

# **ACTION PLAN - 2022**

## **Department of Treasury Operations**

### **Ministry of Finance**



General Treasury  
Colombo 01

# **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 program. 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 11 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.

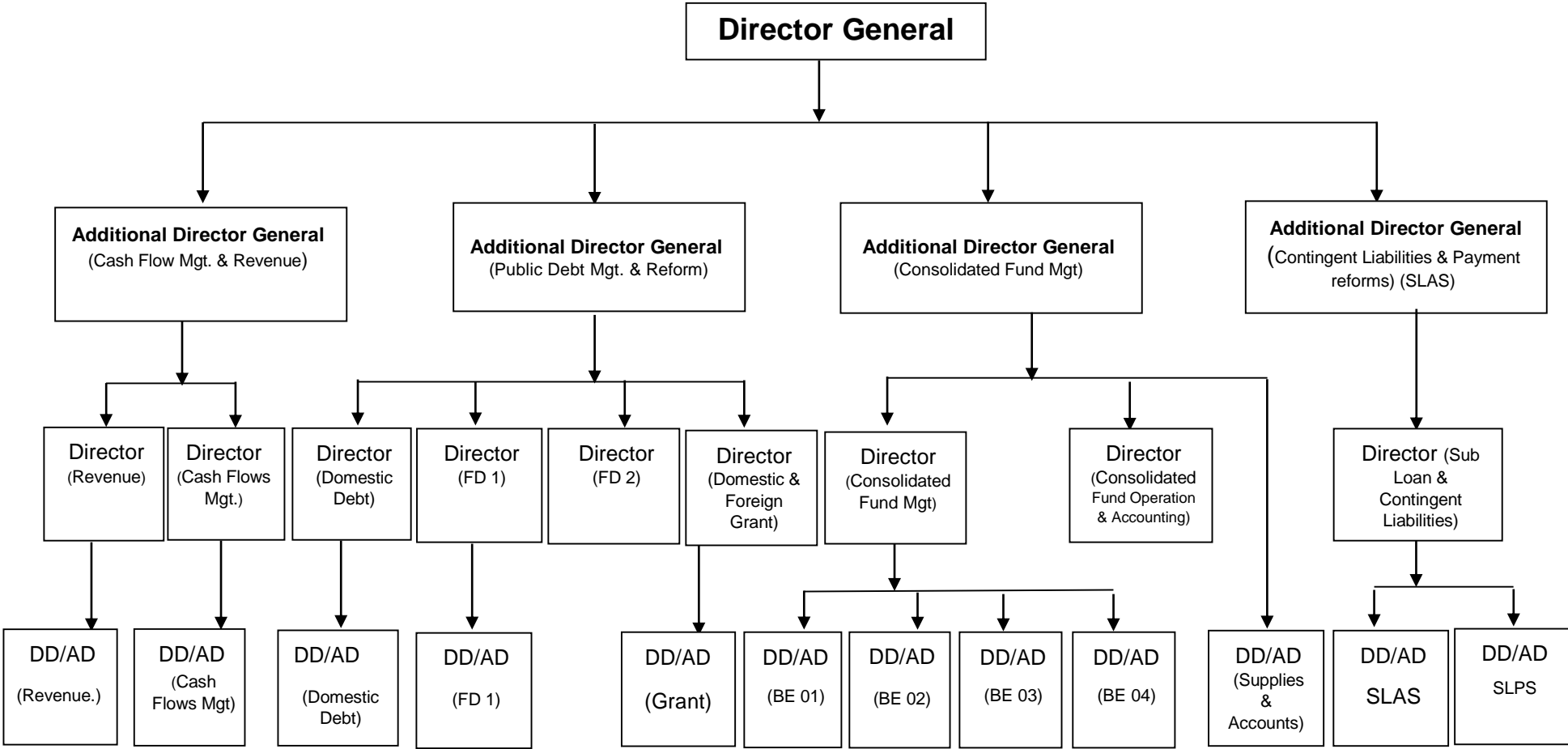
## 2. CADRE INFORMATION AS AT 06.12.2021

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	06
Deputy Director / Assistant Director	SLAcS	III/ II	10	08**
Assistant Director	SLAS	III/II	01	01
Assistant Director	SLPS	III/II	01	-
Administrative Officer	MSO	Supra	01	01
Development Officer	DOS	III/ II/ I	22	19
M.S.O	MSO	III/ II/ I	55	50
Information & Communication Technology Assistant	SLICTS	3 - III/ II/ I	01	01
Driver	DS	III/ II/ I/Sp	8	05
K.K.S.	OES	III/ II/ I/Sp	12	10
Total			125	105

\* Three Senior Class 1 officers of SLAcS are acting on full time basis in the post of Additional Director General.

