

Delegation of Financial Authority Under FR - 135 (Year 2026)
Head :253 - Department of Pensions

Programme 1 - Operational Activities

Project 01 - General Administration & Establishment Services
Project 02 - Implementation of Pensions Scheme

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
RECURRENT EXPENDITURE					
Personal Emoluments					
1001	Salaries & Wages	Appointing Authority/ Circulars/ DG/ ADG/ D(Admin)	ADG/ CFO/ D(Admin)/ CA	CA/ Acc(Pay 1)/ Acc(Pay)	CA/ Acc(Pay 1)/ Acc(Pay)
1002	Overtime & Holiday Payments	DG/ ADG Secretary	ADG/ D(Admin) ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay) Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay) Acc(Pay 1)/ Acc(Pay)
	Holiday Payments - Up to 2 days per month	DG/ ADG	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Holiday Payments - More than 2 days per month	Secretary	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Overtime - Up to 20 hours per month	ADG/ CFO/ CA/ All Directors	DD(Admin)/ AO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Overtime - 20-100 hours per month	DG (with the Recommendation of over time committee)	D(Admin)/ DD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Overtime - Above 100 hours per month	Secretary (with Recommendation of DG)	D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
1003	Other Allowances				
	Other Allowances	Appointing Authority/Circulars	ADG/ CFO/ D(Admin)/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Travelling Expenses				
1101	Domestic	Ecode/ Circulars/ DG/ ADG	D(Admin)/ DD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
1102	Foreign	Circulars/ Secretary	DG/ ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)	
1201	Supplies					
	Stationary & Office Requisites					
	Direct Contracting Procedure for Goods and Non - Consulting Services from the Open Market (Guideline 3.1.6)					
	Up to Rs. 200,000	DG	CFO/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
	Direct Purchase of Smaller Value Goods and Non - Consulting Services (Guideline 3.1.6)					
	Up to Rs. 200,000	CA	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
	Up to Rs. 300,000	CFO/ADG	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
	Up to Rs. 500,000	DG	ADG/ CFO/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
	Shopping Procedures for the procurement of Goods and Non - Consulting Services by inviting at least three Sealed Quotations (Guideline 3.1.5)					
	Up to Rs. 200,000	CA	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
Up to Rs. 500,000	CFO/ADG	ADG/ CFO/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)		
Up to Rs. 1,000,000	DG	ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)		
Up to Rs. 6,000,000	DPC (minor)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)		
Up to Rs. 20,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)		
Open Competitive Bidding Procedure (Guideline 3.1.1, 3.1.2, 3.1.3, 3.1.4), Direct Contracting (Guideline 3.1.6) and Force Account (Guideline 3.1.7) for the procurement of Goods, Works and Non - Consulting Services						
Up to Rs. 50,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)		
1202	Fuel					
	Fuel Allowance	Circulars/ DG / D(Admin)	ADG/ CFO/ D(Admin)/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
- 009	Fuel for Pool Vehicles	Circulars/ DG/ D(Admin)	ADG/ D(Admin)/ DD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
	Procurement Guideline (Satisfying 11.5)					
	Purchased from depot/s closer to the Department	DPC (minor)	DG/ ADG/ D(Admin)/ DD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
- 010	Fuel for Other Purpose					
	* Special duties of officers whom vehical are assigned	Circulars/ Secretary	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
	* Other (Generators & etc.)	Circulars/ DG	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
1203	Diets & Uniform Uniform Allowance	Circulars/ DG/ ADG	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
Maintenance Expenditure					
1301	Vehicles				
Procurement Guideline (satisfying 11.2)					
	Purchase spare parts directly from the original manufacturer of equipment, or their authorized local agent.	DG	DG/ ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
Procurement Guideline (satisfying 11.3 & 3.1.6)					
Procurement of Repairs to Motar Vehicles					
	*Up to Rs. 700,000	DG (shall appoint a competent committee to supervise and provide recommendations - for Internal Repairs)	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	*more than Rs. 700,000	Secretary (shall appoint a competent committee to supervise and provide recommendations)	DG/ ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
Shopping Procedures for the procurement of Goods, Works and Non - Consulting Services by inviting at least three Sealed Quotations (Guideline 3.1.5)					
	Up to Rs. 100,000	D(Admin)	D(Admin)/ DD(Admin)/ AO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	ADG/ CFO	D(Admin)/ DD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 1,000,000	DG	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 6,000,000	DPC (minor)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 20,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
1302	Plant & Machinery				
	Procurement Guideline (satisfying 11.2)				
	Purchase spare parts directly from the original manufacturer of equipment, or their authorized local agent.	DG	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Procurement Guideline (satisfying 11.3 & 3.1.6)				
	Procurement of Repair Other Equipment				
	* Up to Rs. 700,000	DG (shall appoint a competent committee to supervise and provide recommendations - for Internal Repairs)	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	* more than Rs. 700,000	Secretary (shall appoint a competent committee to supervise and provide recommendations - for Internal Repairs)	DG/ ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Shopping Procedures for the procurement of Goods, Works and Non - Consulting Services by inviting at least three Sealed Quotations (Guideline 3.1.5)				
	Up to Rs. 100,000	D(Admin)/CA	DD(Admin)/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	ADG/ CFO	CA/ D(Admin)/ DD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 1,000,000	DG	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 6,000,000	DPC (minor)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 20,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
1303	Buildings & Structures				
	Direct Contracting Procedure for Works (Guideline 3.1.6)				
	Up to Rs. 500,000	DG	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Direct Purchase of Smaller Value Goods, Works, Non - Consulting Services and Repairs (Guideline 3.1.6)				
