



අධ්‍යාපන අමාත්‍යාංශය
கல்வி அமைச்சு
Ministry of Education

'ඉසුරුපාය', බත්තරමුල්ල, ශ්‍රී ලංකාව.
'இசுரூபாய்', பத்தரமுல்ல, இலங்கை.
'Isurupaya', Battaramulla, Sri Lanka.
☎ +94112785141-50 ☎ +94112785818
✉ info@moe.gov.lk 🌐 www.moe.gov.lk

මගේ යොමුව
எனது இல.
My Ref.

ED/05/77/08/01/2024

ඔබේ යොමුව
உமது இல.
Your Ref.

දිනය
திகதி
Date } 21 -02-2024

Circular No : 05/2024

- All Additional Secretaries
- All Chief Financial Officers
- Director General (Accounts and Finance)
- Director General (Planning)
- Secretary General of Sri Lanka UNESCO National Commission
- Chairman of National Library and Documentation Services Board
- Chairman The State Printing Corporation
- All Chief Accountants
- All Senior Assistant Secretaries
- Chief Commissioner (National College of Educations)
- All Provincial Directors of Education
- All the Heads of Programmes
- All the Heads of Project
- All the Directors in charge of subjects
- All Accountants
- All Zonal Directors of Education
- All the Heads of College of Educations
- All the Principals (Teachers' Colleges)
- All the Managers (Teacher Centers)

DELEGATION OF POWERS ON FINANCE CONTROL IN TERMS OF FINANCIAL REGULATION 135 - YEAR 2024

A financial activity delegation Schedule (Annexure 1) is attached herewith on cost control of each institution under the F.R. 135 relevant to the programmes and projects controlled under expenditure vote 126 of the Ministry of Education. This delegation of powers has been sourced and arranged mainly through 4 outstanding financial actions. That is authorizing, approving, certifying and paying. To clarify the interpretation of this process and their responsibilities, it is important to refer to F.R.136, 137, 138, 139. These delegation of financial powers are effective from 01.01.2024 as applicable.

නරේ අමාත්‍යවරයා
கௌரவ அமைச்சர்
Hon. Minister } ☎ +94112784832
☎ +94112784825
✉ minister.education@moe.gov.lk

ලේකම්
செயலாளர்
Secretary } ☎ +94112784811
☎ +94112785162
✉ secretary.education@moe.gov.lk

02. A financial activity delegation shall be executed subject to the following restrictions and instructions.

- 2.1 All powers shall be exercised in accordance with the circulars and instructions issued by the Secretary of the Ministry of Finance, Ministry of Public Services, Provincial Councils and Local Government, Ministry of Education, Code of Procurement Guidelines, Establishments Code from time to time.
- 2.2 All the officers should be assured to act according to the instructions in Budget Circular No: 05/2023 and No. BD/CBP/01/01/05-2023 dated 9.12.2023 on the authorization of expenditure and management of public expenditure in the year 2024
- 2.3 In cases where powers are delegated to several officers on the same matter, a the officer directly responsible for such, should exercise the powers.
- 2.4 When an officer to whom the powers have been delegated does not come to work due to leave or any other reason, the acting officer shall exercise the such powers .
- 2.5 The first signatory of a cheque shall be the Chief Accountant or Accountants responsible for certifying a voucher for a particular payment. In his/her absence, the responsibility is assigned to the head of the institution.
- 2.6 As mentioned elsewhere in this F.R.135 Delegation of Powers Circular, only the officers authorized to approve vouchers under the respective financial limits should execute the approval.
- 2.7 An officer who has been delegated powers may, within the limits of those powers, delegate powers to a subordinate officer on behalf of customary subjects or minor subjects such as letters of reminder and letters of signature. However, the first-mentioned officer is not exempted from the responsibility of the Chief Accountant.

2.8 It is strongly emphasized that your prime attention should be paid to all the instructions and guidelines contained in the National Budget Circular 01/2024 and it should be noted that violating the said circular instructions shall be considered as an ultra vires of the powers delegated by me herein.