\*\* One class II officer of SLAcS works in the Department of Management Services is acting on the post of Deputy Director.

### 3. ORGANIZATION STRUCTURE



## ACTION PLAN 2022

### 1. Public Debt Management & Reforms

#### 1.1 Domestic Debt Management

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
1.1 Domestic Debt Management	1.1.1 Preparation of Non Project Debt Estimates after obtaining draft estimates from relevant agencies.	ADG (Public Debt) Director (Domestic Debt) DD/AD (Domestic Debt)					■								Estimated total amount for installments and interests on non project loans for the year 2022	Draft estimate on Repayment of non project loans for the year 2022
	1.1.2 Submission of Draft Budget Estimates.								■							
	1.1.3 Accounting of Non Project Borrowings.		■												Total amount of borrowings on the non- project loans at the end of each month	Updated books of Accounts and Registers
	1.1.4 Accounting for Non Project Debt Servicing.		■												Total amount of repayments on the non- project loans at the end of each month	Updated books of Accounts and Registers

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
1.1 Domestic Debt Management	1.1.5 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
	1.1.6 Maintenance of Debt Stocks (Except project loans)														Total debt stock on non- project loans at the end of each month	Updated debt stock
	1.1.7 Preparation of Cabinet Memorandum for Borrowings. (Except Project loans)		As per the requirement											Draft Cabinet Memorandums	Cabinet Memorandums submitted to the Cabinet of Ministers	

## 1.2 Foreign Debt-1

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
1.2 Foreign Debt	1.2.1 Foreign Debt Accounting	ADG (Public Debt)													Annual approved estimates for public debt service payments	Timely Submission of budget estimates
	1.2.1.1 Preparation of estimates for the public debt services	Director (Foreign Debt) DD/AD (Foreign Debt)														
	1.2.1.2 Accounting of foreign loan disbursements from various Donors															
	1.2.1.3 Accounting of foreign loans utilized by each projects based on their expenditure certification														Accurately accounted foreign debt expenditure	Timely Updated Foreign Loan disbursements



Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
1.2 Foreign Debt	1.2.1.4 Accounting for foreign debt services & FCBU debt services	ADG (Public Debt)  Director (Domestic Debt)													Accurately accounted foreign Debt & FCBU Debt services	Timely and accurately updated debt service expenditure
	1.2.1.5 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 Updated books of Accounts Registers and Ledgers
	1.2.1.6 Reconciliation of all main ledgers accounting for foreign Loans & FCBU Loans & preparation of final balances to Island account														Accounts Debt inform in the Island accounts	Timely submission of Loan details for the final Accounts

### 1.3 Domestic / Foreign Grant

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>1.3 Domestic / Foreign Grant</b>	1.3.1 Accounting Domestic/Foreign Grants	ADG (Public Debt)													Deposit Account Maintained throughout the year on applicable rules & Regulations	Updated Deposit Account
	1.3.1.1 Opening & Maintaining of deposit accounts for Domestic / foreign aid grants	Director (Domestic / Foreign Grant)	[Blue bar]													
		DD/AD (Domestic / Foreign Grant)														
	1.3.1.2 Releasing funds to the projects based on the cash flows, requirement on the availability of the provisions														Fund released on time	Utilized amount of fund
	1.3.1.3 Accounting and reconciliation of deposits accounts for Domestic/ Foreign Aid Grants														Accurate grant receipt expenses recorded reconciliation Statements	Reliable Information on Local and Foreign Grants

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	(Output)	(Outcome)
<b>1.3 Domestic/ Foreign Grant</b>	1.3.1.4 Obtaining expenditure & all other relevant reports regularly	ADG (Public Debt) Director (Domestic / Foreign Grant)													Accurate reports on Domestic/ Foreign Aid grants	Accurately Updated data
	1.3.1.5 Preparation of annual revenue estimates / revised estimates and annual revenue account for Grant revenue	DD/AD (Domestic / Foreign Grant)													Approved annual revenue estimates/ Accounts	Percentage of National income
	1.3.1.6 Maintaining Donor - Wise Domestic / Foreign Aid Grant data base														Updated Donor - Wise Domestic/ Foreign Aid Grant data	Accurately Updated data

