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கல்வி அமைச்சு
Ministry of Education

‘ඉසුරුපාය’, බත්තරමුල්ල, ශ්‍රී ලංකාව.
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எனது இல. }
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திகதி }
Date }

Circular No: **02/2021**

All Additional Secretaries
Chief Finance Officer
Director General (Accounts & Finance)
Commissioner General, Department of Examinations
Commissioner General, Department of Educational Publications
Secretary General, National Commission of UNESCO, Sri Lanka
Chairman, National Library & Documentation Services Board
Chairman, State Printing Corporation
All Chief Accountants
Chief Commissioner, Colleges of Education
All Provincial Directors of Education
Programme Head (ESDP/SMTSU)
All Projects Heads
All Subject Directors
All Accountants
All Zonal Directors of Education
All presidents of Collages of Education

Delegation of Authority under F.R.135-Year 2021

Schedules of delegation of authority under F.R 135 relating to control of expenditures in Programs and Projects under objects codes of Head No 126 of the Ministry of Education are annexed herewith. This delegation of authority has been prepared on the basis of 4 mainly highlighted activities. Namely, Authorization, Approval, certification and payment. It will be important to refer the FR136, 137,138 and 139 for the propose of clarifying the definition of this process and their due responsibilities.

02. The provision in the Establishment Code, Financial Regulations, Procurement Guidelines, Circulars issued by the General Treasury/Ministry of Administration & Management and Circulars issued by the Ministry of Education should be adhered to in the activity of taking action within the financial limits indicated above.

03. All officers concerned will be jointly and individually bound with the responsibility in incurring expenditure for any activity under the annual provisions.

04. Activities to be performed under the procurement process should be initiated on time. Technical Evaluation activities and procurement approval etc. should be completed within a very short period of time as far as possible. In the case of Technical Evaluation Committees which are not functioning properly, action should be taken to make such activities to be efficient by appointing new officers.

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05. Limits of procurement boards are applicable as per the Procurement Guidelines and the Procurement Manual (supplementaries) issued with reference to that. The limits existing at present are attached herewith as schedule No: 01 for your reference.

06. **Petty cash sub-imprest:** Petty cash sub-imprest for daily petty expenses up to a maximum of Rs.25,000/- to any officer working under the direct supervision of a staff officer can be obtained with my approval. A payment from a petty cash sub-imprest should not exceed Rs.5000/- in each case. (Public Finance circular No.03/2015)

07. When approving Cost Estimates on Local and Foreign funded Training Programmes, Conferences, Workshops and Progress Review Meetings and when approving cost estimates for National Programms, Events and Related Advertising Activities Organized within the scope of the Ministry, Schedule No. 02 should be applied.

08. When bearing expenditure through provisions that remitted to the Ministry of Education from other expenditure heads, entrusting of votes similar to that for Authorizing, Approving, certifying and Payment can be made relevant. In the absence of such equal expenditure votes the authority is vested as follows.

Authorization (F.R.136)	Approval (F.R.137)	Certification (F.R.138)	Payment (F.R.139)
Additional Secretary (Relevant Division) / Director General(Accounts & Finance) / Chief Finance Officer	Senior Assistant Secretary (Relevant Division) / Subject Director/Chief Accountant	Accountant	Accountant

09. When paying under the Financial Regulations 115 (3) for "A" and "B" in respect of payments for the previous financial year, the authority of the accounting officer is entrusted with the Additional Secretary / Chief Financial Officer of the relevant Division. (Schedule No. 03)

10. This Circular will be in force only for the goods, services and works which are provided with financial provisions to the Ministry of Education.


Prof.K.Kapila C.K.Perera
Secretary and Chief Accounting Officer
Ministry of Education

Copies - 1. Auditor General
2. Director General, Management Audit Department, General Treasury
3. Chief Internal Auditor

PROCUREMENT GUIDELINE REFERENCE: 2.14.1

**01. AUTHORITY LIMITS OF PROCUREMENT COMMITTEE FOR
CONTRACT AWARD RECOMMENDATION/DETERMINATION**

When open Competitive bidding Procedure (Guideline 3.1, 3.2 or 3.3), Direct Contracting Procedure (Guideline 3.5) or Repeat Order Procedure (Guideline 3.6) is followed for the procurement of goods, works and services other than consultancy services

Authority	GOSL Funded Projects	Foreign Funded Projects
Standing Cabinet Appointed Procurement Committee (SCAPC)/Cabinet Appointed Procurement Committee (CAPC)	More than Rs.500 Mn	More than Rs.1000 Mn
Ministry Procurement Committee (MPC)	Up to Rs.500 Mn	Up to Rs.1000 Mn
Provincial Department Procurement Committee (DPC)/Project Procurement Committee (PPC)	Up to Rs.200 Mn	Up to Rs.500 Mn
Zonal Education/College of Education Procurement Committee (RPC)	Up to Rs.25 Mn	Up to Rs.50 Mn

PROCUREMENT GUIDELINE REFERENCE: 2.14.1 (Contd...)

WHEN SHOPPING PROCEDURE (GUIDELINE 3.4) IS FOLLOWED FOR THE PROCUREMENT OF GOODS, WORKS AND SERVICES OTHER THAN CONSULTANCY SERVICES.

Level of Authority	Minimum quotations to be invited	Limits of Authority (Rs.Mn)	
		GOSL Funded	Foreign Funded
Ministry Procurement Committee (MPC)	Works By inviting at least 05 sealed quotations	Up to 20	Up to 20
	Goods and services other than Consultancy Services By inviting at least 05 sealed quotations	Up to 12	Up to 18
	Goods and Services other than Consultancy Services By inviting at least 03 sealed quotations	Up to 08	Up to 08
Provincial Department Procurement Committee (DPC)/Project Procurement Committee (PPC)	Works By inviting at least 05 sealed quotations	Up to 10	Up to 15
	Goods and services other than Consultancy Services By inviting at least 05 sealed quotations	Up to 10	Up to 15
	Goods and services other than Consultancy Services By inviting at least 03 sealed quotations	Up to 05	Up to 05
Zonal Procurement Committee / College of Education Procurement Committee	Works By inviting at least 05 sealed quotations	Up to 03.5	Up to 03.5
	Goods and services other than Consultancy Services By inviting at least 05 sealed quotations	Up to 01	Up to 01
Chief Accounting Officer/Head of the Dept./ Project Director	Works By inviting at least 03 sealed quotations	Up to 01	
	Goods and services other than Consultancy Services By inviting at least 03 sealed quotations	Up to Rs.500,000/-	

PROCUREMENT GUIDELINE REFERENCE: 2.14.1 (Contd...)

**Direct Purchase of smaller value repair works, goods and services (Guideline 3.5 and 3.6)
(by GOSL funds or foreign funds)**

Level of Authority	Requirements to be fulfilled	Authority Limit
CAO/ HD/PD	Works <ul style="list-style-type: none"> Satisfying the requirements given under Guideline 3.5 or 3.6 	Up to Rs.500,000/-
	Works <ul style="list-style-type: none"> When it is uneconomical to follow competitive procedure. CAO/HD/PD must ensure the economy of procurement. This authority should be used under the personal supervision of CAO/HD/PD and should be delegated to any person. 	Up to Rs.200,000/-
	Goods and Services other than Consultancy Services <ul style="list-style-type: none"> Satisfying the requirements given under Guideline 3.5 or 3.6 	Up to Rs.200,000/-
CAO/ HD/PD	Goods and Services other than Consultancy Services directly from open market <ul style="list-style-type: none"> When it is uneconomical to follow competitive procedure. CAO/HD/PD must ensure the economy of procurement This authority should be used under the personal supervision of CAO/HD/PD 	Up to Rs.100,000/-
HD/PD	Repairs to motor vehicles and other equipments <ul style="list-style-type: none"> When it is uneconomical to follow competitive procedure. HD/PD must ensure the economy of procurement This authority should be used under the personal supervision of HD/PD For repairs exceeding Rs.200,000/- CAO's personal approval should be obtained. 	Up to Rs.200,000/-
Regional Heads or Offices in charge of separate units who were delegated authority by HD	Goods or services including equipment of smaller value not exceeding Rs.15,000/- per event per day. <ul style="list-style-type: none"> Total of such purchases during any calendar month should not exceed Rs.60,000/-. 	Up to Rs.15,000/-
	Repair motor vehicle to a value not exceeding Rs.50,000/- per month.	Up to Rs.50,000/-

02. AUTHORITY LIMITS FOR DEVIATING FROM PROCUREMENT PROCEDURE

When it becomes necessary to deviate from tender procedures in very urgent and exceptional circumstances with regard to procurements under funds of the Government of Sri Lanka, the following competent authorities may authorize such deviations within the limits prescribed, provided that, the reasons are explicitly recorded in writing and a copy is forwarded to the Auditor General.

Competent Authority	Authority limits for deviating from Procurement procedure
Head of the Department (His personal approval is required)	Up to Rs. 250,000/-
Department Procurement Committee (DPC)	Up to Rs.05 Mn
Ministry Procurement Committee (MPC)	Up to Rs. 10 Mn
Cabinet Ministers	Above Rs. 10 Mn

APPROVING AUTHORITY

Before the contract is awarded approval from the following authorities (subject to the delegation of authority provided under FR 135) should be obtained for the recommendation/determination by the PCs.

Regional Procurement Committee (RPC)	Head of the Department
Project Procurement Committee (PPC)	Chief Accounting Officer
Department Procurement Committee (DPC)	
Ministry Procurement Committee (MPC)	
Cabinet appointed Procurement Committee (CAPC)	Cabinet of Ministers

The Chief Accounting Officer (CAO) may appoint a minor committee(s) to take action on smaller value procurements within the authority limits of the MPC/DPC/PPC. Accordingly, CAO may consider changing the composition given under the procurement manual 2.7.4, 2.7.5 and 2.7.6.

(I) When approving Cost Estimates on Seminars, Training Workshops, Progress Review Meetings should apply following limits.

Authorizing Officer	Authorizing Limits
Subject Directors	Rs.500,000 & below
Secretary/ Additional Secretary(Relevant Division) / Director General(Accounts & Finance) / Chief Finance Officer	Above Rs.500,000

(II) Limitations on Approval Estimates for National Programms, Events and Related Advertising Activities Organized within the scope of the Ministry that are not covered by the above training programs.

Authorizing Officer	Authorizing Limits
Additional Secretary (Relevant Division) / Chief Financial Officer	15 Million Rupees & below
Secretary to the Education	Above 15 Million Rupees.

Paying under the Financial Regulations 115 (3) for "A" and "B" in respect of payments for the previous financial year, Relevant Authority.

Authorizing Officer

Additional Secretary (Relevant Division) / Chief Financial Officer

**Schedule of Delegation of Authority under F.R.135 - 2021
(Recurrent and Capital Expenditure)**

Head : 126 - Ministry of Education
 Programme : 01 - Operational Activities
 Project : 01 - Minister's Office

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
RECURRENT EXPENDITURE					
Personal Emoluments					
1001	Salaries and Wages	SE	ADDS(Relevant Division) /CFO/CA/ACCT(F/MA/AM)/ACCT(PAY)	ACCT	ACCT
1002	Overtime	AS/DDIR - 40 Hrs & below SAS/DIR - 100 Hrs & below ADDS (Relevant Division) - 120 Hrs & below SE - Above 120 Hrs	AS/DDIR /SAS /DIR/ ADDS(Relevant Division))	ACCT	ACCT
	Holiday Payments - Staff Officers	ADDS(Relevant Division) - 02 Days & below SE - Above 02 Days			
	- Other Staff	ADDS(Relevant Division)			
1003	Other Allowances	SE			
Travelling Expenses					
1101	Domestic	SAS/DIR - 08 Days & below ADDS(Relevant Division) - 12 Days & below SE - Above 12 Days / Milage	AS/DDIR - 08 Days & below SAS/DIR - 12 Days & below ADDS(Relevant Division) - Above 12 Days/Milage	ACCT	ACCT
1102	Foreign	SE	ADDS(Relevant Division)/DG(A&F)/CFO	ACCT	ACCT
Supplies					
1201	Stationery & Office Requisites	Direct Purchases ACCT (S) - Rs. 40,000 & below CA - Rs. 60,000 & below ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 80,000 & below SE - Rs. 100,000 & below			

