

Schedule of Delegation of Authority under F.R.135 - 2024
(Recurrent and Capital Expenditure)

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

Object Code	Item	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(A) /SAS(A)/CFO/CA/ ACCT(PAY)	ACCT	ACCT
1002		Overtime	As per paragraph 8.1 of the circular of Delegation of Authority under FR 135 In 2024.	} ADDS(A)/ SAS(A)	ACCT	ACCT
		Holiday Payments	As per paragraph 8.2 of the circular of Delegation of Authority under FR 135 In 2024.			
				SAS - 02 Days & below	ACCT	ACCT
				SAS(A) - Above 02 Days	ACCT	ACCT
1003		Other Allowances	SE	ADDS(A)/SAS/CA/ACCT/(PAY)	ACCT	ACCT
Travelling Expenses						
1101		Domestic	SAS(T) - 08 Days & below	AS - 08 Days & below	ACCT	ACCT
			ADDS(A) - 12 Days & below	SAS - 12 Days & below	ACCT	ACCT
			SE - Above 12 Days / Milage	ADDS(A) - Above 12 Days/Milage	ACCT	ACCT
1102		Foreign	SE	ADDS(P)/CFO	ACCT	ACCT
Supplies						
1201		Stationery & Office Requisites	Direct Purchases			
			ACCT(AM&NS) - Up to Rs. 60,000	ACCT(S) - Up to Rs. 60,000	ACCT	ACCT
			CFO - Up to Rs. 80,000	} ACCT(AM&NS) - Up to Rs. 100,000	ACCT	ACCT
			SE - Up to Rs. 100,000			
			Shopping Procedure (should invite at least 03 Seald quotations)			
			CA/ ACCT(AM&NS) - Up to Rs. 400,000	ACCT (S) -Up to Rs. 400,000	ACCT	ACCT
			SE/CFO - Up to Rs.500,000	CA/ ACCT(AM&NS) - Up to Rs.1,000,000	ACCT	ACCT
			PRO-COM - Above Rs.500,000 (PLS APPLY PROCUMENT GUIDE LINE)	CFO - Above Rs. 1,000,000	ACCT	ACCT
1202		Fuel				
	002	Fuel Allowance	SE	ADDS(A) /SAS(A)/CFO/CA	ACCT	ACCT
	009	Fuel for Pool Vehicles	ADDS(A)	SAS(T)	ACCT	ACCT

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
Maintenance Expenditure						
1301		Vehicles	Direct Purchase/Repair through Local Agent			
		i. Repairs and Maintenance	AS (T) - Up to Rs. 100,000	AS - Up to Rs. 300,000	ACCT	ACCT
			SAS (T) - Up to Rs. 150,000			
			ADDS(A)/CFO - Up to Rs. 200,000			
			SE - Up to Rs. 500,000	SAS - Up to Rs. 500,000	ACCT	ACCT
				ADDS(A) /CFO - Above Rs.500,000	ACCT	ACCT
			FOR REPAIRS EXCEEDING RS 500,000 CAO'S PERSONAL APPROVAL SHOULD BE OBTAINED	ADDS(A) /CFO - Above Rs.500,000	ACCT	ACCT
			Shopping Procedure (should invite at least 03 sealed quotations)			
			AS (T) - Up to Rs. 200,000	AS - Up to Rs. 300,000	ACCT	ACCT
			SAS (T) - Up to Rs. 300,000			
			ADDS(A)/CFO - Up to Rs.500,000	SAS - Up to Rs.500,000	ACCT	ACCT
			PRO-COM - Above Rs.500,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(A) /CFO - Above Rs.500,000	ACCT	ACCT
		ii. Purchase of Batteries, Tyres and other supplies.	Direct Purchases/Repair through Local Agent			
			CA/SAS/ ACCT(AM&NS) - Up to Rs.175,000	AS (T) / ACCT (S) - Up to Rs. 400,000	ACCT	ACCT
			ADDS(A)/CFO - Up to Rs. 200,000	CA/SAS/ ACCT(AM&NS) - Up to Rs. 500,000	ACCT	ACCT
			SE - Up to Rs. 500,000	ADDS(A)/CFO - Above Rs.500,000	ACCT	ACCT
			Shopping Procedure (should invite at least 03 sealed quotations)			
			CA/SAS/ ACCT(AM&NS) - Up to Rs. 400,000	AS (T) / ACCT (S) - Up to Rs. 400,000	ACCT	ACCT
			SE/ADDS(A)/CFO - Up to Rs. 500,000	CA/SAS/ ACCT(AM&NS) - Up to Rs. 500,000	ACCT	ACCT
			PRO-COM - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(A)/CFO - Above Rs.500,000	ACCT	ACCT

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
1302		Plant ,Machinery and Equipment	Direct Purchases/ Maintenances through Local Agent (3.5 , 3.6) CA/SAS/ ACCT(AM&NS) - Up to Rs. 100,000 ADDS(A) /CFO - Up to Rs. 150,000 SE - Up to Rs. 200,000 Direct CA/SAS/ ACCT(AM&NS) - Up to Rs. 60,000 CFO - Up to Rs. 80,000 SE - Up to Rs. 100,000 Shopping Procedure (should invite at least 03 sealed quotations) CA/SAS/ ACCT(AM&NS) - Up to Rs. 400,000 SE/ADDS(A)/CFO - Up to Rs.500,000 PRO-COM - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)	ACCT(S) - Up to Rs. 300,000 ACCT(S) - Up to Rs. 300,000 CA/SAS/ ACCT(AM&NS) - Up to Rs. 1,000,000 ADDS(A)/CFO - Above Rs. 1,000,000	ACCT ACCT ACCT	ACCT ACCT ACCT
1303		Building and Structures	Direct Contracting AS (A) - Up to Rs. 50,000 SAS (A) - Up to Rs. 100,000 ADDS(A) - Up to Rs.150,000 SE - Up to Rs. 200,000 Shopping Procedure (should invite at least 03 sealed quotations) AS(A) - Up to Rs. 300,000 SAS(A) - Up to Rs. 500,000 ADDS(A) - Up to Rs. 750,000 SE - Up to Rs.1,000,000 PRO-COM - Above Rs . 1,000,000 (PLS APPLY PROCUMENT GUIDE LINE)	AS(A) SAS (A) ADDS(A)/CFO } - Up to Rs. 200,000 AS(A) - Up to Rs. 500,000 SAS (A) - Up to Rs 1,000,000 ADDS(A)/CFO - Above Rs. 1,000,000	ACCT ACCT ACCT ACCT	ACCT ACCT ACCT

