



பிரதம செயலாளர் செயலகம், வடக்கு மாகாண சபை  
 ප්‍රධාන ලේකම් කාර්යාලය, උතුරු පළාත් සභාව  
 Chief Secretary's Secretariat, Northern Provincial Council



மாகாணசபை வளாகம், A9வீதி, கைதடி  
 පළාත් සභාව සංකීර්ණය, A9 පාර, කෑත්තඩි  
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My No: NP/09/AP/4/CIR/12/2018

Date: 30.11.2018

**Provincial Finance Circular No: PF/AP/04/2018**

Secretaries,  
 Deputy Chief Secretaries,  
 Heads of Departments,  
 Northern Province

**Delegation of Functions for Financial Control for the Year 2019**

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

2. Accordingly Chief Accounting Officers or 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 2019.
3. The schedule of Delegation of the Financial Functions as per above Provincial Financial Rules should be submitted in three (03) copies in annexed format on or before 20<sup>th</sup> of December 2018 to the Deputy Chief Secretary – Finance for obtaining approval from the Chief Secretary.
4. The Delegation of Financial Functions for Capital Expenditure have to be prepared based on the Annexure – I of Sub Projects in Capital Expenditure.

A.Pathinathan,  
 Chief Secretary, NP

Copy to:

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

பிரதம செயலாளர்  
 කොටුපාලන ප්‍රධාන ලේකම්  
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**Delegation of Financial Function Under PFR 104 - 112**

For the Financial Year - 2019

**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
<b>10</b>	<b>Personal Emoluments</b>					
1001	Salaries and Wages					
1002	Overtime & Holiday Payments					
1003	Other Allowances					
<b>11</b>	<b>Travelling Expences</b>					
1101	Travelling - Domestic					
1102	Travelling - Foreign					
<b>12</b>	<b>Supplies</b>					
1201	Stationary & Office Requisites					
1202	Fuel & Lubricants					
1203	Diets & Uniforms					
1204	Medical Supplies					
1205	Others					

Object code	Items	Limits	Authorization	Approval	Certification	Payments
		Rs/Hrs/Lts	PFR : 105	PFR : 106	PFR : 107	PFR :108
1206	Mechanical & Electrical Goods					
13	<b>Maintenance Expenditure</b>					
1301	Vehicles					
1302	Plant Machinery and Equipment					
1303	Buildings & Structures					
1304	Others					
1305	Quality Inputs					
14	<b>Contractual Services</b>					
1401	Transport					
1402	Postal & Communication					
1403	Electricity & Water					
1404	Rents, Rates and Local Taxes					
1406	Interest on Leasing					
1407	Quality Inputs					
1408	Lease Rental for Vehicles procured under operational Leasing					
1409	Others					
15	<b>Transfers &amp; Grants</b>					
1501	Welfare Programmes					
1502	Retirement Benefits					

Object code	Items	Limits	Authorization	Approval	Certification	Payments
		Rs/Hrs/Lts	PFR : 105	PFR : 106	PFR : 107	PFR :108
1503	Public Institutions					
1504	Development Subsidies					
1505	Subscription and Contribution Fees					
1506	Property Loan Interest to Public Servants					
1508	Others					
1509	Grants					
16	<b>Interest Payments</b>					
1601	Domestic Debt					
1602	Foreign Debt					
17	<b>Subsidies and Other Recurrent Expenditure</b>					
1701	Losses & Writeoff					
1702	Contingency Services					
1703	Others					

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Name  
Head Of the Department

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Name  
Secretary

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A.Pathinathan  
Chief Secretary

Delegation of Financial Function Under PFR 104 - 112

For the Financial Year - 2019

Capital Expenditure

Ministry / Department :

Head :

Programme :

Project :

Object Code	Items	Limits	Authorization	Approval	Certification	Payments
		Rs.	PFR : 105	PFR : 106	PFR : 107	PFR : 108
<b>Sub Project No</b>	<b>Sub Project Name</b>					
<b>20</b>	<b>Reha. &amp; Imp of Capital Assets</b>					
2001	Building & Structures					
2002	Plant Machinery & Equipments					
2003	Vehicle					
2004	Infrastructure					
<b>21</b>	<b>Acquisition of Capital Assets</b>					
2101	Vehicles					
2102	Furniture & Office Equipment					
2103	Plant Machinery & Equipments					
2104	Building & Structures					
2105	Lands and Land Improvements					
2106	Software Development					

