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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 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.

1.4 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 Fiscal Management (Responsibility) Act.

2. Facilitating the Implementation of the National Budget for the Current Year

- ❖ 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.
- ❖ The budget estimates of the funds maintained by the Public Institutions should be approved in terms of provisions of F.R.877.

3. Advance Account Activities

Determination of limits for the Commercial, Stores, Public Officer's Advance Accounts and revision of these limits based on requests of the spending agencies.

4. Activities Related to Expenditure Proposals of the Budget

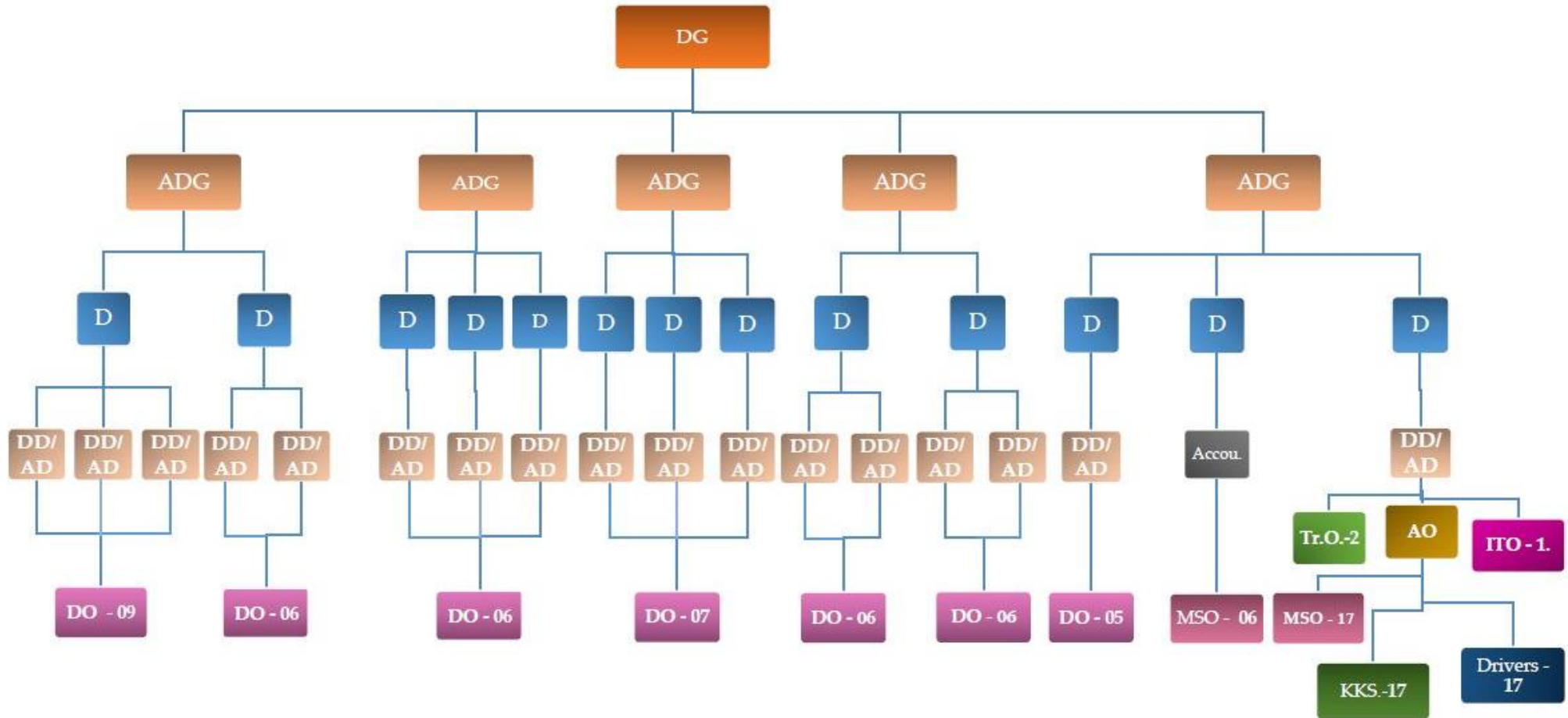
Releasing of allocations to suitable institutions in order to implement the proposals pertaining to expenditure included in the Budget Proposals and issuance of required instructions and reviewing the progress on the implementation of the said budget proposals through Subject Officers and maintaining relevant data on the same.