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
Services						
1402		Postal & Communication	ADDS(A)	SAS / AS(A)	ACCT	ACCT
1403		Electricity & Water	ADDS(A)	SAS / AS(A)	ACCT	ACCT
1409		Other				
	139	Vehicle Insurance	ADDS(A)	SAS (I)	ACCT	ACCT
	140	Miscellaneous Service Expenditure	Direct Contracting			
			ACCT(AM&NS)/SAS - Up to Rs.70,000	AS/ ACCT (S) - Up to Rs. 90,000	ACCT	ACCT
			ADDS(A)/CFO - Up to Rs.90,000			
			SE - Up to Rs. 100,000	CA/SAS - Up to Rs. 100,000	ACCT	ACCT
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ACCT(AM&NS)/SAS - Up to Rs.200,000	AS/ ACCT (S) - Up to Rs. 200,000	ACCT	ACCT
			SE/ ADDS(A)/CFO - Up to Rs.500,000	CA/SAS/ ACCT(AM&NS) - Up to Rs.500,000	ACCT	ACCT
			PRO-COM - above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(A)/CFO - Rs.500,000 above	ACCT	ACCT
CAPITAL EXPENDITURE						
Rehabilitation and Improvement of Capital Assets						
2002		Plant Machinery and Equipment	Direct Purchases/ Maintenances through Local Agent (3.5, 3.6)			
			CA/ ACCT(AM&NS) - Up to - Rs. 100,000	ACCT (S) - Up to Rs. 100,000	ACCT	ACCT
			ADDS(A) /CFO - Up to - Rs. 150,000	CA/ SAS/ ACCT(AM&NS) - Up to Rs. 300,000	ACCT	ACCT
			SE - Up to Rs. 200,000			
			Direct			
			CA/SAS/ ACCT(AM&NS) - Up to Rs. 60,000	ACCT (S) - Up to Rs. 100,000	ACCT	ACCT
			CFO - Up to Rs. 80,000			
			SE - Up to Rs. 100,000			
			Shopping Procedure (should invite at least 03 quotations)			
			CA/ ACCT(AM&NS) - Up to Rs.200,000	CA/ SAS/ ACCT(AM&NS) - Up to Rs. 300,000	ACCT	ACCT
			ADDS(A)/CFO -Up to Rs. 300,000			
			SE/ ADDS(A)/CFO - Up to Rs. 500,000	ADDS(A)/CFO - Above Rs. 300,000	ACCT	ACCT
			PRO-COM - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)			
			SE/ ADDS(A)/CFO - Up to Rs. 500,000	ADDS(A)/CFO - Above Rs. 300,000	ACCT	ACCT
			PRO-COM - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)			

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
2003		Vehicles	Direct Purchase/Repair through Local Agent			
			SAS (T) - Up to Rs.150,000	AS(T)	ACCT	ACCT
			ADDS(A)/CFO - Up to Rs. 200,000	SAS (T) - Up to Rs. 500,000		
			SE - Up to Rs. 500,000	ADDS(A)/CFO		
			Shopping Procedure (should invite at least 03 sealed quotations)			
			SAS(T) - Up to Rs. 300,000	AS(T) - Up to Rs. 300,000	ACCT	ACCT
			SE / ADDS(A)/CFO - Up to Rs. 500,000	SAS (T) - Up to Rs.400,000	ACCT	ACCT
			PRO-COM - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(A)/CFO - Above Rs.400,000	ACCT	ACCT
Acquisition of Capital Assets						
2102		Furniture and Office Equipment	Direct Purchases			
			CA/ ACCT(AM&NS) - Up to Rs. 50,000	ACCT(S)	ACCT	ACCT
			CFO - Up to Rs. 75,000	CA / ACCT(AM&NS) - Up to Rs 100,000		
			SE - Up to Rs. 100,000	CFO		
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ACCT(S) - Up to Rs. 100,000	ACCT(S) - Up to Rs 500,000	ACCT	ACCT
			CA/ ACCT(AM&NS) - Up to Rs.250,000			
			SE/CFO - Up to Rs. 500,000			
			PRO-COM - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)	CA / ACCT(AM&NS) - Up to Rs.1,000,000	ACCT	ACCT
				CFO - Above Rs. 1,000,000	ACCT	ACCT
2103		Plant,Machinery and Equipment	Direct Purchases			
			CA / ACCT(AM&NS) - Up to Rs. 50,000	ACCT (PRO/S)	ACCT	ACCT
			ADDS(A)/CFO - Up to Rs. 90,000	CA / ACCT(AM&NS) - Up to Rs.100,000		
			SE - Up to Rs. 100,000	ADDS(A&PRO)/CFO		
			Shopping Procedure (should invite at least 03 sealed quotations)			
			CA/ ACCT(AM&NS) - Up to Rs.250,000	CA / ACCT(AM&NS) -Up to Rs.1,000,000	ACCT	ACCT
			ADDS(A)/CFO - Up to Rs. 300,000			
			SE / ADDS(A)/CFO - Up to Rs. 500,000			
			PRO-COM - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(A&PRO)/CFO - Above Rs. 1,000,000	ACCT	ACCT

**Schedule of Delegation of Authority under F.R.135 - 2024
(Recurrent and Capital Expenditure)**

Head : 126 - Minister of Education

Programme : 01 - Operational Activities

Project : 02 - Administration & Establishment Services

Object Code	Item	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 per paragraph 8.1 of the circular of Delegation of Authority under FR 135 In 2024.	AS/DDIR/ ACCT/SAS/ ACCT(F/MA/AM)/ DIR/CA/CIA/CFO/ADDS(A)	ACCT	ACCT		
		Holiday Payments - Staff Officers		SAS/ACCT(F/MA/AM/DIR)	ACCT	ACCT		
		- Other Staff	As per paragraph 8.2 of the circular of Delegation of Authority under FR 135 In 2024.	ADDS(A) /CFO	ACCT	ACCT		
				SAS/ACCT(F/MA/AM)/DIR	ACCT	ACCT		
1003		Other Allowances- (1)Allowances (2) Railway warrants	SE/ ADDS(A)/SAS(A) SE/ ADDS(A)/SAS(A)	AS PER CIRCULER SAS(A)/ AS(A)	ACCT	ACCT		
Travelling Expenses								
1101		Domestic	SAS/DIR/ ACCT(F/MA/AM/AM&NS) - 08 Days CA /CIA - 10 Days ADDS(A)/CFO -12 Days SE - Above 12 Days / Milage	AS/DDIR - 08 Days SAS/ ACCT(F/MA/AM/AM&NS)/DIR -10 Days CA /CIA - 12 Days ADDS(A)/CFO - Above 12 Days/ Milage	ACCT	ACCT		
1102		Foreign	SE	ADDS(A)/CFO/CA	ACCT	ACCT		
Supplies								
1201		Stationery & Office Requisites	Direct Purchases CA/ ACCT(AM&NS) - Up to Rs. 60,000 ADDS(A)/CFO - Up to Rs.80,000 SE - Up to Rs. 100,000	ACCT (S) CA/ ACCT(AM&NS) CFO	- Up to Rs. 100,000	ACCT ACCT		
			Shopping Procedure (should invite at least 03 sealed quotations) CA / ACCT(AM&NS) - Up to Rs. 400,000 SE/CFO - Up to Rs. 500,000 PRO-COM - Above Rs.500,000 (PLS APPLY PROCUMENT GUIDE LINE)	ACCT (S) CA/ ACCT(AM&NS) CFO			- Up to Rs. 400,000 - Up to Rs.1,000,000 - Above Rs. 1,000,000	ACCT ACCT ACCT

