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நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு  
MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

මහලේකම් කාර්යාලය, කොළඹ 01,  
ශ්‍රී ලංකාව.

செயலகம், கொழும்பு 01.  
இலங்கை.

The Secretariat, Colombo 01.  
Sri Lanka.

කාර්යාලය } 011 - 2484500  
அலுவலகம் } 011 - 2484600  
Office } 011 - 2484700

ෆැක්ස් }  
தொலைநகல் } 011 - 2449823  
Fax }

වෙබ් අඩවිය }  
இணையத்தளம் } www.treasury.gov.lk  
Website }

මගේ අංකය }  
எனது இல. } BD/CBP/01/01/40/2024  
My No. }

ඔබේ අංකය }  
உமது இல. }  
Your No. }

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திகதி } 24.12.2024  
Date }

**Budget Circular No. : 05/2024**

All Secretaries to Ministries  
Chief Secretaries of Provincial Councils  
Heads of Departments  
Chairpersons of State Corporations/University Grant Commission/Statutory Boards

**Authorization for Incurring Expenditure in terms of the Vote on Account 2025**

The Vote on Account submitted to the Parliament incorporating the budgetary provisions required to meet the government expenditure for the first 04 months of the year 2025, until an Appropriation Act for the year 2025 is passed, has been approved by the Parliament on 06-12-2024.

02. The Hon. Minister of Finance, Planning and Economic Development has duly signed the warrants enabling the expenditure to be incurred using the provisions approved by the Vote on Account. Accordingly, the warrant numbers to be quoted in payment vouchers and other relevant documents will be as follows;

Warrant No. 1 of 2025 (Vote on Account) - In case of General Services  
Special Law Warrant No. 1 of 2025 (Vote on Account) - In case of Special Law Services  
Advance Warrant No. 1 of 2025 (Vote on Account) - In case of Advance Accounts Activities

03. The detailed expenditure estimates on the object codes pertaining to respective institutions will be provided to you by the Department of National Budget, in due course.

04. The detailed budget estimates pertaining to the Vote on Account have already been entered in to the Integrated Treasury Management Information System (ITMIS) and the incurring of expenditure related to the respective institutions should be carried out in accordance with the limits set out in those estimates, during the period in which the Vote on Account will be in force.

05. Schedules 01 and 02 annexed hereto indicate the expenditure limits and the limits of advance accounts approved by the Parliament.

06. Priority should be given to festival advances and special advances when providing loan facilities under the Public Officers' Advance "B" Account. Distress loans can only be granted if only a further balance is available within the expenditure limit, after allocating provisions for festival advances and special advances for all officers.

07. The Treasury, taking the detailed estimates provided to you by the Department of National Budget in relation to the Schedule 1 and 2, also into account, will make arrangements to release the imprest required during the period in which the Vote on Account will be in force. The Department of Treasury Operations will take steps to provide instructions in due course, on how to calculate the imprest limit for the first 04 months of the year 2025, in this process.

08. Permission to incur expenditure from the Vote on Account will only be granted for the programmes, projects and object codes included in estimates of the year 2024 that should be continued to the year 2025. However, action should be taken to consult the Department of National Planning, in order to get confirmed the compliance of the implementation of the activities of annual development programmes, included in the Vote on Account, in accordance with the government's development priorities. Commitments should not be made with regard to new activities during the period in which the Vote on Account will be in force.

09. Although the full amount of provisions is not included in the Vote on Account, it should not be an obstacle to the commencement of procurement activities and carrying out other project activities, so that, the projects that are currently in operation for which the necessary approval has been obtained can be completed, within the stipulated period of time.

10. Further, all heads of institutions should pay their personal attention to the provisions currently in force pertaining to acting in a frugal and waste minimizing manner, when incurring expenditure of public institutions.

**Sgd./K.M. Mahinda Siriwardana**  
**Secretary to the Treasury**

Copies : (i). Secretary to the President  
(ii). Secretary to the Prime Ministry  
(iii). Secretary to Cabinet of Ministers  
(iv). Auditor General  
(v). Secretary, Finance Commission