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MINISTRY OF FINANCE, ECONOMIC DEVELOPMENT, POLICY FORMULATION, PLANNING AND  
TOURISM

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Date }

## National Budget Circular No: 03/2024

All Secretaries to Ministries  
Chief Secretaries of Provincial Councils  
Heads of Departments,  
Chairpersons of State Corporations, University Grants Commission and Statutory Commissions

Guidelines for the utilization of provisions approved for Fiscal Year 2024 under the Appropriation Act No. 34 of 2023 for the continuation of activities pursuant to new Ministries designated in the Extraordinary Gazette No. 2403/53 dated 27.09.2024

### 01. Budgetary Provisions

#### 01.1 Expenditure on Supplies and Services

Pursuant to Extraordinary Gazette No. 2403/53 dated 27.09.2024, subjects and functions previously allocated among twenty-nine (29) Ministries have been reallocated under fifteen (15) new Ministries. Given that no amendments are being made at this time to the Appropriation Act No. 34 of 2023, which allocated budgetary provisions for fiscal year 2024, all expenditures must continue to be incurred under the same vote particulars as specified in the aforementioned Act until the conclusion of fiscal year 2024.

According to that, in continuing future activities of the new Ministries, the remaining allocations under the vote particulars given in column 02 of Schedule 01 attached herewith should be utilized. When one Ministry is attached to a single Ministry, the previously existed Expenditure Head can be used as it is. In instances where a Ministry is divided into two or more new Ministries, budgetary allocations have been splitted out among new Ministries after identifying projects/sub-projects in accordance with the division of subjects. 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 object code, should be taken as the basis.

In instances where a Ministry is allocated several 1-01 projects that provide allocations for the expenditure pertaining to the respecting Minister, it should be ensured to maintain only one selected project actively in the future, while refraining from creating new commitments under other projects.

Furthermore, actions should not be taken to transfer the remaining allocations from these projects for other activities.

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**

The assignment of Advance Accounts approved by the Appropriation Act No. 34 of 2023 to the new Ministries should be as specified in Schedule 02 attached herewith. When providing loan advances to staff during the upcoming period of 2024, the provisions allocated under the Advance Accounts item number relevant to the Expenditure Head to which each officer was attached prior to the establishment of new Ministries should continue to be utilized.

## **02. Release of Imprest Funds**

As the release of imprest will be continued based on the Expenditure Heads approved for the year 2024 by the Appropriation Act No. 34 of 2023, existing imprest account numbers should be maintained as they are. In this process, necessary imprest requests should be submitted through the Secretary of the new Ministry to which allocations have been transferred according to 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.

## **03. Accounting**

### **03.1 Accounting for Supply and Service Expenditures**

Although some Ministries have been abolished and all their functions have been merged into one or several other Ministries, the Appropriation Act No. 34 of 2023 remains in effect. Furthermore, the Expenditure Heads related to the previously existed Ministries and their approved imprest accounts continue to operate as before. Therefore, during the upcoming period of 2024, the incurring of expenses and accounting should be maintained in the same manner as has been done up to this point.

### **03.2 Accounting for Advance Account Activities**

Accounting for Advance Accounts activities should continue to be carried out under the Advance Accounts item numbers specified in the Appropriation Act No. 34 of 2023. Accordingly, when several Advance Accounts are assigned under a Ministry, separate accounting operations should be maintained for each Advance Account.

### **03.3 Deposit and Asset Accounts**

When a Ministry is abolished and all its functions are merged into a single other Ministry, the new Ministry should continue to maintain the deposit and asset accounts related to the abolished Ministry under the same account numbers.

In instances where a Ministry is abolished and its functions are transferred to several other Ministries, the new Ministry that has been assigned the majority of the functions of the abolished Ministry should maintain the deposit and asset accounts related to the abolished Ministry under the same numbers.

### **03.4 Annual Financial Statements**

Instructions for preparing Financial Statements for the year 2024 will be issued by the Treasury in due course.

#### **04. Staff**

As it is practically difficult to redistribute staff according to the new ministerial structure at this time, staff should carry out duties of the new Ministries in accordance with how functions are assigned among the Ministries.

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./ K.M. Mahinda Siriwardana**  
**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