Project :02 - Administration & Establishment Services

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
1202		Fuel				
	002	Fuel Allowance	SE / ADDS(A)	ADDS(A) /CFO/SAS(A)/CA	ACCT	ACCT
	009	Fuel for Pool Vehicles	ADDS(A)	SAS /CA	ACCT	ACCT
	010	Fuel for Other Purposes	ADDS(A)	SAS /CA	ACCT	ACCT
1203		Diets and Uniforms				
	002	Uniforms	ADDS(A)/CFO	SAS /CA	ACCT	ACCT
Maintenance Expenditure						
1301		Vehicles	Direct Purchase/Repair through Local Agent			
		i. Repairs and Maintenance	AS (T) - Up to Rs. 100,000	AS SAS } - Up to Rs. 500,000	ACCT	ACCT
			SAS (T) - Up to Rs.150,000			
			ADDS (A) - Up to Rs. 200,000			
			SE -UP to Rs. 500,000			
			FOR REPAIRS EXCEEDING RS 500,000 CAO'S PERSONAL APPROVAL SHOULD BE OBTAINED	ADDS(A) /CFO - Above Rs.500,000	ACCT	ACCT
			Shopping Procedure (should invite at least 03 sealed quotations)			
			AS - Up to Rs. 200,000	AS - Up to Rs. 300,000	ACCT	ACCT
			SAS - Up to Rs. 300,000			
			ADDS(A)/CFO - Up to Rs.500,000	SAS - Up to Rs.500,000	ACCT	ACCT
			PRO-COM - Above Rs.500,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(A) /CFO - Above Rs.500,000	ACCT	ACCT
		ii. Purchase of Batteries, Tyres and other supplies.	Direct Purchases/Repair through Local Agent			
			CA/SAS/ ACCT(AM&NS) - Up to Rs.175,000	AS (T) / ACCT (S) - UP to Rs. 400,000	ACCT	ACCT
			ADDS(A)/ - Up to Rs. 200,000			
			SE -UP to Rs.500,000	AS (T) / ACCT (S) - UP to Rs. 400,000	ACCT	ACCT
				CA/SAS/ ACCT(AM&NS) - Up to Rs.500,000	ACCT	ACCT
				ADDS(A)/CFO - Above Rs.500,000	ACCT	ACCT
			Shopping Procedure (should invite at least 03 sealed quotations)			
			CA/SAS/ ACCT(AM&NS) - Up to Rs.400,000	AS (T) / ACCT (S) - UP to Rs. 400,000	ACCT	ACCT
			SE/ ADDS(A)/CFO - Up to Rs. 500,000			
			PRO-COM - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)	CA/SAS/ ACCT(AM&NS) - Up to Rs.500,000	ACCT	ACCT
				ADDS(A)/CFO - Above Rs.500,000	ACCT	ACCT

Project :02 - Administration & Establishment Services

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
1302		Plant and Machinery	Direct Purchases/ Maintenances through Local Agent(3.5,3.6)			
			CA/SAS/ACCT(AM&NS) - Up to Rs. 100,000	AS(A)/ ACCT(S) - Up to Rs. 200,000	ACCT	ACCT
			ADDS(Relevant Division)/CFO - Up to Rs. 150,000			
			SE - Up to Rs. 200,000			
			Direct			
			CA/SAS/ACCT(AM&NS) - Up to Rs. 60,000	AS(A)/ ACCT(S) - Up to Rs. 100,000	ACCT	ACCT
			CFO - Up to Rs. 80,000			
			SE - Up to Rs. 100,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			CA/SAS/ACCT(AM&NS) - Up to Rs.400,000	AS(A)/ ACCT(S) - Up to Rs. 400,000	ACCT	ACCT
			SE/ADDS(Relevant Division)/CFO - Up to - Rs. 500,000	CA/SAS/ACCT(AM&NS) - Up to Rs. 1,000,000	ACCT	ACCT
			PRO-COM - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS (Relevant Division)/CFO - Above Rs. 1,000,000	ACCT	ACCT
1303		Buildings & Structures	Direct Contracting			
			AS (A) - Up to Rs. 50,000	AS(A) SAS (A) } Up to Rs. 200,000 ADDS(A)/CFO	ACCT	ACCT
			SAS (A) - Up to Rs. 100,000			
			ADDS(A) - Up to Rs.150,000			
			SE - Up to Rs. 200,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			AS(A) - Up to Rs. 300,000	AS(A) - Up to Rs. 500,000 SAS (A) - Up to Rs 1,000,000 ADDS(A)/CFO - Above Rs. 1,000,000	ACCT	ACCT
			SAS(A) - Up to Rs. 500,000			
			ADDS(A) - Up to Rs. 750,000			
			SE - Up to Rs.1,000,000			
			PRO-COM - Above Rs . 1,000,000 (PLS APPLY PROCUMENT GUIDE LINE)			
Services						
1401		Transport	SE	ADDS(A)/CFO	ACCT	ACCT
1402		Postal & Communication	ADDS(A)	SAS/AS(A)/DIR (ICT)	ACCT	ACCT
1403		Electricity & Water	ADDS(A)	SAS/AS(A)	ACCT	ACCT
1404		Rents & Local Taxes	ADDS(A)	SAS/AS(A)	ACCT	ACCT

Project :02 - Administration & Establishment Services

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
1405		Cleaning and Janitorial Services	According to the Tender Procedure	SAS /CA	ACCT	ACCT
1407		Security Services	According to the Tender Procedure	SAS /CA	ACCT	ACCT
1408		Lease rental for Vehicle procured under Operational leasing	SE/PRO-COM	ADDS(A)/CFO /SAS(A)	ACCT	ACCT
1409		Other				
	138	Machinery and Office Equipment Service Agreement	PRO- COM	ADDS(A)/CFO/SAS/CA	ACCT	ACCT
	139	Vehicle Insurance	ADDS(A)	SAS /AS(T)	ACCT	ACCT
	140	Miscellaneous Services Expenditure	Direct Contracting			
			CA/SAS/DIR - Up to Rs.70,000	AS/ACCT (S) - Up to Rs. 90,000	ACCT	ACCT
			ADDS(Relevant Division)/CFO - Up to Rs.90,000			
			SE - Up to Rs.100,000	CA/SAS - Up to Rs. 100,000	ACCT	ACCT
			Shopping Procedure (should invite at least 03 sealed quotations)			
			CA/SAS/ACCT(AM&NS) - Up to Rs.200,000	AS/ACCT (S) -Up to Rs. 300,000	ACCT	ACCT
			SE / ADDS(Relevant Division)CFO - Up to Rs.500,000	DIR/CA/SAS /ACCT(AM&NS) - Up to Rs.500,000	ACCT	ACCT
			PRO-COM - Rs. 500,000 above (PLS APPLY PROCUREMENT GUIDE LINE)	ADDS(Relevant Division) /CFO - Rs. 500,000 above		
Transfers						
1505		Subscriptions and Contributions Fee	SE	ADDS (Relevant Division) /CFO /SG(UNESCO)	ACCT	ACCT
1506		Property Loan Interest to Public Servants	SE	SAS /ACCT (F/MA/AM) /AS(A)	ACCT	ACCT
001 - School Nutritional Food Programme						
1501		Welfare Programmes	SE	ADDS(Relevant Division/Procurement)/CFO /CA/DIR(NUT)/PDE/ZDE	ACCT	ACCT
002 - School Uniforms						
1501		Welfare Programmes	SE/PRO-COM	ADDS(Relevant Division/Procurement)/CFO /CA	ACCT	ACCT
003 - Shoes for Students in Difficult & Very Difficult Schools						
1501		Welfare Programmes	SE/PRO-COM	ADDS(Relevant Division/Procurement)/CFO /CA	ACCT	ACCT
004 - Printing of Text Books						
1501		Welfare Programmes	SE/PRO-COM	CG-EPD/ ADDS (Procurement)	ACCT	ACCT
006 - National Library & Documentation Services Board						
1503		Public Institutions	SE	DG(NL&DSB)	ACCT	ACCT
1509						