03. Official Bank Accounts

The opening of all official bank accounts of the Ministry and institutions must be executed under the approval of the Secretary of the Ministry of Education and the Secretary of Education shall perform the delegation of authority to the officers to operate those bank accounts.

04. Application/Release of Provisions and Petty Cash under the Ministry.

Since the release of cash funds is carried out by considering the existing liabilities under the expenditure subjects of each institution, the report of all the liabilities of the institution at the end of each month must be forwarded to the Chief Accountant (Financial Management) on or before the due date.

In preparing the annual financial statements (Appropriation Account), when there is a difference between the approved provision and the actual expenditure, the accountant is bound to submit the reasons in writing, thereby all the additional provisions required for the respective expenditure subjects/ with the approval of the head of the non-financial institution, the subject of expenditure should be clearly mentioned and requested. Application should be made by the Chief Accountant/Accountant or in offices where there is no Accountant, by the officer assigned that duty. No allowances or petty cash shall be made to the demands of any other officer. No liabilities must be created by exceeding the Annual provisions in any case.

05. Submission of letters and accounting reports to the General Treasury on financial activities.

All documents and financial statements forwarded to the Treasury regarding financial activities should be signed by the Chief Financial Officer I/ II/ Chief Accountant (Financial Management). It will be signed by the Secretary of Education only in cases where it is inadequate.

06 . Approved staff information

Every organization should maintain complete details of approved and available staff. According to the instructions in Public Accounts Circular No. 210/2010 dated 19.08.2010, the actual information about government salaries and cadres should be sent to the Accountant (Financial Management) of the Ministry on or before the 15th of every month in order to send to the General Treasury. Accountant (Financial Management) should maintain an accurate staff register based on this headcount information sent by all accounting units under the Ministry of Education. Moreover, salary should not be paid beyond the approved staff and arrangements should be made to get approval under F.R.71 for additional staff. In this regard, the instructions mentioned in Management Service Circular 03/2018 dated 18.07.2018 should be followed.

07. Payment of overtime, holiday pay, extra duty allowances. (All payments made under expenditure vote 1002)

7.1 Heads of institutions should organize monthly overtime work based on the amount of provision given to institutions by the General Treasury through this Ministry for the subject of overtime and holiday salaries. Accordingly, overtime shall be paid only for duties essential to the service. Employers should ensure that overtime is paid only for active period of time.

7.2 Since they are allocated according to the allocation requirement provided by the annual budget estimates to the respective institutions, the responsibility of proper management of the allocations is assigned to the heads of the institutions.

7.3 No officer/employee should be deployed in overtime in excess of his/her basic salary.

7.4 Unless otherwise specified in another circular, minimum 08 hours of work per day shall be required for daily pay (1/20 and 1/30) for working on holidays.

08 . Overtime and holiday payments are authorized as follows.

08.1 Overtime

Up to 40 hours - Regional Director of Education/ Dean (National College of Education)
Upto 80 Hours - Additional Secretary/Chief Financial Officer/Senior Assistant
Secretary/Chief Accountant/Directors of Education
Up to 150 hours - Additional Secretary(Administration)/Chief Financial Officer
Over 150 hours - Secretary of Education

08.2 Holiday pay Up to 02 days - Additional Secretary/Chief Financial Officer/Provincial
Director of Education

More than 02 days- Secretary of Education

09 . Payment of composite allowances for duty travel.

- 9 . 1 For any rank officer / employee, maximum composite allowance is limited for 10 days. For reserved drivers in the pool this is a maximum of 12 days per month.

In case of payment beyond 12 days, take necessary actions to obtain additional provision from the estimate branch. However, only in cases where the Head of Institution is personally satisfied that service beyond this limit is necessary, entitled to do so after giving reasons thereof should be submitted to “ Principal Accountant (Financial Management) ” of the Ministry for verification and the approval of the Additional Secretary (Admin) should have obtained for such. The approval on the composite allowance and related overtime allowances shall be sanctioned and paid only within the approved limits after taking into account the actual travel time and nature of duty and not as per the number of days and hours claimed in the vouchers.

