பிரதமசெயலாளர் செயலகம்,வடக்குமாகாண சபை
ප්‍රධානලේකම්කාර්යාලය,උතුරුපළාත්සභාව
Chief Secretary's Secretariat, Northern Provincial Council

மாகாணசபைவளாகம்,A9வீதி,கைதடி
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My No: NP/09/A&P/04/12/CIR/2026 Date: 20.10.2026

Provincial Finance Circular Letter No: PF/AP/2026/02

Secretary, Governor's Secretariat
Secretary, Provincial Public Service Commission
Secretary, Council Secretariat
Secretary to the Provincial Ministries
Deputy Chief Secretaries
Secretary, Cooperative Employees Commission
Heads of Departments
Northern Province

Delegation of the Authority to the Financial Functions for the Year - 2027

Your attention is drawn to the Provincial Financial Rules No: 104 to 112.

1. Accordingly Chief Accounting Officers and Accounting Officers are requested to delegate the functions to the respective Staff Officers to the organizations coming under their purview before commencement of Financial Year of 2027.
2. The Delegation of the financial functions as per above Provincial Financial Rules should be submitted in three (03) copies in annexed format **on or before 30th of November 2026** to the Deputy Chief Secretary – Finance, Northern Province for obtaining approval from the Chief Secretary, Northern Province.

Thanuja Murugeson
Chief Secretary
Northern Province

Thanuja Murugeson
Chief Secretary
Northern Province

Copies to:

1. Secretary to the Hon.Governor, NP - To inform to the Hon.Governor
2. Senior Asst. Auditor General, NP - For information please.
3. Chief Internal Auditor, NP - For information please.

பிரதிப் பிரதமசெயலாளர்
නියෝජ්‍යප්‍රධානලේකම්
DEPUTY CHIEF SECRETARY

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e-mail : npcaudit@yahoo.com

Delegation of Financial Function Under PFR 104 - 112

Recurrent Expenditure

Ministry / Department :

Head : Programme : Project :

Object code	Items	Limits	Authorization	Approval	Certification	Payments
		Rs/Hrs/Lts	PFR : 105	PFR : 106	PFR : 107	PFR :108
10	**Personal Emoluments**					
1001	Salaries and Wages					
1002	Overtime & Holiday Payments					
1003	Other Allowances					
11	**Travelling Expenses**					
1101	Travelling - Domestic					
1102	Travelling - Foreign					
12	**Supplies**					
1201	Stationary & Office Requisites					
1202	Fuel & Lubricants					
1203	Diets & Uniforms					
1204	Medical Supplies					
1205	Others					
1206	Mechanical & Electrical Goods					
13	**Maintenance Expenditure**					

Object code	Items	Limits	Authorization	Approval	Certification	Payments
		Rs/Hrs/Lts	PFR : 105	PFR : 106	PFR : 107	PFR :108
1301	Vehicles					
1302	Plant, Machinery and Equipment					
1303	Buildings & Structures					
1304	Software Maintenance					
1305	Quality Inputs					
14	**Contractual Services**					
1401	Transport					
1402	Postal & Communication					
1403	Electricity & Water					
1404	Rents, Rates and Local Taxes					
1405	Cleaning & Janitorial Services					
1406	Interest payment for leased vehicles					
1407	Security Services					
1408	Lease Rental for Vehicles procured under operational Leasing					
1409	Others					
15	**Transfers & Grants**					
1501	Welfare Programmes					
1502	Retirement Benefits					
1503	Public Institutions					

Object code	Items	Limits	Authorization	Approval	Certification	Payments
		Rs/Hrs/Lts	PFR : 105	PFR : 106	PFR : 107	PFR :108
1504	Development Subsidies					
1505	Subscription and Contribution Fees					
1506	Property Loan Interest to Public Servants					
1507	Grants to Provincial Councils					
1508	Others					
1509	Public Institutions (Other Operational Expenditure)					
16	**Interest Payments**					
1601	Interest Payment for Domestic Debt					
1602	Interest Payment for Foreign Debt					
1603	Discounts on Treasury Bills and Treasury Bonds					
17	**Subsidies and Other Recurrent Expenditure**					
1701	Losses & Write-off					
1702	Contingency Services					
1703	Implementation of the Official Language Proficiency					

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Head Of the Department

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Secretary

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Chief Secretary

Delegation of Financial Function Under PFR 104 - 112

Capital Expenditure

Ministry / Department :

Head : Programme : Project :

Object Code	Items	Limits	Authorization	Approval	Certification	Payments
		Rs.	PFR : 105	PFR : 106	PFR : 107	PFR : 108
Sub Project No	Sub Project Name					
20	**Reha.& Imp of Capital Assets**					
2001	Building & Structures					
2002	Plant Machinery & Equipments					
2003	Vehicles					
2004	Infrastructure					
21	**Acquisition of Capital Assets**					
2101	Vehicles					
2102	Furniture & Office Equipment					
2103	Plant, Machinery & Equipments					
2104	Building & Structures					
2105	Lands and Land Improvements					
2106	Software Development					
2108	Capital Payments for Vehicles procured under Financial Leasing					
2109	Infrastructure					
22	**Capital Transfers**					
2201	Public Institutions					

