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MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

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 திகதி } 2025-10-30
 Date }

National Budget Circular No: 04/2025

All Secretaries to Ministries
 Heads of Departments
 Chairpersons of Statutory Boards

Guidelines for the utilization of provisions specified in the Budget Estimates 2025 in compliance with the division of subjects and functions of the Ministries as amended by the Extraordinary Gazette No. 2458/65 dated 18-10-2025

01. Budgetary Provisions

01.1 Expenditure on Supplies and Services

Subjects and functions that have been assigned to several Ministries have been revised by the Extraordinary Gazette No. 2458/65 dated 18-10-2025. Guidelines required to incur expenditure during the remaining two months of the year 2025 under the vote particulars specified in 2025 Budget Estimates are issued by this Circular.

Accordingly, in continuing future activities of the new Ministries, the remaining allocations under the vote particulars given in the column 02 of Schedule 01 attached herewith should be utilized. This Schedule has been prepared after identifying the projects/sub projects pursuant to the allocation of subjects and functions among the Ministries and then allocating the budgetary provisions under the new Ministries.

When making commitments for future expenditures, the amount of allocations remaining after deducting the expenditures incurred and allocations necessary for settling commitments made up to the date of issuance of this circular from the total allocations provided under each budget particular, should be taken as the basis.

It is recommended to use relevant object codes under the project of 117-1-28, in order to incur the expenditure of the Minister's Office of the newly established Ministry of Ports and Civil Aviation. Request for additional allocation should be made if there is any shortfall of provisions.

As the allocations provided for Departments and Provincial Councils are not divided between Expenditure Heads, those Expenditure Heads can continue to be used in the same manner.

01.2 Advance Accounts Activities

When providing loan advances to staff during the upcoming period of 2025, the provisions allocated under the Advance Accounts item number relevant to the Expenditure Head to which each officer had been attached prior to 18-10-2025 should continue to be utilized.

02. Release of Imprest Funds

As the release of imprest will be continued based on the Expenditure Heads approved by the Budget 2025, existing imprest account numbers should be maintained as they are, until 31-12-2025. Necessary imprest requests should be submitted through the Secretary of the new Ministry to which allocations have been transferred according to the Schedule 01. The Treasury Operations Department will release the imprest to the same official bank account under the imprest account for which imprest was previously released. Such imprest, as the case may be, will be released to the Secretary of the new Ministry

03. Accounting

Even though the subject and functions of Ministries have been amended, since the Appropriation Act No. 03 of 2025 remains in effect as it is, Expenditure Heads specified in the Appropriation Act and approved imprest accounts thereof continue to operate without change. Therefore, incurring of expenditure and accounting during the upcoming period of 2025, should be done under the Expenditure Heads of the Appropriation Act, No. 03 of 2025 and under the vote particulars specified in the Budget Estimates 2025.

04. Annual Financial Statements

The Annual Financial Statements for year 2025 should be prepared under the Expenditure Heads indicated in the Appropriation Act as per the instructions given by the Treasury.

05. Staff

Staff should be assigned in compliance with the division of subjects and functions among Ministries.

05. Amendments pertaining to the year 2026

Consequent amendments required for the Budget 2026 will be made prior to the passage of the Appropriation Act.

Further clarifications in connection with this Circular could be obtained by contacting M. Anoma Nandhani, Additional Director General of the Department of National Budget (TP: 0112-282681).

Sgd. Dr.Harshana Suriyapperuma
Secretary to the Treasury

Copies to: i. Secretary to the President
ii. Secretary to the Prime Minister
iii. Secretary to the Cabinet of Ministers
iv. Auditor General