Project : 02 - Administration & Establishment Services

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
008 - National Institute of Education						
1503		Public Institutions (Personal Emoluments)	Accepted Proceedure			
009 - Scholarships (Years 5)						
1501		Welfare Programmes	SE	ADDS(Relevant Division)/CFO /CA/DIR(SA)/PDE/ZDE	ACCT	ACCT
010 - " Subhaga" Scholarship Scheme						
1501		Welfare Programmes	SE	ADDS(Relevant Division)/CFO /CA/DIR(SA)	ACCT	ACCT
011 - Health Insurance Scheme for Students						
1501		Welfare Programmes	SE	ADDS(Relevant Division /Procument)/CFO	ACCT	ACCT
014- UNESCO Activities						
1508		Other	Direct Contracting			
			ACCT (Relevant Division)/ ACCT(S) - Up to Rs.50,000	ACCT (S) SG(UNESCO)/ ACCT(AM&NS) SG(UNESCO)/CFO	Up to Rs. 100,000	ACCT
			DSG/ ACCT(AM&NS) - Up to Rs.70,000			
			SG(UNESCO)/CFO - Up to Rs.90,000			
			SE - Up to Rs.100,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ACCT (Relevant Division) - Up to Rs.100,000	ACCT (S) - Up to Rs. 200,000	ACCT	ACCT
			CA/ ACCT(AM&NS)/ DSG - Up to Rs.200,000			
			SG(UNESCO)/CFO - Up to Rs.400,000	SG(UNESCO)/ ACCT(AM&NS) - Up to Rs.500,000	ACCT	ACCT
			SE / SG(UNESCO) - Up to Rs.500,000			
			PRO-COM - Rs. 500,000 above	SG(UNESCO)/CFO - Rs.500,000 above	ACCT	ACCT
			(PLS APPLY PROCUREMENT GUIDE LINE)			
016 - "Sujatha Diyani" Scholarship Programme						
1501		Welfare Programmes	SE	ADDS(Relevant Division)/CFO /CA/DIR(SA)	ACCT	ACCT
017 - "Technology Stream" Scholarship Programme						
1501		Welfare Programmes	SE	ADDS(Relevant Division)/CFO /CA/DIR(SA)	ACCT	ACCT
019 - Nutritious Food for Sports School Students						
1501		Welfare Programmes	SE	ADDS(Relevant Division)/CFO /CA/DIR(Sports)/PDE/ZDE	ACCT	ACCT

Project :02 - Administration & Establishment Services

Object Code	Item	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						
2001		Buildings and Structures	Direct Contracting			
			ADD DIR (Eng) - Up to Rs. 75,000	ADD DIR (Eng)/SAS(A)	- Up to Rs.200,000	ACCT
			DIR (Eng) - Up to Rs.100,000	DIR (Eng)		
			ADDS(ENG)/CFO - Up to Rs.175,000	ADDS(ENG)		
			SE - Up to Rs. 200,000			
			Shopping Procedure (should invite at least 03 quotations)			
			SE/ ADDS(ENG)/CFO - Up to Rs.1,000,000	ADD DIR (Eng)/SAS(A) - Up to Rs.1,000,000	ACCT	ACCT
			PRO-COM - Above Rs . 1,000,000 (PLS APPLY PROCUMENT GUIDE LINE)	DIR (Eng) - Up to Rs.10,00,000 ADDS(ENG) - Above Rs. 10,000,000	ACCT	ACCT
2002		Plant Machinery and Equipment	Direct Purchases/ Maintenances through Local Agent(3.5,3.6)			
			CA/ ACCT(AM&NS) - UP to Rs.100,000	ACCT (S) - UP to Rs. 100,000	ACCT	ACCT
			ADDS(A)/CFO - Up to Rs. 150,000	CA/ SAS/ ACCT(AM&NS) - Up to Rs. 200,000	ACCT	ACCT
			SE - UP to Rs. 200,000			
			Direct			
			CA/SAS/ ACCT(AM&NS) - Up to Rs. 60,000	ACCT (S) - UP to Rs. 100,000	ACCT	ACCT
			CFO - Up to Rs. 80,000			
			SE - Up to Rs. 100,000			
			Shopping Procedure (should invite at least 03 quotations)			
			CA/ ACCT(AM&NS) -Up to Rs.200,000	CA/ SAS/ ACCT(AM&NS) - Up to Rs. 300,000	ACCT	ACCT
			ADDS(A)/CFO - Up to Rs. 300,000			
			SE/ ADDS(A)/CFO - Up to Rs. 500,000			
			PRO-COM - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(A)/CFO - Above Rs. 300,000	ACCT	ACCT

Project : 02 - Administration & Establishment Services

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139	
2003		Vehicles	Direct Purchase/Repair through Local Agent				
			AS - Up to Rs.100,000	AS - Up to Rs. 300,000	ACCT	ACCT	
			SAS - Up to Rs.150,000				
			SE/ ADDS(A) - Up to Rs. 500,000	SAS - Up to Rs. 400,000	ACCT	ACCT	
			FOR REPAIRS EXCEEDING RS 500,000 CAO'S PERSONAL APPROVEL SHOULD BE OBTAINED	ADDS(Relevant Division)/CFO - Above Rs.400,000	ACCT	ACCT	
			Shopping Procedure (should invite at least 03 sealed quotations)				
			AS - Up to Rs. 200,000	AS - Up to Rs. 300,000	ACCT	ACCT	
			SAS - Up to Rs. 300,000				
			SE/ ADDS(A) - Up to Rs.500,000	SAS - Up to Rs.400,000	ACCT	ACCT	
			PRO-COM - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(Relevant Division)/CFO - Above Rs.400,000	ACCT	ACCT	
Acquisition of Capital Assets							
2102		Furniture and Office Equipment	Direct Purchases				
			CA/ ACCT(AM&NS) - Up to Rs. 50,000	ACCT(S) CA / ACCT(AM&NS) CFO	- Up to Rs 100,000		
			CFO - Up to Rs. 75,000			ACCT	ACCT
			SE - Up to Rs. 100,000				
			Shopping Procedure (should invite at least 03 sealed quotations)				
			ACCT(S) - Up to Rs. 100,000	ACCT(S) - Up to Rs 500,000		ACCT	ACCT
			CA/ ACCT(AM&NS) - Up to Rs.250,000				
			SE/CFO - Up to Rs. 500,000				
			PRO-COM - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)			CA / ACCT(AM&NS) - Rs.1,000,000 CFO - Above Rs. 1,000,000	ACCT ACCT
			2103		Plant,Machinery and Equipment	Direct Purchases	
CA/ ACCT(AM&NS) - Up to Rs. 50,000	ACCT(S) CA / ACCT(AM&NS) CFO	- Up to Rs 100,000					
CFO - Up to Rs. 75,000						ACCT	ACCT
SE - Up to Rs. 100,000							
Shopping Procedure (should invite at least 03 sealed quotations)							
ACCT(S) - Up to Rs. 100,000	ACCT(S) - Up to Rs 500,000					ACCT	ACCT
CA/ ACCT(AM&NS) - Up to Rs.250,000							
SE/CFO - Up to Rs. 500,000							
PRO-COM - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)						CA / ACCT(AM&NS) -Up to Rs.1,000,000 CFO - Above Rs. 1,000,000	ACCT ACCT