Object Code	Items	Limits	Authorization	Approval	Certification	Payments
		Rs.	PFR : 105	PFR : 106	PFR : 107	PFR : 108
2202	Development Assistance					
2203	Grants to Provincial Councils					
2204	Transfers Abroad					
2205	Capital Grants to Non - Public Institutions					
23	**Acquisition of Financial Assets**					
2301	Equity Contribution					
2302	On-Lending					
24	**Capacity Buildings**					
2401	Staff Training and Capacity Building					
25	**Other Capital Expenditure**					
2501	Restructuring					
2502	Other Investments					
2503	Contingency Services					
2504	Contribution to Provincial Councils					
2505	Procurement Preparedness					
2506	Infrastructure Development					
2507	Research and Development					
2509	Other					

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Head Of the Department

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Secretary

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Chief Secretary

Delegation of Financial Function Under PFR 104 - 112

Advance To Public Officer "B" Account

Ministry / Department :

Ministry / Department :

Head :

Programme :

Project :

Category / Object Title	Authorization	Approval	Certification	Payment
Festival Advance				
Special Advance				
Distress Loan				
Vehicle Loan				

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Head Of the Department

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Secretary

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Chief Secretary

Delegation of Financial Function Under PFR 104 - 112

Deposit Account

Ministry / Department :

Category / Object Title	Approval	Certification		Payment
		1st Signature	2nd Signature	
Tender & Security Deposit				
Retention Money				
Project Fund				
Miscellaneous				

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Head Of the Department

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Secretary

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Chief Secretary

Revenue Accounts

Ministry / Department :

Revenue Code	Details of Revenue	Assesment [P.F.R 112.1]	Collection [P.F.R 112.2]	Acceptance [P.F.R 112.3]
Tax Revenue				
10.02.12.00	Nation Building Tax (Central Government)			
10.02.07.00	Stamp Duty (Central Government)			
10.02.07.01	Stamp Duty on Transfer of Properties			
10.02.07.02	Stamp Duty on Court Documents			
10.02.04.02	Local Liquor Tavern Rent			
10.03.01.00	Motor Vehicle License Fees			
10.03.07.10	Charges From Pawn Brokers			
10.03.07.04	Vehicle Registration Fees (Central Government)			
Non Tax Revenue				
20.02.01.01	Rent on Government Building & Housing			
20.02.01.02	Charges under Crown Land Ordinance			
20.02.01.03	Charges under Land Development Ordinance			
20.02.02.02	Interest on Loan advance to Public Officers			

Revenue Code	Details of Revenue	Assesment [P.F.R 112.1]	Collection [P.F.R 112.2]	Acceptance [P.F.R 112.3]
20.02.02.03	Interest on Investment			
20.03.01.00	Departmental Sales			
20.03.02.13	Exam Fees (Provincial Publilc Service Commission)			
20.03.02.22	Profits From Commercial Advance Accounts			
20.03.02.26	Charges Under Medical Act			
20.03.02.29	Reg. of Bussiness Names			
20.03.02.30	Taxes on Mineral Products (Sand & Stone Permits)			
20.03.03.06	Other Fines (Forest Rev.& Fines)			
20.03.03.01	Court Fines			
20.03.99.00	Miscellaneous Income			
20.06.02.01	Sales of Capital Assets -Vehicles			
20.06.02.02	Sales of Capital Assets -Others			

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Head Of the Department

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Secretary

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Chief Secretary

Delegation of Financial Function Under PFR 104 - 112

Refund from Revenue (PFR 79)

Ministry / Department :

Head : Programme : Project :

Category / Object Title	Authorization	Approval	Certification	Payment
Under the Provision of Law				
When a sum has been paid in error, in excess of amount due or for some service which was not performed				
In other Cases				

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Head Of the Department

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Secretary

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Chief Secretary

Commercial Advance Accounts

Ministry / Department :

Item No :

Name of Activity	Authorization	Approval	Certification	Payment
Textile Industries				
Machinery Units				
Maintenance of Seed Prodution Farms				
Maintenance of Livestock Farms				

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Head Of the Department

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Secretary

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Chief Secretary

Delegation of Financial Function Under PFR - 104 - 112

Advance (Ad Hoc) - PFR - 219

Ministry / Department :

Head :

Programme :

Project :

Advances (Ad Hoc)	Basic Payment	Authority	Approval	Certification	Payment
Up to Rs.25,000	PFR 219 (i)				
Up to Rs.100,000	PFR 219 (ii)				

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Head Of the Department

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Secretary

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Chief Secretary