

WAYAMBA UNIVERSITY OF SRI LANKA

Internal memo

To : Vice-Chancellor
Deans of Faculties / Registrar / Librarian / Bursar

From : Bursar **My Ref No** :

Date : 05.03.2021 **CC** :

Subject : Delegation of Authority for Financial Control under FR 135 for the year 2021

The delegation of authority which was approved by the Council is circulated herewith for your information and necessary actions. Following documents are attached herewith.

1. The Council approval (Minute no 215.6.9)
2. Extracts of Financial Regulations (F.R. 135, 136,137,138,139)
3. Schedule of Delegation of Authority


Bursar

Bursar
Wayamba University of Sri Lanka
Kuliyapitiya

Copy : DRs / DBs / SARs / SABs / ARs / Abs / AIA / Statistical Officer / PS to VC
Directors of Centers / Units
(Soft copy is e-mailed)

WU/AC/C/2021/215
Academic Branch
Wayamba University of Sri Lanka
25.02.2021



Bursar

Subject: Delegation of Authority for Financial Control Under FR 135 for the Year 2021
(Memo C/215/61)

I am forwarding herewith an extract from the minutes of the 215th meeting of the Council held on 29.01.2021 for your information and necessary action please.

Please note that the minutes were confirmed at the 216th meeting of the Council held on 23.02.2021.

Secretary / Council

Registrar
Wayamba University of Sri Lanka
Kuliyapitiya

215.6.9 Delegation of Authority for Financial Control Under FR 135 for the Year 2021
(Memo C/215/61)

The Council approved the delegation of authority for financial control for the year 2021, under FR 135.

It is essential that, in relation to financial and accounting matters, the Internal Audit report direct to the Head of Department.

(2) Internal Audit Programme relating to financial matters. – Internal Audit programmes for the survey of the financial aspects of the work of a department should be carefully prepared, in order to enable a systematic, adequate and efficient check on such work. It is desirable to consult the Auditor-General in preparing this programme.

(3) Internal Audit Reports. – Copies of Internal Audit reports pertaining to the financial operations of a department, should be furnished to the Auditor-General.

F.R.135. Delegation of Functions for Financial Control. (1) An accounting Officer may delegate his functions either generally or with regard to individual transaction; but he must do so in a reasonable way. In particular he must satisfy himself in regard to the competence of those to whom authority is delegated, and in regard to the adequacy of internal checks in the system of delegation. The Accounting Officer will be responsible for his scheme of delegation and for supervising the system of financial control generally. His scheme of delegation will naturally be determined by the organization of the department, except where geographical and technical factors necessitate special arrangements. Whenever possible the duties should be so divided that each transaction passes through two or three different officers.

(2) An officer to whom functions have been delegated will have full discretion to perform the duties delegated to him and will be held accountable for his acts. It will also be his duty to keep the Accounting Officer acquainted of any transactions, which involve novel principle, or are of sufficient importance, to merit the Accounting Officer's personal attention. On the other hand, an act of delegation will not relieve an Accounting Officer of his ultimate responsibility. If an officer exceeds or misuses his delegated powers, or fails to carry out his duties, he will be accountable for such acts and defaults. In such a case, however, the Accounting Officer will not be held responsible, unless the excesses, misuses or defaults are attributable to causes within his control.

(3) In turn, an officer holding a delegation can entrust to his subordinates the routine or minor tasks connected with and within the limits of his delegation. This does not, however, absolve him of his own responsibility to his Accounting Officer.

(4) Whenever the Accounting Officer intends to delegate one or more of his functions, he should prepare a Schedule specifying each officer, by name or office, and the functions delegated to him. In the case of delegation for the control of expenditure, the Accounting Officer may

Link particular functions with specific allocations. At the same time any limitations imposed on the character or amount of individual transactions should be specified. Arrangements to cover absence from duty must also be shown on the Schedule, which should be revised periodically and calculated in the department generally. Copies of delegations relating to expenditure should be supplied, in particular, to each Authorizing, Approving, Certifying and Paying officer; and copies of delegations in respect of the receipt of money, to each Assessing, Collecting and Accepting Officer. A copy should also be sent to the Auditor-General. If necessary the advice of the Chief Accounting Officer or of the Treasury (Department of Public Finance) may be sought concerning the Schedule.