Project : 01 - Minister's Office

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		ACCT(S) - Rs. 100,000 & below	ACCT (F/MA / AM) - Rs. 500,000 & below	ACCT	ACCT
		ACCT(F/MA/ AM) - Rs. 250,000 & below	CA/ ACCT(AM&NS) - Rs.1,000,000 & below	ACCT	ACCT
		CA - Rs. 400,000 & below	ADDS(Relevant Division)/DG(A&F) /CFO - Above Rs. 1,000,000	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 450,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below			
		PRO-COM - Above Rs.500,000			
1202	Fuel	ADDS(Relevant Division)	SAS / AS(T)	ACCT	ACCT
Maintenance Expenditure					
1301	Vehicles	Direct Purchase/Repair through Local Agent			
	i. Repairs and Maintenance	AS - Rs. 100,000 & below			
		SAS - Rs.150,000 & below			
		ADDS(Relevant Division) - Rs.200,000 & below			
		SE - Above Rs. 200,000	AS - Rs. 300,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	SAS - Rs.400,000 & below	ACCT	ACCT
		AS - Rs. 200,000 & below	ADDS(Relevant Division) - Above Rs.400,000	ACCT	ACCT
		SAS - Rs. 300,000 & below			
		ADDS(Relevant Division) - Rs. 400,000 & below			
		SE / ADDS(Relevant Division) - Rs. 500,000 & below			
		PRO-COM - Above Rs. 500,000			
	ii. Purchase of Batteries, Tyres and other supplies.	Direct Purchases/Repair through Local Agent			
		AS (T) / ACCT (S) - Rs. 100,000 & below			
		SAS/ ACCT (F/MA/ AM) - Rs.150,000 & below			
		CA/SAS - Rs.175,000 & below			
		ADDS(Relevant Division)/DG(A&F) /CFO - Rs. 200,000 & below			
		SE - Above Rs.200,000	AS (T) / ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT

Project :01 - Minister's Office

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	SAS/ ACCT(F/MA/AM) - Rs.400,000 & below	ACCT	ACCT
		AS(T) / ACCT(S) - Rs. 200,000 & below	CA/SAS / ACCT(AM&NS) - Rs.500,000 & below	ACCT	ACCT
		SAS / ACCT (F/MA/AM)-Rs. 300,000 & below	ADDS(Relevant Division)/DG(A&F)/CFO-Above Rs.500,000	ACCT	ACCT
		CA/SAS - Rs.400,000 & below			
		ADDS(Relevant Division)/DG(A&F) /CFO - Rs. 450,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F) /CFO-Rs.500,000 & below			
		PRO-COM - Above Rs. 500,000			
1302	Plant ,Machinery and Equipment	Direct Purchases/ Maintenances through Local Agent			
		AS(A)/ ACCT (S)/ ACCT(PRO) - Rs. 100,000 & below			
		SAS/ ACCT (F/MA/AM) - Rs. 150,000 & below			
		CA/SAS - Rs. 175,000 & below			
		ADDS(Relevant Division) /DG(A&F)- Rs. 200,000 & below			
		SE - Above Rs. 200,000			
		Shopping Procedure (should invite at least 03 quotations)	AS(A)/ ACCT(PRO) - Rs. 300,000 & below	ACCT	ACCT
		AS(A)/ ACCT (S)/ ACCT(PRO)- Rs. 200,000 & below	SAS/ ACCT (F/MA/AM) - Rs. 500,000 & below	ACCT	ACCT
		SAS / ACCT (F/MA/AM)- Rs. 300,000 & below	CA/SAS/ ACCT(AM&NS) - Rs. 1,000,000 & below	ACCT	ACCT
		CA/SAS - Rs.400,000 & below	ADDS(Relevant Division)/DG(A&F)/CFO- Above Rs. 1,000,000	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F) - Rs. 450,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F) - Rs.500,000 & below			
		PRO-COM - Above Rs. 500,000			
1303	Buildings & Structures	Direct Contracting			
		AS (A) - Rs.50,000 & below			
		SAS (A) - Rs. 100,000 & below	AS(A) - Rs. 500,000 & below	ACCT	ACCT
		ADDS(A) - Rs.150,000 & below	SAS (A) - Rs 1,000,000 & below	ACCT	ACCT
		SE - Rs. 200,000 & below	ADDS(A)/DG(A&F)/CFO - Above Rs. 1,000,000	ACCT	ACCT

Project : 01 - Minister's Office

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)			
		AS(A) - Rs. 300,000 & below			
		SAS(A) - Rs. 500,000 & below			
		ADDS(A) - Rs. 750,000 & below			
		SE - Rs.1,000,000 & below			
		PRO-COM - Above Rs . 1,000,000			
Services					
1401	Transport	SE	ADDS(Relevant Division)	ACCT	ACCT
1402	Postal & Communication	ADDS(Relevant Division)	SAS / AS(A)	ACCT	ACCT
1403	Electricity & Water	ADDS(Relevant Division)	SAS / AS(A)	ACCT	ACCT
1409	Other	Direct Contracting			
		AS/ ACCT(S) - Rs.50,000 & below*			
		CA/SAS - Rs.70,000 & below*	AS/ ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F) - Rs.90,000 & below*	DIR/ ACCT(F/MA/ AM) - Rs. 400,000 & below	ACCT	ACCT
		SE - Rs.100,000 & below*	CA/SAS/ ACCT(AM&NS) - Rs.500,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	ADDS(Relevant Division)/DG(A&F)/CFO- Rs.500,000 above	ACCT	ACCT
		AS/ ACCT(S) - Rs.100,000 & below*			
		CA/SAS - Rs.200,000 & below*			
		ADDS(Relevant Division)/DG(A&F) - Rs.400,000 & below*			
		SE/ ADDS(Relevant Division)/DG(A&F)-Rs.500,000 & below*			
		PRO-COM - Rs. 500,000 above *			
		* Except the approved allowances			
Transfers					
1506	Property Loan Interest to Public Servants	SE	SAS / ACCT (F/MA/ AM) / AS(A)	ACCT	ACCT

Project :01 - Minister's Office

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
CAPITAL EXPENDITURE					
Rehabilitation and Improvement of Capital Assets					
2002	Plant Machinery and Equipment	Direct Purchases/ Maintenances through Local Agent			
		ACCT (S) - Rs. 50,000 & below			
		CA - Rs.100,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 200,000 & below			
		SE - Above Rs. 200,000		ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	SAS / ACCT (F/MA/AM) - Rs. 250,000 & below	ACCT	ACCT
		ACCT(S) - Rs. 100,000 & below	CA/SAS/ ACCT(AM&NS) - Rs. 300,000 & below	ACCT	ACCT
		CA - Rs.200,000 & below	ADDS(Relevant Division)/DG(A&F)/CFO - Above Rs. 300,000	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 300,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 500,000 & below			
		PRO-COM - Above Rs. 500,000			
2003	Vehicles	Direct Purchase/Repair through Local Agent			
		AS - Rs. 100,000 & below			
		SAS - Rs.150,000 & below			
		ADDS(Relevant Division)/CFO - Rs. 200,000 & below			
		SE - Above Rs. 200,000	AS - Rs. 300,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	SAS - Rs.400,000 & below	ACCT	ACCT
		AS - Rs. 200,000 & below	ADDS(Relevant Division)/CFO - Above Rs.400,000	ACCT	ACCT
		SAS - Rs. 300,000 & below			
		ADDS(Relevant Division)/CFO - Rs. 400,000 & below			
		SE / ADDS(Relevant Division)/CFO- Rs. 500,000 & below			
		PRO-COM - Above Rs. 500,000			

Project : 01 - Minister's Office

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
Acquisition of Capital Assets					
2102	Furniture and Office Equipment	Direct Purchases			
		ACCT (S/PRO) - Rs.30,000 & below			
		CA - Rs. 50,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 75,000 & below			
		SE - Rs. 100,000 & below	ACCT (PRO/NS) - Rs.200,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	ACCT(F/MA/AM) - Rs 500,000 & below	ACCT	ACCT
		ACCT(S) - Rs. 100,000 & below	CA / ACCT(AM&NS) - Rs.1,000,000 & below	ACCT	ACCT
		CA - Rs.250,000 & below	ADDS(Relevant Division)/DG(A&F)/CFO - Above Rs. 1,000,000	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 300,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO- Rs. 500,000 & below			
		PRO-COM - Above Rs. 500,000			
2103	Plant,Machinery and Equipment	Direct Purchases			
		ACCT (S/PRO) - Rs. 30,000 & below			
		CA - Rs. 50,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 75,000 & below			
		SE - Rs. 100,000 & below	ACCT (PRO/NS) - Rs.200,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	ACCT(F/MA/AM) - Rs 500,000 & below	ACCT	ACCT
		ACCT(S) - Rs. 100,000 & below	CA / ACCT(AM&NS) - Rs.1,000,000 & below	ACCT	ACCT
		CA - Rs.250,000 & below	ADDS(Relevant Division)/DG(A&F)/CFO - Above Rs. 1,000,000	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 300,000 & below			
		SE / ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 500,000 & below			
		PRO-COM - Above Rs. 500,000			

**Schedule of Delegation of Authority under F.R.135 - 2021
(Recurrent and Capital Expenditure)**

Head : 126 - Ministry of Education

Programme : 01 - Operational Activities

Project : 02 - Administration & Establishment Services

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
Recurrent Expenditure					
Personal Emoluments					
1001	Salaries and Wages	SE	ADDS(Relevant Division)/DG(A&F)/CFO /CA/ ACCT(F/MA/AM)/ ACCT(PAY)	ACCT	ACCT
1002	Overtime	AS/DDIR/ ACCT - 40 Hrs & below	AS/DDIR/ ACCT/SAS/ ACCT(F/MA/AM)/DIR/ CA/CIA/CFO/DG(A&F)/ ADDS(Relevant Division)	ACCT	ACCT
		SAS/ ACCT(F/MA/AM)/DIR - 80 Hrs & below			
		CA /CIA - 120 Hrs & below			
		ADDS(Relevant Division)/CFO - 220 Hrs & below			
		SE - Above 220 Hrs			
	Holiday Payments - Staff Officers	ADDS(Relevant Division)/DG(A&F)/CFO - 02 Days & below	SAS/ ACCT(F/MA/AM)/DIR	ACCT	ACCT
		SE - Above 02 Days	ADDS(Relevant Division)/DG(A&F)/CFO	ACCT	ACCT
	- Other Staff	ADDS(Relevant Division)/DG(A&F)/CFO	SAS/ ACCT(F/MA/AM)/DIR	ACCT	ACCT
1003	Other Allowances- (1)Allowances	SE	ADDS(Relevant Division)/DG(A&F)/CFO/CA /SAS/ ACCT(F/MA/AM)	ACCT	ACCT
	(2) Railway warrants	SE	ADDS(Relevant Division)/SAS(A)/AS(A)	ACCT	ACCT
Travelling Expenses					
1101	Domestic	SAS/DIR/ ACCT(F/MA/AM) - 08 Days & below	AS/DDIR - 08 Days & below	ACCT	ACCT
		CA /CIA - 10 Days & below	SAS/ ACCT(F/MA/AM)/DIR -10 Days & below	ACCT	ACCT
		ADDS(Relevant Division)/CFO/DG(A&F)-12 Days & below	CA /CIA - 12 Days & below	ACCT	ACCT
		SE - Above 12 Days / Milage	ADDS(Relevant Division)/DG(A&F)/CFO - Above 12 Days/ Milage	ACCT	ACCT
1102	Foreign	SE	ADDS(Relevant Division)/DG(A&F)/CFO/CA	ACCT	ACCT

Project : 02 - Administration & Establishment Services

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
Supplies					
1201	Stationery & Office Requisites	Direct Purchases			
		ACCT (S) - Rs. 40,000 & below			
		CA - Rs. 60,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO-Rs.80,000 & below			
		SE - Rs. 100,000 & below			
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		ACCT(S) - Rs. 100,000 & below	ACCT (F / MA / AM) - Rs. 500,000 & below	ACCT	ACCT
		ACCT(F/MA/AM) - Rs. 250,000 & below	CA/ACCT(AM&NS) - Rs.1,000,000 & below	ACCT	ACCT
		CA - Rs. 400,000 & below	ADDS(Relevant Division)/DG(A&F)/CFO - Above Rs. 1,000,000	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO-Rs.450,000 & below			
		SE/ADDS(Relevant Division)/DG(A&F)/CFO- Rs. 500,000 & below			
		PRO-COM - Above Rs.500,000			
1202	Fuel	ADDS(Relevant Division)/CFO	SAS /AS(T)	ACCT	ACCT
1203	Diets and Uniforms	ADDS(Relevant Division)/CFO	SAS	ACCT	ACCT
Maintenance Expenditure					
1301	Vehicles	Direct Purchase/Repair through Local Agent			
	i. Repairs and Maintenance	AS - Rs. 100,000 & below			
		SAS - Rs.150,000 & below			
		ADDS(Relevant Division)/DG(A&F) - Rs. 200,000 & below	AS - Rs. 300,000 & below	ACCT	ACCT
		SE - Above Rs. 200,000	SAS - Rs.400,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	ADDS(Relevant Division) /DG(A&F) - Above Rs.400,000	ACCT	ACCT
		AS - Rs. 200,000 & below			
		SAS - Rs. 300,000 & below			
		ADDS(Relevant Division)/DG(A&F)-Rs.500,000 & below			
		SE/ADDS(Relevant Division)/DG(A&F) - Rs.600,000 & below			
		PRO-COM - Above Rs. 600,000			

