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(ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 "ඊ" වගන්තිය යටතේ පිහිටුවන ලදී)

நிதி ஆணைக்குழு

(அரசியலமைப்பின் 154 "எ" ஆம் உறுப்புகளின் கீழ் தாபிக்கப்பட்டது)

FINANCE COMMISSION

(Established under Article 154 "R" of the Constitution)

03, සරණ මාවත,
රාජගිරිය, ශ්‍රී ලංකාව.

இல. 03, சரண மாவத்தை,
ராஜகிரிய, இலங்கை.

03, Sarana Mawatha,
Rajagiriya, Sri Lanka.

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எனது இல.
My No.

FC/RCA/GEN/06/01/2025/Vol-I

මගේ අංකය

உமது இல.
Your No.

දිනය

திகதி
Date

12.02.2024

Chief Secretary,

Western / Central / Southern / Northern / North-Western / North-Central / Uva / Sabaragamuwa / Eastern Province.

Guidelines on Assessment of Provincial Recurrent Needs -2025

These guidelines are issued in accordance with the 13th Amendment to the Constitution and the provisions of the Provincial Councils Act, No. 42 of 1987. Your special attention is drawn to the provisions of the clauses of 19 (5) and 20 (3) of the Provincial Councils Act, No. 42 of 1987. It is also required that all financial administration activities need to be performed adhering to the provincial financial statutes approved by Hon. Governors of respective provinces.

As stated in the above provisions, concurrence of the Finance Commission (FC) needs to be obtained where appropriate and it is also necessary to act in accordance with the guidelines and circulars, issued by the Finance Commission from time to time.

1. Estimate of Recurrent Needs

Recurrent expenditure is estimated mainly for public service delivery and also for other related activities on regular basis in order to facilitate the achievement of expected development objectives under capital investments.

Recurrent expenditure consists of two components.

- Personal Emoluments
- Other Recurrent Expenditure

1.1. Personal Emoluments

Personal emoluments of the provincial public service should be calculated in accordance with the national policy on salaries. In this regard, your attention is drawn to the matters stipulated in the letter No. PCMD/1/4/23/1/14 dated 20.08.2012, issued by the Secretary to the President under the caption of "Determination of Salaries and Cadre in Provincial Councils" and the circulars issued by the Government on Salaries and Cadre from time to time.

- 1.1.1. When presenting financial needs for the personal emoluments of the staff, it is required to identify the institutional framework related to the subjects coming under the purview of provincial councils, the institutional framework of Local Government Institutions and the institutional framework of the Provincial Statutory Boards and Authorities separately.

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- 1.1.2. In order to achieve the institutional objectives and needs, a Human Resources Development Plan needs to be prepared and measures should be taken to improve efficiency and effectiveness of the staff in an optimal manner by identifying competencies and skills of the employees properly. It is required that all staff members be provided with job descriptions explaining the definite role to be played and their performance be reviewed in terms of the job descriptions and specifications, on regular basis.

At the same time, measures need to be taken to assess the services provided by each staff member, evaluate their performance and motivate them ensuring the maximum commitment, provide trainings for skills development at required time and ensure availability of funds on time. In developing human resources, skills development of the staff in a professional manner is also expected.

- 1.1.3. Personal emoluments should be calculated giving due attention on approved cadre by the Department of Management Services and living cadre. The details on all staff members who receive salaries actually through salary lists by 31.03.2024, permanent staff members as per the Circular No. 25/2014 and 29/2019 issued by the Department of Management Services, employees recruited on causal, seasonal or contract basis and provincial public officers who died in war time should be provided to the Finance Commission (FC), enabling us to identify each category for making provisions separately. You are requested to use the specimen forms in this regard.

Recurrent needs for the cadre of schools and hospitals which were already taken over by the respective Line Ministries should not be estimated.

The relevant officers should refrain from requesting provisions for the same person at different occasions and inclusion of employees who were transferred out of the province. In this context, you should take into consideration only approved cadre in submitting recurrent needs.