It is important that the scope of delegation should be set down in writing so that there may be no doubt in the future about the nature of the responsibilities of the officers to whom authority has been delegated. Such delegations should be periodically reviewed and any revisions brought to the notice of officers concerned.

(5) The following stages or functions may be distinguished :-

(a) Expenditure :

- (i) Authorization.
- (ii) Approval.
- (iii) Certification.
- (iv) Payment.

(b) Income :

- (i) Assessment.
- (ii) Collection.
- (iii) Acceptance.

In particular circumstances, a delegation of authority granted to an individual officer by an Accounting Officer may involve more than one of the above stages or functions.

F.R. 136. Authorization. An officer, who is empowered to commission supplies, works or services, is referred to in these Regulations as Authorizing Officer. The decision to make such an authorization is in his discretion and he must accept full responsibility with regard to it. Any officer empowered to commission supplies, works or services will do so in writing and will be responsible to the Accounting Officer in the following respects :-

- (1) that the work, supply or service is covered by appropriate authority, and falls within the scope of the vote or other authorized financial provision and/or is properly chargeable to the accounts involved;

- (2) that he exercises due judgement; that he does not exceed the specified limits of his authority; and that every step in the procedure set down in the Financial Regulations has been duly taken (e.g. decisions of tender boards);
- (3) that the commitments which are expected to mature for payment in a particular financial year do not exceed the funds available in his respective allocations;
- (4) that the sums due on commitments as they arise against each of his allocations (or his allocations to other departments) and the amounts recorded are subjected to continuous review in the light of further information that becomes available as work progresses;
- (5) that the information mentioned in (4) above is passed periodically to the Certifying Officer;
- (6) that his records are compared and reconciled at least once a month with those of the Certifying Officer so that he may know the precise amount available for further commitments;
- (7) that in any case involving reasonable doubt as to the availability of funds, or as to the economy or financial propriety of transactions generally, he seeks the advice of the Accountant or Officer in charge of accounting operations.

Note 1 - An officer empowered to authorize services must first ensure that the necessary preliminaries - such as the approval of Annual Estimates, works estimates, etc. have been carried out. Nevertheless, these prior decisions, at whatever level, do not produce firm commitments. The final authorization must involve a free judgement by the Authorizing Officer personally. Where a proposed transaction is subject to Tender Board procedure, the Authorizing Officer will vouch for the necessity for the expenditure, but the Board will take responsibility for deciding the basis of purchase, etc.

Note 2. - Also see F.R. 201 (1)

F.R. 137. Approval. An officer who is empowered to approve services, works or supplies on completion and to admit claims is referred to in these Regulations as Approving Officer. He will be responsible to the Accounting Officer for verifying :

- (1) that the work, service or supply arises out of an authorization by the appropriate Authorizing Officer and/or out of an Agreement;

(2) That the work or service has been performed or the supply rendered in terms of such authorization and/or a relevant Agreement and any authorized variations therefrom in any respect, especially with regard to compliance with terms relating to quality of materials used, the quantities and the period or periods of time within which portions of the contract have to be completed ;

(3) that the rates and the total sums approved for payment are in accordance with authorized scales or in terms of the Agreement or any authorized variations and where there is no authorized or standard rates or Agreement, that the rates are fair and reasonable ;

(4) that in a contract of employment the appropriate conditions, rules and regulations have been complied with ;

(5) that in the case of supplies, they have been examined and correctly taken on charge or otherwise accounted for in terms of the Regulations or instructions of Government ;

(6) that in the case of bills for payment of electricity, gas, water, telephone and other similar services supplied, they are checked with Registers kept to show the monthly meter readings and other relevant particulars. If the amounts billed in a particular month deviate widely from the average normal monthly consumption pattern, such cases should be investigated and remedial action, where necessary, taken.