Project : 02 - Administration & Establishment Services

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
	ii. Purchase of Batteries, Tyres and other supplies.	Direct Purchases/Repair through Local Agent AS (T) / ACCT (S) - Rs. 100,000 & below SAS/ ACCT (F/MA/AM) - Rs.150,000 & below CA/SAS - Rs.175,000 & below ADDS(Relevant Division)/DG(A&F) - Rs. 200,000 & below SE - Above Rs.200,000			
		Shopping Procedure (should invite at least 03 quotations) AS(T) / ACCT(S) - Rs. 200,000 & below SAS / ACCT (F/MA/AM) - Rs. 300,000 & below CA/SAS - Rs.400,000 & below ADDS(Relevant Division) /DG(A&F)- Rs. 450,000 & below SE/ ADDS(Relevant Division)/DG(A&F)- Rs. 500,000 & below PRO-COM - Above Rs. 500,000	AS (T) / ACCT (NS) - Rs. 300,000 & below SAS/ ACCT(F/MA/AM) - Rs.400,000 & below CA/SAS/ ACCT(AM&NS)- Rs.500,000 & below ADDS((Relevant Division))/DG(A&F)/CFO-Above Rs.500,000	ACCT ACCT ACCT ACCT	ACCT ACCT ACCT ACCT
1302	Plant ,Machinery and Equipment	Direct Purchases/ Maintenances through Local Agent AS(A)/ ACCT (S)/ ACCT(PRO) - Rs. 100,000 & below SAS/ ACCT (F/MA/AM) - Rs. 150,000 & below CA/SAS - Rs. 175,000 & below ADDS(Relevant Division)/DG(A&F)/CFO- Rs. 200,000 & below SE - Above Rs. 200,000	AS(A)/ ACCT(PRO) - Rs. 300,000 & below SAS/ ACCT (F/MA/AM) - Rs. 500,000 & below CA/SAS/ ACCT(AM&NS) - Rs. 1,000,000 & below ADDS(Relevant Division) /DG(A&F)/CFO - Above Rs. 1,000,000	ACCT ACCT ACCT ACCT	ACCT ACCT ACCT ACCT
		Shopping Procedure (should invite at least 03 quotations) AS(A)/ ACCT (S)/ ACCT(PRO)- Rs. 200,000 & below SAS/ ACCT (F/MA/AM) - Rs. 300,000 & below CA/SAS - Rs.400,000 & below ADDS(Relevant Division)/DG(A&F)/CFO- Rs. 500,000 & below SE/ ADDS(Relevant Division)/DG(A&F)/CFO- Rs. 600,000 & below PRO-COM - Above Rs. 600,000			

Project : 02 - Administration & Establishment Services

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
1303	Buildings & Structures	Direct Contracting AS (A) - Rs.50,000 & below SAS (A) - Rs. 100,000 & below ADDS(A) - Rs.150,000 & below SE - Rs. 200,000 & below Shopping Procedure (should invite at least 03 quotations) AS(A) - Rs. 300,000 & below SAS(A) - Rs. 500,000 & below ADDS(A) - Rs. 750,000 & below SE - Rs.1,000,000 & below PRO-COM - Above Rs . 1,000,000	AS(A) - Rs. 500,000 & below SAS (A) - Rs 1,000,000 & below ADDS(A)/DG(A&F)/CFO - Above Rs. 1,000,000	ACCT ACCT ACCT	ACCT ACCT ACCT
Services					
1401	Transport	SE	ADDS(Relevant Division)/ CFO	ACCT	ACCT
1402	Postal & Communication	ADDS(Relevant Division)	SAS/ AS(A)/ DIR (ICT)	ACCT	ACCT
1403	Electricity & Water	ADDS(Relevant Division)	SAS/ AS(A)	ACCT	ACCT
1404	Rents & Local Taxes	ADDS(Relevant Division)	SAS/ AS(A)	ACCT	ACCT
1408	Lease rental for Vehicle procured under Operational leasing	SE/PRO-COM	ADDS(Relevant Division)/DG(A&F)/SAS(A)	ACCT	ACCT
1409	Other (1) Contractual Services	PRO- COM	ADDS(Relevant Division)/DG(A&F)/SAS	ACCT	ACCT
	(2) Other	Direct Contracting AS/ ACCT(S)/DIR - Rs.50,000 & below* CA/SAS - Rs.70,000 & below* ADDS(Relevant Division)CFO/DG(A&F) - Rs.90,000 & below* SE - Rs.100,000 & below* Shopping Procedure (should invite at least 03 quotations) AS/ ACCT(S) - Rs.100,000 & below* CA/SAS - Rs.200,000 & below* ADDS(Relevant Division)CFO/DG(A&F) - Rs.400,000 & below* SE / ADDS(Relevant Division)CFO/DG(A&F)- Rs.500,000 & below* PRO-COM - Rs. 500,000 above* * Except the approved allowances	AS/ ACCT (NS) - Rs. 300,000 & below DIR/ ACCT(F/MA/AM) - Rs. 400,000 & below CA/SAS / ACCT(AM&NS) - Rs.500,000 & below ADDS(Relevant Division)/DG(A&F) /CFO- Rs.500,000 above	ACCT ACCT ACCT ACCT	ACCT ACCT ACCT ACCT

Project : 02 - Administration & Establishment Services

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
Transfers					
1505	Subscriptions and Contributions Fee	SE	ADDS(Relevant Division) / DG(A&F)/ DG(UNESCO)	ACCT	ACCT
1506	Property Loan Interest to Public Servants	SE	SAS / ACCT (F/MA/AM) / AS(A)	ACCT	ACCT
Other Recurrent Expenditures					
1701	Losses and Write-off	SE	ADDS(Relevant Division)/ CFO/DG(A&F)/CA/PDE/ZDE	ACCT	ACCT
6 - National Library & Documentation Services Board					
1503	Public Institutions	SE	DG-NL&DSB	ACCT	ACCT
1509					
14- UNESCO Activities					
1508	Other	Direct Contracting ACCT (UNESCO)/ ACCT(S) - Rs.50,000 & below CA - Rs.70,000 & below* SG(UNESCO)/CFO/DG(A&F)- Rs.90,000 & below* SE - Rs.100,000 & below*			
		Shopping Procedure (should invite at least 03 quotations) ACCT (UNESCO)/ ACCT(S) - Rs.100,000 & below* CA - Rs.200,000 & below* SG(UNESCO)/CFO/DG(A&F)- Rs.400,000 & below* SE - Rs.500,000 & below* PRO-COM - Rs. 500,000 above*	ACCT (UNESCO) - Rs. 300,000 & below DIR/ ACCT(F/MA/AM) - Rs. 400,000 & below CA / ACCT(AM&NS) - Rs.500,000 & below SG(UNESCO)/CFO/DG(A&F) - Rs.500,000 above	ACCT	ACCT
		* Except the approved allowances			
CAPITAL EXPENDITURE					
Rehabilitation and Improvement of Capital Assets					
2001	Buildings and Structures	Direct Contracting ACCT (PRO) - Rs.50,000 & below CA(PRO)/SAS(PRO) - Rs.100,000 & below ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below SE - Rs. 200,000 & below			
		Shopping Procedure (should invite at least 03 quotations) ACCT(PRO) - Rs. 100,000 & below CA(PRO)/SAS(PRO) - Rs.500,000 & below SE/ ADDS(PRO)/DG(A&F)/CFO -Rs.1,000,000 & below PRO-COM - Above Rs . 1,000,000	ACCT(PRO) - Rs. 500,000 & below CA(PRO)/SAS(PRO) - Rs 5,000,000 & below ADDS(PRO)/DG(A&F)/CFO - Above Rs. 5,000,000	ACCT	ACCT

Project : 02 - Administration & Establishment Services

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
2002	Plant Machinery and Equipment	Direct Purchases/ Maintenances through Local Agent			
		ACCT (S) - Rs. 50,000 & below			
		CA - Rs.100,000 & below			
		ADDS(Relevant Division)/DG(A&F) /CFO - Rs. 200,000 & below			
		SE - Above Rs. 200,000		ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	SAS / ACCT (F/MA/AM) - Rs. 250,000 & below	ACCT	ACCT
		ACCT(S) - Rs. 100,000 & below	CA/ SAS/ ACCT(AM&NS)- Rs. 300,000 & below	ACCT	ACCT
		CA - Rs.200,000 & below	ADDS(Relevant Division)/DG(A&F)/CFO - Above Rs. 300,000	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO- Rs. 300,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 500,000 & below			
		PRO-COM - Above Rs. 500,000			
2003	Vehicles	Direct Purchase/Repair through Local Agent			
		AS - Rs. 100,000 & below			
		SAS - Rs.150,000 & below			
		ADDS(Relevant Division) - Rs. 200,000 & below	AS - Rs. 300,000 & below	ACCT	ACCT
		SE - Above Rs. 200,000	SAS - Rs.400,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	ADDS(Relevant Division)/DG(A&F)/CFO - Above Rs.400,000	ACCT	ACCT
		AS - Rs. 200,000 & below			
		SAS - Rs. 300,000 & below			
		ADDS(Relevant Division) - Rs. 400,000 & below			
		SE/ ADDS(Relevant Division)- Rs.500,000 & below			
		PRO-COM - Above Rs. 500,000			
Acquisition of Capital Assets					
2102	Furniture and Office Equipment	Direct Purchases			
		ACCT (S/PRO) - Rs.30,000 & below			
		CA - Rs. 50,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO- Rs. 75,000 & below			
		SE - Rs. 100,000 & below	ACCT (PRO/NS) - Rs.200,000 & below	ACCT	ACCT

Project : 02 - Administration & Establishment Services

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	ACCT(F/MA/AM) - Rs 500,000 & below	ACCT	ACCT
		ACCT(S) - Rs. 100,000 & below	CA / ACCT(AM&NS) - Rs.1,000,000 & below	ACCT	ACCT
		CA - Rs.250,000 & below	ADDS(Relevant Division)/DG(A&F)/CFO - Above Rs. 1,000,000	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 300,000 & below			
		SE / ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 500,000 & below			
		PRO-COM - Above Rs. 500,000			
2103	Plant,Machinery and Equipment	Direct Purchases			
		ACCT (S/PRO) - Rs. 30,000 & below			
		CA - Rs. 50,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 75,000 & below			
		SE - Rs. 100,000 & below	ACCT (PRO/NS) - Rs.200,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	ACCT(F/MA/AM) - Rs 500,000 & below	ACCT	ACCT
		ACCT(S) - Rs. 100,000 & below	CA / ACCT(AM&NS) - Rs.1,000,000 & below	ACCT	ACCT
		CA - Rs.250,000 & below	ADDS(Relevant Division)/DG(A&F)/CFO - Above Rs. 1,000,000	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 300,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 500,000 & below			
		PRO-COM - Above Rs. 500,000			
2104	Buildings and Structures	Direct Contracting			
		ACCT (PRO) - Rs.50,000 & below			
		CA(PRO)/SAS(PRO) - Rs.100,000 & below			
		ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below			
		SE - Rs. 200,000 & below	ACCT(PRO) - Rs. 500,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO) - Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO) - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO - Above Rs. 5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO) - Rs.500,000 & below		ACCT	ACCT
		SE/ ADDS(PRO)/DG(A&F)/CFO -Rs.1,000,000 & below			
		PRO-COM - Above Rs . 1,000,000			

Project : 02 - Administration & Establishment Services

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
Capacity Building					
2401	Staff Training	Foreign	SE	ACCT	ACCT
		Local	Direct Contracting		
			ACCT(S)/DIR - Rs.50,000 & below*		
			CA - Rs.70,000 & below*		
			ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below*		
			SE - Rs.100,000 & below*	ACCT (NS) - Rs. 300,000 & below	ACCT
			Shopping Procedure (should invite at least 03 quotations)	DIR/ ACCT(F/MA/AM) - Rs. 400,000 & below	ACCT
			ACCT(S)/DIR - Rs.100,000 & below*	CA/ ACCT(AM&NS) - Rs.500,000 & below	ACCT
			CA - Rs.200,000 & below*	ADDS(Relevant Division)/DG(A&F) /CFO - Rs.500,000 above	ACCT
			ADDS(Relevant Division)/DG(A&F)/CFO - Rs.400,000 & below*		
			SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below*		
			PRO-COM - Rs. 500,000 above*		
			* Except the approved allowances		
6 - National Library & Documentation Services Board					
2201	Public Institutions		SE	DG - NL&DSB	ACCT
18- State Printing Corporation					
2201	Public Institutions		SE/ PRO-COM	chairman	ACCT