## 1.4 Foreign Debt-2

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>1.4 Foreign Debt - 2</b>	1.4.1. Management of Reimbursable Foreign Aid  1.4.1.1 Fund releases to the foreign funded projects under reimbursable scheme	ADG (Public Debt)  Director (Foreign Debt 2)													Funds released to the Foreign funded projects progress based on the eligibility	Timely updated accounting information.
	1.4.1.2 Maintaining records for reimbursements and monitoring the same														Zero or Minimum amount of outstanding reimbursements by the projects.	Updated Reimbursement
	1.4.1.3 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

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
1.4 Foreign Debt - 2	1.4.1.4 Recording expenditure and replenishments related to imprest accounts in the ledger which were accounted by the relevant Ministry.	ADG (Public Debt) Director (Foreign Debt 2)													Accurate expenditure recorded under RFA (14) finance code with less imprest balance within allowed time limit	Timely updated accounting information
	1.4.2 Foreign Debt Management (Special Dollar Accounts)  1.4.2.1 Accounting for the Disbursements from the special currency accounts.														Accurately recorded disbursement under special foreign currency accounts	Timely updated accounting information

## 2. Cash Flow Management & Revenue

### 2.1 Cash Flow Management

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
2.1 Cash Flow Management	2.1.1.Treasury Cash Flows Management 2.1.1.1 Forecasting (a) Yearly (b) Monthly (c) Daily	ADG (Cash Flow Management & Revenue)  Director (Cash Flow Management)													Annual, Monthly & Daily Cash Flow Reports	Effective and efficient utilization of cash flow
	2.1.1.2 Review & update the cash flow 2.1.1.2.1 Daily Updating Actual	DD/AD (Cash Flow Management)														
	2.1.1.3.Implementation of Borrowing Programme (a) Translate Annual Borrowing Limit into the Borrowing Programme (b) Prepare Monthly Borrowing Programme to be discussed at the DDMC – CBSL															Borrowing Reports

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
2. Cash Flow Management	2.1.1.4 Reconciliation of cash flow data with TFMS data and CBSL data	ADG (Cash Flow Management & Revenue)													Monthly Reconciliation statements	Validation of Cash flow data
	2.1.1.5 Submission information on Performance of the cash flow of the General Treasury for Fiscal position reports  2.1.5.1 Midyear Report / Pre Budget Report  2.1.5.2 Monthly report	Director (Cash Flow Management)  DD/AD (Cash Flow Management)													Submission of Mid-year and Monthly reports	Aware Stakeholders

## 2.2 Revenue & Refund

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>2.2 Revenue &amp; Refund from Revenue</b>	2.2.1 Maintaining of 07 non tax revenue heads assigned to DG TOD	ADG (Cash Flow Mgt & Reform) Director (Revenue) DD/AD (Revenue)													Revenue collected against the estimates	Management of revenue which cannot directly assigned to any Ministry or Department
	2.2.2 Preparation of estimates on non tax revenue heads for which DG-TOD is responsible.														Revenue Estimates.	Effective revenue administration
	2.2.3 Submission of Final Revenue Accounts														Revenue Accounts	Accountability transparency
	2.2.4 Submission of Arrears Revenue Reports.														Arrears Revenue Reports	Accountability transparency



Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>2.2 Revenue &amp; Refund from Revenue</b>	2.2.5. Acting as an intermediate for distribution of revenue generated from sale of lotteries from National Lotteries Board to various funds.	ADG (Cash Flow Mgt & Reform) Director (Revenue) DD/AD (Revenue)													Timely distribution of funds	Ending poverty in all its forms and ensuring healthy lives and promote well-being for all at all ages.
	2.2.6 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	Provide customer service while maintaining Transparency and Accountability