- 9.2 If an officer participates in the training programs on the prior approval of the Ministry, such officers can also be paid as per Chapter XIV of the Establishments Code.

10 . Giving Limits for Authorization for expenditure on estimates for programmes/ seminars/ workshops.

10.1 Training courses and other programs to be implemented from the Consolidated Fund

Detailed estimates should be prepared for the training courses and other programs carried out from the consolidated fund and approval should be obtained from the relevant officials under the following limits. 2006 Government Procurement Procedure should be followed, if service or equipment are purchased from external institutions. If there is no provision required for this purpose in the provision allocated to your department/institution , the approved estimate Provision should be made to after the presentation to the Chief Financial Officer I.

Director of Education/ Provincial Director of Education/ SAS/CA Upto Rs.100,000/-

Sectional Additional Secretaries/Directors General up to Rs.200,000/-

Additional Secretary (Admin/ Policy Planning)/CFO up to Rs.400,000/-

Secretary of Education above Rs.400,000/-

10.2 Projects financed by Foreign Aid/Foreign Loans

Limits on authorization of expenditure incurred on estimates for programmes /seminars /workshops undertaken through foreign aid :-

Budget estimates for programs offered under foreign aid/foreign loan projects may be approved subject to the following limits. However, for the services obtained from external agencies within the said estimates, the approval of the Secretary should be obtained up to Rs.500,000/- and the approval of the Procurement Board for services exceeding Rs.500,000/-. (E.g. in choosing hotels, purchasing goods)

Project Director Education Director/ Provincial Education Director/ SAS/CA	- up to Rs.200,000/-
Paralytic Additional Secretaries/Directors General (P.& S.)	up to Rs.400,000/-
Additional Secretary (Admin/Policy Planning)/ CFO	up to Rs.750,000/-
Secretary of Education	above Rs.750,000/-

10.2.1 Bearing Expenditure for seminars, workshops, etc. conducted using foreign aid.

Stationery, overtime and holiday salaries, travel expenses and composite allowances for work subjects implemented on foreign aid should be borne from the same foreign aid provisions.

For this, the treasury allocations reserved for general activities should not be used. Therefore, when approving the estimates for the work expected to be carried out on foreign aid, the heads of the institutions should definitely acted to obtain an approval prior on an estimate prepared including all the costs thereof.

10.3 Donations received as material/equipment and cash.

10.3.1 Cash Donations

Donations received in cash for the School Development Fund should be handled as per Circular No. 54 of 2023 for School Development Funds.

10.3.2 Donations received as Materials/Equipment

Donations received in the form of materials should be obtained under the prior approval of the relevant officials as stated below, and the materials and equipment to be inventoried and should be entered in the donation register. Non-financial assets from donations, foreign projects and other sectors and from all other sources should be accounted for by the Cigas Asset Management Program. It is the responsibility of the head of the institution to prepare a program to properly manage the undertaking of donations and their release to the relevant departments.

institution	Officer to obtain prior approval
schools	Zonal Education Director/Provincial Education Director/Provincial Education Secretary
National Colleges of Education/ Teachers' Colleges, Teachers Centres	Chief Commissioner (Teacher Education)
Other Departments of the Ministry	Additional Secretary/ Chief Financial Officer/ Secretary of Education

10.3.3 Foreign Donations

Before procuring materials and equipment as foreign donations to an institution, an application should be made to C.F.O. 1/11 for obtaining the approval of the Secretary of Education with the recommendation of the relevant sectional Additional Secretary. Approval will only be given only if the institution needs to obtain these equipments or materials. Provisions for payment of customs duties and other charges shall be allocated from the Chief Financial Officer I. No provision will be made to pay customs duties and other charges on any foreign donation not approved by the Secretary of Education.

