.3.6 Procurement Activities</b>			
1.3.6.1 Preparation of Annual Procurement Plan as per the approved Budgetary Provisions	ADG AD/DD	Approved Procurement plan	Availability of stocks and goods on time
1.3.6.2 Appointing the suitable officers to Procurement Committee and Technical Evaluation Committee		Appoint procurement committee	
1.3.6.3 Execution of the Annual Procurement Plan		Select the supplier	Procurement committee decisions
1.3.6.4 Issuing Purchase Orders			Receiving goods or services on time and issuing purchase orders.
<b>1.3.7 Vehicle Maintenance</b>			
1.3.7.1 Submission of "Quarterly Expenditure Report on Vehicles Maintenance" to	ADG	Expenditure report for vehicles	Reliable information of vehicles.

	the Auditor General and Internal Audit	AD/DD																		
	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	Vehicles in good 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																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.			



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

## Public Debt Management & Reforms

### 2.1 Domestic Debt Management

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
2.1 Domestic Debt Management	2.1.1 Preparation of Non Project Debt Estimates after obtaining draft estimates from relevant agencies.	ADG (Public Debt) Director (Domestic Debt)					█								Estimated total amount for installments and interests on non-project loans for the year 2025	Draft estimate on Repayment of non-project loans for the year 2025
	2.1.2 Submission of Draft Budget Estimates.	DD/AD (Domestic Debt)								█						

	<b>2.1.3</b> Accounting of Non Project Borrowings.														Details of 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.														Details of 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	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>2.1 Domestic Debt Management</b>	<b>2.1.5</b> Maintaining Ledgers for Non-Project Loans.	ADG (Public Debt)  Director (Domestic Debt)  DD/AD (Domestic Debt)													Total amount of borrowings and repayments on non- project loans accounted in ledger at the end of each month	Updated Ledger books
	<b>2.1.6</b> Maintenance of Debt Stocks (Except project loans)														Total debt stock details on non-project loans at the end of each month	Updated debt stock

	<b>2.1.7</b> Preparation of Cabinet Memorandum for Borrowings. (Except Project loans) if any		As per the requirement												Draft Cabinet Memorandum/ Memorandums	Cabinet Memorandum/ Memorandums submitted to the Cabinet of Ministers
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## 2.2 Foreign Debt- I

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>2.2 Foreign Debt - I</b>	<b>2.2.1</b> Foreign Debt Accounting 2.2.1.1 Preparation of estimates for the public debt services	ADG (Public Debt)  Director (Foreign Debt)													Annual approved estimates for public debt service payments	Timely submission of budget estimates
	2.2.1.2 Accounting of foreign loan disbursements from various Donors	DD/AD (Foreign Debt)														

	2.2.1.3 Accounting of foreign loans utilized by each projects based on their expenditure certification														Accurately accounted foreign debt expenditure	Timely /Accurately updated Foreign Loan disbursements
<b>Area of responsibility</b>	<b>Activities</b>	<b>Responsible Officer</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</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 (Public Debt)  Director (Foreign Debt - 1)													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 (Domestic Debt)													Updated data base on Foreign Debt & FCBU debt in local & loan Currency	Timely /Accurately updated books of Accounts Registers and Ledgers

	<p>2.2.1.6  Reconciliation of all main ledgers accounting for foreign Loans &amp; FCBU Loans &amp; preparation of final balances to Island account</p>													<p>Accounted Debt inform in the Island accounts</p>	<p>Timely /Accurately submission of loan details for the Final Accounts</p>
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## 2.3 Foreign Debt- II

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>2.3 Foreign Debt - II</b>	<b>2.3.1.</b> Management of Reimbursable Foreign Aid 2.3.1.1 Fund releases to the foreign funded projects under reimbursable scheme	ADG (Public Debt)  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	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
2.3 Foreign Debt - II	2.3.1.4 Recording expenditure and replenishments related to imprest accounts in the ledger which were accounted by the relevant Ministry.	ADG (Public Debt)  Director (Foreign Debt II)													Accurate expenditure recording under RFA(14) finance code with less imprest balance within allowed time limit	Timely /Accurately updated accounting information
	2.3.2 Foreign Debt Management (Special Dollar Accounts) 2.3.2.1 Accounting for the Disbursements from the special currency accounts.														Accurately recorded disbursement under special foreign currency accounts	Timely /Accurately updated accounting information
	2.3.2.2 Release of disbursements based on the credit advice from CBSL															Actual fund releases on the availability of budgetary provision



Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome	
<b>2.3 Foreign Debt - II</b>	2.3.2.3 Accounting for foreign loan Expenditure & settlement of advances.	<b>ADG (Public Debt)</b>  <b>Director (Foreign Debt II)</b>													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	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>2.4 Domestic / Foreign Grant</b>	2.4.1 Accounting Domestic/Foreign Grants 2.4.1.1 Opening & Maintaining of deposit accounts for Domestic / foreign aid grants	ADG (Public Debt)  Director (Domestic / Foreign Grant)  DD/AD (Domestic / Foreign Grant)													Deposit Account Maintained throughout the year on applicable rules & regulations	Timely /Accurately Updated Deposit Account
	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 and reconciliation Statements	Reliable Information on Local and Foreign Grants

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	(Output)	(Outcome)
2.4 Domestic/ Foreign Grant	2.4.1.4 Obtaining expenditure & all other relevant reports regularly	ADG (Public Debt)  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	DD/AD (Domestic / Foreign Grant)													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

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>3.1 Cash Flow Management</b>	3.1 Treasury Cash Flows Management	ADG													Annual, Monthly & Daily Cash Flow Reports	Effective and efficient utilization of cash flow
	3.1.1 Forecasting	Asst. Director														
	(a) Yearly															
	(b) Monthly		■	■	■	■	■	■	■	■	■	■	■	■		
	(c) Daily		■													
<b>3.1.2 Review &amp; update the cash flow</b>																
	3.1.2.1 Daily Updating Actual	AD	■												Reports on Actual Cash Flow	Availability of accurate and updated Cash flow
<b>3.1.3 Implementation of Borrowing Programme</b>																
	3.1.3.1. Translate Annual Borrowing Limit into the Borrowing Programme	Asst. Director	■												Borrowing Reports	Maintaining an effective borrowing program



### 3.2 Revenue & Refund

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	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	ADG (Cash Flow Management & Revenue)  Director (Revenue & Refund)	[Activity spans from January to December]												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

	<p><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.</p>														<p>Timely distribution of funds</p>	<p>Provide required funding needs. to ensure the target achievement of respective institutions</p>
	<p><b>3.2.6.</b> Authorized the eligible refund from revenue requests/ (application) approved by the respective Chief Accounting Officer/Accounting Officers</p>	<p>ADG (Cash Flow Management &amp; Revenue)  Director (Revenue &amp; Refund)</p>													<p>Approval for revenue refund under specific rules &amp; regulators</p>	<p>Provide customer service while maintaining Transparency and Accountability</p>

**REVENUE SECTION ACTION PLAN - 2025**

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 12 non-tax Revenue Heads (see attachment 01) assigned under DG-TOD as the Revenue Accounting Officer.									
(i)	Prepare the annual revenue estimates for all the revenue heads assigned to DG/TOD		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	DG-TOD is responsible for estimation and accounting of 12 Non Tax Revenue Heads of instruction given in the Fiscal Policy circular No.01/2015 and date 20.07.2015	



(ii)	Prepare and Submit the Annual Final Revenue Accounts.		<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.		<p>a. Collection of details from each revenue agencies.</p> <p>b. Preparation of arrears revenue reports</p> <p>c. Submission of arrears</p>	Submission of Arrears Revenue Reports on or before Stipulated date.					Arrears Revenue Reports.	