## 2.3 Sub Loan & Treasury Guarantee

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
2.3. Sub Loan & Treasury Guarantee	2.3.1 Issuance of Treasury Guarantees and manage them in accordance with the statutory provisions.	ADG (Cash Flow Mgt & Reform) Director (Sub Loan)	[Bar spanning Jan to Dec]												No. of Treasury Guarantee issued/extended within the prescribed limit	Achieve 17 sustainable development goals through public institution
	2.3.2. Submission of observation/ comments on Cabinet memorandums.		[Bar spanning Jan to Dec]												No. of observations/ comments given	Resource allocation for priority areas
	2.3.3. Review and monitor the bank outstanding quarterly basis.				[Bar]			[Bar]			[Bar]			[Bar]		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
<b>2.3. Sub Loan &amp; Treasury Guarantee</b>	2.3.4. Review and execution of the recovery term of the Sub Loan Agreements.	ADG (Cash Flow Mgt & Reform) Director (Sub Loan)	[Bar spanning January to December]												Recovery of sub loan installment/ interest as per the agreements	Minimization of adverse effect to borrower and lender
	2.3.5. Preparation of the revenue estimates, revenue accounts for sub loans.							[Bar spanning June to July]							Estimates/ Revenue Accounts	Accountability & transparency
	2.3.6. Preparation of Sub Loan Debtor Accounts.		[Bar spanning January to February]												Submission of debtor account before due date	Accountability & transparency
	2.3.7. Preparation of Sub Loan Arrears Revenue Report.		[Bar spanning January]						[Bar spanning July]						Submission of arrears revenue report before due date	Minimizing the non-performing loan ratio

### 3. Consolidated Fund Management, Administration & Accounts

#### 3.1 Consolidated Fund Management

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome	
<b>3.1 Consolidated Fund Management</b>	3.1.1 Maintenance of Treasury Single Account System with the Government Commercial Banking network.	ADG (Consolidated Fund Management, Admin & Accounts)	[Blue bar spanning all months]												Minimum cost of funds to the GOV/Real time fund availability to the Budget Executing Agencies.	Updated Bank Accounts data base	
	3.1.2 Reconciliation of Imprest Accounts	Director (CFM)	[Blue bar spanning all months]												Ensure that the scarcities of public resources are efficiently and effectively utilized.	Reconciled Imprest Accounts	
	3.1.3 Budget Execution 3.1.3.1 Determination of Annual Imprest Limits on Budget Execution Agencies.		[Blue bar]			[Blue bar]				[Blue bar]			[Blue bar]			Minimum cost of borrowing to the Government at prudent level of risk.	Determined Annual Imprest Limits
	3.1.3.2 Release of the imprest to Budget Execution Agencies on the execution of their Annual expenditure programmes considering the liquidity position.		[Blue bar spanning all months]												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
<b>3.1 Consolidated Fund Management</b>	3.1.3.3 Confirmation of fund release for the Letter of Credit. (LC)														Number of Letter of Credits	Least Cost to the Government
	3.1.3.4 Authorizing opening of Official Bank A/C s of Executing Agencies														Number of Opening Bank Accounts.	Smooth fund Operations in the Budget Implementation Process.
	3.1.3.5 Providing assistance by Releasing funds to the various Departments and Ministries for SDG Programmes on priority basis.														Practicing the SDG Functions.	Assistance to achieve SDG

### 3.2 Fund Operations and Accounting

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome		
3.2. Fund Operations and Accounting	3.2.1 Maintenance of DST's bank accounts assuring The Proper collection & payments of the Consolidated fund.	ADG (Consolidated Fund Management, Admin & Accounts)  Director (Fund Operation & Accounts)													Updated cash books	Availability of accurate and updated information		
	3.2.2 Reconciliation of all DST's Bank Accounts																Bank Reconciliation statements	Availability of accurate and updated information
	3.2.3 Maintenance of sub ledger accounts 8020, 8176, 8192, 8315, 8583																	

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
3.2. Fund Operations and Accounting	3.2.4 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, Admin & Accounts)  Director (Fund Operation & Accounts)													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		
3.2. Fund Operations and Accounting	3.2.5 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, Admin & Accounts)  Director (Fund Operation & Accounts)													No. of applications settled	Accurate and updated information and minimize non - performing loan		
	3.2.6 Maintenance of registers and ledgers in Connected with loan guarantee fund																Updated register and ledger on loan guarantee found	Availability of accurate and updated information
	3.2.7 Submission of monthly accounts to DGSA before target dates.																	