The materials or equipment received like this must be recorded in the inventory register and signed by the head of the institution. Moreover , those materials or equipment should also be included in the stock verification documents as prescribed. In this way, all the equipment entered in th stock verification documents must be accounted unde new SIGAS asset management computer program.

10.3.4 Accounting for materials, equipment, property

According to the Guideline No. 02/2022 Department of Public Accounts , details of grants (eg :- materials, machinery, equipment, property) made in other forms than cash, in order to account for the value of such grants, a report containing the description of the items, amount, amount and the subject of expenditure to be accounted must be submitted quarterly(in 03 months) to the Chief Accountant (Financial Management).

10.3.5 Income from canteens or eateries and all other sources should be credited to government revenue and the said income should not be credited to welfare accounts.

10.4 Delegation of Authority in respect of Foreign Aid Projects.

<u>financial function</u>	<u>Officer delegating</u>
Authorizing	Secretary of Education / Procurement Committee
Approval	Additional Secretary by the relevant department /Project Director/Education director
Certification	Chief Financial Officer/ Project Accountant
Payment	Chief Financial Officer/ Project Accountant

11. Direct Foreign Aid/Foreign Grants (WFP/UNICEF/...etc)

Decentralized agencies that deal with foreign aid must deposit the foreign money directly received by their organization, in the General Treasury to deal with the financial regulations. Therefore, such receipts should be forwarded to the Chief Accountant (Financial Management) immediately as they are received. Treasury provision should be made through annual estimates to meet the expenditure and requests should be made to the Accountant General (Financial Management) for such. Application should be made for petty cash from the Chief Accountant (Financial Management) of the Ministry.

12. Progress Review Meetings

Additional Secretary (Policy and Planning) should organize quarterly progress review meetings for foreign aid projects and capital expenditure of more than 80 million rupees from domestic funds to be held ,at the end of each and every quarter under the patronage of the Secretary of the Ministry.

13. Purchasing of Goods and Services

- 13.1 Procurement of supplies and services should be complied with financial regulations and procurement guidelines. Further, the Procurement Guidelines Code, 2006 that has been issued and shall comply with the additional amendment thereof. In accordance with the procurement guidelines, every organization should methodically prepare annual procurement plans (Procurement Plan) and submit them to the Additional Secretary (Procurement) for the approval of the Secretary of the Ministry. The Additional Secretary (Procurement) shall take necessary actions to send copies of the approved procurement plan to the Deputy Secretary of the General Treasury and the Auditor General.
- 13.2 Purchases for all internal needs of the Ministry shall be made from the Accounts (Supplies) Section under the supervision of the Chief Financial Officer II and a certificate shall be entered in the Payment Voucher by the Accounts (Supplies) before making payments for all purchases recorded in the stock verification books.
- 13.3 Donations to various departments of the Ministry, equipment/materials purchased from foreign projects and workshop estimates should be dealt with as per instructions in paragraph 10.3.

14. Procurement Committees

- 14.1 Regional Procurement Committees shall be appointed by the Additional Secretary (Procurement) with the approval of the Secretary of Education upon the request of the Heads of Institutions.

14.2 Procurement Committees of the Ministry of Education and Relevant Limitations

The following procurement committees are in operation under the Ministry of Education, and the restrictions related to those committees are mentioned in Schedule 01.

- I. Ministry procurement Committee (goods and services)
- II. Ministerial Procurement Committee (the construction)
- III. Ministerial Minor Procurement Committee
- IV. Ministerial Minor Procurement Committee (Vehicle Repair) .
- V. Ministerial Minor Procurement Committee (Piriven activities)
- VI. Project Procurement Committee (KOICA Project)
- VII. Procurement Committee , Provincial Department of Education

VIII. Divisional Procurement Committee, National Colleges of Education

IX. Procurement Committee for the for all statutory bodies gazetted under Ministry of Education (SPC, NIE)

14.3 Those institutions should be ensured to get the approval of the Secretary of Education through the Additional Secretary (Procurement) relevant to procurement decisions.