In addition, it is appropriate to identify the provisions separately for the vacant posts as at 31.03.2024 and send the details using the relevant form for consideration of the Finance Commission in granting concurrence.

- 1.1.4. Staff members should be recommended for overtime and holiday payments only if they have essential works to do after normal office hours. It has been observed that even after filling the vacant posts, requests for overtime and holiday payments are made. As revealed in the analysis of past budget estimates, there is a trend of over estimations. Therefore, it is necessary to present justifiable estimate adhering to National Budget Circular No. 05/2023 dated 29.12.2023 on Authorization for Incurring Expenditure and Management of Public Expenditure in the year 2024 and National Budget Circular No. 01/2024 dated 10.01.2024 on Public Expenditure Control.
- 1.1.5. On essential occasions, the necessity of overtime and holiday work of a particular officer should be examined carefully by the immediate staff officer and the approval for required extra hours or holidays should be recommended accordingly. At the beginning of every month, this process needs to be continued and if a particular officer is needed to be engaged in extra hours or holidays, a converted overtime payment system or any other suitable

measure is to be introduced. In this regard, the relevant Public Administration (PA) Circulars, Treasury Circulars or any other relevant Guidelines issued from time to time should be followed.

1.2. Other Recurrent Expenditure

1.2.1. The other recurrent expenditure (ORE) consists of traveling, supplies and contractual services at institutional level, maintenance works and transfers and grants to other institutions. It has been observed that in some cases, self-financing institutions such as statutory bodies, authorities and bureaus are also provided with grants owing high demand for supplementaries.

When calculating transfers and grants to other institutions, the actual expenditure of past years needs to be taken into account while the contribution of such expenses for effective service delivery of the institutions be reviewed critically. You are expected to manage these expenses properly and direct all Heads of Departments / Agencies be adhered to Public Administration and Treasury Circulars and other relevant Guidelines, issued by Government.

It is required that ORE be estimated merely based on the actual cadre. However, when transferring funds to the Local Authorities, Statutory Boards and Authorities under ORE, personal emoluments should be estimated based on approved cadre.

1.2.2. Estimates on Transfers to Local Authorities (LAs)

The transfers to LAs include allowances for members of LAs and personal emoluments of the staff. In the case of Municipal Councils, you are requested to follow the instructions given in my letter No. FC/RCA/Gen/06/01/2024 dated 23.01.2024 on Implementation of Budget Proposals 2024 in addition to the letter No. BD/GN/130/12/2023 dated 10.01.2024 by the Deputy Secretary to the Treasury.

Anyway, total need of the local government agencies should be submitted through relevant formats as earlier.

The financial needs of each LA should consist of the following items.

(a). Grants for Members of LAs

The number of members and amounts to be paid need to be presented clearly, using the specimen forms (D & D I).

(b). Personal Emoluments of the Staff

In the process of assessing optimal provincial staff, Existing cadre approved by the Department of Management Services and cadre paid by respective Local Authorities are taken into consideration.

.If a staff is recruited on the basis of payment of salaries from the income of LAs for carrying out essential services, such requests should be forwarded for the approval of Department of Management Services with the recommendations of Local Government Commissioner Provincial Secretary of the Ministry of local government and finally the Chief Secretary. This request should accompany a justification report as well.

(c). Income Status of the LAs

Actual, estimated and targeted income of LAs should also be forwarded to the Finance Commission using (D II) specimen forms.

1.2.3. Estimates on Transfers to Provincial Statutory Boards / Authorities

Provincial Authorities have been established with a view to undertaking a specific role productively and the staff of these institutions is approved by the Department of Management Services on the basis of self-financing principle. However, it has been observed that their staff comprises the following three categories.

- The staff approved by the Department of Management Services whose salaries are reimbursed from provincial funds.
- The staff approved by the Department of Management Services whose salaries are paid by the respective institutions.
- The staff do **not have approval** of the Department of Management Services whose salaries are paid by the respective institutions.

