



Action Plan 2025
Department of Management Audit

**Ministry of Finance planning and
Economic Development**

**The Secretariat
Colombo 01**

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Table of Contents

1.INTRODUCTION	
1.1 Annual Action Plan	2
1.2 Establishment of the Department	2
1.3 Vision	2
1.4 Mission	2
1.5 Objectives	3
1.6 Functions	3
2.CADRE	
2.1 Cadre as at 31.12.2024	4
2.2 Organizational Structure.....	5
3.ACTIVITY PLAN 2025	6
4.PROCUREMENT PLAN 2025.....	16
5.IMPREST PLAN 2025.....	17

1.INTRODUCTION

1.1 Annual Action Plan

This Annual Action Plan of Department of Management Audit, for the year 2025 is prepared in line with the Public Finance Circular No 02/2020 dated 28.08.2020 issued by the Department of Public Finance under the Ministry of Finance in order to implement the approved Budget proposals under the annual Appropriation Act. This Department has approved 76.53 million of rupees of Recurrent Expenditure and 6.26 million of rupees of Capital Expenditure under the Expenditure Head 324 for the year of 2025. These allocations will be used to fulfill the objectives of this Department of Management Audit with the Human resource and other assets owned by the Department.

1.2 Establishment of the department

The Department of Management Audit was established in 01.02.2008 as a Treasury Department under the Cabinet Decision No. 08/0200/306/012 dated 25.01.2008 and its objective is to strengthen the internal control mechanisms to ensure the effective use of the funds released by the Treasury to the government ministries and departments.

1.3 Vision

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

1.4 Mission

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

1.5 Objectives

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

1.6 Functions

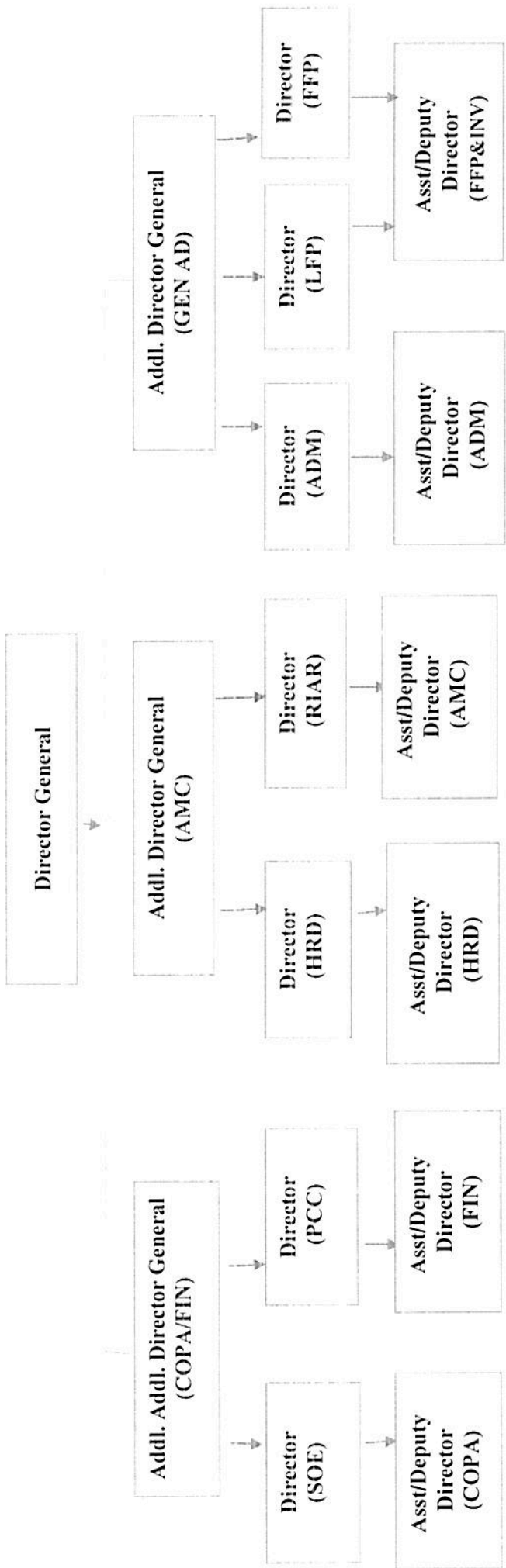
1. Introduce efficient and effective internal control mechanisms.
2. Issue Circulars and Guidelines on internal control.
3. Coordinate and guide Internal Audit Units in public sector organizations.
4. Develop the capacity of Internal Auditors and supporting staff in public sector organizations.
5. Represent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