14.4 Standard Bidding Documents (SBD) should also be used whenever available, in accordance with Government Procurement Guidelines.

15 . Purchase by Heads of Institutions from Registered Suppliers.

15.1 In pursuant to clause 2.3 of PFD Circular No 08/2019 dated 17.12.2019 of the Department of Public Finance of the General Treasury to all suppliers registered under their organization www.promise.lk ,it should be informed to register in the Government's Electronic Procurement System (Electronic Government Procurement - eGP) . Such registration will enable those suppliers/contractors to participate in the procurement of every government agency.

15.2 when there are not enough suppliers registered in their organization for any procurement. Quotations should be conducted from the websites, www.promise.lk , rainbowpages.lk and www.cida.lk in addition to the appropriate number of additional contractors/suppliers, and subsequently that would facilitate to a wider competition on bidding.

16. Direct purchase of goods with minor value

16.1 Where it is disadvantageous to follow normal procurement procedures for obtaining goods or services of minor value, direct purchase may be made from the open market subject to the limitations given in the delegation of powers under F.R.135.

17. Petty Cash Imprests Maximum Limits

Any officer working under the direct supervision of a Staff Officer shall be entitled to Rs. 25,000/- up to a maximum of 25,000/- can be arranged to maintain a small cash advance with my approval. In the lump sum payment of this petty cash advance, an amount of Rs. 5,000 /- should not be exceeded. (Public Finance Circular No. 01/2020)

18. Activity based Interim Imprests

- 18.1 In special cases, As per F.R. 371, a staff officer can apply for an interim advance not exceeding Rs.100,000/-. Arrangements should be made to settle the interim arrears as soon as the activity is concluded.
- 18.2 According to the letter of the Public Accounts Department bearing No. S.A.P.M.M.R.D 2/50 dated 11.09.2002, an immediate advance can be paid within a maximum limit of Rs.100,000/- for the works being carried out using foreign aid .
- 18.3 As soon as any of the above advance money is completed, the remaining amount should be paid to the Shroff Division immediately, and the expenses should be covered by vouchers. In cases where this is a cancellation of an event, the amount obtained for such must be returned to the shroff on the same day itself. If the settlement is not made immediately after the first notification, it should be recovered from the monthly salary of the relevant officer without further notification.

19. Vehicle repairing and maintenance

- 19.1 For the above matters, your attention is drawn to F.R. 785 and the Government Procurement Guidelines Code of 2006.
- 19.2 Repairs may be carried out subject to the following limitations as per the delegation of powers referred to in Finance Regulation 135 and the quotations obtained from several institutions as per procurement guidelines. (Prices should be sought from at least 3 or more institutions.)
- | | |
|--|--------------------|
| a) Assistant Secretary (Transport). | Upto Rs.200,000/- |
| b) Senior Assistant Secretary (Transport). | Up to Rs.300,000/- |
| c) Additional Secretary (Administration) / Chief Financial Officer | Up to Rs.500,000/- |
- 19.3 Repairs in institutions exceeding Rs.500,000/- may be referred to the Ministries Sub-Committee/Procurement Committee and subject to approval as per Government Procurement Guidelines 2006.

19.4 For every vehicle repair exceeding Rs.500,000/-, the prior approval of the Secretary of Education should be obtained in addition to the approval of the Procurement Board.

19.5 The following restrictions apply if repairs are carried out by the local representative of the manufacturer.

- | | |
|--|--------------------|
| a) Assistant Secretary (Transport). | Upto Rs.100,000/- |
| b) Senior Assistant Secretary (Transport). | Upto Rs.150,000/- |
| c) Additional Secretary (Administration) / Chief Financial Officer | Upto Rs.200,000/- |
| d) Secretary of Education | Up to Rs.500,000/- |

For repairs exceeding Rs.500,000/- the approval of the Procurement Board should be obtained.

19.6 Entering into Service Agreements

The heads of the relevant departments should be responsible to enter into vehicle service agreements that have been formally authorized.