**Schedule of Delegation of Authority under F.R.135 - 2021
(Recurrent and Capital Expenditure)**

Head : 126 - Ministry of Education
 Programme : 02 - Development Activities
 Project : 03 - Primary & Secondary Education

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
Recurrent Expenditure					
01-Primary Education					
Personal Emoluments					
1001	Salaries and Wages	SE	ADDS(Relevant Division)/ CFO/CA/PDE/PCA/ZDE	ACCT	ACCT
	Other Allowances-				
1003	(1) Allowances (2) Railway warrants	SE	ADDS(Relevant Division) /CFO/CA /PDE/PCA/ZDE	ACCT	ACCT
Supplies					
1201	Stationery & Office Requisites	Direct Purchases			
		ACCT (S)/ZDE - Rs. 20,000 & below			
		CA /PDE/PCA - Rs. 30,000 & below			
		ADDS(Relevant Division) /DG(A&F)/CFO - Rs. 50,000 & below			
		SE - Rs. 100,000 & below			
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS)/ZDE - Rs. 250,000 & below	ACCT	ACCT
		ACCT(S)/ZDE - Rs. 100,000 & below	ADDS(Relevant Division)/		
		CA/PDE/PCA - Rs. 250,000 & below	CFO/CA/PDE/PCA/ ACCT(AM&NS)- Above Rs. 250,000	ACCT	ACCT
		ADDS(Relevant Division) /DG(A&F)/CFO - Rs. 400,000 & below			
		SE/ ADDS(Relevant Division) /DG(A&F)/CFO- Rs. 500,000 & below			
		PRO-COM (Provincial) - Above Rs. 250,000			
		PRO-COM - Above Rs. 500,000			
1202	Fuel	ADDS(Relevant Division) /DG(A&F)/PDE/PCA	SAS(A) / AS (T)/ZDE	ACCT	ACCT

Project : 03 - Primary & Secondary Education

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
Services					
1409	Other	Direct Contracting			
		ACCT(S)/DIR - Rs.50,000 & below*			
		CA - Rs.70,000 & below*			
		ADDS(Relevant Division) /DG(A&F)/CFO - Rs.90,000 & below*			
		SE - Rs.100,000 & below*			
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		ACCT(S)/DIR - Rs.100,000 & below*	DIR/ ACCT(F/MA/AM) - Rs. 400,000 & below	ACCT	ACCT
		CA - Rs.200,000 & below*	CA/ ACCT(AM&NS) - Rs.500,000 & below	ACCT	ACCT
		ADDS(Relevant Division) /DG(A&F)/CFO - Rs.450,000 & below*	ADDS(Relevant Division) /CFO - Rs.500,000 above	ACCT	ACCT
		SE/ ADDS(Relevant Division) /DG(A&F)/CFO - Rs.500,000 & below*			
		PRO-COM - Rs. 500,000 above*			
		* Except the approved allowances			
Transfers					
1506	Property Loan Interest to Public Servants	SE	SAS(A)/ ACCT(F/MA/AM)/PDE/PCA/ZDE	ACCT	ACCT

**Schedule of Delegation of Authority under F.R.135 - 2021
(Recurrent and Capital Expenditure)**

Head : 126 - Ministry of Education
 Programme : 02 :- Development Activities
 Project : 03 - Primary & Secondary Education

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
Recurrent Expenditure					
02- Secondary Education					
Personal Emoluments					
1001	Salaries and Wages	SE	ADDS(Relevant Division)/CFO/CA/PDE/PCA/ZDE	ACCT	ACCT
1002	Overtime	SE - Above 100 Hrs	ADDS(Relevant Division)/CFO/CA/PDE/PCA/SAS(A)/ACCT(F/MA/AM)/DIR/ZDE	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO- 100 Hrs & below			
		CA/PDE/PCA - 60 Hrs & below			
		SAS(A)/ACCT(F/MA/AM)/DIR/ZDE - 40 Hrs & below			
	Holiday Payments- Staff Officers	SE	ADDS(Relevant Division)/CFO/CA/PDE/PCA	ACCT	ACCT
	- Other Staff	ADDS(Relevant Division)/DG(A&F)/CFO/CA/PDE	SAS(A)/ACCT(F/MA/AM)/DIR/ZDE	ACCT	ACCT
1003	Other Allowances- (1) Allowances (2) Railway warrants	SE	ADDS(Relevant Division)/CFO/CA/PDE/PCA/ZDE	ACCT	ACCT
Travelling Expenses					
1101	Domestic	SE - Above 12 Days / Milage	ADDS(Relevant Division)/CFO/CA/PDE/PCA- Above 12 Days/Milage	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO-12 Days & below	SAS(A)/ACCT(F/MA/AM)/ZDE/DIR - 10 Days & below	ACCT	ACCT
		CA/PDE/PCA - 10 Days below	AS - 8 Days & below	ACCT	ACCT
		SAS(A)/ZDE/DIR - 8 Days & below			
1102	Foreign	SE	ADDS(Relevant Division)/CFO	ACCT	ACCT
Supplies					
1201	Stationery & Office Requisites	Direct Purchases			
		ACCT (S)/ZDE - Rs. 20,000 & below			
		CA/PDE/PCA - Rs. 30,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 50,000 & below			
		SE - Rs. 100,000 & below	ACCT (NS)/ZDE - Rs. 250,000 & below	ACCT	ACCT

Project : 03 - Primary & Secondary Education

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	ADDS (Relevant Division) /CFO/CA/ PDE/PCA/ ACCT(AM&NS)- Above Rs. 250,000	ACCT	ACCT
		ACCT(S)/ZDE - Rs. 100,000 & below			
		CA/PDE/PCA - Rs. 250,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO- Rs. 400,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 500,000 & below			
		PRO-COM (Provincial) - Above Rs. 250,000			
		PRO-COM - Above Rs. 500,000			
1202	Fuel	ADDS(Relevant Division) / DG(A&F)/CFO/PDE/PCA	SAS (A) / AS(T)/ ZDE	ACCT	ACCT
1203	Diet & Uniforms	ADDS (Relevant Division)/DG(A&F)/CFO/PDE/PCA	SAS (A) /ZDE	ACCT	ACCT
Maintenance Expenditure					
1301	Vehicles	Direct Purchases/Repair through Local Agent			
		AS (T) / ACCT (S) - Rs. 100,000 & below			
		ACCT (F/MA/AM) - Rs.150,000 & below			
		CA/SAS(A) - Rs.175,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 200,000 & below			
		SE - Above Rs.200,000	AS (T) / ACCT (NS)/ZDE - Rs. 300,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	ACCT(F/MA/AM) - Rs.400,000 & below	ACCT	ACCT
		AS(T) / ACCT(S) - Rs. 200,000 & below	CA/SAS(A)/PDE/ ACCT(AM&NS)-Rs.500,000&below	ACCT	ACCT
		ACCT (F/MA/AM) - Rs. 300,000 & below	ADDS(Relevant Division)/CFO - Above Rs.500,000	ACCT	ACCT
		CA/SAS(A) - Rs.400,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 450,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO- Rs. 500,000 & below			
		PRO-COM - Above Rs. 500,000			
1302	Plant ,Machinery and Equipment	Direct Purchases/ Maintenances through Local Agent			
		ACCT (S)/ZDE - Rs. 20,000 & below			
		CA/PDE/PCA - Rs. 50,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO- Rs. 75,000 & below			
		SE - Rs. 100,000 & below	ACCT (NS)/ZDE - Rs. 300,000 & below	ACCT	ACCT

Project : 03 - Primary & Secondary Education

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations) ACCT(S)/ZDE - Rs. 100,000 & below CA/PDE/PCA - Rs. 200,000 & below ADDS(Relevant Division)/DG(A&F)/CFO- Rs.300,000 & below SE/ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 500,000 & below PRO-COM (Provincial) - Above Rs. 200,000 PRO-COM - Rs 500,000 above	ADDS(Relevant Division) /CFO/CA /PDE/PCA/ACCT(AM&NS) - Above Rs. 300,000	ACCT	ACCT
1303	Buildings & Structures	Direct Contracting AS (A)/ZDE - Rs.50,000 & below SAS (A)/PDE/PCA - Rs. 100,000 & below ADDS(A) - Rs.150,000 & below SE - Rs. 200,000 & below Shopping Procedure (should invite at least 03 quotations) AS (A)/ZDE - Rs. 300,000 & below SAS(A)/PDE/PCA - Rs. 500,000 & below ADDS(A) - Rs. 750,000 & below SE - Rs.1,000,000 & below PRO-COM (Provincial) - Above Rs. 500,000 PRO-COM - Above Rs . 1,000,000	AS(A)/ZDE - Rs. 500,000 & below SAS (A)/PDE/PCA - Rs 1,000,000 & below ADDS(A)/DG(A&F)/CFO - Above Rs. 1,000,000	ACCT ACCT ACCT	ACCT ACCT ACCT
Services					
1402	Postal & Communication	SE	SAS (A)/ACCT (F/MA/AM) /DIR(ICT)/ZDE	ACCT	ACCT
1403	Electricity & Water	SE	SAS (A)/ACCT (F/MA/AM) /ZDE	ACCT	ACCT
1404	Rents & Local Taxes	SE / ADDS(Relevant Division)/DG(A&F)/CFO/PDE	SAS (A)/ACCT (F/MA/AM) /ZDE	ACCT	ACCT
1409	Other	Direct Contracting ACCT(S)/DIR - Rs.50,000 & below* CA - Rs.70,000 & below* ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below* SE - Rs.100,000 & below* Shopping Procedure (should invite at least 03 quotations) ACCT(S) /DIR - Rs.100,000 & below* CA - Rs.200,000 & below* ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below* SE/ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below* PRO-COM - Rs. 500,000 above* * Except the approved allowances	ACCT (NS) - Rs. 300,000 & below DIR/ACCT(F/MA/AM)/ZDE - Rs. 400,000 & below CA /PCA/ACCT(AM&NS) - Rs.500,000 & below ADDS(Relevant Division) /CFO/PDA - Rs.500,000 above	ACCT ACCT ACCT ACCT	ACCT ACCT ACCT ACCT

Project : 03 - Primary & Secondary Education

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
Transfers					
1506	Property Loan Interest to Public Servants	SE	SAS (A)/ACCT (F/MA/AM) /PDE/PCA/ZDE	ACCT	ACCT
3 - Sponsoring of National Level Sports Festivals					
1409	Other	Direct Contracting ACCT(S)/DIR - Rs.50,000 & below* CA - Rs.70,000 & below* ADDS(Relevant Division)/DG(A&F)/CFO-Rs.90,000 & below* SE - Rs.100,000 & below*			
		Shopping Procedure (should invite at least 03 quotations) ACCT(S) /DIR - Rs.100,000 & below*	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		CA - Rs.200,000 & below*	DIR/ACCT(F/MA/AM) - Rs. 400,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below*	CA / ACCT(AM&NS) - Rs.500,000 & below	ACCT	ACCT
		SE/ ADDS(Relevant Division)/ DG(A&F)/ CFO - Rs.500,000 & below*	ADDS(Relevant Division) /CFO - Rs.500,000 above	ACCT	ACCT
		PRO-COM - Rs. 500,000 above*			
		* Except the approved allowances			
4- Assistance For Vocational Training					
1409	Other	Direct Contracting ACCT(S)/DIR - Rs.50,000 & below* CA - Rs.70,000 & below* ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below* SE - Rs.100,000 & below*			
		Shopping Procedure (should invite at least 03 quotations) ACCT(S) /DIR - Rs.100,000 & below*	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		CA - Rs.200,000 & below*	DIR/ACCT(F/MA/AM) - Rs. 400,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below*	CA / ACCT(AM&NS) - Rs.500,000 & below	ACCT	ACCT
		SE/ ADDS(Relevant Division)/ DG(A&F)/ CFO - Rs.500,000 & below*	ADDS(Relevant Division) /CFO - Rs.500,000 above	ACCT	ACCT
		PRO-COM - Rs. 500,000 above*			
		* Except the approved allowances			

**Schedule of Delegation of Authority under F.R.135 - 2021
(Recurrent and Capital Expenditure)**

Head : 126 - Ministry of Education
 Programme : 02 - Development Activities
 Project : 05 - Special Education