### 3.3 Administration Branch

Area of responsibility	Activities	Responsible person	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
3.3 Administration & Human Resource Development	3.3.1 Updating personal files of the staff	ADG (Consolidated Fund Management, Admin & Accounts)  AD (Admin) AO													No. of personal files updated, No. of conversions & Increments prepared	Availability of accurate and updated information
	3.3.1.1. Preparation and approving salary increments and conversions.															
	3.3.1.2 Forwarding the applications of EB & other exams, promotions in the staff															
	3.3.1.3 Entering data to cadre information system (e-payroll System)														Updated E-Payroll System	Availability of accurate and updated information

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>3.3 Administration &amp; Human Resource Development</b>	3.3.2 Giving transfer opportunities to the staff	ADG (Consolidated Fund Management, Admin & Accounts)														
	3.3.2.1 Submitting applications for internal & external transfers by annually	AD (Admin) AO													Submitted Applications	Enhanced Employee motivation
	3.3.2.2 Attaching the transferred officers to the divisions in the orders given by the DG														Filled vacancies	Smooth operations of Department
	3.3.2.3 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
3.3 Administration & Human Resource Development	3.3.3 Organizing Training/capacity building programs	ADG (Consolidated Fund Management, Admin & Accounts)  AD (Admin)  AO													No. of training programs organized / No. of requests forwarded to the other institutions for training programs	Capacity development of the staff
	3.3.3.1 Arranging and facilitating local & foreign training opportunities															
	3.3.3.2 Conducting annual work shop															No. of officials trained

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
3.3 Administration & Human Resource Development	3.3.4 General Administration Activities	ADG (Consolidated Fund Management, Admin & Accounts)													Performance report	Availability of accurate and updated information
	3.3.4.1 Preparation of Annual Performance Report	AD (Admin) AO	■													
	3.3.4.2 Preparation of Annual Action Plan												■			
	3.3.4.3 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>3.3 Administration &amp; Human Resource Development</b>	3.3.4.4 Facilitating to take distress, festival, bicycle & property loans	ADG (Consolidated Fund Management, Admin & Accounts)													No. Of Applications forwarded	Availability of accurate and updated information
	3.3.4.5 Preparing vouchers to payment for the community bills	AD (Admin) AO													Updated registers	Availability of accurate and updated information
	3.3.4.6 delivering official mail														Delivered mail in time	Smooth operations of Department
	3.3.4.7 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
3.3 Administration & Human Resource Development	3.3.4.8 Taking leave reports maintaining the leave register in the staff & other duties based on leave	ADG (Consolidated Fund Management, Admin & Accounts) AD (Admin) AO													Updated leave register	Availability of accurate and updated information
	3.3.4.9 Issuing railway Warrants & forwarding the season ticket requests to CGR															

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>3.3 Administration &amp; Human Resource Development</b>	3.3.5 Coordination Activity  3.3.5.1 Preparation of cadre report by annual, mid- year, Quarterly & monthly	ADG (Consolidated Fund Management, Admin & Accounts)  AD (Admin)  AO													Updated cadre report	Availability of accurate and updated information
	3.3.5.2 Updating PACIS data system															
	3.3.6 Maintenance Work  3.3.6.1 Building maintenance & careering minor repairs														Fully completed office premises.	Enhanced operations of Department

### 3.4 Supply and Accounts

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
3.4 Supply and Accounts	3.4.1 Delegation of Authority under F.R. 135	ADG (Consolidated Fund Management, Admin & Accounts)													Approved Document	Efficient, effective and economical financial management
	3.4.2 Preparation of Annual Estimate 3.4.2.1 Collection of data from all line divisions	AD (Supply & Accounts)							█						Collected data	Accuracy of approved budget.
	3.4.2.2 Preparation of Annual Revenue and Expenditure Budget Estimates								█						Draft Revenue Estimate Draft Expenditure Estimate	Timely executions of General Services to department



Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
3.4 Supply and Accounts	3.4.2.3 Formulation of F.R.66 transfers and supplementary allocations	ADG (Consolidated Fund Management, Admin & Accounts)													F.R. 66 or supplementary	Obtained required funds when necessary
	3.4.3 Preparation of Annual Imprest Limit  3.4.3.1 Preparation of Annual Imprest Limit based on approved budgetary provisions	AD (Supply & Accounts)													Approved Document	Obtained required funds when necessary
	3.4.3.2 Submission of monthly Imprest request to Budget Execution Division														Monthly Imprest request	Obtained required funds when necessary