20. Unused vehicles

Vehicles belonged to the Ministry and vehicles belonged to institutions that impossible to be driven due to various reasons cannot be parked in the Ministry premises or other places for a long time. If there are vehicles that are impossible to be driven, steps should be taken to repair them properly.

If the repairing is not economically efficient, it should be referred to the Chief Financial Officer 11/Additional Secretary (Control) for taking a decision on the same.

21. **Approval of payment of vouchers for duly authorized works, supplies and services is as follows.**

Ministry

Maximum Limit (Rs.)

Assistant Secretary/ Director/ Accountant/ Engineer (Civil/
-Electrical/Mechanical)

upto Rs.1,000,000/-

JS Secretary/ Deputy Director General/ Chief Accountant	upto Rs. 5,000,000/-
Director (Engineering)	
Additional Secretary/ Chief Financial Officer/	} upto Rs..100,000,000/
Director General	
Secretary	above Rs.100,000,000/-

Moreover, in the event that a performance guarantee, service agreement or other necessary documents are to be obtained and payment is to be made, it should be confirmed that these documents have been obtained before making the payment.

22. Signing of Contracts/Agreements

To enter into agreements on behalf of duly approved contracts may proceed in accordance with the delegated powers under the maximum limits mentioned in above paragraph 21.

23. Sanction of overdue payments F.R. 115 Additional Secretary (relevant section)/Chief Financial Officer I is assigned and ministerial approval do not require for the following payments under F.R.115.

- i. Salary Payments (for the year 2023 only)
- ii. Payment of pension
- iii. Payments made in advance/antedated on a circular issued by the Government (for the year 2023 only)
- iv. Payments made for legal reasons
- v. Payments made through an advance account
- vi. Payments made from deposit account

24. Issuance of official letters by the Ministry

24.1 When the letters are sent to other heads of Ministries and Departments, must be sent by the Secretary of the Ministry of Education under his/her signature.

24.2 Apart from the letters personally signed by the Secretary of the Ministry of Education, all duty letters should be issued with the signature of the respective subject Director General/Additional Secretary/Chief Financial Officer or Staff Officer.

24.3 Letters submitted to foreign institutions representing the Ministry of Education should be forwarded only with the signature of the Secretary of the Ministry .

25. Correspondence of duties with Head Office

In many cases, it has been evidenced that the same letter is addressed to several officials. It is an unnecessary expense as well as a waste of the officers' time. Therefore, letters should be addressed only to the staff officer in charge of the subject. The officers in charge should refer to the relevant officers for decision making as appropriate. Chief Financial Officer I/II/ Chief Accounts Officer can be called in relation to financial activities. Apart from this, any recommendations, answers to audit questions etc. should also be personally signed by the head of the institution.

26. Advances to Government Officers

The power of approval is as follows.

Disaster Credit	}	Education
Festival Advances		Other Institutions - Decentralized
Special Advance		Heads of the Institutions
Bicycle Purchase Advances		
Property Loans, Car Purchase Loans (excluding bicycles) (to be submitted to the bank)	}	Additional Secretary (Admin)
Debt relief loans		/ Heads of the Establishments

27. Proper maintenance of Advance B ” Account

27.1 Accountant shall personally supervise the duties of Advance B ” account. The CC 10 document should be supervised in every month to assure whether calculations, non-tax balances, interest calculations are done properly. If any amount is not charged, it should be reported to the staff officer in charge immediately. He should perform all related activities to collect the loan amount properly from the relevant officer. The comparison reports of every month should be submitted to the Accountant (Miscellaneous Accounts) on a quarterly basis before the 15th day of the following month and the progress related to the not recovery of outstanding loan balances exceeding 03 months.

27.2 An information system should be maintained by including important information such as National ID number, position/designation, salary number, etc. of the relevant officer in granting loans. When the account is prepared, the national identity card number, position/designation, transferred institution of all other officers including the officers employed should be correctly entered.