			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 ending poverty in all its forms and ensuring healthy lives and promote well-being for all at all ages.		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 (application) approved by the respective Chief Accounting Officer/Accounting Officers.		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
20.02.02.01	Interest - On Lending
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
20.03.05.00	Sales Proceeds and Charges - Treasury Bonds Premium
20.05.99.00	Current Transfers - National Lotteries Board and Other Transfer
20.06.04.00	Capital Revenue - Recovery of Loans
30.01.01.00	Foreign Grants
30.01.02.00	Domestic Grants

#### 4. Admin, Contingent Liabilities & Payment reforms

##### 4.1 Sub Loan & Contingent Liabilities Treasury Guarantee

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
4.1. Sub Loan & Treasury Guarantee	4.1.1 Issuance of Treasury Guarantees and manage them in accordance with the statutory provisions.	ADG (Cash Flow Mgt & Reform)	[Activity spans from January to December]												No. of Treasury Guarantee issued/extended within the prescribed limit	Achieve 17 sustainable development goals through public institution
	4.1.2. Submission of observation/ comments on Cabinet memorandums.	Director (Sub Loan)	[Activity spans from January to December]												No. of observations/ comments given	Resource allocation for priority areas
	4.1.3. Review and monitor the bank outstanding quarterly basis.			[Activity in January]		[Activity in March]		[Activity in June]		[Activity in July]		[Activity in September]				Quarterly report of outstanding balance of treasury guarantee

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome	
4.1. Sub Loan & Treasury Guarantee	4.1.4. Review and execution of the recovery term of the Sub Loan Agreements.	ADG (Cash Flow Mgt & Reform)  Director (Sub Loan)	[Activity spans from January to December]												Recovery of sub loan installment/ interest as per the agreements	Minimization of adverse effect to borrower and lender	
	4.1.5. Preparation of the revenue estimates, revenue accounts for sub loans.								[Activity in June]						Submission of Estimates/ Revenue Accounts to the Revenue branch	Accountability & transparency	
	4.1.6. Preparation of Sub Loan Debtor Accounts.			[Activity in January]												Submission of debtor account before due date	Accountability & transparency
	4.1.7. Preparation of Sub Loan Arrears Revenue Report.			[Activity in January]						[Activity in July]						Submission of arrears revenue report before due date to the Revenue branch	Minimizing the non-performing loan ratio

#### 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
4.2 Administration & Human Resource Development	4.2.1 Updating personal files of the staff	ADG (CFM,FOA & Account (cover-up)) DD (Admin)													No. of personal files updated, No. of conversions & Increments prepared	Availability of accurate and updated information
	4.2.1.1. Preparation and approving salary increments and conversions.															
	4.2.1.2 Forwarding the applications of EB & other exams, promotions in the staff	AO														No. of applications forwarded
	4.2.1.3 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		
4.2 Administration & Human Resource Development	4.2.2 Giving transfer opportunities to the staff	ADG (CFM,FOA & Account (cover-up)													Submitted Applications	Enhanced Employee motivation		
	4.2.2.1 Submitting applications for internal & external transfers by annually	DD (Admin) AO																
	4.2.2.2 Attaching the transferred officers to the divisions in the orders given by the DG																	Filled vacancies
	4.2.2.3 Forwarding appeals against the given transfer orders in the staff														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
4.2 Administration & Human Resource Development	4.2.3 Organizing Training/capacity building programs	ADG (CFM,FOA & Account (cover-up)													No. of training programs organized / No. of requests forwarded to the other institutions for training programs	Capacity development of the staff
	4.2.3.1 Arranging and facilitating local & foreign training opportunities	DD (Admin) AO														
	4.2.3.2 Conducting annual work shop															



Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
4.2 Administration & Human Resource Development	4.2.4 General Administration Activities	ADG (CFM,FOA & Account (cover-up))													Performance report	Availability of accurate and updated information
	4.2.4.1 Preparation of Annual Performance Report	DD (Admin) AO	■													
	4.2.4.2 Preparation of Annual Action Plan												■			
	4.2.4.3 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	Outcome
<b>4.2 Administration &amp; Human Resource Development</b>	4.2.4.4 Facilitating to obtain distress, festival, bicycle & property loans	ADG (CFM,FOA & Account (cover-up))													No. of Applications forwarded	Availability of accurate and updated information
	4.2.4.5 Preparing vouchers to payment for the communication bills	DD (Admin) AO													Updated registers	Availability of accurate and updated information
	4.2.4.6 Delivering official mail														Delivered mail on time	Smooth operations of Department
	4.2.4.7 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
4.2 Administration & Human Resource Development	4.2.4.8 Preparing leave reports, maintaining the leave register of the staff & other duties based on leave	ADG (CFM,FOA & Account (coverup) DD (Admin) AO													Updated leave register	Availability of accurate and updated information
	4.2.4.9 Issuing railway Warrants & forwarding the season ticket requests to CGR														No. of railway Warrants issued	Enhance motivation of the staff