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
3.4 Supply and Accounts	3.4.4 Maintenance of the Ledgers and Recording Transactions	ADG (Consolidated Fund Management, Admin & Accounts)													Updated ledger & Books	Accuracy of the accounting information
	3.4.4.1 Maintaining the Ledgers/ Books/ Registers	AD (Supply & Accounts)														
	3.4.4.2 Checking all the Payment vouchers														Certified vouchers	
	3.4.4.3 Recording all the Transaction through CIGAS														Daily expenditure report	
	3.4.4.4 Preparation of Monthly Expenditure Summary and send them to Department of State Accounts.														Monthly summary	

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>3.4 Supply and Accounts</b>	3.4.4.5 Reconciling the Departmental books with Treasury Printouts	ADG (Consolidated Fund Management, Admin & Accounts) AD (Supply & Accounts))													Reconciliation Statements	Accuracy and transparency of the information
	3.4.4.6 Preparation of Bank Reconciliation														Bank Reconciliation Statement	Accuracy of the cash book.
	3.4.4.7 Recording all the transactions through ITMIS														Daily expenditure report	Availability information
	3.4.5 Assets & Stores Management														Board of survey report	Accuracy and transparency of the records
3.4.5.1 Implementation of Annual Board of Survey - Appointing members to the Board of Survey Committee -Monitoring Physical verification of Inventory Items and Assets																

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
3.4 Supply and Accounts	<ul style="list-style-type: none"> <li>- Executing the follow-up actions as mentioned in the Board of Survey Report</li> <li>- Submission of the relevant reports to Chief Accounting Officer &amp; Auditor General</li> </ul>	ADG (Consolidated Fund Management, Admin & Accounts) AD (Supply & Accounts)														
	3.4.5.2 Maintaining Fixed Asset Ledger, Fixed Asset Register and Consumable Articles Register														Updated Fixed Asset Ledger, Fixed Asset Register and Consumable Articles Register	Accuracy of the record
	3.4.5.3 Maintaining Proper stock level and issuing goods based on the requests made by the divisions														Smoothly running work flow	

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome	
3.4 Supply and Accounts	3.4.6 Procurement Activities	ADG (Consolidated Fund Management, Admin & Accounts) AD (Supply & Accounts)													Approved Procurement plan	Availability of stocks and goods ontime	
	3.4.6.1 Preparation of Annual Procurement Plan as per the approved Budgetary Provisions																
	3.4.6.2 Appointing the suitable officers to Procurement Committee and Technical Evaluation Committee																Approved Procurement committee
	3.4.6.3 Execution of the Annual Procurement Plan																Select the supplier
	3.4.6.4 Issuing Purchase Orders														Availability of office requisites on time	Receiving goods or services on time and issuing purchase orders.	

Area of responsibility	Activities	Responsible Officer	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
3.4 Supply and Accounts	3.4.7 Vehicle Maintenance 3.4.7.1 Submission of "Quarterly Expenditure Report on Vehicles Maintenance" to the Auditor General and Internal Audit	ADG (Consolidated Fund Management, Admin & Accounts) AD (Supply & Accounts)													Expenditure report for vehicles	Reliable information of vehicles.
	3.4.7.2 Maintaining "Log Books"														Updated Ledgers and books.	Accuracy of log books
	3.4.7.3 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

Area of responsibility	Activities	Responsible person	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
<b>3.4 Supply and Accounts</b>	3.4.8 Paying Monthly Salaries	ADG (Consolidated Fund Management, Admin & Accounts) AD (Supply & Accounts)													Updated Ledgers and books.	Accuracy of calculation and payment of salary
	3.4.8.1 Calculation of the salary arrears and salary increments															
	3.4.8.2 Calculation of PAYE Tax														Updated tax records with PAYE tax	
	3.4.8.3 Calculation of Treasury allowance														Updated Ledgers and books.	
	3.4.8.4 Treasury allowance entering to Pay Ledger and Government Payroll System													Updated Ledgers and books.		

