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திறைசேரி செயற்பாடுகள் திணைக்களம்

Department of Treasury Operations

මුදල් හා ක්‍රමවේදානු අමාත්‍යාංශය, මහලේකම් කාර්යාලය,
කැ.පෙ.1559, කොළඹ 01, ශ්‍රී ලංකාව.

நிதி திட்டமிடல் அமைச்சு, செயலகம்,
தபெ. 1559, கொழும்பு 01, இலங்கை

Ministry of Finance & Planning, The Secretariat,
P.O.Box: 1559, Colombo 01, Sri Lanka.

අධ්‍යක්ෂ ජනරාල්
பணிப்பாளர் நாயகம்;
Director General

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பொது
General

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0094 112 484600

මගේ අංකය
எனது இல
My No.

TO/DCM/DIMPL/2014

ඔබේ අංකය
உமது இல
Your No.

}

දිනය
திகதி
Date

03-12-2014

Treasury Operations Circular No: 05/2014

All Secretaries of the Ministries,
Heads of the Departments and District Secretaries.

Determination of Annual Imprest Limits for Expenditure to be incurred under the Provision made in the Budget Estimates 2015

The application for annual imprest limits as per Format No:TOD/IMP/02 and the statement of cash flow as per Format No:TOD/IMP/03 have to be completed based on provisions made in the Budget Estimates 2015 and submitted to the Department of Treasury Operations on or before 31st December 2014 to determine the imprest limits for your Ministry/ Departments/ District Secretariat.

2. In preparation of the above formats, revenue derived from the following sources including other receipts should be accurately computed and deducted from the budgetary provision.

2.1. The following adjustments should be made in ascertaining the imprest limit for Personal Emoluments (Group 01-Column No.02 of the Format No:TOD/IMP/02) under recurrent expenditure.

- I. 6.5% of total provision of Salaries & Wages for W. & O.P. recoveries.
- II. Amount equivalent to the Minimum Credit Limit prescribed in the 3rd Schedule of budget estimates.
- III. Interest to be charged on Advances paid to Public Officers.

2.2. Amount to be included for Other Advance Accounts (Group 05-Column No.01 of the Format No:TOD/IMP/02) should be computed as follows.

Debit Limit of Other Advance Accounts	-	XXXX
Less: Amount Collected from Cross Entry	-	(XXXX)
Minimum Credit Limit	-	(XXXX)
Amount to be received from the Treasury	-	<u>XXXX</u>

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Director
(Debt Mgt)
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Tel : 0094 112320042
damithak@tod.treasury.gov.lk

3. To compute the annual imprest limit, following information should also be submitted together with above formats.

- I. Details of the revenue estimates and expected revenue of each month in cash during the year should be mentioned under group 02- column 10 of the Format No:TOD/IMP/02 .
- II. Budgetary provision allocated to other Ministries, Departments or District Secretariats to effect payment on your behalf. (Details of such allocations including amount and name of the agency for which such allocation to be released, should be submitted as per the Format No:TOD/IMP/04)
- III. In addition to the items mentioned in 2.1 above, details of other expenditure which is to be expected accounting as cross entries.
- IV. Details of monthly cash requirements for payments against the funds received from third parties during the year 2014 and previous years remaining in the General Deposit Account.
- V. Total allocations to be received from other Ministries, Departments and District Secretaries with details.
- VI. If any Ministry expects to channel funds to any Statutory Board, coming under its purview by utilizing the imprest obtained from the General Treasury, details of such releases, including monthly requirements.
- VII. Assumptions and calculations used for the above estimation on determination of Annual Imprest Limits.

4. Please note that all Ministries/Departments/District Secretaries should submit the duly filed Monthly Imprest Application(Format No:TOD/IMP/05) indicating their monthly imprest requirements to the Department of Treasury Operations on or before 3rd working day of each reporting month for the year 2015.

This Format can be customized by inserting further essential information according to the requirements of the Ministry/ Department/District Secretaries having agreed with this Department. Ministries and Departments having special projects/Items (Capital & Recurrent) should include specified details accordingly.

The updated information on Bills Payable as per the clause No.2-VI of the National Budget Circular No:162 dated 06.09.2013 should also be forwarded monthly to this Department along with the Monthly Imprest Application.

5. Formats referred in paragraph (1) ,(3) and (4) above can be downloaded from the Department web page.(www.treasury.gov.lk/general-treasury2/treasury-operations) An advance Copy of dully filled such formats (No:TOD/IMP/02, No:TOD/IMP/03, No:TOD/IMP/04 and No:TOD/IMP/05) should be e-mailed to the following respective sector Heads.

If further clarification is needed, please feel free to contact the following officers:

<u>Name & Designation of the Officer</u>	<u>Sector</u>	<u>Contact No & E-mail</u>
Mrs. N.P. Anuja R. Jayawardane Director	Human Resources, Research & Technology	011-2484740 anujaj@tod.treasury.gov.lk
Mr. S.W.Madanayake Director	Public Services & Infrastructure, Social Security, Environment	011-2484744/011-2484743 sumedhaw@tod.treasury.gov.lk
Miss. K. Sajeevani Dayaratne Assistant Director	Defense & Law Enforcement	011-2484739/011-2484971 sajeevanid@tod.treasury.gov.lk
Miss. M.D.N.Samadara Jayaratne Assistant Director	Real Economy & Finance	011-2484742 samadaraj@tod.treasury.gov.lk

6. The Budget Estimates for 2015 can be downloaded at www.treasury.gov.lk/general-treasury2/national-budget



M.S.D. Ranasiri
Director General.
Department of Treasury Operations

Copy: Auditor General

Application for Annual Imprest Limits for the Year - 20....

