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இதில் ஹா ஸ்தம்பிபாத்த அலுவலகம், மலேக்கி கார்ட்டா, க.ப. 1559, கொழும்பு 01, இலங்கை.

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

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

අධ්‍යක්ෂ ජනරාල්
 පනිප්පාආර් නායකයා;
 Director General

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0094 112 484970

පොදු
 பொது
 General

0094 112 484500
 0094 112 484600

මගේ අංකය
 எனது இல
 My No.

TO/DCM/DIML/2016

ඔබේ අංකය
 உமது இல
 Your No.

දිනය
 திகதி
 Date

30-11-2017

Treasury Operations Circular No: 05/2017

To: All Secretaries of Ministries,
 Heads of Departments and
 District Secretaries.

Collection of information for the determination of annual imprest limit to each Department for the payments under the budgetary provisions provided in the Appropriation Act of 2018

The draft Appropriation bill for 2018 already submitted to the parliament will become law as the Appropriation Act for 2018 after the Hon Speaker endorsed his certificate in term of article 80(1) of the Constitution when it is passed by parliament.

Your Ministry/Department/District Secretariat will be issued the "Imprest Authority" at the beginning of the year 2018 by the General Treasury (Department of Treasury Operations) as per the provision under F.R. 366 indicating the aggregate amount of money approved to be distributed during the year 2018.

Therefore, you are hereby informed to submit an estimate as per the F.R.367(a) utilizing the budgetary provision provided under the expenditure head of your department in the budget estimates for 2018 using the formats TOD/IMP/1, TOD/IMP/2, TOD/IMP/3 and TOD/IMP/09 attached to this circular to be reached to Department of Treasury Operations on or before 22-12-2017.

2. Following Instructions should be followed to calculate all the Revenue/Receipts derived from the sources as per F.R.367 (b).

- All the Revenue collections by cash should be indicated under the 10th column of the 2nd row of the format No.TOD/IMP/1
- All the Revenue/Receipts through the cross entries should be calculated correctly and indicated under the 2nd column of the 1st row in the same format indicate in (i). The following adjustment should be made for ascertaining the imprest limit under the personal emoluments and should be indicated under recurrent expenditure.

Additional Director General
 (Foreign Aid, Public Debt,
 Admin & Finance)

Tel : 0094 112 484738
 Fax : 0094 112 320042
 herath200@gmail.com

Additional Director General
 (Consolidated Fund Mgt,
 Revenue & Reforms.)

Tel : 0094 112 484748
 Tel : 0094 112 484970
 anandar@tod.treasury.gov.lk

Director
 (Cash Management)

Tel: 0094 112484901
 Tel: 0094 112 484970
 namalb@tod.treasury.gov.lk

Director
 (Consolidated Fund Mgt)

Tel: 0094 112 484994
 Tel : 0094 112 484970
 dilip@tod.treasury.gov.lk

Director
 (Revenue)

Tel: 0094 112484638
 Tel : 0094 112 484970
 anandak@tod.treasury.gov.lk

Director
 (Foreign Aid Mgt)

Tel: 0094 112484751
 Tel : 0094 112320042
 sarathk@tod.treasury.gov.lk

Director
 (Debt Mgt)

Tel: 0094 112484749
 Tel : 0094 112320042
 damithak@tod.treasury.gov.lk

- Amount equivalent to 6.5% from the total provision of salaries & Wages, for W. & O.P. recoveries.
 - Amount equivalent to the Minimum Credit Limit prescribed under Public Officers' Advance Account in the budget estimates.
 - Annual total of the monthly Interest to be charged on Advances, paid to Public Officers.
- iii. Amount included under the Other Advance Accounts should be calculated as follows and indicated under 1st Column of the 5th row.

Debit Limit of Other Advance Accounts	xxxx
Less: Amount Collected from Cross Entry	(xxxx)
Minimum Credit Limit	(xxxx)
Amount receivable from the Treasury	<u>xxxx.</u>

3. Following information used to complete the format No: TOD/IMP/1 including duly filled other formats also should be submitted to this department.
- i. Details of the budgetary provision allocated to other Ministries, Departments or District Secretariats under FR 208 to effect payments on your behalf should be submitted in the dully filled format No: TOD/IMP/3.
 - ii. If there are collections under the General Deposit Accounts containing the collection from third parties on or before the year 2017 after taking appropriate actions as per the State Accounts Circular No 243/2015, details of monthly cash requirements for possible payments in 2018 against only such deposits should be given . Such total amount should be indicated under the 1st column of the 3rd row in the same format.
 - iii. Imprest requirement of your Institution for 2018 will have to be submitted through the dully filled format No: TOD/IMP/2 indicating the monthly & quarterly totals based on the Annual Imprest Limit calculated in the format No : TOD/IMP/1.
 - iv. Telephone allowances, Fuel allowances, Housing allowances, other allowances and Government Contribution for interest on property loans should be estimated monthly and submitted in the dully filled format No. TOD/IMP/9.
 - v. All the assumptions and calculations used for the above estimations on the determination of Annual Imprest Limits also required to be submitted as notes.