Area of responsibility	Activities	Responsible person	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
3.4 Supply and Accounts	3.4.8.5 Preparation of salary control account and comparison of monthly salary bill with the Control Account and report generated by GPS & E-Payroll	ADG (Consolidated Fund Management, Admin & Accounts) AD (Supply & Accounts)													Updated Ledgers and books	Accuracy of calculation and payment of salary
	3.4.9 Preparation of Annual Final Accounts 3.4.9.1 Preparation of - Annual Financial Statement - "Advance B" Account - Deposit Account Reconciliation														Financial Statement, Advance "B" Account and Deposit Account Reconciliation	Accuracy of information





Area of responsibility	Activities	Responsible person	January	February	March	April	May	June	July	August	September	October	November	December	Output	Outcome
3.4 Supply and Accounts	3.4.10 Answering to the Audit Queries														Replies to the audit queries.	Answers to Audit Query and obtain good opinion from Auditor General.

## 5. ACTION PLAN FOR REVENUE COLLECTION – 2022

NO	Objectives	Strategy	Activities	Key Performance Indicators	Time Frame				Output/Outcome	Responsible Officer
					Q 1	Q 2	Q 3	Q 4		
	The following overall objectives have been identified for 11 non-tax Revenue Heads (see attachment 01) assigned under DG-TOD as the Revenue Accounting Officer.									DG-TOD is responsible for estimation and accounting of 11 Non Tax Revenue Heads of instruction given in the Fiscal Policy circular No.01/2015 and date 20.07.2015
(i)	Prepare the annual revenue estimate		a. Collection of Details b. Preparation of Annual Revenue Estimate c. Evaluation of Revenue Estimate. d. Submission of annual Revenue Estimate.	Submission of Annual Revenue estimate on or before stipulated date.				Annual Revenue Estimate		

(ii)	Prepare and Submit the Annual Final Revenue Accounts.		<p>a. 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	DG-TOD is responsible for estimation and accounting of 11 Non Tax Revenue Heads of instruction given in the Fiscal Policy circular No.01/2015 and date 20.07.2015
(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 revenue reports</p>	Submission of Arrears Revenue Reports on or before Stipulated date.					Arrears Revenue Reports.	

(iv)	Acting as an intermediate 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		Ending poverty in all its forms and ensuring healthy lives and promote well-being for all at all ages.	
(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 01**

<b>Revenue Code</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

## 6. PROCUREMENT PLAN 2022

### Procurement Plan for Year 2022

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 (CAPS, SCAPC, MPC, DPC etc.)	Priority Status U=Urgent P=Priority N=Normal	Current status of Procurement preparation activities	Scheduled date of Commence ment	Scheduled date of Completion	Reference to Action Plan	Remarks
	<b>TOD</b>			<b>Nil</b>										
1		<b>Works</b>		<b>Nil</b>										
2		<b>Goods</b>												
2(i)			249-1-1-2102	Office Furniture	0.700	DF	NS	DG/DPC	P	-	10/1/2022	31/3/2022	3.4.6	(Action Plan)
2(ii)			249-1-1-2102	Lap Top Computers	0.650	DF	NS	DG/DPC	N	-	4/5/2022	31/8/2022	3.4.6	(Action Plan)
2(iii)			249-1-1-2102	Desk Top Computers	0.150	DF	NS	DG	N	-	1/7/2022	15/10/2022	3.4.6	(Action Plan)
2(iv)			249-1-1-1201	Stationery & office requisites	2.000	DF	NS/DP	DG	N	-	1/2/2022	15/12/2022	3.4.6	(Action Plan)
2(v)			249-1-1-1201	Torners	3.000	DF	NS/DP	DG	N	-	1/2/2022	15/12/2022	3.4.6	(Action Plan)
3		<b>Services</b>		<b>Nil</b>										
				<b>Total</b>	<b>6.500</b>									