2 Cadre

2.1 Cadre as at 31.12.2024

Post	Cadre		
	Approved	Actual	Vacant
Director General (SLAcS)	01	01	-
Additional Director General (SLAS)	01	-	01
Additional Director General (SLAcS)	02	01	01
Director (SLAS)	01	01	-
Director (SLAcS)	04	03	01
Director (SLPS)- Acting	02	02	-
Deputy/ Assistant Director (SLAS)	01	-	01
Deputy/ Assistant Director (SLAcS)	04	02	02
Deputy/ Assistant Director (SLPS)	01	01	-
Development Officer	09	09	-
Management Service Officer	14	12	02
Driver	04	02	02
Office Employee	06	04	02
Total	50	38	12

2.2 Organizational Structure of the Department of Management Audit as at 31.12.2024



- Addl. Addl. Director General (COPA/FIN) - Addl. Addl. Director General (COPA Coordination and Finance)
- Addl. Addl. Director General (AMC) - Addl. Addl. Director General (AMC Coordination)
- Addl. Addl. Director General (GEN AD) - Addl. Addl. Director General (Establishment and Administration)
- Director (SOE) - Director
- Director (PCC) - Director (Provincial Council coordination)
- Director (HRD) - Director (Human Resource Management)
- Director (RIAR) - Director (Review of Internal Audit Report)
- Director (ADM) - Director (Establishment and Administration)
- Director (LFP) - Director (Project Management-Local Funds)
- Director (FFP) - Director (Project Management-Foreign Funds)
- Asst/Deputy Director (COPA)
- Asst/Deputy Director (FIN)
- Asst/Deputy Director (HRD)
- Asst/Deputy Director (AMC)
- Asst/Deputy Director (ADM)
- Asst/Deputy Director (FFP & INV)
- Asst/Deputy Director (COPA Coordination)
- Asst/Deputy Director (Finance)
- Asst/Deputy Director (Human Resource Management)
- Asst/Deputy Director (AMC Coordination)
- Asst/Deputy Director (Establishment and Administration)
- Asst/Deputy Director (Project Management-Foreign Funds and Investigation)

6. ACTIVITY PLAN 2025																
Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome
1.Audit and Management Committees	1.1 Appointing treasury representatives (reps) from DMA to AMCs	ADG-02 (AMC)	✓												Number of appointments	Maximum utilized public funds
	1.2 Collection of CIA's quarterly assessment reports		✓			✓						✓			Number of reports collected	
	1.3 Updating Internal Auditors' Database		✓					✓							Updated internal Auditors Database	
	1.4 Representing AMC Meetings as a Treasury representative	ADG s, All D s & DD s /AD s appointed to AMC s	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Number of AMC meetings participated	
	1.5 Preparation of AMC meeting Reports by each treasury rep		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Number of AMC reports prepared	
	1.6 Coordinate AMC matters with the treasury departments and other relevant institutions.		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Number of matters coordinated	
	1.7 Updating database on Internal Audit Units of Provincial Councils	D (PCC)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Updated Database

Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome
1.Audit and Management Committees	1.8 Review of Internal Audit Reports of Provincial Councils	D (PCC)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Number of Reviewed Audit reports	Strengthened internal control and processes
	1.9 Prepare quarterly summary reports on AMCs of Provincial Councils		✓				✓				✓				Number of Summary reports	
	1.10 Updating internal auditors' database of SOEs	D (HRD)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Updated Database	
	1.11 Preparing and submitting review reports of SOEs to the DG		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Number of reports submitted	
2.Committee on Public Accounts	2.1 Preparation of Treasury Reports using information collected from Treasury Departments/other respective organizations and submission to the COPA	ADG- 01 (COPA)	✓	✓	✓	✓	✓	✓	✓	✓					Number of Treasury reports submitted	Strengthened accountability of Public Sector through COPA

Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome
2.Committee on Public Accounts	2.2 Coordination with relevant Parliament staff regarding COPA matters	ADG- 01 (COPA)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Number of reports and number of participations	Strengthened accountability of Public Sector through COPA
	2.3 Review of Parliamentary series issued by COPA and Treasury Minutes issued by Public Finance Department		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Number of documents reviewed	
	2.4 Attending the Committee on Public Accounts (COPA) by representing DMA		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Number of COPA meetings attended	
3.Capacity Development	3.1 Preparation of Annual Training Plan	D (HRD)	✓												Completed Training Plan for 2025	Increased Quality of Internal Audit Activities

Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome
3.Capacity Development	3.2 Conduct Training Programmes for the Chief Internal Auditors & Internal Auditors	D (HRD)	✓	✓	✓	✓	✓	✓	✓	✓		✓			Number of training programmes conducted	Developed capacity of CIAs/IAs& project IAs to increase the quality of internal Auditing
	3.3 Conduct Training Programmes for the supporting staff of Internal auditors		✓		✓	✓	✓	✓	✓	✓			✓		Number of training programmes conducted	Developed capacity of Supporting Staff of Internal Audit Units
	3.4 Conduct training programmes for Internal Auditors of SOEs						✓				✓				Number of training programmes conducted	Developed capacity of internal Auditors of SOEs to increase the quality of Internal Auditing
	3.5 Preparation of Human Resource Development Plan for DMA	D (ADM)	✓												Completed Human Resource Development Plan 2025	Updated Human Resource Development Plan

Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome
3.Capacity Development	3.6 Allocation of local and foreign training programmes for staff of DMA	D (ADM)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Number of training programs allocated	Increased Service Quality of DMA staff
	3.7 Conducting periodic review on performance of Internal Auditors and Providing feedback where necessary and coordination for improvements	D (HRD)	2	3	2	3	2	3	2	3	2	3	2	3	Number of review meetings conducted	Enhanced performance of the internal auditors
4.Development of Policies	4.1 Issuing new or amended circulars and Guidelines as applicable	ADG 1 ADG 2													Number of circulars and guidelines issued	Regulated internal audit process
	4.2 Conducting surveys/interviews/focus group discussions to collect required data to prepare circulars and guidelines (Depending on the requirement)				✓					✓					Number of surveys/interviews/focus group discussions conducted	Updated Information

Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome
4.Development of Policies	4.3 Preparation of Project Internal Audit Circulars and Guidelines as applicable	ADG 3 D (FFP)1 D (FFP)2													Number of circulars and guidelines issued	Strengthened internal control mechanism
	5.1 Reviewing and recommending Development Projects Internal Audit Plans while checking compliance them to the DMA circulars		✓	✓	✓										Number of Audit plans reviewed and recommended	Ensured compliance to the DMA 1/2019
	5.2 Reviewing the Quarterly Project Internal Audit Reports				✓	✓	✓	✓	✓		✓	✓		✓	Number of reports reviewed	Assured accomplishment of Project objectives
5.Review of Development Project activities	5.3 Representation of project AMC meetings of Ministries and Departments		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Number of meetings Participated	Assured successful completion of development projects

Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome	
5.Review of Development Project activities	5.4 Conducting Special Investigations and preparation of relevant reports upon request of relevant government institutions	ADG 3 D (FFP)1 D (FFP)2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Number of investigations conducted and reports prepared	Identified issues, recommendations made and informed relevant authorities to take corrective measures	
	5.5 Visiting to review the performance of PMU's.		✓				✓						✓		Number of PMUs reviewed	Ensured overall efficiency and effectiveness of the project management	
	5.6 Field visits of Development Projects (Depending on the requirement)				✓				✓			✓			✓	Number of Field visits	Assured successful completion of development Projects
	5.7 Coordination and Compiling of Information on Development Projects		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Availability of information	

Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome
6 Investigations	6.1 Conducting special investigations regarding complaints submitted to the department against various public institutions, their activities or employees.	ADG 3 D (FFP)1 D (FFP)2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Number of special investigations conducted	Enhanced Good Governance
	7.1 Preparation of Performance Report for 2024	D(ADM)	✓	✓	✓	✓	✓								Completed 2024 Performance report	Maintained sound administration environment
7.General Administration	7.2 Personal file management of DMA staff		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	On time completion of personal file matters of the staff	
	7.3 Vehicles and other assets management		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	On time completion of repair and maintenance of vehicles	
	7.4 Coordination to solve IT issues in the Department.		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Number of matters solved	
	7.5 Procurement of goods and services		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Timely supply of goods/equipment & Services	

Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome
8. Financial Management	8.7 Preparation of Advance B Account	DD(FIN)	✓	✓											Submitted on due date	Maintained sound Financial Management
	8.8 Monitoring and revising budgets to align with requirement														adequate provisions to meet expenses	uninterrupted implementation of planned activities
	8.9 Payment of employee's salaries and other benefits		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	salaries paid on time	Accurate salary payment on due date