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
Recurrent Expenditure					
1 - Special Education					
Personal Emoluments					
1001	Salaries and Wages	SE	ADDS(Relevant Division)/CA/PDE/PCA/ZDE	ACCT	ACCT
1002	Overtime	SE - Above 100 Hrs	ADDS(Relevant Division)/DG(A&F)/CFO/CA/PDE/PCA/SAS(A)/ACCT(F/MA/AM)/ZDE	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO-100 Hrs & below			
		CA /PDE/PCA - 75 Hrs & below			
		ZDE - 40 Hrs & below			
	Holiday Payments - Staff Officers	SE	ADDS(Relevant Division)/DG(A&F)/CFO /CA/PDE /	ACCT	ACCT
	- Other Staff	ADDS(Relevant Division)/DG(A&F)/CFO /CA /PDE	PCA/SAS(A)/ACCT(F/MA/AM)/PCA/ZDE	ACCT	ACCT
1003	Other Allowances- (1)Allowances (2) Railway warrants	SE	ADDS(Relevant Division) /CA /PDE/PCA/ZDE	ACCT	ACCT
Services					
1402	Postal & Communication	SE	SAS(A) /ACCT (F/MA/AM) /ZDE	ACCT	ACCT
1409	Other	Direct Contracting			
		ACCT(S)/DIR - Rs.50,000 & below*			
		CA - Rs.70,000 & below*			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below*			
		SE - Rs.100,000 & below*			

Project : 05 - Special Education

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		ACCT(S) /DIR - Rs.100,000 & below*	DIR/ACCT(F/MA/AM) - Rs. 400,000 & below	ACCT	ACCT
		CA - Rs.200,000 & below*	CA/ACCT(AM&NS) - Rs.500,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below*	ADDS(Relevant Division) /DG(A&F)/CFO - Rs.500,000 above	ACCT	ACCT
		SE/ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below*			
		PRO-COM - Rs. 500,000 above*			
		* Except the approved allowances			
Transfers					
1506	Property Loan Interest to Public Servants	SE	SAS(A)/ACCT (F/MA/AM) /PDE/PCA/ZDE	ACCT	ACCT
1508	Other	SE	ADDS(Relevant Division)/DG(A&F)/CFO/DIR	ACCT	ACCT
3 - Strengthening of Handicapped Students' Education					
1001	Salaries and Wages	SE	ADDS(Relevant Division)/DG(A&F)/CFO/CA/PDE/PCA/ZDE	ACCT	ACCT
1003	Other Allowances	SE	ADDS(Relevant Division)/DG(A&F)/CFO/CA/PDE/PCA/ZDE	ACCT	ACCT
1409	Other	Direct Contracting			
		ACCT(S)/DIR - Rs.50,000 & below*			
		CA - Rs.70,000 & below*			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below*			
		SE - Rs.100,000 & below*			
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		ACCT(S) /DIR - Rs.100,000 & below*	DIR/ACCT(F/MA/AM) - Rs. 400,000 & below	ACCT	ACCT
		CA - Rs.200,000 & below*	CA/ACCT(AM&NS) - Rs.500,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below*	ADDS(Relevant Division) /DG(A&F)/CFO - Rs.500,000 above	ACCT	ACCT
		SE/ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below*			
		PRO-COM - Rs. 500,000 above*			
		* Except the approved allowances			

Project : 05 - Special Education

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
1508	Other	SE	ADDS(Relevant Division)/DG(A&F)/CFO/DIR	ACCT	ACCT
4 - Assisted Schools					
1001	Salaries and Wages	SE	ADDS(Relevant Division)/DG(A&F)/CFO/CA/PDE/PCA/ZDE	ACCT	ACCT
1003	Other Allowances	SE	ADDS(Relevant Division)/DG(A&F)/CFO/CA/PDE/PCA/ZDE	ACCT	ACCT
1506	Property Loan Interest to Public Servants	SE	SAS(A)/ACCT (F/MA/AM) /PDE/PCA/ZDE	ACCT	ACCT
CAPITAL EXPENDITURE					
1 - Special Education					
2001	Buildings and Structures	Direct Contracting			
		ACCT (PRO) /ZDE - Rs.50,000 & below			
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below			
		ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below			
		SE - Rs. 200,000 & below	ACCT(PRO)/ZDE - Rs. 500,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO)/PCA - Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO)/ZDE - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below		ACCT	ACCT
		SE/ ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below			
		PRO-COM (Provincial) - Above Rs. 500,000			
		PRO-COM - Above Rs. 1,000,000			
2102	Furniture & Office Equipment	Direct Purchases			
		ACCT (S/PRO)/ZDE - Rs. 20,000 & below			
		CA/PDE/PCA - Rs. 50,000 & below			
		ADDS(Relevant Division) /DG(A&F)/CFO - Rs. 90,000 & below			
		SE - Rs. 100,000 & below			

Project : 05 - Special Education

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	ACCT (PRO)/ZDE - Rs. 1,000,000 & below	ACCT	ACCT
		ACCT(S/PRO)/ZDE - Rs. 100,000 & below	ACCT(F/MA/AM)/PCA - Rs. 2,500,000 & below	ACCT	ACCT
		CA/PDE/PCA - Rs. 250,000 & below	CA/PDE/ACCT(AM&NS) - Rs. 5,000,000 & below	ACCT	ACCT
		ADDS(Relevant Division) /DG(A&F)/CFO - Rs. 450,000 & below	ADDS(Relevant Division) /DG(A&F)/CFO -Above Rs. 5,000,000	ACCT	ACCT
		SE/ADDS(Relevant Division) /DG(A&F)/CFO - Rs. 500,000 & below			
		PRO-COM (Provincial) - Above Rs. 250,000			
		PRO-COM - Above Rs.500,000			
2103	Plant Machinery and Equipment	Direct Purchases			
		ACCT (S/PRO)/ZDE - Rs. 20,000 & below			
		CA/PDE/PCA - Rs. 50,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO- Rs. 75,000 & below			
		SE - Rs. 100,000 & below			
		Shopping Procedure (should invite at least 03 quotations)	ACCT (PRO/NS)/ ACCT(F/MA/AM)/ACCT(AM&NS)/ZDE		
		ACCT(S/PRO)/ZDE - Rs. 100,000 & below	- Rs. 5,000,000 & below	ACCT	ACCT
		CA/PDE/PCA - Rs. 250,000 & below	ADDS(Relevant Division)/DG(A&F)/CFO/PDE/PCA /ACCT(AM&NS)		
		ADDS(Relevant Division)/DG(A&F)/CFO- Rs.325,000 & below	- Above Rs. 5,000,000	ACCT	ACCT
		SE/ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 500,000 & below			
		PRO-COM (Provincial) - Above Rs. 250,000			
		PRO-COM - Above Rs. 500,000			
2104	Buildings and Structures	Direct Contracting			
		ACCT (PRO) /ZDE - Rs.50,000 & below			
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below			
		ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below			
		SE - Rs. 200,000 & below	ACCT(PRO)/ZDE - Rs. 500,000 & below	ACCT	ACCT

Project : 05 - Special Education

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO)/ZDE - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below		ACCT	ACCT
		SE/ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below			
		PRO-COM (Provincial) - Above Rs. 500,000			
		PRO-COM - Above Rs. 1,000,000			
2401	Other	Direct Contracting			
		ACCT(S)/DIR - Rs.50,000 & below*			
		CA - Rs.70,000 & below*			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below*			
		SE - Rs.100,000 & below*			
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		ACCT(S) /DIR - Rs.100,000 & below*	DIR/ACCT(F/MA/AM) - Rs. 400,000 & below	ACCT	ACCT
		CA - Rs.200,000 & below*	CA /ACCT(AM&NS) - Rs.500,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below*	ADDS(Relevant Division) /DG(A&F)/CFO - Rs.500,000 above	ACCT	ACCT
		SE/ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below*			
		PRO-COM - Rs. 500,000 above*			
		* Except the approved allowances			
3 - Strengthening of Handicapped Students' Education					
2102	Furniture & Office Equipment	Direct Purchases			
		ACCT (S/PRO)/ZDE - Rs. 20,000 & below			
		CA/PDE/PCA - Rs. 50,000 & below			
		ADDS(Relevant Division) /DG(A&F)/CFO - Rs. 90,000 & below			
		SE - Rs. 100,000 & below			

Project : 05 - Special Education

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	ACCT (PRO)/ZDE - Rs. 1,000,000 & below	ACCT	ACCT
		ACCT(S)/PRO)/ZDE - Rs. 100,000 & below	ACCT(F/MA/AM)/PCA - Rs. 2,500,000 & below	ACCT	ACCT
		CA/PDE/PCA - Rs. 250,000 & below	CA/PDE / ACCT(AM&NS) - Rs. 5,000,000 & below	ACCT	ACCT
		ADDS(Relevant Division) /DG(A&F)/CFO - Rs. 450,000 & below	ADDS(Relevant Division) /DG(A&F)/CFO -Above Rs. 5,000,000	ACCT	ACCT
		SE/ ADDS(Relevant Division) /DG(A&F)/CFO - Rs. 500,000 & below			
		PRO-COM (Provincial) - Above Rs. 250,000			
		PRO-COM - Above Rs.500,000			
2509	Other	Direct Contracting			
		ACCT(S)/DIR/ZDE - Rs.50,000 & below*			
		CA/PDE/PCA - Rs.70,000 & below*			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below*			
		SE - Rs.100,000 & below*			
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		ACCT(S) /DIR - Rs.100,000 & below*	DIR/ ACCT(F/MA/AM) - Rs. 400,000 & below	ACCT	ACCT
		CA /PDE/PCA - Rs.200,000 & below*	CA/PDE/PCA/ ACCT(AM&NS)- Rs.500,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below*	ADDS(Relevant Division) /DG(A&F)/CFO - Rs.500,000 above	ACCT	ACCT
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below*			
		PRO-COM (Provincial) - Above Rs. 200,000			
		PRO-COM - Rs. 500,000 above*			
		* Except the approved allowances			
5 - National & Provincial Resource Centres For children with Special Educational Needs					
2102	Furniture & Office Equipment	Direct Purchases			
		ACCT (S)/PRO)/ZDE - Rs. 20,000 & below			
		CA/PDE/PCA - Rs. 50,000 & below			
		ADDS(Relevant Division) /DG(A&F)/CFO - Rs. 90,000 & below			
		SE - Rs. 100,000 & below			

Project : 05 - Special Education

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	ACCT (PRO)/ZDE - Rs. 1,000,000 & below	ACCT	ACCT
		ACCT(S/PRO)/ZDE - Rs. 100,000 & below	ACCT(F/MA/AM)/PCA - Rs. 2,500,000 & below	ACCT	ACCT
		CA/PDE/PCA - Rs. 250,000 & below	CA/PDE / ACCT(AM&NS) - Rs. 5,000,000 & below	ACCT	ACCT
		ADDS(Relevant Division) /DG(A&F)/CFO - Rs. 450,000 & below	ADDS(Relevant Division) /DG(A&F)/CFO -Above Rs. 5,000,000	ACCT	ACCT
		SE/ ADDS(Relevant Division) /DG(A&F)/CFO - Rs. 500,000 & below			
		PRO-COM (Provincial) - Above Rs. 250,000			
		PRO-COM - Above Rs.500,000			
2104	Buildings and Structures	Direct Contracting			
		ACCT (PRO) / ZDE - Rs.50,000 & below			
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below			
		ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below			
		SE - Rs. 200,000 & below	ACCT(PRO)/ZDE - Rs. 500,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO)/ZDE - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below		ACCT	ACCT
		SE/ ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below			
		PRO-COM (Provincial) - Above Rs. 500,000			
		PRO-COM - Above Rs. 1,000,000			
8- Strengthening Education for Children with Disabilities (GOSL/JICA)					
2509	Other	Direct Contracting			
		ACCT(S)/DIR/ZDE - Rs.50,000 & below*			
		CA/PDE/PCA - Rs.70,000 & below*			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below*			
		SE - Rs.100,000 & below*			

Project : 05 - Special Education

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		ACCT(S) /DIR - Rs.100,000 & below*	DIR/ACCT(F/MA/AM) - Rs. 400,000 & below	ACCT	ACCT
		CA /PDE/PCA - Rs.200,000 & below*	CA/PDE/PCA/ACCT(AM&NS)- Rs.500,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below*	ADDS(Relevant Division) /DG(A&F)/CFO - Rs.500,000 above	ACCT	ACCT
		SE/ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below*			
		PRO-COM (Provincial) - Above Rs. 200,000			
		PRO-COM - Rs. 500,000 above*			
		* Except the approved allowances			

**Schedule of Delegation of Authority under F.R.135 - 2021
(Recurrent and Capital Expenditure)**

Head : 126,- Ministry of Education
 Programme : 02 - Development Activities
 Project : 06 - Teacher Development

Object Code	Object Code Details	Prior Authority FR 136	Approval FR 137	Certification FR 138	Payment FR 139
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Recurrent Expenditure