The Finance Commission makes recommendations for funding of these institutions by considering the service requirement, priority of the area and income and expenditure status of them.

1.2.4. The financial needs, based on the staff approved by the Department of Management Services and the living cadre, and made on the basis of payment of salaries by the LAs, Statutory Boards and Authorities themselves should be presented separately.

1.2.5. You are requested to prepare draft estimates, paying particular attention to bills in hand by 31.12.2023 and real assessment on financial commitments for 2024. These estimates should reflect the real needs for the year 2025.

2. Provincial Revenue Estimates

Provincial revenue to be received and progress and performance of revenue collection are also very important aspects in the assessment of provincial financial needs.

The revenue sources devolved to Provincial Councils under the 13th amendment to the Constitution are contained in item 36.1 to 36.20 of list 1 of the ninth schedule.

Motor Vehicle Revenue License Fees, Liquor License fees, Stamp Duty and Court Fines are the main revenue sources of Provincial Councils. Out of these sources, Stamp Duty and Court Fines have to be mandatory transferred to the Local Authorities.

Transfer of revenue collected (centrally) by the government on certain revenue items which are specified in the devolved list and part of Nation Building Tax are important component of provincial revenue. This transfer mechanism came to effect from 1st January 2011 through the Fiscal Policy circular No.01/2010. Accordingly, 100% of Stamp Duty, 70% of Vehicle Registration Fees and 33 1/3% of Nation Building Tax (NBT) have to be transferred to provincial councils. However, the NBT was abolished with effect from 01.12.2019.

In assessing the Block Grant for recurrent financial needs, the revenue transfers from the Government as per Fiscal Policy Circular No. 01/2010 and the revenue from devolved sources

(except BTT) introduced in the 13th Amendment are deducted from the total recurrent needs of the provinces. Therefore, all provinces are expected to launch a special programme to collect revenues from devolved sources with a dedicated and maximum effort. For this purpose, it is necessary to identify novel approaches towards enhancing provincial revenues.

3. Provincial Audit Queries

According to Audit Queries and Reports on utilization of provincial funds it is observed that the financial discipline of the Provincial Councils is not in a sound position and deprivation of possible revenues is visible due to managerial deficiencies at provincial level. Therefore, it is emphasized that limited resources available to provinces be utilized effectively to meet the expected targets. In this context, you are expected to direct the Heads of Institutions and Departments to maintain a higher financial discipline and adhere to financial regulations and circulars in the preparation of budget estimates for the ensuing year. It is also important that the depriving revenues at provincial level be collected through an efficient mechanism while managing the un-utilized and under-utilized assets properly.

4. Request of Financial Provisions for Provincial Needs.

4.1. Preparation of Provincial Financial Estimates

In the preparation of provincial estimates, the accompanying forms should be completed and made available to us without any modification / alteration.

4.1.1. In preparing estimates for the Financial Year of 2025 and Medium-Term Budgetary Framework, Chief Secretaries are expected to organize the activities of their provinces in relation to allocation of funds from annual budget in accordance with the Calendar introduced by the FC (No. 06). As stated in the Calendar, in assigning the roles and responsibilities, the following matters should be given due consideration.

- I. Basic plans should be prepared considering the agreed important matters in relation to estimating financial needs for Medium-Term Budgetary Framework and progress achieved in the past years, enabling the authorities to achieve provincial objectives.
- II. Accordingly, Provincial Budget Guidelines prepared in line with the Guidelines issued by the Finance Commission need to be provided to Heads of the Institutions who are responsible for revenue and expenditure Heads (NB: A copy of the Budget Guidelines on estimating provincial needs issued by the Chief Secretary should be sent to the Finance Commission on or before 07.03.2024). The date of the meeting needs to be informed to the FC in advance.

4.1.2. Secretaries of the Provincial Ministries should assign the powers in relation to identification and preparation of proposals on improving the quality of delivery of services to the Heads of Provincial Departments and Institutions. In doing this task, a preliminary evaluation on expenditure needs has to be undertaken while ensuring effective expenditure management and a sound financial discipline.