Note.- See also Financial Regulation 201 (2).

F.R. 138. Certification of Vouchers. An officer who is empowered to certify vouchers is referred to in these Regulations as Certifying Officer. He is responsible to the Accounting Officer to see :-

(1) that the amount payable on each voucher is a correct charge on the Head, Programme, Project, Object Class, etc., or the relevant Account, and is covered by a Warrant signed by the Minister of Finance, or is covered by other appropriate authority ;

(2) that the payment will not cause an excess on the amount provided for the current financial year and that it has been posted in the Appropriation (Votes) Ledger or other appropriate Ledger, under the relevant Head, Programme, Project, Object Class, etc., or the relevant Account ;

(3) that the payees shown on the face of the voucher are the persons entitled to payment and that the amount provided for payment to each of them is correct ;

(4) that he attests on the face of the voucher that he has satisfied himself either from personal knowledge or from certificates, statements or orders of officers empowered to give them, that the provisions of F.R. 136 and 137 have been complied with ;

(5) that an indication of the fact that he has certified a voucher for the payment involved, is made on the records, files or other relevant documents, in order to prevent another voucher for the same payment being certified subsequently ;

(6) that the certificates, etc., referred to in (4) above, are attached to the voucher or that the latter bears a note quoting reference to the files in which they appear;

(7) that all relevant deductions and those notified to him or authorized or required to be recovered have been made, particularly in respect of repayment of advances, contributions, surcharges, penalties, forfeitures or other liabilities ;

(8) that the voucher is accurate and complete in every detail;

(9) that he exercises judgement, discretion and initiative in the light of the general conditions prevailing in the department in which he serves. For example, each Authorizing Officer is responsible for keeping within his own Allocation, but if the Certifying Officer sees that there is a danger of commitments exceeding an Allocation, he should draw the Authorizing Officer's attention to the matter. Moreover, there may be occasions when a Certifying Officer has serious doubts about accepting vouchers which appear correct in every formal respect. Again, general standards of financial management, or particular transactions, may have disquieting features even before the stage of voucher preparation is reached. In any such case the Certifying Officer concerned has the right and the duty to represent the matter to his superior officer, and if necessary, to the Accounting Officer personally with a request for specific written directions.

Note 1. - In the case of payments from Deposits, there will be two Certifying Officers whose responsibilities are indicated in F.R. 206.

Note 2. - Also see F.R. 201 (3)

F.R. 139. Payment of Vouchers. An Officer who is empowered to make payments on certified vouchers is referred to in these Regulations as Paying Officer. He will be responsible to the Accounting Officer to see :-

(1) that every voucher accepted for payment has been certified by an officer who has the authority to do so;

(2) that the voucher shows no evidence of having been tampered with since it left the Certifying Officer's hands ;

(3) that any facts within his special knowledge are duly taken into account before payment is made ;

- (4) that a proper receipt is obtained for every payment made;
- (5) that the identity of the payee is established ;
- (6) that in the case of a payment by cheque, money order, etc., the name and other particulars appearing on the cheque or on the money order application, agree with those shown on the face of the voucher ;
- (7) that the net amount shown on the face of the voucher is duly paid, and the fact of payment noted on the voucher by means of a "PAID" stamp, and initialed ;
- (8) that every payment is promptly noted in the prescribed records and duly brought to account ;
- (9) that where cash is entrusted to his care, he takes due precautions against theft or loss; and that the balance in hand agrees with the balance appearing in the cash book at the close of each day's business ;
- (10) that, in the case of cheque payments,
 - (i) the Bank balance is adequate to meet all payments;
 - (ii) the number of the cheque is noted on the voucher;
 - (iii) the balance is reconciled periodically with the bank statement.

F.R. 140. Passing of Vouchers for Payment. In cases where the officer empowered to pass certified vouchers for payment is different from the officer empowered to make payments, the former will take responsibility in terms of F.R. 139 (1), (2) and (3), and the latter in respect of F.R. 139, (4) to (10) inclusive. The latter will further see :-

- (a) that every voucher has been passed for payment by the officer empowered to do so;
- (b) that the voucher shows no evidence of having been tampered with since it left that officer's hands;
- (c) that any facts within his special knowledge are duly taken into account before payment is made.