Project :02 - Administration & Establishment Services

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
2104		Buildings and Structures	Direct Contracting			
			ADD DIR (Eng) - Up to Rs. 75,000	ADD DIR (Eng) } SAS(A) } Up to Rs.200,000	ACCT	ACCT
			DIR (Eng) - Up to Rs.100,000			
			ADDS(ENG)/CFO - Up to Rs.175,000	DIR (Eng) -Up to Rs.10,00,000 ADDS(ENG) - Above Rs. 10,000,000	ACCT	ACCT
			SE - Up to Rs. 200,000			
			Shopping Procedure (should invite at least 03 quotations)	ADD DIR (Eng) } SAS(A) } Up to Rs.1,000,000	ACCT	ACCT
			SE/ADDS(ENG)/CFO - Up to Rs.1,000,000			
			PRO-COM - Above Rs . 1,000,000 (PLS APPLY PROCUMENT GUIDE LINE)	DIR (Eng) -Up to Rs.10,00,000 ADDS(ENG) - Above Rs. 10,000,000	ACCT	ACCT
Capacity Building						
2401		Staff Training Foreign	SE	ADDS / CFO /CA	ACCT	ACCT
		Local	Direct Contracting			
			DIR/CA / ACCT(AM&NS) -Up to Rs.70,000	ACCT (S) } DIR/ACCT(AM&NS) } -Up to Rs. 100,000 ADDS /CFO/CA/ACCT(AM&NS)	ACCT	ACCT
			ADDS(Relevant Division)/CFO - Up to Rs.90,000			
			SE - Up to Rs.100,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			CA/ACCT(AM&NS)/DIR -Up to Rs.200,000	ACCT (S) - Up to Rs. 300,000	ACCT	ACCT
			ADDS(Relevant Division)/CFO - Up to Rs.400,000	DIR/ACCT(AM&NS) -Up to Rs. 400,000	ACCT	ACCT
			SE/ADDS(Relevant Division)/CFO - Up to Rs.500,000	CA/ACCT(AM&NS) - Up to Rs.500,000	ACCT	ACCT
			PRO-COM - Rs. 500,000 above (PLS APPLY PROCUMENT GUIDE LINE)	ADDS /CFO - Rs.500,000 above	ACCT	ACCT
006 - National Library & Documentation Services Board						
2201		Public Institutions	SE	DG - NL&DSB	ACCT	ACCT
008 - National Institute of Education						
2201		Public Institutions	Accepted Proceedure			
021 - General Education Modernization Project						
2509	12	Other	Accepted Proceedure			

**Schedule of Delegation of Authority under F.R.135 - 2024
(Recurrent and Capital Expenditure)**

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

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
Recurrent Expenditure						
001-Primary Education						
Personal Emoluments						
1001		Salaries and Wages	SE	CFO/CA/PDE/PCA/ZDE	ACCT	ACCT
1003		Other Allowances- (1) Allowances Railway warrants	(2) SE	- PDE/PCA/ZDE	ACCT	ACCT
Supplies						
1201		Stationery & Office Requisites	Direct Purchases			
			PCA/ APD/ ZDE - UP to Rs. 50,000	PCA/PDE/ZDE	ACCT	ACCT
			PDE /CFO - UP to Rs. 100,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ZDE - UP to Rs. 100,000			
			PDE/PCA -UP to Rs. 250,000	PCA/PDE/ZDE	ACCT	ACCT
			PRO-COM (ZDE) - Above Rs. 250,000 (PLS APPLY PROCUMENT GUIDE LINE)			
			PRO-COM (Provincial) - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)			
Services						
1409		Other				
	140	Miscellaneous Services Expenditure	Direct Contracting			
			CA/ ACCT(AM&NS)/DIR - Up to Rs.70,000	AS/ ACCT (S) - Up to Rs. 90,000	ACCT	ACCT
			ADDS(Relevant Division) /CFO - UP to Rs.90,000			
			SE - UP to Rs.100,000	CA/SAS - Up to Rs. 100,000		
			Shopping Procedure (should invite at least 03 sealed quotations)			
			CA / ACCT(AM&NS)/DIR - Up to Rs.200,000	AS/ ACCT (S) -Up to Rs. 300,000	ACCT	ACCT
			SE/ ADDS(Relevant Division) /CFO - UP to Rs.500,000	DIR/CA/SAS / ACCT(AM&NS) - UP to Rs.500,000	ACCT	ACCT
			PRO-COM - Rs. 500,000 above (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(Relevant Division) /CFO - Rs. 500,000 above	ACCT	ACCT

Project : 03 - Primary & Secondary Education

Object Code	Item	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 (AS PER CIRCULER)	PDE/PCA/ZDE	ACCT	ACCT
CAPITAL EXPENDITURE						
2001		Buildings and Structures	Direct Contracting			
			ADD DIR(Eng)/ZDE - UP to Rs. 75,000	ZDE	Up to Rs. 500,000.00	ACCT
			DIR (Eng) /PDE/PCE - UP to Rs. 100,000	ADD DIR(Eng) /PCA		
			ADDS(ENG)/CFO - UP to Rs.175,000	DIR (Eng)/PCE		
			SE - UP to Rs. 200,000	ADDS(ENG)/DG/CFO/PDE		
			Shopping Procedure (should invite at least 03 quotations)			
			ZDE/ADD DIR(Eng) - Up to Rs. 100,000	ZDE Up to Rs. 500,000.00	ACCT	ACCT
			PDE/PCA/D(Eng)) - UP to Rs. 500,000			
			SE/ADDS(ENG)/CFO - UP to Rs.1,000,000	ADD DIR(Eng) /PCA - Up to Rs. 5,000,000	ACCT	ACCT
			PRO-COM (Provincial) Above Rs. 500,000	DIR (Eng)/PCE - UP to Rs. 10,000,000	ACCT	ACCT
			PRO-COM Above Rs . 1,000,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(ENG)/DG/CFO/PDE -Above Rs. 10,000,000	ACCT	ACCT
2102		Furniture and Office Equipment	Direct Purchases			
			CA/ ACCT(AM&NS) - UP to Rs. 50,000	ACCT(S) - Up to Rs. 50,000	ACCT	ACCT
			CFO -UP to Rs. 75,000	CA/ ACCT(AM&NS) - Up to Rs. 1,000,000	ACCT	ACCT
			SE - UP to Rs. 100,000	CFO		
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ACCT(S) - UP to Rs. 100,000			
			CA/ ACCT(AM&NS) -UP to Rs. 250,000	CA/ ACCT(AM&NS) - Up to Rs. 1,000,000	ACCT	ACCT
			SE/CFO -UP to Rs. 500,000			
			PRO-COM Above Rs.500,000			
			PRO-COM Above Rs .1,000,000 (PLS APPLY PROCUMENT GUIDE LINE)	CFO Above Rs.1,000,000	ACCT	ACCT

Project : 03 - Primary & Secondary Education

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
2104		Buildings and Structures	Direct Contracting			
			ADD DIR(Eng)/ZDE -Up to Rs. 75,000	ZDE	} - Up to Rs. 500,000.00	ACCT
			DIR (Eng) /PDE/PCE - UP to Rs. 100,000	DIR (Eng)/PCE		
			ADDS(ENG)/CFO - UP to Rs.175,000	ADDS(ENG)/CFO/PDE		
			SE - UP to Rs. 200,000			
			Shopping Procedure (should invite at least 03 quotations)			
			ZDE/ ADD DIR(Eng) - Up to Rs. 100,000	ZDE - Up to Rs. 500,000	ACCT	ACCT
			PDE/PCA/D(Eng) -UP to Rs. 500,000			
			SE/ ADDS(ENG)/CFO - UP to Rs.1,000,000			
			PRO-COM (Provincial) Above Rs. 500,000	DIR (Eng)/PCE - -UP to Rs.10,000,000	ACCT	ACCT
			PRO-COM Above Rs . 1,000,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(ENG)/CFO/PDE - Rs. 10,000,000 above		

