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நிதி, திட்டமிடல் அமைச்சு

MINISTRY OF FINANCE AND PLANNING

මහලේකම් කාර්යාලය, කොළඹ 01.

செயலகம், கொழும்பு 01.

The Secretariat, Colombo

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 எனது இல. } BD/CBP/1/1/2010  
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 உமது இல. }  
 Your No. }

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 திகதி } 10.05.2010  
 Date }

**Budget Circular No. 148**

To: All Secretaries to Ministries  
 Chief Secretaries of Provincial Councils and  
 Heads of Departments.

**Allocation of financial provisions and Accounting in terms of the subjects and Functions for expenditure heads according to the Composition of new Ministries.**

His Excellency the President has authorized in terms of Article 150(3) of the Constitution of the Democratic Socialist Republic of Sri Lanka to get the necessary allocations from the Consolidated Fund to continue in the Government Services and development activities for 3 months from the date of sitting the new Parliament until the Appropriation Act for the year 2010 is passed by the Parliament. Under the authority granted to me by H.E. the President, funds required by the Ministries established in terms of the Gazette Extra Ordinary No. 1651/20 dated 30.04.2010 have been provide for by me by the Budget Circular No, 147 dated 30.04.2010.

02. According to the Gazette Extra Ordinary referred to above, in place of the Expenditure Heads that were in force have been allocated under the above Budget Circular 147 in respected new Ministries and the Expenditure Head numbers are given in Column I of the attached Schedule 1. Similarly, the composition of the new Ministries and composition of Ministries existed prior to the issue of the said Gazette mollification is given in the said Schedule in Column 2 and 4 respectively. Column 5 shows only the vote particulars which existed under the earlier Ministries but have been changed under the composition of the new Ministries and the provision relating to those vote particulars are given in the corresponding Column 6.

03 In granting Expenditure Head numbers to the new Ministries, expenditure heads which are more appropriate to the subjects in the earlier Ministries were given. Since the Expenditure Heads and Subjects in the earlier Departments remain unchanged, accounting in Department should be done according to the expenditure head numbers prevailed earlier. The Chief Accounting Officers of the new Ministries reported to in Column 2 should do the accounting work of the Ministries functioned before the Gazette notification dated 30.04.2010 as indicated in the corresponding Column 4.

When a certain Department has been brought under the supervision of a new Ministry, the Secretary of the Ministry which is functioning under the Chief Accounting Officer. Similarly, even if there is a saving from the provisions made for the first 4 months of the year 2010 under the Vote on Accountant, it should be noted that such provision cannot be added to the provision made for the 3 months referred to in this Circular.

04. Bank Accounts maintained in respect of Ministries which existed prior to 30.04.2010 and Imprest Accounts, Deposit Accounts, Govt. Officers Advance Accounts and Other Advance Accounts maintained in the Treasury Ledger by the Ministry and responsibility for unsettled balances in other Advance Accounts will fall on the new Ministries. In case any clarification is necessary in the settlement of these Accounts, the department of state Accounts should be consulted.

05. The second schedule gives details regarding Imprest Accounts and Bank Accounts of the new Ministries. Schedule 3 gives details regarding Advance Accounts and Deposit accounts of the new Ministries. If there are ledger accounts of special significance to any Ministry not covered by these two documents, the Department of State Accounts will appraise the new Ministry regarding them.

06. If there is any project or function included in any particular Ministry under the new set up but not identified under Column 5 of the Schedule 1, the Chief Accounting Officers are requested to send their details to the Director General of National Budget to enable her to make the necessary provisions. Having made an evaluation regarding the necessity of such additional provision the Treasury will take action to provide the necessary funds.

07. In case of any problems or if clarification is necessary in taking action regarding this Circular, you are kindly requested to contact the following Directors of the Department of National Budget.

Mr. W.R.V.G.G. Samarasiri - Director of Budget - Phone - 011-2484680

Mr. M. Saliya - Director of Budget - Phone - 011-2484681

Mr. A.K. Seneviratne - Director of Budget - Phone - 011-2484669

Sgd./ P.B.Jayasundera

Secretary to the Treasury and

Secretary, Ministry of Finance & Planning

Copies to :

1. Secretary to H.E. the President
2. Secretary to Hon. Prime Minister
3. Secretary to the Cabinet.
4. Auditor General