5. Activities related to Budget in the Public Enterprises and Statutory Institutions for which provisions are allocated through the annual budget estimates

- ❖ Allocating provisions to Public Enterprises and Statutory Institutions and providing necessary assistance for implementation.

- ❖ Granting approval for the capital budget of the said institutions in terms of Section 8 (2) of the Finance Act, No. 38 of 1971.
- ❖ Approving provisions for making expenses from the Consolidated Fund under the Public Enterprise Circular No. 17 dated 28.10.2003 in respect of the foreign tours of the officers in the Statutory Institutions for which allocations are provided through the estimates.
- ❖ Making recommendations to the Department of Treasury Operations for imprest release.
- ❖ Contributing to the policy decisions taken on Public Enterprises and Statutory Institutions.

2.1 Organizational Structure of NBD (in terms of the approved cadre as at 30.11.2023)



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 30.11.2023

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	1	2
Accountant	SLAcc.	II/III	SL-1	1	1	0
				37	29	8
Tertiary Level						
Administrative Officer	PMAS	Supra	MN-7	1	1	0
Translator	TS	I/II/III	MN-6	2	2	0
IT Officer	IT	I/II/III	MN-6	1	1	0
				4	4	0
Secondary Level						
Development Officer	DO	I/II/III	MN-4	45	37	8
Management Ser. Officer	MSO	I/II/III	MN-2	23	17	6
				68	54	14
Primary Level						
Drivers	DS	I/II/III	PL-3	17	14	3
K.K.S	O.E.S	I/II/III	PL-1	17	11	6
				34	25	9
TOTAL				143	112	31
Trainees					0	

Activity Plan 2024 - 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 Meeting/discussions on Budget Planning Process for the year 2025 with ST, DSTs & other Treasury Departments	DG/ADG													Successful completion of the work within the stipulated time frame	Presenting the Budget 2024 in Parliament on the due date, obtaining approval and authorizing for incurring expenditure
		1.2 Submission of a Cabinet Memorandum on preparation of the Budget 2025	DG/ADG														
		1.3 Issuance of the Budget Call 2025	DG/ADG/ D/ AD														
		1.4 Preparation of Draft Estimates (Shadow Budget Estimates) for 2025	All Staff Officers														
		1.5 Obtaining legal clearance for the draft Appropriation Bill from Hon. Attorney General and the Legal Draftsman in coordination with the Department of Legal Affairs	DG/ADG/ D/ AD														
		1.6 Budget discussions and consultative meetings with Spending Agencies	All Staff Officers														
		1.7 Meeting with ST/DSTs and Heads of the Treasury Departments to finalize expenditure estimates, foreign financing limits, borrowing limits etc.	All Staff Officers														

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome		
	1.8 Finalization of the estimates for Appropriation Bill (Preparation of the three schedules and finalizing the data entry into the Budget Formulation System/ITMIS)	Relevant Officers													Successful completion of the work within the stipulated time frame	Presenting the Budget 2024 in Parliament on the due date, obtaining approval and authorizing for incurring expenditure		
	1.9 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	DG/ADG/D/AD																
	1.10 Submission of the Cabinet Memorandum on Appropriation Bill	DG/ADG/D/AD																
	1.11 Publishing the Appropriation Bill in the Government Gazette	ADG/D/AD																
	1.12 Coordinating the activities for the submission of the Appropriation Bill to Parliament (First Reading)	ADG																
	1.13 Preparation of detailed budget estimates and handing them to the Government Press for printing purpose.	D/AD																
	1.14 Printing of draft estimate books in Sinhala, Tamil and English and sending the same to Parliament	D/AD/AO																

	Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
		1.15 Arrangements for participation of Finance Ministry Officials for the Second Reading Stage	ADG/D/AD													Successful completion of the work within the stipulated time frame	Presenting the Budget 2024 in Parliament on the due date, obtaining approval and authorizing for incurring expenditure
		1.16 Subsequent to the Second Reading of the Budget, the Amendments made to the Estimates by including budget proposals and submitting the same to Parliament	ADG/D/AD														
		1.17 Participation of the officers to the Committee Stage debate	ADG/D/AD														
		1.18 Preparation of the warrants under approved estimates and obtaining the approval of the Hon. Minister of Finance	DG/ADG/D/AD														
		1.19 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	ADG, Relevant Officers														
02.	Implementation of the Budget 2024	2.1 Reallocation/Additional Allocation of Provisions under Section 6 (1) of the Appropriation Act	DG/ Relevant Staff Officers													Achieving planned goals	Efficiency and financial effectiveness
		2.2 Submission of details on additional allocations as per the provisions of the Appropriation Act to Parliament	DG/ADG/D/AD														

	Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
		2.3	Transfer of Funds under <i>Virement</i> Procedure													Achieving planned goals	Efficiency and financial effectiveness
03.	Advance Account Activities	3.1	Submission of amendments to the limits of the Advance Account to Parliament before 31 st May 2025	DG, Relevant Staff Officers, Accountant												Achieving planned goals	Efficiency and financial effectiveness
		3.2	Obtaining details for Advance Account activities of the year 2025														
		3.3	Determination of limits for the Advance Account activities of the year 2025														
04.	Implementation of Budget Proposals	4.1	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 2024.	Relevant Staff Officers and Subject Officers												Achieving planned goals	Should have implemented the Budget Proposal
05.	ITMIS System	5.1	Conducting the ITMIS activities relating to the Department of National Budget	ADG/ All Staff Officers												Achieving planned goals	Efficiency and financial effectiveness
06	State Owned Enterprises and Statutory Institutions	6.1	Approval of the Capital budget of the State Owned Enterprises and Statutory Institutions	DG/ ADG/ Subject Officers												Achieving planned goals	Efficiency and financial effectiveness
		6.2	Holding meetings with the State Owned Enterprises and Statutory Institutions	DG/ ADG/ Subject Officers													

	Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
		6.3 Making relevant recommendations to release imprests to the institutions for which allocations are provided through the annual estimates	Relevant Staff Officers													Achieving planned goals	Efficiency and financial effectiveness
07.	General Administration and Financial Management of NBD	7.1 General Administration	DG/ADG/D/Accountant / AO													Completion of duties on time	Maintaining general administration and financial management in a formal manner
		7.2 Implementation of the budget of the Department through ITMIS	D/Accountant														
		7.3 Preparation of the Performance Report - 2023	ADG/D														
		7.4 Preparation of salary increments	ADG/ D-Admin														
		7.5 Approval of leave	ADG/ D-Admin														
		7.6 Updating personal files of the staff	AO														
		7.7 Supply of stationeries and office requisites	AO														
		7.8 Maintaining the pool of vehicles	AO														
		7.9 Conducting the Annual Board of Survey	Accountant														
		7.10 Preparation of the Human Resource Plan	ADG/ D-Admin														
		7.11 Preparation of Annual Action Plan	D-Admin														

	Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
		7.12 Preparation of the Procurement Plan	D- Admin/ Accountant													Completion of duties on time	Maintaining general administration and financial management in a formal manner
		7.13 Financial Management	D- Admin/ Accountant														
		7.14 Preparation of Appropriation Accounts, Annual Reconciliation Statement of advances to Public Officers' and Revenue Accounts for the year 2024	D/ Accountant														
		7.15 Preparation of annual expenditure estimates of the Department of National Budget for the year 2025	D- Admin/ Accountant														
		7.16 Preparation and submission of Monthly Accounts summaries	Accountant														
		7.17 Preparation of Bank Reconciliations	Accountant														
		7.18 Responding to Audit Queries	Accountant														
		7.19 Closing the Accounts – 2024	Accountant														
08.	Other	8.1 Other special representations including the representation of procurement related meetings	All Staff Officers													Performing the activities mentioned from 8.1 to 8.16 within the stipulated time frame	Should have completed the activities mentioned under 8.1 to 8.16
		8.2 Representing the ST on Boards of Directors of the Public Enterprises/ Institutions	All Staff Officers														

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
	8.3	Discharging the special tasks assigned/serving in the committees to which appointed by the Secretary to the Treasury or Deputy Secretary to the Treasury													Performing the activities mentioned from 8.1 to 8.16 within the stipulated time frame	Should have completed the activities mentioned under 8.1 to 8.16
	8.4	Participation at the Cabinet Sub Committees on establishment matters														
	8.5	Official Committee meeting with MSD on establishments matters related to Cabinet Memoranda														
	8.6	Attending to the meetings conducted by the Treasury in respect of giving observations on the Cabinet Memoranda														
	8.7	Preparing observations on Cabinet Memoranda related to NBD														
	8.8	Attending Parliamentary Consultative Committees														
	8.9	Attending COPE, COPF & COPA Meetings														
	8.10	Attending meetings arranged by the Ministry of Finance or other Departments of the Treasury, and other Ministries														
	8.11	Attending cash flow meetings												Performing the activities	Should have completed	

Area of Responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Goals	Outcome
	8.12 Coordinating the payments made to 1980 July Strikers	Relevant Staff Officers and Subject Officers													mentioned from 8.1 to 8.16 within the stipulated time frame	the activities mentioned under 8.1 to 8.16
	8.13 Providing information for Annual Report of the Ministry of Finance and Reports required as per FMR (Act)	DG/ Relevant Staff Officers														
	8.14 Work related to motorbikes provided to field officers during the period of 2014/2015	D/ Accountant														
	8.15 Participate at the Audit and Management Committee Meetings	ADG/D/ Accountant														
	8.16 Participating at the implementing the Internal Audit Plan	ADG/D/ Accountant														

Revenue Plan - 2024

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 - 2024 - 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	285,250			72,356	67,498	75,917	69,479						
Personal Emoluments	123,000	Jan - 2024	Dec -2024	30,298	30,550	31,001	31,151	25	25	25	25		
Travelling Expenses	6,000	Jan - 2024	Dec -2024	1,260	1,300	1,520	1,920	21	22	25	32		
Supplies	24,150	Jan - 2024	Dec -2024	5,600	5,850	6,550	6,150	23	24	27	26		
Maintenance Expenditure	10,100	Jan - 2024	Dec -2024	1,810	1,650	4,380	2,260	18	16	43	23	Achieving the expected financial and physical goals by making maximum use of the provisions allocated within the stipulated time frame.	
Services	108,000	Jan - 2024	Dec -2024	27,908	27,668	26,966	25,458	26	26	24	24		
Transfers	14,000	Jan - 2024	Dec -2024	5,480	480	5,500	2,540	25	4	39	18		
Capital Expenditure	345,000			87,354	89,072	84,610	83,964						
Rehabilitation and Improvement of Capital Assets	3,000	Jan - 2024	Dec -2024	-	-	1,500	1,500	-	-	50	50		
Acquisition of Capital Assets	339,000	Jan - 2024	Dec -2024	86,604	88,322	82,360	81,714	26	26	24	24		
Capacity Building	3,000	Jan - 2024	Dec -2024	750	750	750	750	25	25	25	25		
Total Expenditure	630,250			159,710	156,570	160,527	153,443						