**Schedule of Delegation of Authority under F.R.135 - 2024
(Recurrent and Capital Expenditure)**

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

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
Recurrent Expenditure						
002- Secondary Education						
Personal Emoluments						
1001		Salaries and Wages	SE	PDE/PCA/ZDE	ACCT	ACCT
1002		Overtime	As per paragraph 8.1 of the circular of Delegation of Authority under FR 135 In 2024.	PDE/PCA/ZDE/CA/SAS	ACCT	ACCT
		Holiday Payments- Staff Officers			PDE /PCA/CFO	ACCT
		- Other Staff	As per paragraph 8.2 of the circular of Delegation of Authority under FR 135 In 2024.	ZDE /CA/SAS	ACCT	ACCT
1003		Other Allowances- (1)Allowances Railway warrants (2)	SE	PDE/PCA/ZDE	ACCT	ACCT
Travelling Expenses						
1101		Domestic	SE - Above 12 Days / Milage	CFO/CA/PDE/PCA- Above 12 Days/Milage	ACCT	ACCT
			CFO -12 Days & below	SAS(A)/ ACCT(F/MA/AM)/ZDE/DIR - 10 Days	ACCT	ACCT
			CA /PDE/PCA - 10 Days below	AS - 8 Days & below	ACCT	ACCT
			SAS(A)/ ZDE /DIR - 8 Days & below			
Supplies						
1201		Stationery & Office Requisites	Direct Purchases			
			PCA/ APD/ZDE - Up to Rs. 50,000	PCA/PDE/ZDE	ACCT	ACCT
			PDE/CFO - UP to Rs. 100,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ZDE - Up to Rs. 100,000	PCA/PDE/ZDE	ACCT	ACCT
			PDE/PCA - UP to Rs. 250,000			
			PRO-COM (ZDE) - Above Rs. 250,000 (PLS APPLY PROCUMENT GUIDE LINE)			
			PRO-COM(Provincial) - Above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)			

Project : 03 - Primary & Secondary Education

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
1202		Fuel				
	009	Fuel for Pool Vehicles	ADDS(Relevant Division)/CFO/PDE/PCA	SAS (A) /CA/ZDE	ACCT	ACCT
1203		Diets & Uniforms				
	002	Uniforms	AS PER RELEVANT CIRCULER	ZDE	ACCT	ACCT
Maintenance Expenditure						
1301		Vehicles	Direct Purchases/Repair through Local Agent			
			ZDE - Up to Rs. 100,000	PDE/PCA/ ACCT(AM&NS)/ZDE	ACCT	ACCT
			PDE - UP to Rs. 200,000			
			SE - UP to Rs.500,000			
			FOR REPAIRS EXCEEDING RS 500,000 CAO'S PERSONAL APPROVEL SHOULD BE OBTAINED			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ZDE - Up to Rs. 300,000	PDE/PCA/ ACCT(AM&NS)/ZDE	ACCT	ACCT
			SE/ ADDS(A)/PDE - UP to Rs. 500,000			
			PRO-COM - Above Rs. 500,000			
			(PLS APPLY PROCUMENT GUIDE LINE)			
1302		Plant and Machinery	Direct Purchases/ Maintenances through Local Agent (3.5, 3.6)			
			ZDE/CA - Up to Rs. 100,000	PDE/PCA/ ACCT(AM&NS)/ZDE	ACCT	ACCT
			PDE/CFO - UP to Rs. 150,000			
			SE - UP to Rs. 200,000			
			Direct			
			CA/SAS/ ACCT(AM&NS) - Up to Rs. 60,000	PDE/PCA/ ACCT(AM&NS)/ZDE	ACCT	ACCT
			CFO - Up to Rs. 80,000			
			SE - Up to Rs. 100,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ZDE - Up to Rs. 300,000	PDE/PCA/ ACCT(AM&NS)/ZDE	ACCT	ACCT
			SE/ ADDS/PDE/CFO - UP to Rs. 500,000			
			(PLS APPLY PROCUMENT GUIDE LINE)			

Project : 03 - Primary & Secondary Education

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
Services						
1402		Postal & Communication	SE	ZDE	ACCT	ACCT
1403		Electricity & Water	SE	ZDE	ACCT	ACCT
1404		Rents & Local Taxes	ZDE	ADIR	ACCT	ACCT
1409		Other				
	140	Miscellaneous Services Expenditure	Direct Contracting			
			CA/ ACCT(AM&NS)/DIR - Up to Rs.70,000	AS/ ACCT (S) - Up to Rs. 90,000	ACCT	ACCT
			ADDS(Relevant Division) /CFO - UP to Rs.90,000			
			SE - UP to Rs.100,000	CA/SAS - UP to Rs. 100,000	ACCT	ACCT
			Shopping Procedure (should invite at least 03 sealed quotations)			
			CA / ACCT(AM&NS)/DIR - Up to Rs.200,000	AS/ ACCT (S) -Up to Rs. 300,000	ACCT	ACCT
			SE/ ADDS(Relevant Division) /CFO - UP to Rs.500,000	DIR/CA/SAS / ACCT(AM&NS) - UP to Rs.500,000	ACCT	ACCT
			PRO-COM - Rs. 500,000 above (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(Relevant Division) /CFO - Rs. 500,000 above	ACCT	ACCT
Transfers						
1506		Property Loan Interest to Public Servants	SE (AS PER CIRCULER)	PDE/PCA/ZDE	ACCT	ACCT
003 - National Level Sports Festivals						
1409		Other	Direct Contracting			
			APD/PCA/ZDE - Up to Rs.50,000	ACCT (NS) - UP to Rs. 300,000	ACCT	ACCT
			PDE/DIR/CA/ ACCT(AM&NS) - UP to Rs.70,000			
			ADDS(Relevant Division)/CFO - UP to Rs.90,000			
			PDE/SE - UP to Rs.100,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			APD/PCA/ZDE - Up to Rs.100,000	ACCT (NS) - UP to Rs. 300,000	ACCT	ACCT
			PCA/CA/ ACCT(AM&NS)/DIR - UP to Rs.200,000			
			SE/ ADDS(Relevant Division)/CFO - UP Rs.500,000	DIR/ ACCT(F/MA/AM) - UP to Rs. 400,000 CA / ACCT(AM&NS) - Up to Rs.500,000	ACCT	ACCT
			PRO-COM - above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(Relevant Division) /CFO - Rs.500,000 above	ACCT	ACCT
			PRO-COM(PDE) - Above Rs. 20,000,000 (PLS APPLY PROCUMENT GUIDE LINE)			
			PRO-COM(ZDE) -Above Rs. 10,000,000 (PLS APPLY PROCUMENT GUIDE LINE)			

Project : 03 - Primary & Secondary Education

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
004- Facilitate Education and Training of A/L Vocational Stream Students						
1409		Other	* Cabinet approval	ADDS (Relevant Division)/ All Education Directors	ACCT	ACCT
021- All Island Competitions						
1409		Other	Direct Contracting			
			APD/PCA/ZDE - Up to Rs.50,000	ACCT (NS) - Up to Rs. 300,000	ACCT	ACCT
			PDE/DIR/CA/ ACCT(AM&NS) - UP to Rs.70,000			
			ADDS(Relevant Division)/CFO -UP to Rs.90,000			
			PDE/SE - UP to Rs.100,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			APD/PCA/ZDE - Up to Rs.100,000	ACCT (NS) - UP to Rs. 300,000	ACCT	ACCT
			PCA/CA/ ACCT(AM&NS)/DIR -UP to Rs.200,000			
			SE/ ADDS(Relevant Division)//CFO - UP to Rs.500,000	CA / ACCT(AM&NS) - UP to Rs.500,000	ACCT	ACCT
			PRO-COM - above Rs. 500,000 (PLS APPLY PROCUMENT GUIDE LINE)			
			PRO-COM(PDE) - Above Rs. 20,000,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(Relevant Division) /CFO - Rs.500,000 above	ACCT	ACCT
			PRO-COM(ZDE) -Above Rs. 10,000,000 (PLS APPLY PROCUMENT GUIDE LINE)			
022 - Digital Education Inastructure Maintenance Programme*3						
1302		Plant and Machinery	Direct Purchases/ Maintenances through Local Agent			
			ZDE - Up to Rs. 100,000	PDE/PCA/ ACCT(AM&NS)/ZDE	ACCT	ACCT
			PDE - UP to Rs. 200,000			
			SE - UP to Rs.500,000 FOR REPAIRS EXCEEDING RS 500,000 CAO'S PERSONAL APPROVEL SHOULD BE OBTAINED			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ZDE - Up to Rs. 300,000	PDE/PCA/ ACCT(AM&NS)/ZDE	ACCT	ACCT
			SE/ ADDS(A)/PDE/CFO - UP to Rs. 500,000			
			PRO-COM - Rs 500,000 above (PLS APPLY PROCUMENT GUIDE LINE)			

