



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



மாகாணசபை வளாகம், A9 வீதி, கைதடி
 පළාත් සභාව සංකීර්ණය, A9 පාර, කෑත්තඩි
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My.No:-NP/09/A&P/07/44/Del FC/2022

Date: 25.10.2022

Provincial Finance Circular No: PF/AP/01/2022

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

Delegation of Functions for Financial Control for the Year 2023

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

1. 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 2023.
2. 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 30th of November 2022 to the deputy Chief secretary- Finance for obtaining approval from the Chief secretary.
3. The Delegation of Financial Function for Capital Expenditure has to be prepared based on the Annexure - I of Sub Projects in Capital Expenditure.


S.M.Saman Bandulasena

Chief Secretary, NP

S.M. Saman Bandulasena
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 please
3. Chief Internal Auditor, NP – For information please

பிரதிப் பிரதம செயலாளர்
 නියෝජ්‍ය ප්‍රධාන ලේකම්
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Delegation of Financial Function Under PFR 104 - 112

For the Financial Year - 2023

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 Expences					
1101	Travelling - Domestic					
1102	Travelling - Foreign					
12	Supplies					
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	Maintenance Expenditure					
1301	Vehicles					
1302	Plant Machinery and Equipment					
1303	Buildings & Structures					
1304	Others					
1305	Quality Inputs					
14	Contractual Services					
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	Transfers & Grants					
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	Interest Payments					
1601	Domestic Debt					
1602	Foreign Debt					
17	Subsidies and Other Recurrent Expenditure					
1701	Losses & Writeoff					
1702	Contingency Services					
1703	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 - 2023

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	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					

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	Capital Transfers					
2201	Public Institutions					
2202	Development Assistance					
24	Capacity Buildings					
2401	Training and Capacity Building					
25	Other Capital Expenditure					
2501	Restructuring					
2502	Other Investments					
2503	Contingency Services					
2505	Procurement Preparedness					
2507	Research and Development					

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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 - 2023

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 - 2023
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

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Secretary

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Chief Secretary

Delegation of Financial Function Under PFR 104 - 112

For the Financial Year - 2023

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			
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	Bussiness Turnover Taxes			
Non Tax Revenue				
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	Assesment [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 Business 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 - 2023

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 - 2023
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 - 2023

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

Sub Project No	Sub Project Name
2	CBG Criteria Based Grant
3	PSDG Provincial Specific Development Grant
4	HSDP Health Sector Development Project
9	CSR Corporate Social Responsibility
10	GEMP General Education Modernization Project
13	PSSP Primary Health Care System Strengthening Project