	Up to Rs. 50,000	D(Admin)	D(Admin)/ DD(Admin)/ AO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	ADG/ CFO	D(Admin)/ DD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 1000,000	DG	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Shopping Procedures for the procurement of Goods, Works and Non - Consulting Services by inviting at least three Sealed Quotations (Guideline 3.1.5)				
	Up to Rs. 500,000	ADG/ CFO	D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 1,000,000	DG	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 6,000,000	DPC (minor)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 20,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
1304	Software Maintenance				
	Direct Contracting Procedure for Goods and Non-consulting Services from the Open Market (Guideline 3.1.6)				
	Up to Rs. 200,000	DG	ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Direct Purchase of Smaller Value Goods, Works and Non - Consulting Services and Repairs (Guideline 3.1.6)				
	Up to Rs. 200,000	D(Digital A&S)	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 300,000	ADG	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	DG	ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Shopping Procedures for the procurement of Goods, Works and Non - Consulting Services by inviting at least three Sealed Quotations (Guideline 3.1.5)				
	Up to Rs. 500,000	ADG/ D(Digital A&S)	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 1,000,000	DG	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 6,000,000	DPC (minor)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 20,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
	Services				
1401	Transport	Circulars/ DG/ D(Admin)	ADG/ D(Admin)/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
1402	Postal & Communication				
	Telephone Allowance	Circulars/ DG/ D(Admin)	ADG/ D(Admin)/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Telephone Bill Payment	Circulars/ D(Admin)/ AD(Admin)	D(Admin)/ DD(Admin)/ AO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Postal Charges	DG/ ADG	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Shopping Procedures for the procurement of Goods, Works and Non - Consulting Services by inviting at least three Sealed Quotations (Guideline 3.1.5)				
	Currier Service - Up to Rs.6,000,000	DPC (minor)	ADG/ D(Admin)/ DD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
1403	Electricity & Water				
	Bill Payment	Circulars/ ADG/ D(Admin)	D(Admin)/ DD(Admin)/ AO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
1404	Rent & Local Taxes	DG/ ADG	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
1405	Cleaning and Janitorial Services				
	Shopping Procedures for the procurement of Goods, Works and Non - Consulting Services by inviting at least three Sealed Quotations (Guideline 3.1.5)				
	Up to Rs. 5,000,000	DPC (minor) as per the Services agreement	DG/ ADG/ D(Admin)/ DD(Admin)/ AO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 20,000,000	DPC (major) as per the Services agreement	DG/ ADG/ D(Admin)/ DD(Admin)/ AO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Open Competitive Bidding Procedure (Guideline 3.1.1, 3.1.2, 3.1.3, 3.1.4), Direct Contracting (Guideline 3.1.6) and Force Account (Guideline 3.1.7) for the procurement of Goods, Works and Non - Consulting Services				
	Up to Rs. 50,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
1407	Security Services				
	Shopping Procedures for the procurement of Goods, Works and Non - Consulting Services by inviting at least three Sealed Quotations (Guideline 3.1.5)				
	Up to Rs. 5,000,000	DPC (minor) as per the Services agreement	DG/ ADG/D(Admin)/ DD(Admin)/ AO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 20,000,000	DPC(Major) as per the Services agreement	DG/ ADG/D(Admin)/ DD(Admin)/ AO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
1409	Other				
-138	Machinery & Office Equipment Service				
	Agreements				
	Direct Contracting Procedure for Goods and Non - Consulting Services from the Open Market (Guideline 3.1.6)				
	Up to Rs. 200,000	DG	ADG/ CFO/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Direct Purchase of Smaller Value Goods, Works and Non-Consulting Services and Repairs (Guideline 3.1.6)				
	Up to Rs. 200,000	D(Admin)/ CA	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 300,000	ADG/CFO	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	DG	ADG/ CFO/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Shopping Procedures for the procurement of Goods, Works and Non - Consulting Services by inviting at least three Sealed Quotations (Guideline 3.1.5)				
	Up to Rs. 100,000	D(Admin)/ CA	DD(Admin)/Acc(Pay 1)/AO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	ADG/ CFO	D(Admin)/CA/ DD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 1,000,000	DG	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 6,000,000	DPC (minor)/ DG	DG/ ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 20,000,000	DPC (major)	DG/ ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
-139	Vehicle Insurance				
Shopping Procedures for the procurement of Goods, Works and Non - Consulting Services by inviting at least three Sealed Quotations (Guideline 3.1.5)					
	Up to Rs. 100,000	D/Admin)/ CA	DD/Admin)/ Acc(Pay 1)/ AO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	ADG/ CFO	D/Admin)/ CA/ DD/Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 1,000,000	DG	ADG/ CFO/ D/Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 6,000,000	DPC (minor)	DG/ ADG/ CFO/ D/Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 20,000,000	DPC (major)	DG/ ADG/ CFO/ D/Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
Open Competitive Bidding Procedure (Guideline 3.1.1, 3.1.2, 3.1.3, 3.1.4) , Direct Contracting (Guideline 3.1.6) and Force Account (Guideline 3.1.7) for the procurement of Goods, Works and Non - Consulting Services					
	Up to Rs. 50,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
-140	Miscellaneous Service Expenditure				
Direct Contracting Procedure for Goods and Non - Consulting Services from the Open Market (Guideline 3.1.6)					
	Up to Rs.200,000	DG	ADG/ CFO/ D/Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
Direct Purchase of Smaller Value Goods, Works and Non-Consulting Services and Repairs (Guideline 3.1.6)					
	Up to Rs. 200,000	D/Admin)/ CA	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 300,000	ADG/ CFO	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	DG	ADG/ CFO/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