1 - Teachers Colleges and Centers

1001	Salaries and Wages	SE	CFO/CA/C.Com/PDE/PCA/ ZDE	ACCT	ACCT
1002	Overtime & Holiday payments	1/20 th payments - SE PDE/PCA/ZDE - 40 Hrs & below C.Com. /CA - 60 Hrs & below ADDS(Relevant Division)/DG(A&F)/CFO - 80 Hrs & below SE - Above 80 Hrs.	ZDE/PRST/ CFO/CA/PDE/CA/ZDE	ACCT/ Registrar	ACCT/ Registrar
1003	Other Allowances	SE	CFO/CA/C.Com/PDE/PCA/ ZDE /DIR(TEA)/PRST/ VPRST	ACCT	ACCT
1101	Domestic	PD/PCA/PRST - 06 Days & below ADDS(Relevant Division)/DG(A&F)/ CFO /C.Com - 10 Days & below SE - Above 10 Days	CFO/CA/C.Com/ PDE/PCA/ ZDE/DIR (TEA)/PRST/ VPRST	ACCT/ Registrar	ACCT/ Registrar
1201	Stationery & Office Requisites	Shopping Procedure (should invite at least 03 quotations) ZDE /PRST - RS. 75,000 & below PDE/PCA - RS.100,000 & below CA/C.Com - RS.250,000 & below ADDS(Relevant Division)/ DG(A&F)/CFO - RS.300,000 & below SE/ ADDS(Relevant Division)/ DG(A&F)/CFO - RS.500,000 & below PRO-COM (NCoE) - Above Rs.75,000 PRO-COM (Provincial) - Above Rs.100,000 PRO-COM - Above RS 500,000	CFO/CA/C.Com/PDE/PCA/ ZDE/ DIR(TEA)/PRST	ACCT/ Registrar	ACCT/ Registrar

Project : 06 - Teacher Development

Object Code	Object Code Details	Prior Authority FR 136	Approval FR 137	Certification FR 138	Payment FR 139
1203	Diets and Uniforms	ZDE /PRST - RS. 50,000 & below PDE/PCA - RS.75,000 & below CA/C.Com - RS.100,000 & below ADDS(Relevant Division)/DG(A&F)/ CFO- Above RS. 100,000	C.Com/PDE/PCA/ ZDE/DIR(TEA)/PRST	ACCT/ Registrar	ACCT/ Registrar
1302	Plant, Machinery and equipment	Shopping Procedure (should invite at least 03 quotations) ZDE /PRST - RS.75,000 & below PDE/PCA - RS.100,000 & below CA/C.Com - RS.250,000 & below ADDS(Relevant Division)/DG(A&F)/CFO - RS.300,000 & below SE/ ADDS(Relevant Division)/ DG(A&F)/CFO - RS.500,000 & below PRO-COM (NCoE) - Above Rs.75,000 PRO-COM (Provincial) - Above Rs.100,000 PRO-COM - Above RS.500,000	CA/C.Com/ PDE/PCA/ ZDE/ DIR(TEA)/PRST	ACCT/ Registrar	ACCT/ Registrar
1303	Buildings and structures	Shopping Procedure (should invite at least 03 quotations) ZDE /PRST - RS.75,000 & below PDE/PCA - RS.100,000 & below CA/C.Com - RS.250,000 & below ADDS(Relevant Division)/DG(A&F)/CFO - RS.300,000 & below SE/ ADDS(Relevant Division)/ DG(A&F)/CFO - RS.500,000 & below PRO-COM (NCoE) - Above Rs.75,000 PRO-COM (Provincial) - Above Rs.100,000 PRO-COM - Above RS.500,000	CFO/CA/C.Com/ ACCT /PDE/PCA/ ZDE/ DIR(TEA)/PRST	ACCT/ Registrar	ACCT/ Registrar
1402	Postal and Communications	ADDS(Relevant Division)/DG(A&F)/CFO/CA /C.Com	C.Com/ ACCT/PDE /PCA/ ZDE/ DIR(TEA)/PRST)	ACCT/ Registrar	ACCT/ Registrar
1403	Electricity and Water	ADDS(Relevant Division) /DG(A&F)/CFO/CA/C.Com	C.Com/ ACCT/PDE/PCA/ZDE/ DIR(TEA)/PRST)	ACCT/ Registrar	ACCT/ Registrar

Project : 06 - Teacher Development

Object Code	Object Code Details	Prior Authority FR 136	Approval FR 137	Certification FR 138	Payment FR 139
1409	Other	Direct Contracting ACCT(S)/DIR(TEA)/ZDE/PRST - Rs.50,000 & below* CA/C.Com/PDE/PCA - Rs.70,000 & below* ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below* SE - Rs.100,000 & below*			
		Shopping Procedure (should invite at least 03 quotations) ACCT(S)/DIR(TEA)/ZDE/PRST - Rs.100,000 & below* CA/C.Com/PDE/PCA - Rs.200,000 & below* ADDS(Relevant Division)/DG(A&F)/CFO- Rs.450,000 & below* SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below* PRO-COM (NCoE) - Above Rs.100,000 PRO-COM (Provincial) - Above Rs.200,000 PRO-COM - Rs. 500,000 above* * Except the approved allowances	ZDE/PRST - Rs. 300,000 & below DIR(TEA)/ ACCT(F/MA/AM) - Rs. 400,000 & below CA/C.Com/PDE/PCA / ACCT(AM&NS) - Rs.500,000 & below ADDS(Relevant Division) /CFO - Rs.500,000 above	ACCT /Registrar	ACCT /Registrar
1506	Property Loan Interest to public servants	SE	PDE/ZDE	ACCT	ACCT
2 - National Colleges of Education					
1001	Salaries and Wages	SE	C.Com/ PRST /VPRST	Registrar	Registrar
1002	Overtime & Holiday payments	1/20 th payments - ADDS(Relevant Division) PRST - 30 Hrs & below DIR(NCoE) - 40 Hrs & below CA/C.Com - 60 Hrs & below ADDS(Relevant Division)/DG(A&F)/CFO - 80 Hrs & below SE - Above 80 Hrs	VPRST - Rs. 25,000 & below PRST - Above Rs. 25,000	Registrar	Registrar
1003	Other Allowances	SE	C.Com./ACCT/ PRST /VPRST	Registrar	Registrar

Project : 06 - Teacher Development

Object Code	Object Code Details	Prior Authority FR 136	Approval FR 137	Certification FR 138	Payment FR 139
1101	Travelling Domestic	PRST - 08 Days & below	VPRST - Rs. 25,000 & below	Registrar	Registrar
		C.Com - 10 Days & below	PRST - Above Rs. 25,000		
		ADDS(Relevant Division)/DG(A&F)/CFO - Above 10 Days			
1201	Stationery & Office Requisites	Direct Contracting			
		PRST - Rs.30,000 & below*			
		Shopping Procedure (should invite at least 03 quotations)			
		PRST - RS.75,000 & below	VPRST - Rs. 75,000 & below	Registrar	Registrar
		DIR(NCoE) - RS.100,000 & below	PRST - Above Rs. 75,000		
		CA/C.Com - RS.250,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - RS.300,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - RS.500,000 & below			
	PRO-COM (NCoE) - Above Rs.75,000				
	PRO-COM - Above RS 500,000				
1202	Fuel	PRST - RS. 50,000 & below	VPRST - Rs. 50,000 & below	Registrar	Registrar
		CA/C.Com - RS. 75,000 & below	PRST - Above Rs. 50,000		
		ADDS(Relevant Division)/DG(A&F) - RS.100,000 & below			
		SE - Above Rs.100,000			
1203	Diets & Uniforms	PRST - RS. 50,000 & below	VPRST - Rs. 50,000 & below	Registrar	Registrar
		CA/C.Com - RS. 75,000 & below	PRST - Above Rs. 50,000		
		ADDS(Relevant Division)/DG(A&F) - RS.100,000 & below			
		SE - Above Rs.100,000			
1301	Vehicles	Direct Contracting			
		PRST - Rs.30,000 & below			

Project : 06 - Teacher Development

Object Code	Object Code Details	Prior Authority FR 136	Approval FR 137	Certification FR 138	Payment FR 139
		Shopping Procedure (should invite at least 03 quotations)	VPRST - Rs. 75,000 & below	Registrar	Registrar
		PRST - RS.75,000 & below	PRST/ ACCT - Above Rs. 75,000		
		DIR(NCoE) - RS.100,000 & below			
		CA/C.Com - RS.250,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO- RS.300,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO- RS.500,000 & below			
		PRO-COM (NCoE) - Above Rs.75,000			
		PRO-COM - Above RS 500,000			
1302	Plant, Machinery & Equipment	Shopping Procedure (should invite at least 03 quotations)	VPRST - Rs. 75,000 & below	Registrar	Registrar
		PRST - RS.75,000 & below	PRST/ ACCT - Above Rs. 75,000		
		DIR(NCoE) - RS.100,000 & below			
		CA/C.Com - RS.250,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - RS.300,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - RS.500,000 & below			
		PRO-COM (NCoE) - Above Rs.75,000			
		PRO-COM - Above RS 500,000			
1303	Building & Structures	Shopping Procedure (should invite at least 03 quotations)	VPRST - Rs. 75,000 & below	Registrar	Registrar
		PRST - RS.75,000 & below	PRST/ ACCT - Above Rs. 75,000		
		DIR(NCoE) - RS.100,000 & below			
		CA/C.Com - RS.250,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - RS.300,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - RS.500,000 & below			
		PRO-COM (NCoE) - Above Rs.75,000			
		PRO-COM - Above RS 500,000			

Project : 06 - Teacher Development

Object Code	Object Code Details	Prior Authority FR 136	Approval FR 137	Certification FR 138	Payment FR 139
1402	Postal and Communication	PRST - RS. 50,000 & below C.Com - RS.100,000 & below SE - Above Rs.100,000	VPRST - Rs. 50,000 & below PRST - Above Rs. 50,000	Registrar	Registrar
1403	Electricity and Water	PRST - RS. 50,000 & below C.Com - RS.100,000 & below SE - Above Rs.100,000	VPRST - Rs. 50,000 & below PRST - Above Rs. 50,000	Registrar	Registrar
1404	Rents and local taxes	PRST - RS. 50,000 & below C.Com - RS.100,000 & below SE - Above Rs.100,000	VPRST - Rs. 50,000 & below PRST - Above Rs. 50,000	Registrar	Registrar
1408	Lease rental for Vehicle procured under Operational leasing	SE/PRO-COM	ADDS(Relevant Division)/SAS(A)	ACCT	ACCT
1409	Other	Direct Contracting ACCT(S)/DIR(NCoE)/PRST - Rs.50,000 & below* CA/C.Com - Rs.70,000 & below* ADDS(Relevant Division)/DG(A&F)/CFO- Rs.90,000 & below* SE - Rs.100,000 & below* Shopping Procedure (should invite at least 03 quotations) ACCT(S)/DIR(NCoE)/PRST - Rs.100,000 & below* CA/C.Com - Rs.200,000 & below* ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below* SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below* PRO-COM (NCoE) - Above Rs.100,000 PRO-COM - Rs. 500,000 above* * Except the approved allowances	PRST - Rs. 300,000 & below DIR(NCoE)/ ACCT(F/MA/AM) - Rs. 400,000 & below CA/C.Com / ACCT(AM&NS) - Rs.500,000 & below ADDS (Relevant Division)/CFO- Rs.500,000 above	ACCT/ Registrar	ACCT/ Registrar

Project : 06 - Teacher Development

Object Code	Object Code Details	Prior Authority FR 136	Approval FR 137	Certification FR 138	Payment FR 139
1506	Property Eban Interest to P/S	SE	PRST/VPRST	Registrar	Registrar
7- NCoE Student's Allowance					
1508	Other	SE	C.Com/PRST/VPRST	Registrar	Registrar
Capital Expenditure					
2401	Staff Training	Direct Contracting			
		ACCT(S)/DIR/PRST - Rs.50,000 & below*			
		CA - Rs.70,000 & below*			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below*			
		SE - Rs.100,000 & below*			
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS)/PRST - Rs. 300,000 & below	ACCT/ Registrar	ACCT/ Registrar
		ACCT(S) /DIR /PRST - Rs.100,000 & below*	DIR/ ACCT(F/MA/AM) - Rs. 400,000 & below	ACCT/ Registrar	ACCT/ Registrar
		CA - Rs.200,000 & below*	CA / ACCT(AM&NS) - Rs.500,000 & below	ACCT/ Registrar	ACCT/ Registrar
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below*	ADDS(Relevant Division) /CFO - Rs.500,000 above	ACCT/ Registrar	ACCT/ Registrar
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below*			
		PRO-COM (NCoE) - Above Rs.100,000			
		PRO-COM - Rs. 500,000 above*			
		* Except the approved allowances			
1 - Teacher Colleges and Centers					
2001	Buildings and Structures	Direct Contracting			
		ACCT (PRO) /ZDE/PRST - Rs.50,000 & below			
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below			
		ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below			
		SE - Rs. 200,000 & below	ACCT(PRO)/ZDE/PRST - Rs. 500,000 & below	ACCT	ACCT