4.1.3. All Secretaries to Provincial Ministries are expected to review facts and reach an agreement with the Heads of the Departments and Statutory Bodies on proposals relating to improving services, particularly with regard to expenditure and deploying the cadre.

- 4.1.4. The Chief Secretary should review the financial proposals of the Provincial Departments, LAs and Statutory Bodies at an evaluation meeting attended by the relevant authorities, before preparing estimates on provincial needs by Deputy Chief Secretary (Finance).
- 4.1.5. Deputy Chief Secretaries should discuss with the relevant Provincial Ministry Secretaries regarding the proposals for the Year of 2025 and submit them to the Finance Commission after reaching final decisions.
- 4.1.6. The Deputy Chief Secretary (Finance) is responsible for presenting the information on recurrent needs, prepared by Provincial Departments, Local Authorities and Statutory Boards using the specimen forms introduced by the FC. (In order to avoid unnecessary problems in provincial summarization, it is requested not to change or add any columns or rows, at least even one cell of specimen format given.) All soft copies of duly completed forms should be sent to **fcbuddepmail@yahoo.com**.

If somebody wants to have further clarifications on these specimen forms, please contact the Recurrent Needs and Cadre Assessment Division of the FC using Tel. No. 0112866722/0112866803 / 011 2866854.

- 4.1.7. Recurrent expenditure estimates are required to be presented in support of the capital investments which are implemented in Provinces based on Results Based Planning Approach. All cost items are expected to be categorized under Ministries, Heads, Programs, Projects, Object Codes and Object Descriptions.
- 4.1.8. When preparing expenditure classifications on the basis of Heads, it is needed to identify the responsibility of performance. Each ministry can maintain a number of departments on which due performance task is assigned and keep them under the purview of them. Such a department will be a Head.
- 4.1.9. A Provincial Ministry can assign the service providing responsibility even to a Division which comes under such ministry. In such cases, the relevant division should be identified as a Project of that ministry.
- 4.1.10. One Head should be divided into Programmes and Projects. A Programme is meant to be an active appropriation unit. Programme classification of your province should be made in accordance with the Programmes, identified by the National Budget Department.
- 4.1.11. All Chief Secretaries are expected to review the classification of Programmes and Projects with regard to each Head and present the changes and revisions towards better objectives and expenditure management, if required.

If there are newly identified Programmes and Projects for 2025, the Finance Commission should be informed in written, before presenting budget estimates.

- 4.1.12. The information on budget estimates prepared for each Province has been standardized. The following Annexes are requested to be used for this purpose.

- Annex I Provincial code and provincial name. This code should be used in filling all forms.
- Annex II Identification of provincial projects according to subject. This provides a guideline to categorize the province wise information in terms of Heads, Programmes, Projects and Standardized Subject Category.
- Annex III Objects and Object Code List
In preparing budget accounts and annual accounts, Provinces should also follow the code numbers of Government budget. Including the newly introduced object codes and items according to National Budget Circular No. 04/2023 dated 04/08/2023 on Budget Call – 2024, the object codes to be used by the provinces for recurrent expenditure are given in this Annex.
- Annex IV List of code numbers for LAs. This should be used in filling the Form - D
- Annex V Code numbers for Provincial Statutory Bodies / Authorities. This should be used in filling the Form – G.
- Annex VI Numbering the type of funding. This should be used in filling Forms D and G.
- Annex VII “Nature of the Position Filling”. This numbering list should be used in filling the Forms – B, D and G.

4.1.13. In assessing the financial needs, the relevant calculations are required to be made in accordance with the Forms attached to this guideline. They should be submitted before due date as in Table 7.

5. Presenting Estimates for Provincial Financial Needs

5.1. The Forms to be used for submitting provincial financial needs to the Finance Commission are attached herewith. These Forms have been finalized taking into account the proposals and agreements arrived at the meetings with Deputy Chief Secretaries (Finance) of provinces. The forms have been categorized into six, as given below.