Shopping Procedures for the procurement of Goods, Works and Non - Consulting Services by inviting at least three Sealed Quotations (Guideline 3.1.5)					
	Up to Rs. 100,000	D/Admin)/ CA	DD/Admin)/ Acc(Pay 1)/ AO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	ADG/ CFO	D/Admin)/ CA/ DD/Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 1,000,000	DG	ADG/ CFO/ D/Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 6,000,000	DPC (minor)/ DG	DG/ ADG/ CFO/ D/Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 20,000,000	DPC (major)	DG/ ADG/ CFO/ D/Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
	Transfers				
1501	Welfare Programmes				
- 001	Service Compensation for Disable & Injured Soldiers Salary & Wages (till age 55)- cabinet Dicision 305 - 1982 * Provision tranccfer as per the FR 208	DG/ CFO	Related Officer of SL Army, SL Navy, SL Air Force, SL Police	Related Officer of SL Army, SL Navy, SL Air Force, SL Police	Related Officer of SL Army, SL Navy, SL Air Force, SL Police
- 000	Fixed Allowance - Difence Circulars 1-2020, 1-2021 * Monthly payment By System	DG / D(Digital A&S) for System Development	D(Pension)/ DD(Forces)/ Acc(Supply)	Acc(Pay 1)/ Acc(Supply)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Supply)/ Acc(Monthly Pensions)
	* Arreas-Up to Rs. 1,000,000	DG / D(Digital A&S) for System Development	D(Pension)/ DD(Forces)/ Acc(Supply)	Acc(Pay 1)/ Acc(Supply)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Supply)/ Acc(Monthly Pensions)
	* Arreas - Up to Rs. 1,000,000 to Rs. 2,000,000	DG	Special Committee of D(Admin), Acc(Monthly Pensions), Acc(PSPF)	Acc(Pay 1)/ Acc(Supply)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Supply)/ Acc(Monthly Pensions)
	* Arreas- Over Rs.2,000,000	DG	Special Committee DG/ADG, CFO, CIA	Acc(Pay 1)/Acc(Supply)/Monthly Pensions)	Acc(Pay 1)/ Acc(Supply)/ Acc(Monthly Pensions)
4 - 1502	Expenses of Payment of Pensions				
- 007	Postal Charges	DG/ ADG/ CFO	Div. Secretary/Assistant DS/ ADG/ D(Admin)	Div. Accountant Acc(Pay 1)/ Acc(Pay)	Div. Accountant Acc(Pay 1)/ Acc(Pay)
- 008	Printing Charges * Provision tranccfer as per the FR 208	DG/ ADG/ CFO	Div. Secretary/Assistant DS/ ADG/ D(Admin)	Div. Accountant Acc(Pay 1)/ Acc(Pay)	Div. Accountant Acc(Pay 1)/ Acc(Pay)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
5 - 1502	Railway Warrants for Pensioners				
- 006	Railway Warrants for Pensioners Provision tranche as per the FR 208	* Ecode/ Circulars/ DG/ ADG/ CFO/ D(Digital A&S) for System Development	Relevant officer of SL Railway	Relevant officer of SL Railway	Relevant officer of SL Railway
1506	Property Loan Interest to Public Servants	Circulars/DG/D(Admin)	ADG/ CFO/ D(Admin)/ CA	CA/ Acc(Pay 1)/ Acc(Pay)	CA/ Acc(Pay 1)/ Acc(Pay)
1508	Other				
	Pensioner's Day Expenses				
	Direct Contracting Procedure for Goods and Non - Consulting services from the Open Market (Guideline 3.1.6)				
	Up to Rs. 200,000	DG	ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Direct Purchase of Smaller Value Goods, Works, Non-consulting Services and repairs (Guideline 3.1.6)				
	Up to Rs. 100,000	D(Admin)/ CA	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 300,000	ADG/ CFO	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	DG	ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Shopping Procedures for the procurement of Goods, Works and Non - Consulting Services by inviting at least three sealed Quotations (Guideline 3.1.5)				
	Up to Rs200,000	D(Admin)/ CA	DD(Admin)/Acc(Pay 1)/AO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs.500,000	ADG/ CFO	D(Admin)/CA/DD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs.1,000,000	DG	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs.6,000,000	DPC (minor)/ DG	DG/ ADG/ CFO/D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs.20,000,000	DPC (major)	DG/ ADG/ CFO/D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
	CAPITAL EXPENDITURE				
	Rehabilitation & Improvement of Capital Assets				
2001	Building & Structures				
	Direct Purchase of Smaller Value Goods, Works and Non - Consulting and repairs Services (Guideline 3.1.6)				
	Up to Rs. 500,000	DG	ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Direct Purchase of Smaller Value Repair Works (Guideline 3.1.6)				
	Up to Rs. 50,000	D(Admin)	D(Admin)/ AD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	ADG/ CFO	D(Admin)/ AD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 1000,000	DG	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Shopping Procedures for Goods, Works and Non - Consulting Services by inviting at least three sealed Quotations (Guideline 3.1.5)				
	Up to Rs. 500,000	ADG/ D(Admin)	D(Admin)/ AD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 1,000,000	DG	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 6,000,000	DPC (minor)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 20,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Open Competitive Bidding Procedure (Guideline 3.1.1, 3.1.2, 3.1.3, 3.1.4), Direct Contracting (Guideline 3.1.6) and Force Account (Guideline 3.1.7) for the procurement of Goods, Works and Non - Consulting Services				
	Up to Rs. 50,000,000	DPC (major)	DG/ ADG/ CFO/	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
2002	Plant, Machinery & Equipment				
	Procurement Guideline (satisfying 11.2)				
	Purchase spare parts directly from the original manufacturer of equipment, or their authorized local agent.	DG	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Procurement Guideline (satisfying 11.3 & 3.1.6)				
	Procurement of Repair Other Equipment				
	** Up to Rs. 700,000	DG (shall appoint a competent committee to supervise and provide recommendations - for Internal Repairs)	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	** more than Rs. 700,000	Secretary (shall appoint a competent committee to supervise and provide recommendations - for Internal Repairs)	DG/ ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Shopping Procedures for Goods, Works and Non - Consulting Services by inviting at least three Sealed Quotations (Guideline 3.1.5)				
	Up to Rs. 100,000	D(Admin)/ CA	AD(Admin)/ Acc(Pay 1)/	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	ADG/ CFO	CA/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 1,000,000	DG	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 6,000,000	DPC (minor)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 20,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
2003	Vehicles				
	Procurement Guideline (satisfying 11.2)				
	Purchase spare parts directly from the original manufacturer of equipment, or their authorized local agent.	DG	DG/ ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Procurement Guideline (satisfying 11.3 & 3.1.6)				