Project : 06 - Teacher Development

Object Code	Object Code Details	Prior Authority FR 136	Approval FR 137	Certification FR 138	Payment FR 139
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO)/ZDE/PRST - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below			
		SE/ ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below			
		PRO-COM (NCoE) - Above Rs.100,000			
		PRO-COM (Provincial) - Above Rs. 500,000			
		PRO-COM - Above Rs. 1,000,000			
2002	Plant , Machinery and equipment	Direct Contracting			
		PDE/PCA/ PRST - Rs.50,000 & below	C.Com/ ACCT/	ACCT/	ACCT/
		CA/C.Com - Rs.100,000 & below	PDE/PCA/ ZDE/ DIR(TEA)/PRST	Registrar	Registrar
		ADDS(Relevant Division)/ DG(A&F)/CFO - Rs.150,000 & below			
		SE - Rs.200,000 & below			
		Shopping Procedure <i>(Should invite at least 03 Quotations)</i>			
		PDE/PCA/ PRST - Rs.100,000 & below			
		CA/C.Com - Rs.250,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 400,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below			
		PRO-COM (Provincial/NCoE) - Above Rs.100,000			
		PRO-COM - Rs.500,000 & below			
2102	Furniture and Office Equipment	Shopping Procedure <i>(Should invite at least 03 Quotations)</i>			
		PDE/PCA/ PRST - Rs.100,000 & below	C.Com/ ACCT/	ACCT /	ACCT/
		CA/C.Com - Rs.150,000 & below	PDE/PCA/ ZDE/ DIR(TEA)/PRST	Registrar	Registrar
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below			
		PRO-COM (Provincial/NCoE) - Above Rs.100,000			
		PRO-COM - Above Rs.500,000			

Project : 06 - Teacher Development

Object Code	Object Code Details	Prior Authority FR 136	Approval FR 137	Certification FR 138	Payment FR 139
2103	Plant, Machinery and Equipments	Shopping Procedure (Should invite at least 03 Quotations) PDE/PCA/ PRST - Rs.100,000 & below CA/C.Com - Rs.150,000 & below ADDS(Relevant Division)/DG(A&F)/CFO - Rs.250,000 & below SE/ ADDS(Relevant Division)/DG(A&F)/CFO- Rs.500,000 & below PRO-COM (Provincial/NCoE) - Above Rs.100,000 PRO-COM - Above Rs.500,000	C.Com/ ACCT/ PDE/PCA/ ZDE/ DIR(TEA)/PRST	ACCT / Registrar	ACCT/ Registrar
2104	Buildings and Structures	Direct Contracting ACCT (PRO) /ZDE/PRST - Rs.50,000 & below CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below SE - Rs. 200,000 & below Shopping Procedure (should invite at least 03 quotations) ACCT(PRO)/ZDE/PRST - Rs. 100,000 & below CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below SE/ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below PRO-COM (NCoE) - Above Rs.100,000 PRO-COM (Provincial) - Above Rs. 500,000 PRO-COM - Above Rs. 1,000,000	ACCT(PRO)/ZDE/PRST - Rs. 500,000 & below CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	ACCT ACCT ACCT	ACCT ACCT ACCT
2 - National Colleges of Education					
2001	Buildings and Structures	Direct Contracting ACCT (PRO) /ZDE/PRST - Rs.50,000 & below CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below SE - Rs. 200,000 & below	ACCT(PRO)/ZDE/PRST - Rs. 500,000 & below	ACCT	ACCT

Project : 06 - Teacher Development

Object Code	Object Code Details	Prior Authority FR 136	Approval FR 137	Certification FR 138	Payment FR 139
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO)/ZDE/PRST - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below			
		SE/ ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below			
		PRO-COM (NCoE) - Above Rs.100,000			
		PRO-COM (Provincial) - Above Rs. 500,000			
		PRO-COM - Above Rs. 1,000,000			
2002	Plant, Machinery & Equipment	Direct Purchase			
		PRST - Rs.30,000 & below	PRST /VPRST	Registrar	Registrar
		CA/C.Com - Rs. 50,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO- Rs. 75,000 & below			
		SE - Rs 100,000 & below			
		Shopping Procedure <i>(Should invite at least 03 Quotations)</i>			
		PDE/PCA/ PRST - Rs.120,000 & below			
		CA/C.Com - Rs.150,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.250,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below			
		PRO-COM (Provincial/NCoE) - Above Rs. 120,000			
		PRO-COM - Above Rs.500,000			
2003	Vehicles	Shopping Procedure(Should invite at least 03 Quotations)			
		AS(T) - Rs.100,000 & below	PRST/VPRST	Registrar	Registrar
		SAS(A) - Rs.150,000 & below			
		CA/C.Com - Rs.200,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO- Rs.300,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO- Rs.500,000 & below			
		PRO-COM - Above Rs.500,000			

Project : 06 - Teacher Development

Object Code	Object Code Details	Prior Authority FR 136	Approval FR 137	Certification FR 138	Payment FR 139
2102	Furniture & Office Equipment	Direct Contracting PRST - Rs.30,000 & below CA/C.Com - Rs. 50,000 & below ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below SE - Rs 100,000 & below Shopping Procedure <i>(Should invite at least 03 Quotations)</i> PRST - Rs.150,000 & below CA/C.Com - Rs.200,000 & below ADDS(Relevant Division)/DG(A&F)/CFO - Rs.300,000 & below SE/ ADDS(Relevant Division)/DG(A&F)/CFO- Rs.500,000 & below PRO-COM (NCoE) - Above Rs. 150,000 PRO-COM - Above Rs.500,000	PRST/VPRST	Registrar	Registrar
2103	Plant Machinery & Equipment	Direct Contracting PRST - Rs.30,000 & below CA/C.Com - Rs. 50,000 & below ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 75,000 & below SE - Rs 100,000 & below Shopping Procedure <i>(Should invite at least 03 Quotations)</i> PRST - Rs.150,000 & below CA/C.Com - Rs.175,000 & below ADDS(Relevant Division)/DG(A&F)/CFO - Rs.250,000 & below SE/ ADDS(Relevant Division)/DG(A&F)/CFO- Rs.500,000 & below PRO-COM (NCoE) - Above Rs. 150,000 PRO-COM - Above Rs.500,000	PRST/VPRST	Registrar	Registrar

Project : 06 - Teacher Development

Object Code	Object Code Details	Prior Authority FR 136	Approval FR 137	Certification FR 138	Payment FR 139
2104	Buildings and Structures	Direct Contracting			
		ACCT (PRO) / ZDE/PRST - Rs.50,000 & below			
		CA(PRO)/SAS(PRO)/PDE/PCA- Rs.100,000 & below			
		ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below			
		SE - Rs. 200,000 & below	ACCT(PRO)/ZDE/PRST - Rs. 500,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO)/ZDE/PRST - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below			
		SE/ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below			
		PRO-COM (NCoE) - Above Rs. 100,000			
		PRO-COM (Provincial) - Above Rs. 500,000			
		PRO-COM - Above Rs. 1,000,000			

**Schedule of Delegation of Authority under F.R.135 - 2021
(Recurrent and Capital Expenditure)**

Head : 126, Ministry of Education
 Programme : 02 - Development Activities
 Project : 07 - General Education Development Projects

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
CAPITAL EXPENDITURE					
1 - Unesco Activities					
2509	Other	Direct Contracting/Thr. Local Agent			
		DSG/ ACCT(unesco) -Rs.25,000 & below		ACCT (Unesco)/	
		SG/CA - Rs.50,000 & below	CFO/CA/SG/DSG/ ACCT(F/MA/AM)	ACCT(P)/	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO- Rs.75,000 & below		ACCT(S)	(Unesco)
		SE - Rs.100,000 & below			
		Shopping Procedure			
		<i>(Should invite at least 03 Quotations)</i>			
		DSG/ ACCT(Unesco) - Rs.100,000 & below			
		SG/CA - Rs. 200,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.300,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000& below			
		PRO-COM (unesco) - Above Rs.500,000			
9 -Establishment of National Collage of Education for Technology Stream (GOSL/KOICA)					
2104	Buildings and Structures	Direct Contracting			
		ACCT (PRO) /ZDE - Rs.50,000 & below			
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below			
		ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below			
		SE - Rs. 200,000 & below	ACCT(PRO)/ZDE - Rs. 500,000 & below	ACCT	ACCT

Project : 07 - General Education Development Projects

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO)/ZDE - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below			
		SE/ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below			
		PRO-COM (Provincial) - Above Rs. 500,000			
		PRO-COM - Above Rs. 1,000,000			
21 - Strengthening the Provincial & Zonal ICT Resource Centres					
2104	Buildings and Structures	Direct Contracting			
		ACCT (PRO) /ZDE - Rs.50,000 & below			
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below			
		ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below			
		SE - Rs. 200,000 & below	ACCT(PRO)/ZDE - Rs. 500,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO)/ZDE - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below			
		SE/ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below			
		PRO-COM (Provincial) - Above Rs. 500,000			
		PRO-COM - Above Rs. 1,000,000			
27 - Construction of multi-ethnic trilingual school in Polonnaruwa (GOSI/India)					
2104	Buildings and Structures	Direct Contracting			
		ACCT (PRO) /ZDE - Rs.50,000 & below			
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below			
		ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below			
		SE - Rs. 200,000 & below	ACCT(PRO)/ZDE - Rs. 500,000 & below	ACCT	ACCT

Project : 07 - General Education Development Projects

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO)/ZDE - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below			
		SE/ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below			
		PRO-COM (Provincial) - Above Rs. 500,000			
		PRO-COM - Above Rs. 1,000,000			
28 - Upgrading Saraswathi Central College in Pussellawa- Kandy (GOSI/India)					
2001	Buildings and Structures	Direct Contracting			
		ACCT (PRO) /ZDE - Rs.50,000 & below			
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below			
		ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below			
		SE - Rs. 200,000 & below	ACCT(PRO)/ZDE - Rs. 500,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO)/ZDE - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below			
		SE/ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below			
		PRO-COM (Provincial) - Above Rs. 500,000			
		PRO-COM - Above Rs. 1,000,000			
31- Annual Work Plans - UNFPA					
2401	Staff Training	Foreign	SE	ADDS(Relevant Division)/ CFO	ACCT
		Local	Direct Contracting		
			ACCT(S)/DIR - Rs.50,000 & below*		
			CA - Rs.70,000 & below*		
			ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below*		
			SE - Rs.100,000 & below*		

Project : 07 - General Education Development Projects

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		ACCT(S) /DIR - Rs.100,000 & below*	DIR/ ACCT(F/MA/AM) - Rs. 400,000 & below	ACCT	ACCT
		CA - Rs.200,000 & below*	CA/ ACCT(AM&NS) - Rs.500,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below*	ADDS(Relevant Division) /CFO - Rs.500,000 above	ACCT	ACCT
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below*			
		PRO-COM - Rs. 500,000 above*			
		* Except the approved allowances			
34- Annual Work Plans - UNICEF					
2401	Staff Training Foreign	SE	ADDS(Relevant Division)/ CFO	ACCT	ACCT
	Local	Direct Contracting			
		ACCT(S)/DIR - Rs.50,000 & below*			
		CA - Rs.70,000 & below*			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below*			
		SE - Rs.100,000 & below*			
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		ACCT(S) /DIR - Rs.100,000 & below*	DIR/ ACCT(F/MA/AM) - Rs. 400,000 & below	ACCT	ACCT
		CA - Rs.200,000 & below*	CA / ACCT(AM&NS) - Rs.500,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below*	ADDS(Relevant Division) /CFO - Rs.500,000 above	ACCT	ACCT
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below*			
		PRO-COM - Rs. 500,000 above*			
		* Except the approved allowances			
35- General Education Modernization Project (GOSL/WB)					
2102	Furniture & Office Equipment	Direct Purchases			
		ACCT (S/PRO)/ZDE - Rs. 20,000 & below			
		CA/PDE/PCA - Rs. 50,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 90,000 & below			
		SE - Rs. 100,000 & below			