Project : 03 - Primary & Secondary Education

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification F.R.138	Payment F.R.139
CAPITAL EXPENDITURE						
2509		Other Capital Expenditure	Direct Contracting			
			ZDE / ADD DIR(Eng) - UP to Rs.50,000			
			DIR(Eng)/CA/PDE/PCA/ACCT(AM&NS)- UP to - Rs.70,000	ACCT (S) - UP to Rs. 300,000	ACCT	ACCT
			ADDS(Relevant Division)/CFO -UP to Rs.90,000			
			SE - UP to Rs.100,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ADD DIR(Eng) / ZDE - UP to Rs.100,000	ACCT (S) - UP to Rs. 300,000	ACCT	ACCT
			CA/DIR(Eng)/PDE/PCA/ACCT(AM&NS)-UP to Rs.200,000	ZDE /DIR(Relevant Division) - UP to -Rs. 500,000	ACCT	ACCT
			SE/ADDS(Relevant Division)/CFO - UP to - Rs.500,000	ADD DIR(Eng) /PCA/CA - UP to Rs. 5,000,000	ACCT	ACCT
			PRO-COM (Provincial) - Above Rs. 200,000 (PLS APPLY PROCUMENT GUIDE LINE)	DIR /DIR (Eng)/PDE - UP to - Rs. 10,000,000	ACCT	ACCT
			PRO-COM -Rs. 500,000 above (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(Relevant Division)/DG/CFO-Rs. 10,000,000 above	ACCT	ACCT
002 - Secondary Education						
2001		Buildings and Structures	Direct Contracting			
			ADD DIR(Eng)/ZDE - UP to Rs. 75,000			
			DIR (Eng) /PDE/PCE -UP to Rs. 100,000	ZDE - UP to Rs. 500,000	ACCT	ACCT
			ADDS(ENG)/CFO - UP to Rs.175,000			
			SE - UP to Rs. 200,000			
			Shopping Procedure (should invite at least 03 quotations)			
			ZDE/ ADD DIR(Eng) - UP to Rs. 100,000			
			PDE/PCA/D(Eng) - UP to -Rs. 500,000	ZDE UP to Rs. 500,000	ACCT	ACCT
			SE/ADDS(ENG)//CFO - UP to Rs.1,000,000	ADD DIR(Eng) /PCA -UP to Rs. 5,000,000	ACCT	ACCT
			PRO-COM (Provincial) Above Rs. 500,000	DIR (Eng)/PCE - UP to Rs. 10,000,000	ACCT	ACCT
			PRO-COM Above Rs . 1,000,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(ENG)/DG/CFO/PDE - Rs. 10,000,000 above	ACCT	ACCT

Project : 03 - Primary & Secondary Education

Object Code	Item	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			
			CA/ ACCT(AM&NS) Up to Rs. 50,000	ACCT(S) Up to Rs 500,000	ACCT	ACCT
			CFO -UP to Rs. 75,000			
			SE -UP to Rs. 100,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ACCT(S) Up to Rs. 100,000	ACCT(S) Rs 500,000	ACCT	ACCT
			CA/ ACCT(AM&NS) UP to Rs.250,000			
			SE/CFO UP Rs. 500,000			
			PRO-COM Above Rs. 500,000 (AS PER PROCUMENT GUIDE LINE LIMITS)	CA / ACCT(AM&NS) Rs.1,000,000 ADDS(Procument) /CFO Above Rs. 1,000,000	ACCT	ACCT
2102		Furniture and Office Equipment	Direct Purchases			
			CA/ ACCT(AM&NS) -UP to Rs. 50,000	ACCT(S) - UP to Rs. 50,000	ACCT	ACCT
			CFO -Up to Rs. 75,000	CA/ ACCT(AM&NS) -UP to Rs. 1,000,000	ACCT	ACCT
			SE - UP to Rs. 100,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ACCT(S) -UP to Rs. 100,000	CA/ ACCT(AM&NS) - UP to Rs. 1,000,000	ACCT	ACCT
			CA/ ACCT(AM&NS) - UP to Rs. 250,000			
			SE/CFO -UP to Rs. 500,000			
			PRO-COM Above Rs.500,000			
			(PLS APPLY PROCUMENT GUIDE LINE 2.14/3.2/3.3/3.4)	CA/ ACCT(AM&NS) - UP to Rs. 1,000,000 ADDS(Procument) //CFO Above Rs.1,000,000	ACCT	ACCT

Project : 03 - Primary & Secondary Education

Object Code	Item	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			
			CA/ ACCT(AM&NS) -UP to Rs. 50,000	ACCT(S) - UP to Rs 500,000	ACCT	ACCT
			CFO -Up to Rs. 75,000		ACCT	ACCT
			SE - UP to Rs. 100,000		ACCT	ACCT
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ACCT(S) -UP to Rs. 100,000	ACCT(S) -UP to Rs 500,000	ACCT	ACCT
			CA/ ACCT(AM&NS) -UP to Rs.250,000			
			SE/CFO - UP to Rs. 500,000			
			PRO-COM Above Rs. 500,000 (AS PER PROCUMENT GUIDE LINE LIMITS)	CA / ACCT(AM&NS) -UP to Rs.1,000,000 ADDS(Procument) /CFO Above Rs. 1,000,000	ACCT	ACCT
2104		Buildings and Structures	Direct Contracting			
			ADD DIR(Eng)/ ZDE - UP to RS. 75,000	ZDE -UP to Rs. 500,000.00	ACCT	ACCT
			DIR (Eng) /PDE/PCE - UP Rs.100,000			
			ADDS(ENG)/CFO - Up to Rs.175,000			
			SE - UP to Rs. 200,000			
			Shopping Procedure (should invite at least 03 quotations)			
			ZDE/ADD DIR(Eng)) -Up to Rs. 100,000	ZDE -UP to Rs. 500,000.00	ACCT	ACCT
			PDE/PCA/D(Eng)) - UP to Rs. 500,000			
			SE/ ADDS(ENG)/CFO -UP to Rs.1,000,000	ADD DIR(Eng) /PCA -UP to Rs. 5,000,000.00	ACCT	ACCT
			PRO-COM (Provincial) Above Rs. 500,000	DIR (Eng)/PCE - UP to Rs. 10,000,000	ACCT	ACCT
			PRO-COM Above Rs . 1,000,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(ENG)/DG/CFO/PDE - Rs. 10,000,000 above	ACCT	ACCT
019 - Defence Service School						
2104		Buildings and Structures	Direct Contracting			
	540	Defence College - Kurunegala	ADD DIR(Eng)/ ZDE -Up to Rs. 75,000	ZDE Rs. 500,000.00 below	ACCT	ACCT
	541	Defence School - Colombo	DIR (Eng) /PDE/PCE - UP to Rs.100,000			
			ADDS(ENG)/CFO -UP to Rs.175,000			
			SE - UP to Rs. 200,000			