	Procurement of Repairs to Motar Vehicles				
	* Up to Rs. 700,000	DG (shall appoint a competent committee to supervise and provide recommendations - for Internal Repairs)	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	* more than Rs. 700,000	Secretary (shall appoint a competent committee to supervise and provide recommendations for Internal Repairs))	DG/ ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Shopping Procedures for Goods, Works and Non - Consulting Services by inviting at least three sealed Quotations (Guideline 3.1.5)				
	Up to Rs. 100,000	D(Admin)	AD(Admin)/ AO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	ADG/ CFO	D(Admin)/ AD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 1,000,000	DG	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 6,000,000	DPC (minor)	DG/ ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 20,000,000	DPC (major)	DG/ ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
2102	Acquisition of Capital Assets				
	Furniture & Office Equipment				
	Direct Contracting Procedure for Goods and No - Consulting Services from the Open Market (Guideline 3.1.6)				
	Up to Rs. 200,000	DG	CFO/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Direct Purchase of Smaller Value Goods, works, Non-consulting Services and Repairs (Guideline 3.1.6)				
	Up to Rs. 200,000	CA	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 300,000	CFO/ ADG	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	DG	ADG/ CFO/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Shopping Procedures for Goods, Works and Non - Consulting Services by Inviting at least three Sealed Quotations (Guideline 3.1.5)				
	Up to Rs. 200,000	CA	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
Up to Rs. 500,000	CFO/ ADG	ADG/ CFO/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
Up to Rs. 1,000,000	DG	ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
Up to Rs. 6,000,000	DPC (minor)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
Up to Rs. 20,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
Open Competitive Bidding Procedure (Guideline 3.1.1, 3.1.2, 3.1.3, 3.1.4), Direct Contracting (Guideline 3.1.6) and Force Account (Guideline 3.1.7) for the procurement of Goods, Works and Non - Consulting Services					
Up to Rs. 50,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
2103	Plant, Machinery & Equipment				
	Direct Contracting Procedure for Goods and Non - Consulting services from the Open Market (Guideline 3.1.6)				
	Up to Rs. 200,000	DG	CFO/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Direct Purchase of Smaller Value Goods, Works and Non - Consulting Services and Repairs (Guideline 3.1.6)				
	Up to Rs. 200,000	CA	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 300,000	CFO/ ADG	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	DG	ADG/ CFO/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Shopping Procedures for Goods, Works and Non - Consulting Services by inviting at least three Sealed Quotations (Guideline 3.1.5)				
	Up to Rs. 200,000	CA	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	CFO/ ADG	ADG/ CFO/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
Up to Rs. 1,000,000	DG	ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
Up to Rs. 6,000,000	DPC (minor)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
Up to Rs. 20,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
Open Competitive Bidding Procedure (Guideline 3.1.1, 3.1.2, 3.1.3, 3.1.4), Direct Contracting (Guideline 3.1.6) and Force Account (Guideline 3.1.7) for the procurement of Goods, Works and Non - Consulting Services					
Up to Rs. 50,000,000	DPC (major)	DG/ ADG/ CFO/	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
Capacity Building					
2401	Staff Training				
	Up to Rs. 500,000	Circulars/ D(Admin)	AD(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 1,500,000	Circulars/ ADG	D(Admin)/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	above Rs. 1,500,000	Circulars/ DG	ADG/ DG	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
2509	Other Capital Expenditure				
	Other				
	Direct Contracting Procedure for Goods and Non-consulting services from the Open Market (Guideline 3.1.6)				
	Up to Rs. 200,000	DG	ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Direct Purchase of Smaller Value Goods, Works and Non-consulting Services and Repairs (Guideline 3.1.6)				
	Up to Rs. 200,000	D(Digital A&S)	ADG/D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 300,000	ADG	ADG/D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Up to Rs. 500,000	DG	ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
	Shopping Procedures for Goods, Works and Non - Consulting Services by inviting at least three Sealed Quotations (Guideline 3.1.5)				
	Up to Rs. 500,000	ADG/ D(Digital A&S)	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
Up to Rs. 1,000,000	DG	ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
Up to Rs. 6,000,000	DPC (minor)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
Up to Rs. 20,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
Open Competitive Bidding Procedure (Guideline 3.1.1, 3.1.2, 3.1.3, 3.1.4) , Direct Contracting (Guideline 3.1.6) and Force Account (Guideline 3.1.7) for the procurement of Goods, Works and Non - Consulting Services					
Up to Rs. 50,000,000	DPC (major)	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
25301	OTHER PAYMENTS				
	Advance to Public Officers under Chapter XXIV of E-Code/ Circulars				
	Festival Advance	Relevant staff officer	D/Admin)/ CA	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)
	Special Advance	Relevant staff officer	D/Admin)/ CA	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)
	Distress Loan	DG/ ADG/ D(Admin)	D/Admin)/ CA	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)
	Bicycle Loan	DG/ ADG/ D(Admin)	D/Admin)/ CA	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)
	Vehicle Loans	Secretary/ DG/ ADG	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)
	Property Loan	Secretary/ DG/ ADG	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)
	Loan to Relieve Indebtedness	Secretary/ DG/ ADG	DG/ ADG/ CFO	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)
	Other Advances				
	Petty cash and other Ad-hoc advances Up to Rs.25,000	Circulars/ DG/ ADG	ADG/ CFO / D(Admin)/ CA	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)
Ad-hoc advances - Up to Rs. 100,000	Circulars/ DG	ADG/ CFO/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	
Ad-hoc advances - more than Rs. 100,000	Circulars/ DG(TOD)	DG/ ADG/ D(Admin)	Acc(Pay 1)/ Acc(Pay)	Acc(Pay 1)/ Acc(Pay)	