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
4.2 Administration & Human Resource Development	4.2.5 Coordination Activity 4.2.5.1 Preparation of cadre report by annual, mid-year, Quarterly & monthly	ADG (CFM,FOA & Account (cover-up)) DD (Admin) AO													Updated cadre report	Availability of accurate and updated information
	4.2.5.2 Updating PACIS data system														Updated PACIS data system	Availability of accurate and updated information
	4.2.6 Maintenance Work 4.2.6.1 Building maintenance & careering minor repairs														Fully maintained premises.	Enhanced operations of Department
	4.2.7 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

## 6. Procurement Plan for year 2025

Procurement Plan for Year 2025 (Vote- on -Account)  
Name of the Department: **Department of Treasury Operations**

Serial No-	Department/ Line/ Agency/ Ministry	Description	Vote Particulars	Procurement Category (Goods, Works & Service etc)	Estimated Cost Rs. (Mn.)	Source of Financing/ Name of the Donor	Procurement Method (ICB, NCB and National Shopping Etc)	Level of Authority (C.A.P.S, S.C.A.P.C, M.P.C. D.P.C etc.)	Priority Status U=Urgent P=Priority N=Normal	Current status of Procurement preparedness activities	Scheduled date of Commenceme nt	Scheduled date of Completion	Reference to Action Plan	Remarks
	<b>TOD</b>													
1		<b>Works</b>		<b>Nil</b>										
2		<b>Goods</b>												
			249-1-1-2102	Desk Top Computer	1.80	DF	NS/DP	DG/DPC	N	-	1/1/2025	31/12/2025	3.4.6	(Action Plan)
			249-1-1-2102	Office Furniture	0.60	DF	NS/DP	DG/DPC	N	-	1/1/2025	31/12/2025	3.4.6	(Action Plan)
			249-1-1-2102	Projector	0.20	DF	NS/DP	DG/DPC	N	-	1/1/2025	31/12/2025	3.4.6	(Action Plan)
			249-1-1-1201	Stationery & office requisites	1.25	DF	NS/DP	DG/DPC	N	-	1/1/2025	31/12/2025	3.4.6	(Action Plan)
3		<b>Services</b>		<b>Nil</b>										
				<b>Total</b>	<b>3.850</b>									

Prepared by  
H.S.C Fonseka  
Management Services Officer

Checked by  
D.A.S. Dolewaththa  
Deputy Director

Approved by  
A.N. Hapugala  
Director General

**D. A. SAMANTHA DOLEWATHTHA**  
Deputy Director  
Department of Treasury Operations  
General Treasury  
Colombo - 01.

**A. N. HAPUGALA**  
Director General  
Department of Treasury Operations  
General Treasury  
Colombo - 01.

## 7. Annual Budget Estimate - 2025

### Annual Budget Estimate - 2025

Rs. Mn

Category	Recurrent	Capital	Debt Amortization	Total
<b><u>Appropriation Law</u></b>				
Department Expenditure	1,132.32	12.08	-	1,144.40
Transfer to Public Institutions	1,000.00	-	-	1,000.00
Loan Floating Expenses	10,000.00	-	-	10,000.00
Interest Payments	5,260.00	-	-	5,260.00
Debt Repayment			- 5,150.00	5,150.00
<b>Sub Total</b>	<b>17,392.32</b>	<b>12.08</b>	<b>5,150.00</b>	<b>22,554.40</b>
<b><u>Special Law</u></b>				
Interest Payment, Discounts on Treasury Bills & Treasury Bonds	2,823,000.00		- -	2,823,000.00
Debt Repayment			- 4,440,000.00	4,440,000.00
<b>Sub Total</b>	<b>2,823,000.00</b>		<b>- 4,440,000.00</b>	<b>7,263,000.00</b>
<b>Grand Total</b>	<b>2,840,392.32</b>	<b>12.08</b>	<b>4,445,150.00</b>	<b>7,285,554.40</b>