Project : 03 - Primary & Secondary Education

Object Code	Item	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)			
			ZDE/ADD DIR(Eng) -UP to Rs. 100,000	ZDE Rs. 500,000.00 below	ACCT	ACCT
			PDE/PCA/D(Eng) -UP to Rs. 500,000			
			SE/ADDS(ENG)/CFO -UP to Rs.1,000,000	ADD DIR(Eng) /PCA - Up to Rs. 5,000,000	ACCT	ACCT
			PRO-COM (Provincial) Above Rs. 500,000	DIR (Eng)/PCE - UP to Rs. 10,000,000	ACCT	ACCT
			PRO-COM Above Rs. 1,000,000 (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(ENG)/CFO/PDE - Rs. 10,000,000 above	ACCT	ACCT
023 - E - Thaksalawa						
2103		Plant, Machinery and Equipment	Direct Purchases			
			CA/ACCT(AM&NS) -UP to Rs. 50,000			
			CFO -Up to Rs. 75,000	ACCT(S) - Up to Rs 500,000	ACCT	ACCT
			SE -UP to Rs. 100,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ACCT(S) -UP to Rs. 100,000			
			CA/ACCT(AM&NS) - UP to Rs.250,000	ACCT(S) - UP to Rs 500,000	ACCT	ACCT
			SE/CFO -Up to Rs. 500,000			
			PRO-COM Above Rs. 500,000 (AS PER PROCUMENT GUIDE LINE LIMITS)	CA /ACCT(AM&NS) - Rs.1,000,000 ADDS(Procument) /CFO - Above Rs. 1,000,000	ACCT	ACCT
2509		Other Capital Expenditure	Direct Contracting			
			ZDE /ADD DIR(Eng) -UP to Rs.50,000			
			DIR(Eng)/CA/PDE/PCA/ACCT(AM&NS) - Up to Rs.70,000	ACCT (S) -UP to Rs. 300,000	ACCT	ACCT
			ADDS(Relevant Division)/CFO -Up to Rs.90,000			
			SE -UP to Rs.100,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			ADD DIR(Eng) /ZDE - UP to Rs.100,000	ACCT (S) -UP to Rs. 300,000	ACCT	ACCT
			CA/DIR(Eng)/PDE/PCA/ACCT(AM&NS)-UP to Rs.200,000	ZDE /DIR(Relevant Division) -UP to Rs. 500,000.00	ACCT	ACCT
			SE/ADDS(Relevant Division)/CFO - UP to Rs.500,000	ADD DIR(Eng) /PCA/CA - UP to Rs. 5,000,000.00	ACCT	ACCT
			PRO-COM (Provincial) - Above Rs. 200,000 (PLS APPLY PROCUMENT GUIDE LINE)	DIR /DIR (Eng)/PDE - UP to Rs. 10,000,000	ACCT	ACCT
			PRO-COM - Rs. 500,000 above (PLS APPLY PROCUMENT GUIDE LINE)	ADDS(Relevant Division)/DG/CFO-Rs. 10,000,000 above	ACCT	ACCT

**Schedule of Delegation of Authority under F.R.135 - 2024
(Recurrent and Capital Expenditure)**

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

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
Recurrent Expenditure						
001 - Special Education						
Personal Emoluments						
1001		Salaries and Wages	SE	PDE/PCA/ZDE/ACCT	ACCT	ACCT
1002		Overtime	As per paragraph 8.1 of the circular of Delegation of Authority under FR 135 In 2024.	ADDS(SA)//CFO/CA/ PDE/PCA/ZDE	ACCT	ACCT
		Holiday Payments - Staff Officers - Other Staff			As per paragraph 8.2 of the circular of Delegation of Authority under FR 135 In 2024.	ADDS(SA)//CFO /CA/PDE / PCA/ZDE
1003		Other Allowances - (1)Allowances (2) Railway warrants	SE/ADDS(A)	SAS(A)/AS(A)	ACCT	ACCT
Services						
1402		Postal and Communication	SE/ADDS(A)	SAS(A)/CA	ACCT	ACCT
1409		Other				
	140	Miscellaneous Services Expenditure	Direct Contracting			
			ACCT(AM&NS)/CA/DIR - UP to Rs.70,000	ACCT (S) UP to Rs. 300,000		
			ADDS(Relevant Division)/CFO - UP to Rs.90,000			
			SE - UP to Rs.100,000			
			Shopping Procedure (should invite at least 03 sealed quotations)			
			CA/ACCT(AM&NS)/DIR - UP to Rs.200,000	ACCT (S) UP to Rs. 300,000	ACCT	ACCT
			ADDS(Relevant Division)/CFO -UP to Rs.450,000	CA/ACCT(AM&NS)/DIR UP to- Rs.500,000	ACCT	ACCT
			SE/ADDS(Relevant Division)/CFO -UP to Rs.500,000			
			PRO-COM - Rs. 500,000 above (PLS APPLY PROCUMENT GUIDE LINE)	ADDS (Relevant Division) /CFO - above Rs.500,000		
Transfers						
1508		Other	SE/ADDS (Relevant Division)	DIR	ACCT	ACCT

Project : 05 - Special Education

Object Code	Item	Object Code Details	Authorization - F.R.136	Approval - FR.137	Certification - F.R.138	Payment F.R.139
002 - Strengthening of Piriven Education						
Personal Emoluments						
1001		Salaries and Wages	SE	CA/PDE/ PCA/ ZDE	CA/ACCT	CA/ACCT
1003		Other Allowances	SE	CA/PDE/ PCA/ ZDE	CA/ACCT	CA/ACCT
Travelling Expenses						
1101		Domestic	SE/ADDS (A/D) /CA /SAS/DIR(O)	ADDS(A/D)/SAS/CA/DIR(O) /AS	CA/ACCT	CA/ACCT
1201		Stationery and Office Requisites	Direct Purchases CA/SAS/DIR(O) - UP to Rs. 60,000 ADDS (A/D) - UP to Rs.80,000 SE - UP to Rs. 100,000	AS - UP to Rs. 400,000	CA/ACCT	CA/ACCT
			Shopping Procedure (should invite at least 03 sealed quotations) CA /SAS/DIR(O) - UP to Rs. 400,000 SE/ADDS (A/D) /CFO - UP to Rs. 500,000 PRO-COM - Above Rs.500,000 (PLS APPLY PROCUMENT GUIDE LINE)	AS - UP to Rs. 400,000 CA/SAS/DIR(O) - UP to Rs.1,000,000 ADDS (A/D) - Above Rs. 1,000,000	CA/ACCT CA/ACCT CA/ACCT	CA/ACCT CA/ACCT CA/ACCT
1202		Fuel				
	009	Fuel for Pool Vehicles	ADDS(A/D)	SAS /DIR(O)	CA/ACCT	CA/ACCT
1409		Other				
	140	Miscellaneous Services Expenditure	PRO- COM Direct Contracting CA/SAS/DIR(O) - UP to Rs.70,000 ADDS(A/D) -- - UP to Rs.90,000 SE - UP to Rs.100,000	ADDS(A/D)/CA/SAS	CA/ACCT	CA/ACCT
			Shopping Procedure (should invite at least 03 sealed quotations) CA/SAS/DIR(O) - UP to Rs.200,000 SE/ADDS (A/D) /CFO - UP to Rs.500,000 PRO-COM - Rs. 500,000 above (PLS APPLY PROCUMENT GUIDE LINE)	AS - UP to Rs. 300,000 DIR(O)/CA/SAS - UP to Rs.500,000 ADDS(A/D) - Rs.500,000 above	CA/ACCT CA/ACCT CA/ACCT	CA/ACCT CA/ACCT CA/ACCT
1506		Property Loan Interest to Public Servants	SE/AS	CA/DIR(A/O)/SAS / PDE/ PCA / ZDE	CA/ACCT	CA/ACCT
1508		Other				
	021	Student Grant for Pirivena	SE/AS	ADDS(A/D) / Director (Piriven)/CA	CA/ACCT	CA/ACCT