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
	PSPF Payments				
	Payments of Act number 14,16,20 of PSPF				
	* Payment of dependance of deceased member	PSPF Act	DG	Acc(PSPF)	Acc(PSPF)
	* Payment of member	PSPF Act	AO (PSPF)	Acc(PSPF)	Acc(PSPF)
	Refund from Revenue				
	* pay in error, in excess of the amount of due, some service which was not performed				
	* In other casses up to Rs. 25,000	FR 118/ TOD Guideline 01/ Secretary	CFO/ CA	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)/ Acc (Monthly Pension)/ Acc(Gratuity)	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)/ Acc (Monthly Pension)/ Acc(Gratuity)
	Above Rs. 25,000	FR 118/ DG TOD	CFO/ CA	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)/ Acc (Monthly Pension)/ Acc(Gratuity)	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)/ Acc (Monthly Pension)/ Acc(Gratuity)
	* Adjustment in the account of the financial year as soon as they detected , before the closing of books in which the error occurred	FR 460/TOD Guideline 01/ CFO/ CA	CFO/ CA/ Acc(Pay 1)	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)/ Acc (Monthly Pension)/ Acc(Gratuity)	Acc(Pay 1)/ Acc(Supply)/ Acc(Pay)/ Acc (Monthly Pension)/ Acc(Gratuity)
FOR REVENUE COLLECTIONS					
		Assessment		Collection	Acceptions
	PSPF Investments				
	REPO One quotations	DG (Approval with management		Acc(PSPF)	Acc(PSPF)
	REPO/ FD/ Treasury Bill/ Treasury Bond	committee		DG	Acc(PSPF)