- I. Recurrent expenditure estimates for Provincial Departments / Institutions (Forms A, B and C)
- II. Estimates on transfers to LAs (Form D)
- III. Revenue estimates (Form E)
- IV. Estimates on financial management (Form F)
- V. Information relating to Authorities and Statutory Bodies (Forms G, GI, GII)
- VI. Information relating to provincial cadres (Form H)

The Budget Forms for 2025 to be submitted to the Finance Commission given below.

Form A: As did in the last year, this Form should be submitted in the form of **soft copy** in one MS Excel Sheet covering the whole province. When including ORE into this Form, you are advised not to use only column 26 and use the columns from 12 to 25 depending on this nature of position. As

stated in Annex III, if measures are taken to estimate expenses under subject codes of 1205 and 1508, required explanations and justifications should be presented in the column 30.

- **Form AI:** Revisions on personal emoluments agreed upon at the budget discussions with the Departments / Institutions in the Province should be submitted in the form of soft copy and hard copy on or before 15.05.2024.
- **Form AII :** This Form is for transfers to LAs, stamp duty and court fines, interest on property loans of public servants (Total provincial amount) and transfers to Statutory Bodies (For each institution separately).

The relevant information should be forwarded in hard and soft copies. The information contained in this Form should tally with that of contained in Form AI. It is also noted that this information is required to be tallied with the Forms A, A III, A IV, AV, D, and G.

- **Forms AIII, AIV and AV:** These forms should be prepared in line with the Form A I. They should also be presented in soft and hard copies. The Forms A, AIII, A IV and AV need to be tallied each other. In line with the schedule of identification of provincial projects in terms of subjects stated in the Annex II, the relevant Heads, Programmes and Projects need to be identified and the costs involved should be presented using the Form AV.
- **Form B:** This should be filled in **Block Letters** and it is compulsory that NIC number of each person to be included. It is also important that the names of the positions be stated accurately. **You are requested to avoid filling of serial number column of this Form (under column 4).**

This Form should be presented in one MS Excel Sheet covering the whole province. It is also required that the information contained in this Form be categorized as Heads, Programmes and Projects, to ensure easy reference. As far as the Form B is concerned, presenting only soft copy is sufficient.

The salary codes stated in the columns 11 and 18 should be in accordance with the salary codes of the PA Circular 03/2016 and 03/2016 (IV) and they should be presented in 03 digits without empty spaces (e.g. SL I).

The column 13 which is related to Nature of Position should be numbered as stated in the Annex VII. The total of the columns 20, 21 and 22 in the Form B which means total annual salaries should be shown in the column 23. The basic annual salaries of the vacant posts should be shown in the column 20 and the total of them should be given in the column 23.

As per the PA circular No. 03/2024 in accordance with the budget proposals- 2024, cost of living allowance should be shown in the column 25.

The monthly allowance of Rs. 2,500/- for public employees proposed by Budget 2019 and monthly allowance Rs.5000 for government servants and pensioners should be calculated according to Public Administration Circular No: 03/2022, needs to be included in the column 26.

In accordance with the Form B II, arrears for each employee need to be calculated and the total amount should be shown in the column 20 on the Form B, under Head, Programme and Project. The total amount of arrears should be given in the column 23.

Since there is a separate Form for overtime and holiday payments (Form C), this information should not be included in the Form B.

Allowances for trainees need to be shown in terms of Head, Programme and Project in the column 29 (other allowances) of the Form B, as a total amount.

Railway warrants for the actual cadre approved by the Department of Management Services should be estimated considering the trends of the past years and they should be shown in the column 29 (other allowances) contained, in the Form B. This information needs to be given as a total in terms of Head, Programme and Project. The relevant information for 2023 (actual), 2024 (estimated) and 2025 (request) is required to be shown in terms of Head, programme and project in accordance with the Form B III.