4. Every Ministry/Department/District Secretariat will have to submit the relevant reports records etc; as per the procedures laid down bellow, with their requests for monthly imprests based on the Annual Imprest Limit approval as per F.R.366 from the month of January 2018 onwards.

- I. The dully filled Monthly Imprest Application as per the format No: TOD/IMP/4 should be sent to this department on or before the 3rd working day of every month.

The monthly imprest application can be customized inserting essential information as per the requirement of your Institution. The Ministries / Departments / District Secretariats which are having special projects/items also required to indicate those information separately in the same format.

Such drafted Imprest application including the suggested changes will have to be submitted to the Staff Officer who handles the imprest related activities of your Institution before the beginning of the year 2018 to obtain the approval of the Department of Treasury Operations.

- II. Treasury will inform the annual Imprest Limit allocated for your Ministry/Department /District Secretariat as per the F.R. 91 and no imprest should be requested from the Treasury without obtaining a supplementary Imprest Authority as per F,R.368.
- III. Department of Treasury Operations considers Annual Imprest Limit as well as sub imprest Limits authorized for personnel emoluments, recurrent & capital, Public Officers' Advance account on releasing your monthly imprest. Therefore, monthly Imprest requests should be complied with such limits.
- IV. Salary and Carder information Reports for the current month as per the Treasury Operations Circular No:5/2010 dated 29-10-2010 should only be sent to the e-mail address of the staff officer who handles the imprest activities in the Department of Treasury Operations on or before the 15th of next month. Name of the Ministry/Department/District Secretariat, Name of the information related month and Expenditure Head No. should be indicated respectively as the topic of the e-mail containing the monthly salary & carder information(Ex. ABC Department, 2018 January - 450)
- V. Salary, Salary Advance and Pension Payment dates for 2018 are published by Treasury Operations Circular No. 3/2017 dated 21-09-2017. Therefore Imprest request for the salary payments should be submitted to this Department only after complying with the dates of the above circular. If your Ministry/Department/District Secretariat is performing such payment deviating the same circular issued for 2017 such payments should not be continued from January 2018. If any approval is issued to your Ministry/

Department/District Secretariat for the payment of monthly salary before the due date, such approval is hereby cancelled.

- VI. A detail list of all the other allowances paid with the monthly salary bill (Except Allowance Under 1003) should be attached to the monthly imprest application in format TOD/IMP/4 and send it to this Department. Ex: Telephone Allowance, Fuel Allowance, Housing Allowance, Interest on property loan- Government Contribution and Others.
- VII. The details of outstanding bills should be continuously submitted to this Department in the format as per the clause 2-VI of the Budget Circular No:162 of 06-09-2013 with the monthly Imprest application.
- VIII. Details of the all Official Bank Accounts maintained by respective Ministries/ Departments/District Secretariat should be submitted to the Department of Treasury Operations as per format No:TOD/IMP/8 on or before 15th of the following month. Providing of this information is considered as the pre requirement for releasing of imprest.
5. The imprest account of your institution should be reconciled on monthly and quarterly basis with the Treasury prints issued by Department of State Accounts and quarterly report should be submitted to Department of Treasury Operations as per the format No: TOD/IMP/5. Action should be taken to get the erroneous debits and credits in your Imprest Account corrected by the respective Institution (Treasury or other Departments) which has passed the erroneous entry.
6. Advice of the imprest releases to your Ministry/Department/District Secretariat will be informed only through e-mails not by post. Official receipt should be issued in General 172 and submitted to the respective Staff Officer after confirming the receipts through bank statements and e-mails. Ensuring the proper functioning of the e-mail address given to this department is the responsibility of Chief Financial Officer /Chief Accountant/Director Finance of your department. Any issues arising in this regards should be resolved by referring to the Staff Officer who engages the imprest related activities of your Institution.
7. All formats mentioned in above (1),(2),(3),(4) and (5) paragraph can be down loaded through www.treasury.gov.lk/departments/treasury_operations/links/formats.
8. The duly completed all formats and other information required to be submitted as per the instructions of this circular should be sent to the Department of Treasury Operations on or before the specified date and a soft copy should also be forwarded to the e-mail address of the respective Staff Officer who engages the imprest related activities of your institution as mentioned below.

