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நிதி அமைச்சு
MINISTRY OF FINANCE

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எனது இல. } BD/CBP/4/1/16-2019
My No. }

ඔබේ අංකය }
உமது இல. }
Your No. }

දිනය }
திகதி } 2019.04.08
Date }

National Budget Circular No: 03/2019

All Secretaries to the Ministries
Chief Secretaries of Provincial Councils
Heads of Departments
Chairmen of Corporations and Statutory Boards

Authorization of Expenditure-2019 Budget

As Appropriation Act was not approved at the beginning of 2019, Parliamentary approval was obtained for Vote on Account 2019 in order to incur the expenditure up to 30.04.2019 until an Appropriation Act is approved.

02. Appropriation Act for the financial year 2019 was approved by Parliament on 05.04.2019 (Appropriation Act No. 6 of 2019) incorporating the expenditure included in the Vote on Account. Accordingly, Hon. Minister of Finance has signed the warrants in terms of the provisions in Article 150(1) of the Constitution in order to incur the expenditure related to the provision included in the Budget Estimates of the Appropriation Act.

03. Accordingly, the authority should be quoted on payment vouchers and other documents as follows.

- In case of General Services - General Warrant No 02 of 2019
- In case of Special Law Services - Special Law Warrant No. 02 of 2019
- In respect of Advance Accounts Activities - Advance Warrant No 02 of 2019

04. Since the Supplementary Estimates for Head Numbers 260-279, 312-319 and 321 and Head numbers 162 and 311, which were not approved at the 2019 Committee Stage Debate of the Budget on 28.03.2019, were approved by Parliament on 05.04.2019, Warrants relevant to those

have also been signed by the Hon. Minister of Finance. Therefore, details related to same will be separately sent to the Secretaries to the Ministry of Internal & Home Affairs and Provincial Councils & local Government and the Ministry of Megapolis and Western Development.

05. Termination of Vote on Account.

Since the Appropriation Act for the financial year 2019 has been prepared including the expenditure allocated by the Vote on Account, subsequent to the approval of the Appropriation Act, Vote on Account stands terminated. Accordingly, all the accounting activities for the financial year 2019 should follow the Appropriation Act No. 06 of 2019. Moreover, subjects and functions of the Expenditure Heads included in the Vote on Account were amended by subsequent Gazette Notifications. Accordingly, Appropriation Act No. 06 of 2019 was prepared incorporating the said amendments.

Therefore, the expenditure incurred so far in terms of Vote on Account in Column 7 of Annex 1 attached hitherto, should be accounted under the new Ministries mentioned in Column 4 as explained in Column 5 of the said Annex (the expenditure recorded under Object Codes since January should be surcharged and debited to the Object Codes of new Expenditure Heads). If any further amendment is necessitated, the officer in charge of your Agency at the Department of National Budget should be consulted to take appropriate action.

06. Implementation of Budget 2019

Since the Expenditure Estimates 2019 were prepared considering the Government revenue and with utmost attention to the affordable expenditure within the Macro Economic Framework, it is thoroughly emphasized that the Chief Accounting Officers and Accounting Officers plan their activities within the approved expenditure limits. Similarly, the General Treasury will not take any responsibility on commitments or liabilities arising from such activities in anticipation of Additional Allocations for expenditures which are not included in the 2019 Budget Estimates.

Specially considering the adverse effects to the exchange rates, expenditure on foreign visits/ study visits should be minimized and Additional Allocation requests in this regard should not be forwarded.

07. Implementation of Budget proposals

Provisions related to 2019 Budget Proposals will soon be provided to the implementing agencies of respective Budget proposals. Since a considerable time of this year has already lapsed, quick action should be taken by the implementing agencies to plan, implement and monitor the Budget Proposals. The information on the progress of implementation should be constantly updated with proper follow up actions and the progress reports should be send to the General Treasury on requests .

08. Management of Commitments

As per the Financial Regulations, it is required to ensure the availability of budgetary provisions before making any Commitments. All the Chief Accounting Officers and Accounting

Officers need to pay attention in this regards. Similarly, it is also the responsibility of the officers in charge of the Vote Ledger to keep their Heads of Departments informed on same.