Ministry/Department/District Secretariat:

Expenditure Head :

Rs.'000

Group	Description of Budgetary Provision								Total Provision	Deductions					Total Deductions	Allocation from Other Depts.	Imprest Limit	Revenue Estimate/ Other Collections	Imprest Req. from the Treasury		
										Cross Entries	Allo. to Other Depts (TOD/IMP/04)	Allo. to D/Sec (TOD/IMP/04)	Grants to Gov. Institutions	Foreign Aid loan-12							
									(1)	(2)	(3)	(4)	(5)	(6)	2+3+4+5+6 = (7)	(8)	1-7+8 = (9)	(10)	9-10 = (11)		
(1)	Programme Services (Recurrent Expenditure)																				
	Programme	Salaries(1001-1003)				Other															
	1	XX				XXX			XX	XX	XX	XX			XX		XX				
	2	XX				XXX			XX	XX	XX	XX			XX		XX				
	3	XX				XXX			XX	XX	XX	XX			XX		XX				
	Sub Total	XXX				XXX				XXX	XXX*	XXX	XXX		XXX		XXX*	XXX		XXX	
(2)	Programme Services (Capital Expenditure)																				
	Programme	Domestic Fund (11)	F.A. Loan (12)		F.A (13/16)		R F A (14/15)														
			D.F (17)	F.A. Loan (12)	D.F (17)	F.A (13/16)	D.F (17)	R F A (14/15)													
	1	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX		XX	XX*			
	2	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX		XX				
	3	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX		XX				
	Sub Total	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX	XXX	XXX	
(3)	Deposit Account								XXX*									XXX			
(4)	Public officers Advance Account (Debit Limit)								XXX									XXX			
(5)	Other Advance Accounts								XX*							XX		XX			
	Sub Total								XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
	Grand Total								XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX

Certified as Correct

Signature of Chief Account/Director Finance :

Name of Chief Accountant/Director Finance :

Date :

Telephone No :

E-mail :

*** Detailed calculations should be give in a separate sheet**

Statement of Monthly Cash Flow as per approved Expenditure Plans for the year 20...

Ministry/ Department/District Secretariat:.....

Head No:

	Expenditure items (with Expenditure Codes)	Cash Requirement for the approved expenditure plans												Rs.'000
		Jan.	Feb.	March	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	Total
I	Salaries and allowance (1001 and 1003)													XXX
II	Overtime and Holiday pay (1002)													XXX
III	Other Recurrent													XXX
	Total Recurrent (CF)													XXX
IV	Reimbursable Foreign Aid													XXX
V	Other Capital Expenses													XXX
VI	Public Officers Advance Account													XXX
VII	Deposit Accounts													XXX
VIII	Others													XXX
	Grand Total													XXXX *

* This amount should be tallied with grand total in column no.11 of the Form No:TOD/IMP/02

Chief accountant / Director (Finance)
For Secretary to the Ministry/ Head of the Department
Date -----

Monthly Imprest Application
for the Month of 20.....

1. Name of the Ministry/Department/District Secretariat : Head:.....
2. Bank Balance at the end of last month : Rs. as at/...../20...
3. Cash Book Balance at the end of last month : Rs. as at //20...
4. Details of Imprest requirement for the reporting month:

						Rs. '000
Categories of Imprest	Exp: Code	Annual Imprest Limit	Imprest released upto the end of last month	Balance Imprest Limit at the end of last month	Imprest requirement for the reporting month	Imprest required date
(i)	(ii)	(iii)	(iv)	(iii)-(iv)=(v)	(vi)	(vii)
Personal Emoluments-Sub Total		xxxx	xxxx	xxxx	xxxx	
Salaries & Wages	1001					
Overtime & Holiday Payments	1002					
Other Allowances	1003					
Other Recurrent -Sub Total		xxxx	xxxx	xxxx	xxxx	
Travelling Expenses	1101/1102					
Stationary & Office Requisites	1201					
Fuel	1202					
Diets & Uniforms	1203					
Medical Supplies & Other	1204/1205					
Vehicles	1301					
Plant & Machinery	1302					
Building & Structures	1303					
Transport	1401					
Postal & Communication	1402					
Electricity & Water	1403					
Rent, Local Taxes & Other	1404/1405					
Interest Pay. for Leasing Vehicles	1406					
Special Projects/Items						
Capital Expenditure-Sub Total		xxxx	xxxx	xxxx	xxxx	
Building & Structures	2001					
Plant, Machinery & Equipment	2002					
Vehicles	2003					
Vehicles	2101					
Furniture & Office Equipment	2102					
Plant, Machinery & Equipment	2103					
Building & Structures	2104					
Land & Land Improvements	2105					
Staff Training	2401					
Special Projects/Items						
Deposit Account		xxxx	xxxx	xxxx	xxxx	
P.O.Ad.A/C -Sub Total		xxxx	xxxx	xxxx	xxxx	
Special Advance/Festival Ad.						
Distress Loan						
Grand Total		xxxx	xxxx	xxxx	xxxx	

It is certified that the above information are comply with approved Budget Estimates, Imprest Authority & other Ledger balances.

.....
Chief Accountant/Director(Finance)

Date:.....

Name of Chief Accountant/Director(Finance) :

Telephone No. E-mail :