If you require any further clarification, please contact the same Staff Officer.

Name & Designation of the Officer	Sector	Contact No & E-mail
Mrs.H.D.H.C.Wijetunge Assistant Director	Budget Execution- 1	011-2484745 wijethunga.hdhc@tod.treasury.gov.lk
Mr.D.A.K.Udahage Assistant Director	Budget Execution- 2	011-2484739 udahage.dak@tod.treasury.gov.lk
Mrs.K.W.P.S.Jayamini Deputy Director	Budget Execution - 3	011-2484742 Jayamini.kwps@tod.treasury.gov.lk
Mrs.G.W.M.U.Fonseka Assistant Director	Budget Execution - 4	011-2484744 fonseka.gwmu@tod.treasury.gov.lk


C.J.K.Perera

Director General,

Department of Treasury Operations.

Copy: Auditor General

Director General, Department of National Budget.

Director General, Department of State Accounts.

Application for Annual Imprest Limits for the Year - 2018

Format No:TOD/IMP/1

(Duly Filled formats should be submitted on or before 22-12-2017)

Name of the 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/ Deposits/ Other Collections	Imprest Req. from the Treasury	
						Cross Entries	Allocation to Other Depts (TOD/IMP/03)	Allocation to D/Sec • (TOD/IMP/03)	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 Allowances paid with the salary	Others											
	1	XX		XXX	XXX	XX	XX	XX	XX	X	X	XX	..	XX	..	
	2	XX		XXX	XXX	XX	XX	XX	XX	X	X	XX	..	XX	..	
	3	XX		XXX	XXX	XX	XX	XX	XX	X	X	XX	..	XX	..	
	Sub Total -1	XXX		XXX	XXX	XXX	XXX*	XXX	XXX	X	X	XXX	XXX*	XXX	..	XXX
(2)	Programme Services (Capital Expenditure)															
	Programme.	Consolidated 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. (14/15)								
	1	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		
	3	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	..	XX		
	Sub Total - 2	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX*	XXX	XXX	XXX
(3)		Deposit Account			XXX*	..	..	..			..	..	XXX	..	XXX
(4)		Public officers Advance Account			XXX	..	..	..			..	..	XXX		XXX
(5)		Other Advance Accounts			XX*	..	..	..			XX	..	XX	..	XX
		Sub Total - 3			XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
		Grand Total (1+2+3)			XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	

All the information given in the above table are certified as correct.

Prepared By:.....

Checked By:.....

Chief Financial Officer/Chief Account/Director (Finance) - Signature :

- Name :

- Official Stamp

E-mail :

Telephone No :

Date :

* Detailed calculations should be give in a separate sheet

Statement of Monthly/Quarterly Cash Flow as per approved Expenditure Plans for the year 2018

(Duly Filled formats should be submitted on or before 22-12-2017)

Name of the Ministry/ Department/District Secretariat:

Head No:

Expenditure items (with Expenditure Codes)	Cash Requirement for the approved expenditure plans														Rs.'000		
	Jan.	Feb.	March	1st Qtr Total	April	May	June	2nd Qtr Total	July	Aug.	Sep.	3rd Qtr Total	Oct.	Nov.		Dec.	3rd Qtr Total	Grand Total
I Salaries and allowance (1001 and 1003)																	XXX
Other Allowances paid with salary(Except object code 1003)																	XXX
II Overtime and Holiday pay (1002)																	XXX
III All other Recurrent Expenditure																	XXX
Total Recurrent																	XXX
IV Reimbursable Foreign Aid																	XXX
V Other all Capital Expenses																	XXX
VI Public Officers Advance Account																	XXX
VII Deposit Accounts																	XXX
VIII Other Advance Accounts																	XXX
Grand Total																	XXXX *

All the information given in the above table is certified as correct.

Prepared By:

Checked By:

Chief Financial Officer/Chief accountant / Director (Finance) - Signature:

- Name:

Date:

* This amount should be tallied with grand total in column no.11 of the Form No:TOD/IMP/01

- Official Stamp

Expenditure Head :

(i) Allocation to other Ministries/ Departments - 2018

[illegible]

(ii)	Allocation to District Secretariats - 2018
------	---

Head No.	DSS	Capital	Recurrent (Rs.)				Rs.'000
			Personal Emoluments		Other Recurrent	Total	Grand Total
			1001	1002/1003			
255	Colombo						
256	Gampaha						
257	Kalutara						
258	Kandy						
259	Matale						
260	Nuwara Eliya						
261	Galle						
262	Matara						
263	Hambantota						
264	Jaffna						
265	Mannar						
266	Vavuniya						
267	Mulativu						
268	Kilinochchi						
269	Batticaloa						
270	Ampara						
271	Trincomalee						
272	Kurunegala						
273	Puttalam						
274	Anuradhapura						
275	Polonnaruwa						
276	Badulla						
277	Monaragala						
278	Ratnapura						
279	Kegalle						
	Total						

All the information given in the above table is certified as correct.