Project : 07 - General Education Development Projects

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	ACCT (PRO)/ZDE - Rs. 1,000,000 & below	ACCT	ACCT
		ACCT(S)/PRO)/ZDE - Rs. 100,000 & below	ACCT(F/MA/AM)/PCA - Rs. 2,500,000 & below	ACCT	ACCT
		CA/PDE/PCA - Rs. 250,000 & below	CA/PDE / ACCT(AM&NS) - Rs. 5,000,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 450,000 & below	ADDS(Relevant Division)/CFO - Above Rs. 5,000,000	ACCT	ACCT
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 500,000 & below			
		PRO-COM (Provincial) - Above Rs.250,000			
		PRO-COM - Above Rs.500,000			
2401	Staff Training	Direct Contracting			
		ACCT(S)/DIR/ZDE - Rs.50,000 & below*			
		CA/PDE/PCA - Rs.70,000 & below*			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below*			
		SE - Rs.100,000 & below*			
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		ACCT(S) /DIR - Rs.100,000 & below*	DIR/ ACCT(F/MA/AM) - Rs. 400,000 & below	ACCT	ACCT
		CA /PDE/PCA - Rs.200,000 & below*	CA/PDE/PCA/ ACCT(AM&NS)-Rs.500,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below*	ADDS(Relevant Division) /CFO - Rs.500,000 above	ACCT	ACCT
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below*			
		PRO-COM (Provincial) - Above Rs.200,000			
		PRO-COM - Rs. 500,000 above*			
		* Except the approved allowances			
2509	Other	Direct Contracting			
		ACCT(S)/DIR/ZDE - Rs.50,000 & below*			
		CA/PDE/PCA - Rs.70,000 & below*			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below*			
		SE - Rs.100,000 & below*			

Project : 07 - General Education Development Projects

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment - F.R.139
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		ACCT(S) /DIR - Rs.100,000 & below*	DIR/ ACCT(F/MA/ AM) - Rs. 400,000 & below	ACCT	ACCT
		CA /PDE/PCA - Rs.200,000 & below*	CA/PDE/PCA/ ACCT(AM&NS)- Rs.500,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below*	ADDS(Relevant Division) /CFO - Rs.500,000 above	ACCT	ACCT
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below*			
		PRO-COM (Provincial) - Above Rs.200,000			
		PRO-COM - Rs. 500,000 above*			
		* Except the approved allowances			
41- Technological Education Development Project (GOSL / OFID)					
2001	Buildings and Structures	Direct Contracting			
		ACCT (PRO) /ZDE - Rs.50,000 & below			
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below			
		ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below			
		SE - Rs. 200,000 & below	ACCT(PRO)/ZDE - Rs. 500,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO)/ZDE - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below			
		SE/ ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below			
		PRO-COM (Provincial) - Above Rs. 500,000			
		PRO-COM - Above Rs. 1,000,000			
2102	Furniture & Office Equipment	Direct Purchases			
		ACCT (S/PRO)/ZDE - Rs. 20,000 & below			
		CA/PDE/PCA - Rs. 50,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 90,000 & below			
		SE - Rs. 100,000 & below			

Project : 07 - General Education Development Projects

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	ACCT (PRO)/ZDE - Rs. 1,000,000 & below	ACCT	ACCT
		ACCT(S/PRO)/ZDE - Rs. 100,000 & below	ACCT(F/MA/AM)/PCA - Rs. 2,500,000 & below	ACCT	ACCT
		CA/PDE/PCA - Rs. 250,000 & below	CA/PDE / ACCT(AM&NS)- Rs. 5,000,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 450,000 & below	ADDS(Relevant Division)/CFO -Above Rs. 5,000,000	ACCT	ACCT
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 500,000 & below			
		PRO-COM (Provincial) - Above Rs.250,000			
		PRO-COM - Above Rs.500,000			
2103	Plant Machinery and Equipment	Direct Purchases			
		ACCT (S/PRO)/ZDE - Rs. 20,000 & below			
		CA/PDE/PCA - Rs. 50,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 75,000 & below	ACCT (PRO/NS)/ ACCT(F/MA/AM)/ZDE		
		SE - Rs. 100,000 & below	- Rs. 5,000,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	ADDS(Relevant Division)/CFO/PDE/PCA/ ACCT(AM&NS)		
		ACCT(S/PRO)/ZDE - Rs. 100,000 & below	- Above Rs. 5,000,000	ACCT	ACCT
		CA/PDE/PCA - Rs. 250,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO- Rs.325,000 & below			
		SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 500,000 & below			
		PRO-COM (Provincial) - Above Rs.250,000			
		PRO-COM - Above Rs. 500,000			
2104	Buildings and Structures	Direct Contracting			
		ACCT (PRO) /ZDE - Rs.50,000 & below			
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below			
		ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below			
		SE - Rs. 200,000 & below	ACCT(PRO)/ZDE - Rs. 500,000 & below	ACCT	ACCT

Project : 07 - General Education Development Projects

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO)/ZDE - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below			
		SE/ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below			
		PRO-COM (Provincial) - Above Rs. 500,000			
		PRO-COM - Above Rs. 1,000,000			
2509	Other	Direct Contracting			
		ACCT(S)/DIR/ZDE - Rs.50,000 & below*			
		CA/PDE/PCA - Rs.70,000 & below*			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below*			
		SE - Rs.100,000 & below*			
		Shopping Procedure (should invite at least 03 quotations)	ACCT (NS) - Rs. 300,000 & below	ACCT	ACCT
		ACCT(S) /DIR - Rs.100,000 & below*	DIR/ACCT(F/MA/AM) - Rs. 400,000 & below	ACCT	ACCT
		CA /PDE/PCA - Rs.200,000 & below*	CA/PDE/PCA/ACCT(AM&NS)-Rs.500,000 & below	ACCT	ACCT
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below*	ADDS(Relevant Division) /CFO - Rs.500,000 above	ACCT	ACCT
		SE/ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below*			
		PRO-COM (Provincial) - Above Rs.200,000			
		PRO-COM - Rs. 500,000 above*			
		* Except the approved allowances			
42- Educational Environment Improvement Project in Kilinochchi (GOSL / KOICA)					
2001	Buildings and Structures	Direct Contracting			
		ACCT (PRO) /ZDE - Rs.50,000 & below			
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below			
		ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below			
		SE - Rs. 200,000 & below	ACCT(PRO)/ZDE - Rs. 500,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO)/ZDE - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below			
		SE/ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below			
		PRO-COM (Provincial) - Above Rs. 500,000			
		PRO-COM - Above Rs. 1,000,000			

Project : 07 - General Education Development Projects

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
2103	Plant Machinery and Equipment	Direct Purchases			
		ACCT (S/PRO)/ZDE - Rs. 20,000 & below			
		CA/PDE/PCA - Rs. 50,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 75,000 & below	ACCT (PRO/NS)/ACCT(F/MA/AM)/ZDE		
		SE - Rs. 100,000 & below	- Rs. 5,000,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	ADDS(Relevant Division)/CFO/PDE/PCA		
		ACCT(S/PRO)/ZDE - Rs. 100,000 & below	- Above Rs. 5,000,000	ACCT	ACCT
		CA/PDE/PCA - Rs. 250,000 & below			
		ADDS(Relevant Division)/DG(A&F)/CFO- Rs.325,000 & below			
		SE/ADDS(Relevant Division)/DG(A&F)/CFO - Rs. 500,000 & below			
		PRO-COM (Provincial) - Above Rs.250,000			
		PRO-COM - Above Rs. 500,000			
43- Establishment of ICT Hubs Secondary Education (GOSL / EDCF)					
2104	Buildings and Structures	Direct Contracting			
		ACCT (PRO) /ZDE - Rs.50,000 & below			
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below			
		ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below			
		SE - Rs. 200,000 & below	ACCT(PRO)/ZDE - Rs. 500,000 & below	ACCT	ACCT
		Shopping Procedure (should invite at least 03 quotations)	CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below	ACCT	ACCT
		ACCT(PRO)/ZDE - Rs. 100,000 & below	ADDS(PRO)/DG(A&F)/CFO/PDE-Above Rs.5,000,000	ACCT	ACCT
		CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below			
		SE/ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below			
		PRO-COM (Provincial) - Above Rs. 500,000			
		PRO-COM - Above Rs. 1,000,000			

Project : 07 - General Education Development Projects

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment - F.R.139
44-Upgrading Schools in Plantation Areas (GOSL / India)					
2104	Buildings and Structures	Direct Contracting ACCT (PRO) / ZDE - Rs.50,000 & below CA(PRO)/SAS(PRO)/PDE/PCA - Rs.100,000 & below ADDS(PRO)/DG(A&F)/CFO - Rs.175,000 & below SE - Rs. 200,000 & below Shopping Procedure (should invite at least 03 quotations) ACCT(PRO)/ZDE - Rs. 100,000 & below CA(PRO)/SAS(PRO)/PDE/PCA - Rs.500,000 & below SE/ ADDS(PRO)/DG(A&F)/CFO - Rs.1,000,000 & below PRO-COM (Provincial) - Above Rs. 500,000 PRO-COM - Above Rs. 1,000,000	 ACCT(PRO)/ZDE - Rs. 500,000 & below CA(PRO)/SAS(PRO)/PCA-Rs 5,000,000 & below ADDS(PRO)/DG(A&F)/CFO/PDE - Above Rs. 5,000,000	 ACCT ACCT ACCT	 ACCT ACCT ACCT
47-School Based Grant					
2509	Other	Direct Contracting ACCT(S)/DIR/ ZDE - Rs.50,000 & below* CA/PDE/PCA - Rs.70,000 & below* ADDS(Relevant Division)/DG(A&F)/CFO - Rs.90,000 & below* SE - Rs.100,000 & below* Shopping Procedure (should invite at least 03 quotations) ACCT(S) /DIR - Rs.100,000 & below* CA /PDE/PCA - Rs.200,000 & below* ADDS(Relevant Division)/DG(A&F)/CFO - Rs.450,000 & below* SE/ ADDS(Relevant Division)/DG(A&F)/CFO - Rs.500,000 & below* PRO-COM (Provincial) - Above Rs.200,000 PRO-COM - Rs. 500,000 above* * Except the approved allowances	 ACCT (NS) - Rs. 300,000 & below DIR/ ACCT(F/MA/ AM) - Rs. 400,000 & below CA/PDE/PCA/ ACCT(AM&NS)- Rs.500,000 & below ADDS(Relevant Division) /CFO - Rs.500,000 above	 ACCT ACCT ACCT ACCT	 ACCT ACCT ACCT ACCT

**Schedule of Delegation of Authority under F.R.135 - 2021
(Recurrent and Capital Expenditure)**

Advance B Account

Object Code	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
Capital Expenditure					
Advance B Account	SAS(A)		AO - Special Advance	ACCT/Registrar	ACCT/Registrar
			- Festival Advance	ACCT/Registrar	ACCT/Registrar
			- Indebtness Advance	ACCT/Registrar	ACCT/Registrar
			AS(A) - Distress Loan	ACCT/Registrar	ACCT/Registrar
			- Motor Bicycle Loan	ACCT/Registrar	ACCT/Registrar
			- Bicycle Loan	ACCT/Registrar	ACCT/Registrar

Key

A	-	Administration
ACCT	-	Accountant
AD	-	Assistant Director
ADDS	-	All Additional Secretaries
ADIR	-	Additional Director
A & F	-	Accounts & Finance
AM	-	Assets Management
AM & NS	-	Assets Management & National Schools
AS	-	Assistant Secretary
B	-	Buildings
C.Com	-	Chief Commissioner
CA	-	Chief Accountant (Financial Management/Procurement/Assets Management/ Accountant (Assets Management & Financial Supervision of National Schools))
CFO	-	Chief Finance Officer
CG	-	Commissioner General
CIA	-	Chief Internal Auditor
DDIR	-	Deputy Director
DG	-	Director General
DIR	-	Director
DSG	-	Deputy Secretary General
ENG	-	Engineer
EPD	-	Education Publication Department
EQD	-	Education Quality Development
F	-	Finance
FM	-	Financial Management
GC	-	Governing Council
HRD	-	Human Resource Development
ICT	-	Information & Communication Technology
MA	-	Miscellaneous Accounts

NCoE	-	National Colleges of Education
NIE	-	National Institute of Education
NS	-	National Schools
NL & DSB	-	National Library and Documentation Services Board
NUT	-	Nutrition
P	-	Planning
PAY	-	Payment
PCA	-	Provincial Chief Accountant
PDE	-	Provincial Director of Education
PM	-	Project Management
PRO	-	Procurement
PRO-COM	-	Procurement Committee
PRST	-	President (National Colleges of Education)
S	-	Supplies
SA	-	Schools Activities
SAS	-	Senior Assistant Secretary
SE	-	Secretary Education
SG	-	Secretary General
T	-	Transport
TEA	-	Teacher Education Administration
VPRST	-	Vice President (National Colleges of Education)
Z	-	Zonal Office
ZDE	-	Zonal Director of Education