Acting payments based on 25% of the allowances and other allowances need to be included in the column 29 of the Form B.

Although, provincial councils have been dissolved, provisions for allowances for members and their personal staff with respect to the year of 2025 need to be estimated as per the relevant circulars.

The lumpsum language allowance should be included under ORE and a list of applicants should be shown in terms of Head, Programme and Project.

In the column reserved for date of appointment in the Forms of B, D and G the recruitment date of the officer for the public service should be indicated.

The relevant service level number (1, 2, 3, 4) introduced in the Salary Circular 3/2016 should be shown in the column 7. The service level number of the relevant officer should also be included in the column 19 as well. For salary revisions showed in other columns, PA Circular No. 3/2016 needs to be applied.

- The information on personal emoluments of the whole cadre for 2025 should be included in the **Form B I**. In preparing this Form, overtime and holiday payments and other all expenses should be obtained from Form C and Form B respectively (Including railway warrant). The B I Form should be presented in one Excel Sheet and soft and hard copies need to be submitted on or before due date.
Summary report according to the service levels presented by the format 'B I' should be filled correctly.
- Requests for overtime and holiday payments should be presented using the **Form C** and their soft and hard copies need to be submitted on or before due date.
- **Form D, DI and DII:** These forms are to be used for presenting financial requests for LAs.

Form D: This should be prepared for the province in one excel sheet. This should be filled in **Capital Letters** and NIC number of every employee should be clearly shown. The inclusion of NIC number of each person is **Compulsory**.

The total of column of 20, 21 and 22 of Form D which means total annual salary should be given in the column 23. Basic annual salaries of the vacant posts need to be included in the column 20 and total should be shown in the column 23.

It is also necessary that names of the positions be similar to those which were approved by the Department of Management Services and they should be presented in accurate manner. Only soft copy of the Form D is required to be submitted. (Column 3 of this form should not be filled.)

Form D I: This should be a summary report of the **Form D** and soft and Hard copies of it need to be submitted on or before due date.

Summary report according to the service levels presented by the format 'D I' should be filled correctively

Form D II: This should be presented in three different forms namely actual for 2023, provision for 2024 and estimated for 2025. Both soft and hard copies are required to be submitted.

Form E is for the estimation of provincial revenue and it should contain Provincial Revenue Collection and Revenue Transfers to provinces. Since 2025, it is expected to give targets for all Revenue Heads and therefore, the information related to all sources of Revenue should be included in this Form. Forecast for 2026 and 2027 should be completed in respective columns provided. Soft and hard copies of Form E should be submitted on or before due date.

The estimated provincial targets submitted in Form E discuss and finalize revenue targets in provincial budget discussions usually organize by the Finance Commission, those attended by provincial officials and other stakeholders. The Finance Commission assesses Block Grant based on agreed provincial revenue targets and government revenue transfers estimated by the Department of Fiscal Policy recommends to H.E. the President and the General Treasury.

However even after this scheduled process, the amendments of agreed revenue targets can be observed in the financial statements of some provinces. These amendments create imbalance related to the revenue targets. Hence the recommended revenue targets should not be amended by the provincial councils.

Form F should be used for presenting summary of the financial operations in 2023. Soft and hard copies of this Form are required to submit on or before due date.

Form G: Information on cadres and their salaries of the Authorities and Statutory Bodies established under statutes should be presented using this Form.

This should be filled in **block letters** and there should be one Excel Sheet for a province. The NIC number of every employee needs to be included in the relevant column.

It is also important to note that each position name be stated accurately as approved by DMS. You are kindly requested to avoid of filling serial number of the column 6.

Only soft copy of the Form G needs to be submitted.

Forms G I and G II: These are the summary reports of the Form G. Soft and hard copies of these Forms needs to be submitted.

Summary report according to the service levels presented by the format 'G I' should be filled correctively

In addition, final accounts of the Statutory Boards and Authorities for last two years are required to be submitted.