Effective date: 01/01/2026

Note:

** Delegation of Authority under FR 135 for the year 2025 for Recurrent & Capital Expenditure is approved. All staff Officers are kindly advised to follow the above mentioned Authorization (FR 136) Approval (FR 137), Certification (FR 138), Payments (FR 139) and certification limits in this schedule.

** All transactions should be initiated from file and the reference number of the relevant file should be referred in the voucher as the authority for the payment. If the officer whom for the certification and payment delegation has been made is on leave, the acting officer can exercise the delegated power if he agreed in writing on the leave application.

** Should Approve DPC (minor) - DG Pensions

** Should Approve DPC (major)- Secretary of PubAd

** Should Follow the Circular, FR, Ecode, Procurement Guidline



Chaminda Hettiarachchi

Director General of Pensions

21.01.2026

Chaminda Hettiarachchi

Director General

Department of Pensions

Malgawatta - Colombo 10

DG - Director General

ADG - Additional Director General

CFO - Chief Financial officer

CA - Chief Accountant

A&S - Administration & Services

D - Director

DD - Deputy Director

AD - Assistant Director

Acc - Accountant

Pay - Payment

Copies -

1. Secretary - Ministry of Public Administration, Provincial Councils and Local Government
2. Auditor General
3. Chief Internal Auditor

Delegation of Financial Authority Under FR - 135 (Year 2026)
Head :253 - Department of Pensions
Programme 1 - Operational Activities
Project 02 - Implementation of Pensions Scheme

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)	
PENSION PAYMENTS						
1-1502-1	<u>Monthly Pensions - Civil & Forces - New Addition - As per Pensions Minutes</u>	DG/ ADG/ A&S) for System Development	D(Digital A&S) for System Development	D(Pension)/ DD(Centralization/ Decentralization) CFO / CA for Final payment	Acc(Pay 1)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Monthly Pensions)
	* Through System					
1-1502-2	* Manual	DG/ ADG/ D(Digital A&S) for System Development	D(Pension)/DD(Centralization/Decentralization) CFO / CA for Final payment	Acc(Pay 1)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Monthly Pensions)	
	<u>Monthly Pensions - W&OP New Addition - As per W&OP Ordinance</u>					
	* Through System	DG/ ADG/ D(Digital A&S) for System Development	D(Pension)/ D(W&OP)/ DD(W&OP)/ DD(Forges) / Acc(Anomalies) Div.Secretary / Assistant DS CFO / CA for Final payment	Acc(Pay 1)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Monthly Pensions)	
	* Manual	DG/ ADG	D(Pension)/ D(W&OP)/ DD(W&OP)/ DD(Forges) / Acc(Anomalies) Div.Secretary / Assistant DS CFO / CA for Final payment	Acc(Pay 1)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Monthly Pensions)	