F.R. 141. Bank Accounts. (1) Where several Paying Officers operate on the same bank account, and it is inconvenient for them to share a common record of cheques drawn, each should be made responsible for a fixed sum.

Memo C/215/61

WAYAMBA UNIVERSITY OF SRI LANKA
KULIYAPITIYA

19 JAN 2021

REGISTRAR'S OFFICE

Council Memo

15.01.2021

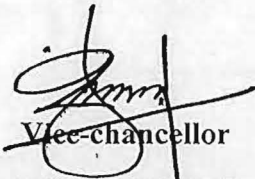
JAR/AL

Pl. place before the

Council, OK
19/01/2021

Delegation of Authority For Financial Control Under FR 135 For The Year 2021

The schedule of delegation of authority for the year 2021 is forwarded to the Council for its consideration and approval.


Vice-chancellor

VICE-CHANCELLOR

WAYAMBA UNIVERSITY OF SRI LANKA
KULIYAPITIYA


Registrar

Registrar
Wayamba University of Sri Lanka
Kuliyapitiya


Bursar

Bursar
Wayamba University of Sri Lanka
Kuliyapitiya

DELEGATION OF AUTHORITY FOR FINANCIAL CONTROL UNDER FR 135 FOR THE YEAR - 2021

ACC:CODE	OBJECT/DESCRIPTION	AUTHORISATION FR 136	APPROVAL FR 137	CERTIFICATION FR 138	PAYMENT FR 139
	Recurrent Expenses Personnel Emoluments - Academic				
4101	Salaries & Wages	Appointing Authority	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4102	U.P.F	University Act & Appointing Authority	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4103	Pension	University Act & Appointing Authority	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4104	E.T.F. 3%	ETF Act & Appointing Authority	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4105	Acting pay	Appointing Authority	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4108	Academic Allowance	Appointing Authority, UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4109	Equalisation Allowances	Appointing Authority, UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4110	Other Allowances	UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4111	Visiting Lecture Fees	Appointing Authority	Dean	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4112	Gratuity	Gratuity Act	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4116	Cost of Living Allowance	UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4117	Research Allowance	UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4119	Adjustment Allowance	UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4120	Additional Monthly Allowance	UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4122	Entertainment Allowances	UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4123	45% Compensatory Allowances	UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB

ACC:CODE	OBJECT/DESCRIPTION	AUTHORISATION FR 136	APPROVAL FR 137	CERTIFICATION FR 138	PAYMENT FR 139
	Personnel Emoluments – Non Academic				
4201	Salaries & Wages	Appointing Authority	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4202	U.P.F	University Act & Appointing Authority	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4203	Pension	University Act & Appointing Authority	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4204	E.T.F. 3%	ETF Act & Appointing Authority	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4205	Acting pay	Appointing Authority	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4208	Over Time	up to 56 hours Registrar up to 120 hours-VC	Ast.Registrar(Non.Ac .Est)	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4209	Holiday Payment	VC, Registrar	Ast. Registrar (Ac . Est)	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4210	Other Allowances	UGC Circulars, VC, Registrar	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4211	Language Proficiency Allowance	UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4212	Gratuity	Gratuity Act	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4216	Cost of Living Allowance	UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4217	Research Allowances	UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4219	Adjustment Allowance	UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4220	20% Special Salary Allowance	UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4222	Entertainment Allowance	UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
4223	45% Monthly Compensatory Allowance	UGC Circulars	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB

ACC:CODE	OBJECT/DESCRIPTION	AUTHORISATION FR 136	APPROVAL FR 137	CERTIFICATION FR 138	PAYMENT FR 139
	Travelling Expenses				
0501	Domestic (1101)	VC, Registrar, Dean/HOD/Section Head	AR (Academic & Non Academic Est)	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0502	Foreign (1102)	Secretary to the Ministry	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
	Supplies				
0601	Stationary & Office Requisites	UPC (Major/ Minor), VC	Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0602	Fuel & Lubricants	VC, Registrar	Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0603	Uniforms & Tailoring Charges	UPC (Major/ Minor), VC	Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0604	Mechanical & Electrical Goods	UPC (Major/ Minor), VC	Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0605	Chemical & Glassware	UPC (Major/ Minor), VC	Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0606	Medical Supplies	UPC (Major/ Minor), VC	Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0607	Other Supplies	UPC (Major/ Minor), VC	Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB

ACC:CODE	OBJECT/DESCRIPTION	AUTHORISATION FR 136	APPROVAL FR 137	CERTIFICATION FR 138	PAYMENT FR 139
0701	Vehicles-Repairs	Up to 200,000/-VC above 200,000 UPC (Minor) & Ministry of HE	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0702	Plant, Machinery & Equipment Repairs	Up to 200,000/-VC above 200,000 UPC (Minor) & Ministry of HE	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0703	Building & Structure - Repairs	Up to 200,000/-VC above 200,000 UPC (Minor) & Ministry of HE	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0704	Furniture - Repairs	Up to 200,000/-VC above 200,000 UPC (Minor) & Ministry of HE	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0705	Others - Repairs	Up to 200,000/-VC above 200,000 UPC (Minor) & Ministry of HE	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB

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ACC:CODE	OBJECT/DESCRIPTION	AUTHORISATION FR 136	APPROVAL FR 137	CERTIFICATION FR 138	PAYMENT FR 139
	Contractual Services				
0801	Transport	UPC (Major/ Minor), VC	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0802	Telecommunication	VC	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0803	Postal Charges	VC	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0804	Electricity	VC	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0805	Security Services	UPC (Major/ Minor), VC	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB

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ACC:CODE	OBJECT/DESCRIPTION	AUTHORISATION FR 136	APPROVAL FR 137	CERTIFICATION FR 138	PAYMENT FR 139
0806	Water	VC	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0807	Cleaning Services	UPC (Major/ Minor), VC	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0808	Rents & Hire Charges	Ministry of HE & UPC (Major/ Minor)	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0809	Rates & Taxes To Local Authorities	VC	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0810	Printing Advertising etc.	UPC (Major/ Minor), VC	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0811	Others	UPC (Major/ Minor), VC, Registrar	Up to 50,000/-AR or AB Up to 100,000/-DR/SAR or DB/SAB Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB

ACC.CODE	OBJECT/DESCRIPTION	AUTHORISATION FR 136	APPROVAL FR 137	CERTIFICATION FR 138	PAYMENT FR 139
	Other Recurrent Expenditure				
0901	Travel Grants to University Teachers	VC/Registrar	Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0902	Special Services – Council & Committees	VC/Registrar	Up to 50,000/-AR(Senate) Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0903	Special Services – Professional & Others	VC/Registrar	Up to 50,000/-AR Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0904	Workshops, Seminars & Publications	VC/Registrar/FC	Up to 50,000/-AR(Ac.Est) Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0905	Academic Research Publications	VC/Registrar	Up to 50,000/-AR(Ac.Est) Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0906	Staff Development	VC/Registrar (UGC Circulars)	Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0907	Grants to Other Organizations	VC	Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0908	Holiday Warrants and Season Tickets	E Code & UGC Circulars	Up to 50,000/-AR (Ac.Est/Non.Ac.Est) Up to 500,000/- Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0909	Entertainment Expenses	UGC Circulars	VC, Registrar, Dean, Librarian, Bursar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0910	Bank Charges	VC	Up to 150,000/-Bursar Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0911	Awards & Indemnities	VC/(UGC Circulars)	Up to 500,000/-, Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0912	Contributions & Membership Fees	VC/Registrar (UGC Circulars)	Up to 50,000/-AR(Ac.Est) Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB

ACC:CODE	OBJECT/DESCRIPTION	AUTHORISATION FR 136	APPROVAL FR 137	CERTIFICATION FR 138	PAYMENT FR 139
0913	Convocations	VC/Registrar	Up to 100,000/-SAR(Ex) Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0914	Examination Expenses	UGC Circulars	Up to 100,000/-SAR(Ex) Up to 500,000/-Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0915	Other – News Papers, Magazines etc.	VC/Registrar	Up to 50,000/-AR Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0916	Post Graduate Research & Scholarships	Council	Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0917	Course Material for Student	VC/Dean	Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0918	University Sports Activities	VC	Up to 50,000/-AR(Faculty) Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0919	Corporate Planning	VC	Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0920	Industry Internship	VC/FC	Up to 150,000/-Dean Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0921	Students Development	VC/FC	Up to 150,000/-Dean Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0922	Student Welfare,Employee Welfare	VC/Registrar	Up to 50,000/-AR (St.Welf) Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0923	Interest Subsidy On Property Loan	UGC Circulars	Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
0924	Employee Welfare and Medical Insurance	UGC Circulars	Up to 500,000/- Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB

ACC:CODE	OBJECT/DESCRIPTION	AUTHORISATION FR 136	APPROVAL FR 137	CERTIFICATION FR 138	PAYMENT FR 139
	Capital Expenses				
2101	Lands Building Consultancy Services	Ministry of Lands CAPC, MPC, UPC (Major/ Minor), VC CPC(Consultancy Procurement Committee)	Up to 500,000/-Registrar Up to 50,000,000/- VC above 50,000,000/- Council	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
2102	Office Equipment	UPC (Major/ Minor), VC	Up to 500,000/-Registrar Up to 50,000,000/- VC above 50,000,000/- Council	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
2103	Lab and Teaching Equipments	UPC (Major/ Minor), VC	Up to 500,000/-Registrar Up to 50,000,000/- VC above 50,000,000/- Council	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
2104	Library Books & Periodicals	UPC (Major/ Minor), VC	Up to 500,000/-Registrar Up to 50,000,000/- VC above 50,000,000/- Council	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
2105	Motor Vehicles	Dept.of National Budget& UPC (Major/ Minor)	Up to 500,000/-Registrar Up to 50,000,000/- VC above 50,000,000/- Council	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
2106	Furniture & Fittings	UPC (Major/ Minor), VC	Up to 500,000/-Registrar Up to 50,000,000/- VC above 50,000,000/- Council	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
2107	Water Supply	UPC (Major/ Minor), VC	Up to 500,000/-Registrar Up to 25,000,000/- VC above 25,000,000/- Council	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
2018	Electricity Supply	UPC (Major/ Minor), VC	Up to 500,000/-Registrar Up to 25,000,000/- VC above 25,000,000/- Council	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
2019	Plant & Machinery	UPC (Major/ Minor), VC	Up to 500,000/-Registrar Up to 25,000,000/- VC above 25,000,000/- Council	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB

ACC:CODE	OBJECT/DESCRIPTION	AUTHORISATION FR 136	APPROVAL FR 137	CERTIFICATION FR 138	PAYMENT FR 139
	Loans				
	Distress Loan	VC/Registrar (UGC Circulars)	Registrar or Bursar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
	Staff Loan	VC/Registrar (UGC Circulars)	Registrar or Bursar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
	Vehicle Loan	VC/Registrar (UGC Circulars)	Registrar or Bursar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
	Computer Loan	VC/Registrar (UGC Circulars)	Registrar or Bursar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
	Advances				
	Festival Advance	UGC Circulars / Registrar	Registrar or Bursar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
	Special Advance	UGC Circulars /Registrar	Registrar or Bursar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
	Salary Advance	VC, Registrar	Registrar or Bursar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
	Petty Cash Advances (Imprest)	VC/Finance Committee	Registrar or Bursar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
550	Cash Advances for ad-hoc Purposes (From 15,000/- to 100,000/-)	FR 371	VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
	Special Cash Advances up to 15,000/-	FR 371	VC, Dean, Reg, Bursar, Librarian	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
	Cash Advance above 100,000/-	FR 371	General Treasury	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
	Research grants Cash Advances up to 100,000/-	VC/FC	VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
	Mahapola & Bursary	UGC Circulars	Up to 500,000/-, Registrar Up to & above 500,000/- VC	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB

Deans of the faculties can approve expenditure related to faculties up to Rs 150,000.