Prepared by  
J.A.D.P.Lakmali  
Management Services Officer

Checked by  
M.K.I.Madupani  
Assistant Director

Approved by  
H.C.D.L.Silva  
Director General

## 7. ANNUAL BUDGET ESTIMATE - 2022

Rs. Mn

Category	Recurrent	Capital	Debt Amortization	Total
<b><u>Appropriation Law</u></b>				
Department Expenditure	444.250	10.300	-	454.550
Transfer to Public Institutions	350.000	-	-	350.000
Loan Floating Expenses	4,000.000	-	-	4,000.000
Interest Payments	58,847.000	-	-	58,847.000
Debt Repayment	-	-	10,470.000	10,470.000
<b>Sub Total</b>	<b>63,641.250</b>	<b>10.300</b>	<b>10,470.000</b>	<b>74,121.550</b>
<b><u>Special Law</u></b>				
Interest Payment, Discounts on Treasury Bills & Treasury Bonds	1,057,000.000	-	-	1,057,000.000
Debt Repayment	-	-	1,521,000.000	1,521,000.000
<b>Sub Total</b>	<b>1,057,000.000</b>	<b>-</b>	<b>1,521,000.000</b>	<b>2,578,000.000</b>
<b>Grand Total</b>	<b>1,120,641.250</b>	<b>10.300</b>	<b>1,531,470.000</b>	<b>2,652,121.550</b>

# 8. STATEMENT OF MONTHLY /QUARTERLY CASH FLOW FORECAST AS PER APPROVED EXPENDITURE PLANS FOR THE YEAR 2022

Format No:TOD/IMP/2

Statement of Monthly/Quartely Cash Flow forecast as per approved Expenditure Plans for the year 2022

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 )	6,790	6,790	6,790	20,371	6,790	6,790	6,790	20,371	6,790	6,790	6,790	20,371	6,790	6,790	6,790	20,371	81,482
II	Overtime and Holiday pay (1002)	167	167	166	500	167	167	166	500	167	167	166	500	167	167	166	500	2,000
III	All other Recurrent Expenditure	31,309	31,309	31,309	93,928	31,280	31,280	31,280	93,840	31,137	31,137	31,137	93,412	31,157	31,157	31,157	93,470	374,650
	<b>Total Recurrent (CF)</b>	<b>38,266</b>	<b>38,267</b>	<b>38,266</b>	<b>114,798</b>	<b>38,237</b>	<b>38,237</b>	<b>38,236</b>	<b>114,711</b>	<b>38,095</b>	<b>38,095</b>	<b>38,094</b>	<b>114,283</b>	<b>38,114</b>	<b>38,114</b>	<b>38,113</b>	<b>114,341</b>	<b>458,132</b>
IV	Reimbursable Foreign Aid				-				-				-				-	-
V	Other Capital Expenses	1,748	1,152	439	3,339	468	420	609	1,497	830	414	420	1,664	432	436	582	1,450	7,950
VI	Public Officers Advance Account	1,500	200	300	2,000	2,500	350	350	3,200	600	400	400	1,400	350	350	700	1,400	8,000
VII	Deposit Accounts				-				-				-				-	-
VIII	Other Advance Accounts				-				-				-				-	-
	<b>Grand Total</b>	<b>41,514</b>	<b>39,619</b>	<b>39,005</b>	<b>120,137</b>	<b>41,205</b>	<b>39,007</b>	<b>39,195</b>	<b>119,408</b>	<b>39,525</b>	<b>38,909</b>	<b>38,914</b>	<b>117,347</b>	<b>38,896</b>	<b>38,900</b>	<b>39,395</b>	<b>117,191</b>	<b>474,082</b>

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

Prepared By

: 

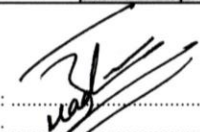
Checked By

: 

Chief Financial Officer/ Chief Account/ Director (Finance)

- Signature

- Name



Date

: 14.12.2025

- Official Stamp

\* This amount should be tallied with grand total in column no.11 of the Form No:TOD/IMP/02

**M. K. I. MADUPANI**  
Assistant Director  
Department of Treasury Operations  
General Treasury  
Colombo - 01.



## 9. AUDIT PLAN – 2022

### Internal Audit Plan - 2022

**Name of the Institute :-** Department of Treasury Operation

**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	20
3	Conduct the Audit Management Committee (AMC) meeting		√	√	√	√	4	8
4	Domestic Debt Management	1.1		√			1	5
5	Foreign Debt Management	1.2		√			1	5
6	Management of Reimbursable Foreign Aid	1.4				√	1	5
7	Revenue and Refund from Revenue	2.2				√	1	5
8	Updating personal files of the staff	3.3.1				√	1	5
9	Preparation of Annual Final Accounts	3.4.9		√			1	5
10	Special Assignments							