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
1-1502-1	<u>Monthly Pension Arrears</u> <u>As per Pensions Minutes, Defence Pensions</u>				
1-1502-2	<u>Minutes, W&OP Ordinance/ All Pension</u> <u>Circulars/</u> <u>Source document from DS Office - for all</u> <u>reasons</u>				
	<u>** Arrears Up to Rs.1,000,000 - through System</u> <u>(DS Portal)</u>	DG/ADG/ Consultant (IT) for System Development	Div. Secretary / Assistant DS/ AD(Foreign) /Acc(Anomalies)	Acc(Pay 1)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Monthly Pensions)
	<u>* Civil, W&OP (Central & Local gov.)</u>				
	<u>** Arrears Up to Rs.1,000,000 - through System</u> <u>(DS Portal)</u>	DG/ ADG/ Consultant (IT) for System Development	D(Pension)/ D(Centralization/Decentralization)/ D(W&OP)/ DD(W&OP)/ Acc(Anomalies)	Acc(Pay 1)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Monthly Pensions)
	<u>* Forces, W&OP (Armed Forces)</u>				
	<u>** Arrears Up to Rs.1,000,000 - through System</u> <u>(DS Portal)</u>	DG/ADG/ Consultant (IT) for System Development	D(Pension)/ D(W&OP)/ DD(W&OP)/ DD (Forces)/ Acc(Anomalies) CFO / CA for Final payment	Acc(Pay 1)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Monthly Pensions)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
SPECIAL COMMITTEES					
1-1502-1 1-1502-2	All arrears for all reasons certified by the anomalies branch forwarded for approval according to the following limits				
	as per Pensions Minutes, W&OP Ordinance/ All Pension Circulars/Forces Pension Minutes & Act,				
	* <u>Civil, W&OP (Central & local gov.)</u> ** Arreas Up to Rs.1,000,000 to Rs. 2,000,000 - Manual	DG/ ADG/ Consultant (IT) for System Development	Special Committee of D(Pension) - CA - AD(Admin) Div. Secretary/Assistant DS	Acc(Pay 1)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Monthly Pensions)
	* <u>Forces, W&OP (Armed Forces)</u> ** Arreas Up to Rs. 1,000,000 to Rs. 2,000,000 - Manual	DG/ ADG/ Consultant (IT) for System Development	Special Committee of D(Admin) - Acc(PSPF) - Acc(Supply) Div. Secretary /Assistant DS	Acc(Pay 1)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Monthly Pensions)
	** Arreas Over Rs. 2,000,000	DG/ ADG/ Consultant (IT) for System Development	Special Committee of DG/ADG - CFO - CIA Div. Secretary /Assistant DS	Acc(Pay 1)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Monthly Pensions)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
	W&OP - new addition Arrears ** Arrears Up to Rs.1,000,000 to Rs. 2,000,000 - Manual	as per W&OP Ordinance/ All Pension Circulars/ DG/ ADG/ Consultant (IT) for System Development	Special Committee of D(W&OP) - AD (Foreign) - Acc(W&OP Refund) Div. Secretary /Assistant DS	Acc(Pay 1)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Monthly Pensions)
	** Arrears Over Rs.2,000,000	as per W&OP Ordinance/ All Pension Circulars/ DG/ ADG/ Consultant (IT) for System	Special Committee of CA - DD(Decentralization) - AD(Foreign) Div. Secretary/Assistant DS	Acc(Pay 1)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Monthly Pensions)
	Foreign New addition, Arrears, Revision ** Arrears Up to Rs.1,000,000 to Rs. 2,000,000 - Manual ** Arrears Over Rs. 2,000,000	as per W&OP Ordinance/ All Pension Circulars/ DG/ ADG/ Consultant (IT) for System Development as per W&OP Ordinance/ All Pension Circulars/ DG/ ADG/ Consultant (IT) for System	Special Committee of CA - DD(Decentralization) - AD(Foreign) Div. Secretary/Assistant DS Special Committee of DG/ADG - CFO - CIA Div. Secretary /Assistant DS	Acc(Pay 1)/ Acc(Monthly Pensions) Acc(Pay 1)/ Acc(Monthly Pensions)	Acc(Pay 1)/ Acc(Monthly Pensions) Acc(Pay 1)/ Acc(Monthly Pensions)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
4-1502-12	Gratuity Payment as per Pensions Minutes/ All Pension Circulars <u>Gratuity New Addition</u> * through System	DG/ ADG/ D(Digital A&S) for System Development	D(Pension)/ DD(Centralization/Decentralization) CFO/CA for Final Payment	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc(Gratuity)	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc(Gratuity)
* Manual - (Civil & Service Gratuity)		DG/ ADG/ D(Digital A&S) for System Development	D(Pension)/ DD(Decentralization) CFO/CA for Final Payment	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc(Gratuity)	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc(Gratuity)
<u>Death Gratuity</u> * Civil - through System (DS portal)	* Forces- Manual	ADG/ Consultant (IT) for System Development	D(Pension)//D(W&OP)/DD(W&OP) CFO/ CA for Final Payment	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc (Gratuity)	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc (Gratuity)
<u>Gratuity Revision</u> * Civil - through System (PMSV2)		DG/ ADG/ D(Digital A&S) for System Development	D(Pension)/ DD(Centralization) CFO/CA for Final Payment	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc(Gratuity)	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc(Gratuity)
* Forces- through System (PMSV2)	* Forces- through System (PMSV2)	DG/ ADG/ D(Digital A&S) for System Development	D(Pension)/ DD (Forces) CFO/CA for Final Payment	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc(Gratuity)	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc(Gratuity)