Petty Cash Imprest - Rs. 5,000/- can be use per event/per item and cannot be used to purchase Fixed Assets.

DELEGATION OF AUTHORITY FOR FINANCIAL CONTROL UNDER FR 135 FOR THE YEAR - 2021

Makadura Premises

ACC.CODE	OBJECT/DESCRIPTION	AUTHORISATION FR 136	APPROVAL FR 137	CERTIFICATION FR 138	PAYMENT FR 139
	Recurrent Expenses Personnel Emoluments - Academic				
4111	Visiting Lecture Fees	Appointing Authority	Dean	DB/ SAB/ AB	DB/ SAB/ AB
	Personnel Emoluments - Non Academic				
4208	Over Time	up to 56 hours Registrar up to 120 hours-VC above 120 hrs council	AR/SAR/DR	DB/ SAB/ AB	DB/ SAB/ AB
4209	Holiday Payment	VC, Registrar	AR/SAR/DR	DB/ SAB/ AB	DB/ SAB/ AB
	Travelling Expenses				
0501	Domestic (1101)	VC, Registrar, Dean/HOD/Section Head	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB	DB/ SAB
0502	Foreign (1102)	Secretary to the Ministry	VC, Registrar	Bursar/ DB/ SAB/ AB	Bursar/ DB/ SAB/ AB
	Supplies				
0601	Stationary & Office Requisites	UPC (Major/ Minor), VC	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0602	Fuel & Lubricants	VC, Registrar	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0603	Uniforms & Tailoring Charges	UPC (Major/ Minor), VC	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0604	Mechanical & Electrical Goods	UPC (Major/ Minor), VC	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB

ACC.CODE	OBJECT/DESCRIPTION	AUTHORISATION FR 136	APPROVAL FR 137	CERTIFICATION FR 138	PAYMENT FR 139
0605	Chemical & Glassware	UPC (Major/ Minor), VC	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0606	Medical Supplies	UPC (Major/ Minor), VC	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0607	Other Supplies	UPC (Major/ Minor), VC	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
	Maintenance Expenditure				
0701	Vehicle	Up to 200,000/-VC above 200,000 UPC (Minor) & Mionistry of HE	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0702	Plant, Machinery & Equipment	Up to 200,000/-VC above 200,000 UPC (Minor) & Mionistry of HE	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
552 0703	Building & Structure	Up to 200,000/-VC above 200,000 UPC (Minor) & Mionistry of HE	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0704	Furniture	Up to 200,000/-VC above 200,000 UPC (Minor) & Mionistry of HE	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0705	Others	Up to 200,000/-VC above 200,000 UPC (Minor) & Mionistry of HE	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
	Contractual Services				
0801	Transport	UPC (Major/ Minor),VC	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0802	Telecommunication	VC	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB

ACC:CODE	OBJECT/DESCRIPTION	AUTHORISATION FR 136	APPROVAL FR 137	CERTIFICATION FR 138	PAYMENT FR 139
0803	Postal Charges	VC	Up to 50,000/-AR Up to100,000/- SAR Up to150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0804	Electricity	VC	Up to 50,000/-AR Up to100,000/- SAR Up to150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0805	Security Services	UPC (Major/ Minor),VC	Up to 50,000/-AR Up to100,000/- SAR Up to150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0806	Water	VC	Up to 50,000/-AR Up to100,000/- SAR Up to150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0807	Cleaning Services	UPC (Major/ Minor),VC	Up to 50,000/-AR Up to100,000/- SAR Up to150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0808	Rent & Hire Services	Ministry of HE & UPC (Major/ Minor)	Up to 50,000/-AR Up to100,000/- SAR Up to150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0809	Rates & Taxes To Local Authorities	VC	Up to 50,000/-AR Up to100,000/- SAR Up to150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0810	Printing Advertising etc.	UPC (Major/ Minor),VC	Up to 50,000/-AR Up to100,000/- SAR Up to150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0811	Others	UPC (Major/ Minor),VC	Up to 50,000/-AR Up to100,000/- SAR Up to150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
	Other Recurrent Expenditure				
0904	Workshops, Seminars & Publications	VC/R/FC	Up to 150,000/-DR Up to500,000/-R Up to & above500,000/- VC	DB/ SAB/ AB	DB/ SAB/ AB