Department of Management Audit
Procurement Plan 2025

Procuring Entity (Department/ Line Agency/ Ministry etc)	Procurement Category (Goods, services, works, Information Systems, Consultancy Services etc)	Vote particulars	Estimate Cost (Rs. Mn)	Source of Financing/ Name of the Donor	Procurement method (ICB, LIB, LNB, NDB and National Shopping etc)	Level of Authority (ICB, LNB, DPC, PPC etc)	Priority Status U=Urgent, P=Priority N=Normal	Current status of Procurement Preparations activities	scheduled date of commencement	scheduled date of completion	Remarks
Department of Management Audit	<u>Goods</u>										
	1. stationery and Office Requisite	324-1-1-1201	1.35	DF	ICB/LNDB/SHOPING/ DC	DG/DPC	N	commencing	1/1/2025	31/12/2025	
	<u>Purchase of Capital item</u>										
	1. Plant Machinery and equipment	324-1-1-2103	1.705	DF	ICB/LNDB/SHOPING/ DC	DG/DPC	N	commencing	10/2/2025	5/5/2025	
	2. Furniture and office Equipment	324-1-1-2102	0.6	DF	ICB/LNDB/SHOPING/ DC	DG/DPC	N	commencing	25/03/2025	30/04/2025	
	<u>Rehabilitation & Improvement of capital</u>										
	1. Building & structure	324-1-1-2001	0.15	DF	ICB/LNDB/SHOPING/ DC	DG/DPC	N	commencing	1/1/2025	31/12/2025	
	2. Plant machinery & Equipment	324-1-1-2002	0.3	DF	ICB/LNDB/SHOPING/ DC	DG/DPC	N	commencing	1/1/2025	31/12/2025	
	3. Vehicles	324-1-1-2003	1.5	DF	ICB/LNDB/SHOPING/ DC	DG/DPC	N	commencing	1/1/2025	31/12/2025	


Prepared By
D.A. Perera
M.S.O.


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N.D.C.P. Nakandala
Director


Approved by
A.P. Kurumbalapatiya
Director General

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

Statement of Monthly/Quarterly Cash Flow as per approved Expenditure Plans for the year 2025

Name of the Ministry/ Department/District Secretariat: Department of Management Audit Head No: 324

Expenditure items (with Expenditure Codes)		Cash Requirement for the approved expenditure plans															Grand Total
		Jan.	Feb.	March	1st Qtr Total	April	May	June	2nd Qtr Total	Aug.	Sep.	3rd Qtr Total	Oct.	Nov.	Dec.	4rd Qtr Total	
I	Salaries and allowance (1001 and 1003)	3,547.00	3,547.00	3,547.00	10,641.00	3,347.00	-	-	3,347.00	-	-	-	-	-	-	-	13,988.00
	Other Allowances paid with salary (Except object code 1003)	1,240.00	1,235.00	1,235.00	3,710.00	1,240.00	-	-	1,240.00	-	-	-	-	-	-	-	4,950.00
II	Overtime and Holiday pay (1002)	600.00	600.00	600.00	1,800.00	600.00	-	-	600.00	-	-	-	-	-	-	-	2,400.00
III	All other Recurrent Expenditure	592.50	552.50	552.50	1,697.50	552.50	-	-	552.50	-	-	-	-	-	-	-	2,250.00
	Total Recurrent	5,979.50	5,934.50	5,934.50	17,848.50	5,739.50	-	-	5,739.50	-	-	-	-	-	-	-	23,588.00
IV	Reimbursable Foreign Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V	Other all Capital Expenses	480.00	450.00	450.00	1,380.00	450.00	-	-	450.00	-	-	-	-	-	-	-	1,830.00
VI	Public Officers Advance Account	150.00	100.00	200.00	450.00	150.00	-	-	150.00	-	-	-	-	-	-	-	600.00
VII	Deposit Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII	Other Advance Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grand Total	6,609.50	6,484.50	6,584.50	19,676.50	6,339.50	-	-	6,339.50	-	-	-	-	-	-	-	26,018.00

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

Prepared By:

Checked By:

Deputy Director (Finance)
Name - G.A.G.T. Ganepola
Date - 31.12.2024

Assistant Director (Finance) - Signature

Official Stamp

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Deputy Director (Finance)
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