09. Advance Account Activities

Relevant officers are responsible to manage the Advance Account Activities under their supervision within the approved limits. Specially, Additional Allocations will not be provided to increase the maximum expenditure limits. Therefore, Accounting Officers should periodically review the Advance Accounting activities.

10. Clarifications

If any clarification is required on the contents of this circular, please contact the officer in charge of your Agency at the Department of National Budget.



A.R.Desapriya
Acting Secretary to the Treasury

Copies:

01. Secretary to the President
02. Secretary to the Prime Minister
03. Secretary to the Cabinet of Ministries
04. Auditor General.

Reallocation of Budgetary provisions in terms of Extra ordinary Gazette No.2103/33 dated 28.12.2018, 2103/34 dated 28.12.2018, 2112/13 dated 26.02.2019, 2106/9 & 2106/10 dated 16.01.2019, 2105/39 dated 10.01.2019, 2112/13 dated 26.02.2019 and 2113/67 dated 08.03.2019

Head No. as Vote on Account	Name of the Ministry/ Spending Unit in Vote on Account	New Head No. as per the Appropriation Act	Name of New Ministry as per the Appropriation Bill	Provisions to be transfer in		Provisions to be transfer out	
				Vote Particulars	Amount Rs. 000' (Annual)	Vote Particulars	Amount Rs. 000' (Annual)
1	2	3	4	5	6	7	8
102	Finance & Mass Media	102	Finance		900		1,518,420
				149-01-02-01-1508-3 -Institute of Certified Management Accountants of Sri Lanka	300	102-01-04	266,700
				149-01-02-01-1508-1 -Institute of Chartered Accountants-	600	102-02-06 (Except Ramnithenna-102-02-06-08-1503 & 2201)	1,105,000
					1,400,800		
				102-01-04	266,700		
				102-02-06 (Except Ramnithenna-102-02-06-08-1503 & 2201)	1,105,000		
111	Health, Nutrition and Indigenous Medicine	111	Health, Nutrition & Indigenous Medicine				2,000,000
						111-02-13-113-2509 -Emergency Per Hospital Care Ambulance Services in Sri Lanka	2,000,000
53	Non Cabinet Ministry of Economic Reforms and Public Distribution	53	Non Cabinet Ministry of Economic Reforms and Public Distribution		2,000,000		
				111-02-13-113-2509 -Emergency Per Hospital Care Ambulance Services in Sri Lanka	2,000,000		
118	Agriculture, Rural Economic Affairs, Livestock Development, Irrigation and Fisheries & Aquatic Resources Development	118	Agriculture, Rural Economic Affairs, Livestock Development, Irrigation and Fisheries & Aquatic Resources Development				1,784,780
						118-01-06	159,780
						118-02-12	1,625,000
					19,201,960		
				193-01-01	53,240		
				193-01-11	26,620		
				193-02-07	16,328,170		
				193-02-08	466,610		
				193-01-12	542,540		
				118-01-06	159,780		
				118-02-02	1,625,000		

Head No. as Vote on Account	Name of the Ministry/ Spending Unit in Vote on Account	New Head No. as per the Appropriation Act	Name of New Ministry as per the Appropriation Bill	Provisions to be transfer in		Provisions to be transfer out	
				Vote Particulars	Amount Rs. 000' (Annual)	Vote Particulars	Amount Rs. 000' (Annual)
149	Industry and Commerce, Resettlement of Protracted Displaced Persons and Co-operative Development	149	Industry and Commerce, Resettlement of Protracted Displaced Persons and Co-operative Development			149-01-02-01-1508-3 -Institute of Certified Management Accountants of Sri Lanka 149-01-02-01-1508-1 -Institute of Chartered Accountants-	900 300 600
193	Labour, Trade Union Relations and Social Empowerment					193-01-02 193-02-03 193-02-04 193-02-05 193-01-01 193-01-11 193-02-07 193-02-08 193-01-12	17,669,560 122,005 27,100 60,375 42,900 53,240 26,620 16,328,170 466,610 542,540
		54	Non Cabinet Ministry of Labour	193-01-02 193-02-03 193-02-04 193-02-05	279,000 122,005 27,100 60,375 42,900		