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)	9,916	9,916	9,916	29,748	9,916	9,917	9,917	29,750	9,917	9,917	9,917	29,751	9,917	9,917	9,917	29,751	119,000
Other allowances paid with salary (except 1003)	1,850	1,850	1,851	5,551	1,850	1,850	1,851	5,551	1,850	1,860	1,861	5,571	1,870	1,870	1,871	5,611	22,284
II Overtime and Holiday Pay (1002)	150	200	200	550	150	300	350	800	400	400	450	1,250	450	450	500	1,400	4,000
III All other Recurrent Expenditure	10,431	10,543	15,533	36,507	11,262	10,199	9,936	31,397	16,541	11,685	11,119	39,345	12,882	10,152	9,683	32,717	139,966
Total Recurrent	22,347	2,509	27,500	72,356	23,178	22,266	22,054	67,498	28,708	23,862	23,347	75,917	25,119	22,389	21,971	69,479	285,250
IV Reimbursable foreign aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V All other capital expenses	28,928	29,119	29,307	87,354	29,498	29,690	29,884	89,072	27,204	28,370	29,036	84,610	28,703	27,372	27,889	83,964	345,000
VI Public Officers Advance Account	750	750	1,000	2,500	1,000	750	750	2,500	800	850	850	2,500	500	500	500	1,500	9,000
VII Deposit Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII Other Advance Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	52,025	52,378	57,807	162,210	53,676	52,706	52,688	159,070	56,712	53,082	53,233	163,027	54,322	50,261	50,360	154,943	639,250

Procurement Plan - 2024


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	06	Local Funds	Shopping Procedure	D.G/ Procurement Committee	N		01.01.2024	31.12.2024	
Maintenance Expenditure											
	1301	Vehicles	8.8	Local Funds	Shopping Procedure	D.G/ Procurement Committee, Additional Director General, Director (AD)	N		01.01.2024	31.12.2024	
	1302	Machinery & Equipment	01								
	1303	Building and Structures	0.3								
Improvement and Rehabilitation Of Capital Assets											
	2003	Vehicles	03	Local Funds	Shopping Procedure	D.G/ Procurement Committee, Additional Director General, Director (AD)	N		01.01.2024	31.12.2024	
Acquisition of Capital Assets											
	2102	Furniture and Office Equipment	2.5	Local Funds	Shopping Procedure	D.G/ Procurement Committee	N		01.01.2024	31.12.2024	

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

 .12.2023.
Date

Key Performance Indicators

- ❖ Submission of the Cabinet Memorandum relating to preparation of the Budget on time
- ❖ Timely submission of Annual Appropriation Bill to Parliament
- ❖ Utilization of annual budgetary provisions allocated to the Department of National Budget
- ❖ Obtaining the signature of the Minister of Finance on the Quarterly Warrant on the due date
- ❖ Issuing the Circulars with instructions/ guidelines on the Budget Call and authorization to incur expenditure.

Internal Audit Plan - 2024

Name of the Institution	:	Department of National Budget
Mission	:	Estimation and appropriation of public financial resources for effective delivery of public goods and selected services to achieve development objectives of the Government
Objectives	:	<p>Effective and efficient allocation of financial resources</p> <p>Maintain fiscal discipline</p> <p>Ensure fiscal consolidation</p> <p>Preparation of Annual Estimates for Ministries, Departments and other Government Institutions and Statutory Institutions subject to Public Policies and Fiscal Limitations</p>

1	2	3	4				4	6
Serial Number	Activities for auditing identified by the internal auditing on evaluation of risks	Risk Assessment (Reference number)	Period to perform internal audit activities				Number of Audit Reports expected to be submitted	Manpower which may be used for the Internal Auditing (Number of days)
			1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter		
1	Preparation of Preliminary Report		√				1	2
2	Chief Internal Auditors Quarterly Assessment Report		√	√	√	√	4	10
3	Conduct the Audit and Management Committee (AMC) Meeting and Progress Reports		√	√	√	√	4	8
4	General Administration	7.1		√	√		1	20
5	Financial Management	7.13	√	√			1	20
6	Special Assignments							