Object Code	Items	Limits	Authorization	Approval	Certification	Payments
		Rs.	PFR : 105	PFR : 106	PFR : 107	PFR : 108
2108	Capital Payments for Vehicles procured under Financial Leasing					
2109	Infrastructure					
22	<b>Capital Transfers</b>					
2201	Public Institutions					
2202	Development Assistance					
24	Capacity Buildings					
2401	Training and Capacity Building					
25	<b>Other Capital Expenditure</b>					
2501	Restructuring					
2502	Other Investments					
2503	Contingency Services					
2505	Procurement Preparedness					
2507	Research and Development					

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Name  
Head Of the Department

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Name  
Secretary

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A.Pathinathan  
Chief Secretary

Delegation of Financial Function Under PFR 104 - 112

For the Financial Year - 2019

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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Name  
Head Of the Department

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Name  
Secretary

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A.Pathinathan  
Chief Secretary

**Delegation of Financial Function Under PFR 104 - 112**  
**For the Financial Year - 2019**  
**Deposit Account**

Ministry / Department :

Category / Object Title	Authorization	Approval	Certification		Payment
			1st Signature	2nd Signature	
Deposit Account					

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 Name  
 Head Of the Department

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 Name  
 Secretary

.....  
 A.Pathinathan  
 Chief Secretary



**Delegation of Financial Function Under PFR 104 - 112**

For the Financial Year - 2019

**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]
<b>Tax Revenue</b>				
10.02.12.00	Nation Building Tax			
10.02.07.01	Stamp Duty on Transfer of Properties			
10.02.07.02	Stamp Duty on Court Documents			
10.02.07.00	Stamp Duty ( Central Government )			
10.02.04.02	Local Liquor License Fees			
10.03.01.01	Motor Vehicle License Fees			
10.03.07.04	Vehicle Registration Fees			
<b>Non Tax Revenue</b>				
20.02.01.01	Rent on Government Building & Housing			
20.02.01.03	Charges under Land Development Ordinance			

Revenue Code	Details of Revenue	Assesment [P.F.R 112.1]	Collection [P.F.R 112.2]	Acceptance [P.F.R 112.3]
20.02.02.02	Interest on Loan advance to Public Officers			
20.03.01.00	Departmental Sales			
20.03.02.13	Exam Fees (Provincial Publilc Service Commission)			
20.03.03.01	Court Fines			
20.03.99.00	Miscellaneous Income			
20.06.02.01	Sales of Capital Assets - Vehicle			
20.06.02.02	Sales of Capital Assets - Others			

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Name  
Head Of the Department

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Name  
Secretary

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A.Pathinathan  
Chief Secretary

Delegation of Financial Function Under PFR 104 - 112

For the Financial Year - 2019

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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Name  
Head Of the Department

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Name  
Secretary

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A.Pathinathan  
Chief Secretary

Delegation of Financial Function Under PFR 104 - 112

For the Financial Year - 2019

Commercial Advance Accounts

Ministry / Department :

Item No :

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

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Name  
Head Of the Department

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Name  
Secretary

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A.Pathinathan  
Chief Secretary

Delegation of Financial Function Under PFR - 104 - 112

For the Financial Year - 2019

Advance (Ad Hoc) - PFR - 219

Ministry / Department :

Head :

Programme :

Project :

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

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Name  
Head Of the Department

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Name  
Secretary

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A.Pathinathan  
Chief Secretary

**Sub Projects in Capital Expenditure**

<b>Sub Project No</b>	<b>Sub Project Name</b>
<b>2</b>	<b>CBG</b> Criteria Based Grant
<b>3</b>	<b>PSDG</b> Provincial Specific Development Grant
<b>4</b>	<b>HSDP</b> Health Sector Development Project
<b>7</b>	<b>UNICEF</b> UNICEF
<b>9</b>	<b>CSR</b> Corporate Social Responsibility
<b>10</b>	<b>GEMP</b> General Education Modernization Project