ACC:CODE	OBJECT/DESCRIPTION	AUTHORISATION FR 136	APPROVAL FR 137	CERTIFICATION FR 138	PAYMENT FR 139
0905	Academic Research Publications	VC/Registrar	Up to 150,000/-DR Up to 500,000/-R Up to & above 500,000/- VC	DB/ SAB/ AB	DB/ SAB/ AB
0906	Staff Development	VC/Registrar (UGC Circulars)	Up to 150,000/-DR Up to 500,000/-R Up to & above 500,000/- VC	DB/ SAB/ AB	DB/ SAB/ AB
0909	Entertainment Expenses	VC	Dean/DR	DB/ SAB/ AB	DB/ SAB/ AB
0914	Examination Expenses	UGC Circulars	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0915	Other – News Papers, Magazines etc.	VC/Registrar	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
554 0916	Post Graduate Research & Scholarships	VC/Registrar	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0917	Course Material for Student	VC/Dean	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0918	University Sports Activities	VC	Up to 50,000/-AR (Faculty) Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB
0920	Industry Internship	VC/FC	Up to 150,000/-Dean	DB/ SAB/ AB	DB/ SAB/ AB
0921	Students Development	VC/FC	Up to 150,000/-Dean	DB/ SAB/ AB	DB/ SAB/ AB
0922	Student Welfare, Employee Welfare	VC/Registrar	Up to 50,000/-AR Up to 100,000/- SAR Up to 150,000/- DR	DB/ SAB/ AB	DB/ SAB/ AB

Deans of the faculties can approve expenditure related to faculties up to Rs 150,000.

Petty Cash Imprest - Rs. 5,000/- can be use per event/per item and cannot be used to purchase Fixed Assets.

Limits for Approving Payments

	Present Limits
Vice-Chancellor with the prior approval of the Finance committee and the Council.	Rs 50,000,001/- and above
Vice-Chancellor with the prior approval of the University Procurement Committee and the Council.	Rs 50,000,001/- and above
Vice-Chancellor	Up to Rs 50,000,000/-
Registrar	Up to Rs 500,000/-
Bursar	Up to Rs 150,000/-
Deans Librarian Deputy Registrar /Deputy Bursar	Up to Rs 150,000/-
Senior Assistant Registrar/Senior Ass.Bursar	Up to Rs 100,000/-
Asst Bursar/ Asst Registrar	Up to Rs 50,000/-

Limits for certifying payment vouchers

	Present Limits
Asst. Bursar	Up to Rs 1,000,000/-
Senior Asst.Bursar	Up to Rs. 1,250,000/-
Deputy Bursar	Up to Rs 1,500,000/-
Bursar	Up to and above Rs 1,500,000/-

Limits for signing Cheques

1 st Signatory	2 nd Signatory	Present Limit
AB	AR	Up to Rs 750,000/-
SAB AB	AR or SAR	Up to Rs. 1,500,000/-
DB SAB	SAR or DR	Up to Rs. 2,000,000/-
Bursar	R/Vc	Up to and above Rs 2,000,000/-

The above limits for certifying vouchers and signing cheques do not apply for following payments

- 1) Payroll Payments - Salaries, Allowances, UPS, and ETF Contributions, to the university employees
- 2) Bursary and Mahapola Payments to students
- 3) Payments of Water bills, Electricity bills, Telephone Bills of the university
- 4) Payments to the U.G.C on Settlement of reimbursements
- 5) Payments to Government Departments and Institutions
- 6) payment to other universities.

