



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, A9පාර, කය්තඩි  
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My No: NP/09/A&P/06/03/DelFC/2020

Date: 03.12.2020


**Provincial Finance Circular No: PF/AP/03/2020**

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

**Delegation of Functions for Financial Control for the Year 2021**

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 2021.
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 18<sup>th</sup> of December 2020 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  
 A. Pathinathan  
 Chief Secretary  
 Northern Province

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  
 නියෝජ්‍ය ප්‍රධාන ලේකම්  
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**Delegation of Financial Function Under PFR 104 - 112**  
**For the Financial Year - 2021**  
**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	<b>Personal Emoluments</b>										
1001	Salaries and Wages										
1002	Overtime & Holiday Payments										
1003	Other Allowances										
11	<b>Travelling Expenses</b>										
1101	Travelling - Domestic										
1102	Travelling - Foreign										
12	<b>Supplies</b>										
1201	Stationary & Office Requisites										
1202	Fuel & Lubricants										
1203	Diets & Uniforms										
1204	Medical Supplies										
1205	Others										

Object code	Items	Limits Rs/Hrs/Lts	Authorization PFR : 105	Approval PFR : 106	Certification PFR : 107	Payments 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 Rs/Hrs/Lts	Authorization PFR : 105	Approval PFR : 106	Certification PFR : 107	Payments 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	Interest Payments					
1601	Domestic Debt					
1602	Foreign Debt					
17	Subsidies and Other Recurrent Expenditure					
1701	Losses & Writeoff					
1702	Contingency Services					
1703	Others					

Head Of the Department

Secretary

Chief Secretary

**Delegation of Financial Function Under PFR 104 - 112**  
**For the Financial Year - 2021**

**Capital Expenditure**

**Ministry / Department :**

**Head :**

**Programme :**

**Project :**

Object Code	Items	Limits	Authorization	Approval	Certification	Payments
Sub Project No	Sub Project Name					
20	Reha. & Imp of Capital Assets					
2001	Building & Structures					
2002	Plant Machinery & Equipments					
2003	Vehicle					
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					

**Delegation of Financial Function Under PFR 104 - 112  
For the Financial Year - 2021**

**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**  
**For the Financial Year - 2021**  
**Deposit Account**

**Ministry / Department :**

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

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Head Of the Department

Secretary

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Chief Secretary

**Delegation of Financial Function Under PFR 104 - 112  
For the Financial Year - 2021**

**Revenue Accounts**

Ministry / Department :

Revenue Code	Details of Revenue	Assessment [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			
10.02.07.00	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 License Fees			
10.03.01.00	Motor Vehicle License Fees			
10.03.07.10	Charges From Pawn Brokers			
10.03.07.04	Vehicle Registration Fees			
10.02.09.00	Business Turnover Taxes			
	<b>Non Tax Revenue</b>			
20.02.01.01	Rent on Government Building & Housing			
20.02.01.03	Charges under Land Development Ordinance			
20.02.02.02	Interest on Loan advance to Public Officers			
20.02.02.03	Interest on Investment			
20.03.01.00	Departmental Sales			



Revenue Code	Details of Revenue	Assessment [P.F.R 112.1]	Collection [P.F.R 112.2]	Acceptance [P.F.R 112.3]
20.03.02.13	Exam Fees (Provincial Public Service Commission)			
20.03.02.22	Profits From Commercial Advance Accounts			
20.03.02.27	Charges on License For drugs & other chemicals			
20.03.02.28	Reg. of Dealers in Drug			
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			
20.06.02.00	Sales of Capital Assets			
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**  
**For the Financial Year - 2021**  
**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

Delegation of Financial Function Under PFR 104 - 112  
For the Financial Year - 2021

**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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Head Of the Department

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Secretary

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Chief Secretary

**Delegation of Financial Function Under PFR - 104 - 112**  
**For the Financial Year - 2021**

**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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Head Of the Department

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Secretary

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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>9</b>	<b>CSR</b> Corporate Social Responsibility
<b>10</b>	<b>GEMP</b> General Education Modernization Project
<b>13</b>	<b>PSSP</b> Primary Health Care System Strengthening Project