28. **Attendance and taking leave of officers in service of Government Corporations, release on study leave and other employment.**

In this regard, It should be noted to act according to the provisions of paragraphs. 3:18 , 3:18:1, 4:7 , 4:8 of the Establishments Code XXIV. Further, before recommending the relevant application, the heads of the institutions should confirm to use a special program to recover dues incurred to the government.

29. **Distress Loans**

As far as possible, priority should be given to the person who applies for a loan in the first place in the payment of disaster loans.

30. **Maintenance of fixed asset records.**

All organizations must maintain a fixed asset register of their organization in accordance with the CIGAS program . Further, these documents should be prepared in such a way that details can be given whenever requested by the General Treasury and the Auditor General.

31. **State Revenue**

31.1 The income from the renting of canteen and other sale of scraps should be credited to the government revenue.

31.2 Signing of Income Refund Applications

I hereby delegate the powers to the following officers of the Ministry of Education to recommend me, to the Secretary of Ministry of Education to sign the application for refund from revenue.

- Chief Accountant - up to Rs.Two (02) million
- Chief Financial Officer - More than Rs. Two million

32. Exercise of powers under F.R.135.

The powers conferred under F.R 135 shall be strictly observed by the appointed officers. It should be assured not to act beyond the limits of delegated authority for any reason. According to F.R. 136, 137, 138 and 139, the officers entrusted with the functions of authorizing, approving, certifying and paying respectively should be vigilant and responsible regarding their own limitations.

If you need further clarification regarding these matters, please contact the Accountant (Finance). (Direct Phone Number--011-2784831 / Extension - 1466)



Wasantha Perera,
Secretary,
Ministry of Education .

Copies :-

1. Auditor General
2. Director General of Public Finance
3. Director General , Management Audit Department , Ministry of Finance
4. Chief Internal Auditor , Ministry of Education

Schedule - 0 1

Reference to Procurement Guidelines : 2.14.1

01. Limitation of authority of procurement committees to recommend/determine award of contracts

In following competitive bidding procedure (Guidelines 3.1, 3.2 or 3.3), direct contracting method (Guidelines 3.5) or reordering method (Guidelines 3.6) for procurement of goods, works and non-consultancy services:

Authority	Contracts with Government of Sri Lanka funds	Foreign funded contracts
Standing Procurement Committee appointed by the Cabinet/ Procurement Committee appointed by the Cabinet	More than Rs.500 Million	More than Rs. 1000 Million
Ministry of Education Procurement Committee	Up to Rs. 500 Million	Up to Rs. 1000 Million
Provincial Department of Education Procurement Committee/ Project Procurement Committee	Up to Rs. 200 Million	Up to Rs. 500 Million
Zonal Education Offices/ Faculty Procurement Committee	Up to Rs. 25 Million	Up to Rs. 50 Million

In adopting market pricing method for procurement of goods, works and non-consultancy services (Guideline 3.4):

Authority	Minimum bid price That should be called	Authority Limit (Rs.)	
		Sri Lanka Government funds	Foreign funds
Ministry of Education Procurement Committee	work: By calling not less than 05 sealed quotations	Up to 20	Up to 20
	Services other than goods and consultancy services: By calling not less than 05 sealed quotations	up to 12	Up to 18
	Services other than goods and consultancy services: By calling not less than 03 sealed quotations	till 08	till 08
Provincial Education Department Procurement Committee/ Project Procurement Committee	work: By calling not less than 05 sealed quotations	up to 10	Up to 15
	Services other than goods and consultancy services: By calling not less than 05 sealed quotations	up to 10	Up to 15
	Services other than goods and consultancy services: By calling not less than 03 sealed quotations	till 05	till 05
Zonal Education Offices / Faculty Procurement Committee	work: By calling not less than 05 sealed quotations	Until 03.5	Until 03.5
	Services other than goods and consultancy services: By calling not less than 05 sealed quotations	till 01	till 01
C,A./D.H./STA.INSTI.	work: By calling not less than 03 sealed quotations	till 01	
	Services of goods and non-consultancy services: By calling not less than 03 sealed quotations	Up to Rs.500,000 /-	