Form H: Should be used to present the summary of provincial actual cadre of 2022 and 2023, estimated cadre for 2024 and DMS approved and living cadre as at 31.03.2024.

You are kindly requested that copies of this Guideline with regard to assessment of provincial recurrent expenditure needs 2025 to be provided to all Provincial Ministry Secretaries, Deputy Chief Secretaries, Heads of Departments and other relevant officers.

06. Calendar of allocating resources from the Annual Budget to meet Provincial Needs of the Year 2025.

Submit formats (if possible in advance) according to timeframe given.

No.	Activity / Task	Relevant Institution	Date
01	Issuing the Guideline on Recurrent Expenditure for 2025 to the Provinces by the FC.	FC and Provincial Officers	Before 12 th February 2024
02	Conducting meetings in the PCs on preparation of provincial recurrent guidelines, under the Chairmanship of Chief Secretaries.	Chief Secretary, Deputy Chief Secretaries (Finance & Planning)	Before 26 th February 2024
03	Sending recurrent guidelines to the Departments/ provincial institutions by Provinces.	Provincial Councils	Before 12 th March 2024
04	Presenting provincial recurrent financial needs 2025 to the FC by Chief Secretaries	Provincial Chief Secretaries	Before 15 th May 2024
05	Review of provincial recurrent needs.	FC	From 15 th May to 28 th June 2024
06	Presenting assessed recurrent needs to the National Budget Department.	FC & National Budget Department	Before 19 th July 2024
07	Holding discussions with the Ministry of Finance in obtaining funds to meet provincial recurrent financial needs 2025	FC	Before 25 th July 2024
08	Submitting provincial needs to H.E. the President	FC	Before 02 nd August 2024
09	Informing provisions to the provinces by FC	FC	Before 29 th November 2024

7. Calendar of Presenting Financial Needs for the Year of 2025 to the Finance Commission

No.	Form / Schedule	Due Date
01	Estimates on Financial Needs – Form A	15.05.2024
	Project-wise Estimates on Financial Needs – Form A I	15.05.2024
	Summary of Recurrent Expenditure according to Transfers and Grants stated – Form A II	15.05.2024
	Estimate of Financial Needs – Summary of Provincial Expenditure according to object Code – Form A III	15.05.2024
02	Summary of Staff, Summary of Recurrent Expenditure according to Programme and Projects – Form A IV	15.05.2024
03	Summary of Recurrent Expenditure according to Heads and Subjects – Form A V	15.05.2024
04	Approved Cadre, Actual Cadre and Personal Emoluments – 2025– Form B	02.05.2024
	Cadre and Personal Emoluments 2025- Form B I	02.05.2024
	Overtime and Holiday Payments 2025 – Form C	02.05.2024
05	Transfers to LAs – 2025 – Form D	02.05.2024
	Summary on Transfers to LAs - 2025 – Form D I	02.05.2024
	Financial Reports of LAs – 2023, 2024 & 2025 – Form D II	15.05.2024
06	Transfers to Provincial Councils from Government - 2024 -Form E	02.05.2024
07	Summary on Financial Operations – 2025 – Form F	15.05.2024
08	Personal Emoluments of Authorities and Statutory Bodies – 2025 – Form G	02.05.2024
09	Cadres of Authorities and Statutory Bodies – 2025 - Form G I	02.05.2024
10	Summary of Personal Emoluments of Authorities and Statutory Bodies – 2025 – Form G II	02.05.2024
11	Summary of Provincial Cadre by Heads, Programmes and Projects – Form H	02.05.2024

A.T.M.U.D.B.Tennakoon
Secretary
Finance Commission

Copies:-

1. Secretary to the President
2. Secretary, Ministry of Finance, Economic Stabilization & National Policies
3. Secretary, Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government
4. Director General, Department of National Budget
5. Director General, Department of National Planning
6. Director General, Department of Management Services
7. Director General, Department of Treasury Operations
8. Director General, Department of External Resources
9. Auditor General