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
	Once & For All Other Payments * Civil				
	Inheritance - DS (Portal)	as per Pensions Minutes/ All Pension Circulars/ DG/ ADG/ Consultant (IT) for System Development	D(Pension)/ DD(Centralization)	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc(Gratuity)	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc(Gratuity)
	Special Compensation - manual	as per Pensions Minutes/ All Pension Circulars/ DG/ ADG/ Consultant (IT) for System Development	D(Pension)/ DD(Decentralization)	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc(Gratuity)	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc(Gratuity)
	Merciful Payment -manual		CFO/CA for Final Payment		
	* Forces				
	Inheritance - manual	as per Forces Pension Minutes & Act/ All Pension Circulars/ DG/ ADG/ Consultant (IT) / D(Digital A&S) for System Development	D(Pension)/ DD (Forces) for Final Payment	CFO/CA Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc(Gratuity)	Acc(Pay 1)/ Acc(Monthly Pensions)/ Acc(Gratuity)
	Special Compensation (PMSV2 System)				
	Service gratuity (PMSV2 System)				
	Forces Re-Revision (DS Portal)				

Object	Description	Authorization (FR-136)	Approval (FR-137)	Certification (FR-138)	Payment (FR-139 & 140)
1-1502-2	W&OP Contribution Refund				
	<u>Under the provision of the Law</u> * Up to Rs. 2,000,000 * Over Rs. 2,000,000	as per W&OP Ordinance /Act & Circulars/ DG/ ADG as per W&OP Ordinance /Act & Circulars/ DG/ ADG	CA/ Acc(Pay 1) / FA (Refund) DG/ ADG/ CA	Acc(W&OP Refund) Acc(W&OP Refund)	Acc(W&OP Refund) Acc(W&OP Refund)
2004-00-01	* Pay in error, in excess of the amount of due, some service which was not performed * Up to Rs.25,000	Refund from Revenue FR 118/TOD Guideline/ Secretary	CFO/CA/ FA (Refund)	Acc(W&OP Refund)	Acc(W&OP Refund)
2004-00-02					
	Recovery of Excess Pension Payments				
	Fixing Installments - Up to Rs. 1,000,000	FR 102 to 112 / DG	All Relevant Officer	Acc(Over Payment recovery)	Acc(Over Payment recovery)
			Div.Secretary/Assistant DS		

Effective date: 01/01/2026

Note:

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Achamal

.....	Chaminda Hettiarachchi	DG - Director General	D - Director
Chaminda Hettiarachchi	Director General	ADG - Additional Director General	DD - Deputy Director
Director General of Pensions	Department of Pensions	CFO - Chief Financial officer	AD - Assistant Director
21 .01.2026	Malgawatta - Colombo 10	CA - Chief Accountant	Acc - Accountant
		A&S - Administration & Services	Pay - Payment

Copies -

1. Secretary - Ministry of Public Administration, Provincial Councils and Local Government
2. Auditor General
3. Chief Internal Auditor