## 8. Statement of Monthly / Quarterly Cash Flow Forecast as Per Approved Expenditure Plans For the year 2025

Format No:TOD/IMP/2

Statement of Monthly/Quarterly Cash Flow forecast as per approved Expenditure Plans for the year 2025  
Name of the Ministry/ Department/ District Secretariat : Treasury Operations

Head No : 249

	Expenditure Items (with Expenditure Codes)	Cash Requirement for the approved expenditure plans																Total
		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 )	8,855	8,855	8,855	26,566	8,855	8,855	8,855	26,566	8,855	8,855	8,855	26,566	8,855	8,855	8,855	26,566	106,265
	Other Allowances Paid with Salary (Except Object Code 1003)	1,107	1,107	1,106	3,320	1,107	1,106	1,106	3,319	1,107	1,107	1,106	3,320	1,107	1,106	1,106	1,106	13,278
II	Overtime and Holiday pay (1002)	108	108	109	325	108	108	109	325	108	108	109	325	108	108	109	325	1,300
III	All other Recurrent Expenditure	85,736	85,737	85,737	257,210	85,736	85,737	85,737	257,210	85,736	85,737	85,737	257,210	85,736	85,737	85,737	257,210	1,028,842
	<b>Total Recurrent (CF)</b>	<b>95,806</b>	<b>95,807</b>	<b>95,807</b>	<b>287,421</b>	<b>95,806</b>	<b>95,806</b>	<b>95,807</b>	<b>287,420</b>	<b>95,806</b>	<b>95,807</b>	<b>95,807</b>	<b>287,421</b>	<b>95,806</b>	<b>95,806</b>	<b>95,807</b>	<b>285,207</b>	<b>1,149,685</b>
IV	Reimbursable Foreign Aid																	-
V	Other Capital Expenses	43,590	42,590	42,590	128,770	42,590	42,590	42,590	127,770	42,590	42,590	42,590	127,770	42,590	42,590	42,590	127,770	512,080
VI	Public Officers Advance Account	1,700	500	450	2,650	2,000	450	500	2,950	400	400	500	1,300	300	400	400	1,100	8,000
VII	Deposit Accounts																	-
VIII	Other Advance Accounts																	-
	<b>Grand Total</b>	<b>141,096</b>	<b>138,897</b>	<b>138,847</b>	<b>418,841</b>	<b>140,396</b>	<b>138,846</b>	<b>138,897</b>	<b>418,140</b>	<b>138,796</b>	<b>138,797</b>	<b>138,897</b>	<b>416,491</b>	<b>138,696</b>	<b>138,796</b>	<b>138,797</b>	<b>414,077</b>	<b>1,669,765</b>

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

Prepared By : [Signature]  
Checked By : [Signature]

Chief Financial Officer/ Chief Account/ Director (Finance)

Date : 21/11/2024

- Signature : [Signature]  
- Name : **D. A. SAMANTHA DOLEWATHTHA**  
Deputy Director  
Official Stamp  
Department of Treasury Operations  
General Treasury  
Colombo - 01.

## 9. Audit Plan – 2025

### Internal Audit Plan - 2025

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 :-

- 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
- 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

1 Serial Number	2 Activities for Audit identified by Internal Audit on Risk evaluation*	3 Risk Assessment (Reference number*)	4 Period for perform internal audit work				5 Number of Audit Reports expected to be submitted	6 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		√	√	√	√	4	8
4	Consolidated Fund Management (1.1)			√	√		1	20
5	Financial Management		√	√			1	20
6	Special Assignments							

\*Subject to be submitted Risk Register