**Repair work of minor value, direct purchases of goods and services (Guidelines 3.5 or 3.6)
(Using Sri Lankan Government Funds or Foreign Funds)**

Authority	Facts that must be completed	Authorised limit.
P.G.N./D.P./ Vya.A.	work: <ul style="list-style-type: none"> • Fulfilling the provisions mentioned in Guideline 3.5 or 3.6 	Up to Rs.500,000 /-
	work: <ul style="list-style-type: none"> • When competitive bidding is not cost effective. • C.A/H.D/Sta. Inst. must be certified on the cost-effectiveness of the procurement. • This authority is under the supervision of C.A/H.D/Sta. Inst. should be carried out by his personal supervision and should not be delegated to any other person. 	Up to Rs.200,000 /-
	Goods and non-consultancy services: <ul style="list-style-type: none"> • Fulfilling provisions mentioned in Guideline 3.5 or 3.6 	Up to Rs.200,000 /-
P.G.N./D.P./ Vya.A.	products directly from the marketplace and Procurement of Non-consultancy services <ul style="list-style-type: none"> • When competitive bidding is not cost effective. • C.A/H.D/Sta. Inst. must be certified on the cost-effectiveness of the procurement. • This authority is under the supervision of C.A/H.D/Sta. Inst. should be carried out under his personal supervision and should not be delegated to any other person. 	Up to Rs.100,000 /-
D.P./ Vya.A.	Automobile and other equipment repair: <ul style="list-style-type: none"> • When competitive bidding is not cost effective. • C.A/H.D/Sta. Inst. must be certified on the cost-effectiveness of the procurement. • This authority is under the supervision of C.A/H.D/Sta. Inst. should be implemented under the personal supervision. • For repairs exceeding Rs.500,000/- s personal approval of C.A.should be obtained. 	Rs . 5 00,000/- upto
Regional Heads or Officers in-charge of concerned units/sections authorized by H.D.	Purchase of goods and services including equipment of minor value not exceeding Rs.15,000/- for one purpose in one day. <ul style="list-style-type: none"> • The aggregate of such purchases made in one colander month shall not exceed Rs.60,000/-. 	Up to Rs.15,000 /-
	Repairs of motor vehicles not exceeding Rs.50,000/- per month.	Up to Rs.50,000 /-

02. AUTHORITY LIMITS FOR DEVIATION FROM PROCUREMENT PROCEDURE

When it is necessary to deviate from the prescribed procurement procedure due to very urgent and very special matters related to the procurements made from the Fund of Government of Sri Lanka, the authority can grant the provisions for the same subject under the limitations below mentioned. In such cases, it should be clearly recorded in writing and a copy thereof should be sent to the Auditor General.

Competent authority	Procurement functions Authority limits for deviation from procedure
Head of the Department (his personal approval must be received.)	Rs. 250,000/- upto
Departmental Procurement Committee	Up to Rs.05 million
Ministerial Procurement Committee	Up to Rs.10 million
Cabinet of Ministers	Above Rs.10 million

Approving authority

The recommendations/decisions made by the procurement committees should be approved by the following authorities (subject to the provisions of F.R.135 on delegation) before awarding the contract.

Regional Procurement Committee	Head of Department
Project Procurement Committee	Chief Enumeration Officer
Departmental Procurement Committee	
Ministerial Procurement Committee	
Procurement Committee appointed by the Cabinet	Cabinet of Ministers

The Chief Accounting Officer may appoint minor committee/committees for lower value procurement within the authorized limitations of Ministry Procurement Committees/Departmental Procurement Committees/Project Procurement Committees. Subsequently, the Chief Accounting Officer is also empowered to change the composition of the Committee mentioned under 2.7.4, 2.7.5 and 2.7.6 of the Procurement Code.