Prepared By :-

Checked By :-

Chief Financial Officer/Chief Accountant/ Director(Finance) - Signature:-

- Name :-

Date :-

- Official Stamp

Monthly Imprest Application

Format No : TOD/IMP/4

for the Month of 2018

(Dully Filled formats should be submitted on or before the 3rd working day of Each month)

1. Name of the Ministry/Department/District Secretariat : Head:
2. Bank Balance at the end of last month : Rs. as at/...../2018
3. Cash Book Balance at the end of last month : Rs. as at/...../2018
4. Details of Imprest requirement for the reporting month:

Categories of Imprest (i)	Exp: Code (ii)	Annual Imprest Limit (iii)	Imprest released by TOD upto the end of last month (iv)	Balance Imprest Limit at the end of last month (iii)-(iv)=(v)	Imprest requirement for the reporting month (vi)	Imprest required date (vii)
Personal Emoluments-Sub Total (a+b)		XXXX	XXXX	XXXX	XXXX	XXXX
Salary-a		XXXX	XXXX	XXXX	XXXX	XXXX
Salaries & Wages	1001					
Overtime & Holiday Payments	1002					
Other Allowances	1003					
Other Allowances paid with Salary -b		XXXX	XXXX	XXXX	XXXX	XXXX
Fuel Allowance	1202					
Transport	1401					
Telephone Allowance	1402					
Housing Allowance	1404					
Housing/Property Loan Interest	1506					
Other						
Other Recurrent - Sub Total (a+b+c)		XXXX	XXXX	XXXX	XXXX	XXXX
Other Recurrent- a		XXXX	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					
Other	1405					
Special Projects - b		XXXX	XXXX	XXXX	XXXX	XXXX
	1504					
	1508					
Allocation received From Other Ministry / Department - c		XXXX	XXXX	XXXX	XXXX	XXXX
Capital Expenditure-Sub Total (a+b+c)		XXXX	XXXX	XXXX	XXXX	XXXX
Other Capital - a		XXXX	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					
Staff Training	2401					
Special Projects - b		XXXX	XXXX	XXXX	XXXX	XXXX
Investments	2502					

Monthly Imprest Application

Format No : TOD/IMP/4

for the Month of 2018

(Dully Filled formats should be submitted on or before the 3rd working day of Each month)

1. Name of the Ministry/Department/District Secretariat : Head:
2. Bank Balance at the end of last month : Rs. as at/...../2018
3. Cash Book Balance at the end of last month : Rs. as at/...../2018
4. Details of Imprest requirement for the reporting month:

Categories of Imprest	Exp: Code	Annual Imprest Limit	Imprest released by TOD 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 (a+b)		XXXX	XXXX	XXXX	XXXX	XXXX
Salary-a		XXXX	XXXX	XXXX	XXXX	XXXX
Salaries & Wages	1001					
Overtime & Holiday Payments	1002					
Other Allowances	1003					
Other Allowances paid with Salary -b		XXXX	XXXX	XXXX	XXXX	XXXX
Fuel Allowance	1202					
Transport	1401					
Telephone Allowance	1402					
Housing Allowance	1404					
Housing/Property Loan Interest	1506					
Other						
Other Recurrent- Sub Total (a+b+c)		XXXX	XXXX	XXXX	XXXX	XXXX
Other Recurrent- a		XXXX	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					
Other	1405					
Special Projects - b		XXXX	XXXX	XXXX	XXXX	XXXX
	1504					
	1508					
Allocation received From Other Ministry / Department - c		XXXX	XXXX	XXXX	XXXX	XXXX
Capital Expenditure-Sub Total (a+b+c)		XXXX	XXXX	XXXX	XXXX	XXXX
Other Capital- a		XXXX	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					
Staff Training	2401					
Special Projects - b		XXXX	XXXX	XXXX	XXXX	XXXX
Investments	2502					

Categories of Imprest	Exp: Code	Annual Imprest Limit	Imprest released by TOD 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)
Foreign Finance Associated Cost(Finance Code -17) - c		XXXX	XXXX	XXXX	XXXX	XXXX
Allocation received from other Ministry/ Department - d		XXXX	XXXX	XXXX	XXXX	XXXX
Foreign Grant (Finance Code - 13)		XXXX	XXXX	XXXX	XXXX	XXXX
Deposit Account		XXXX	XXXX	XXXX	XXXX	XXXX
P.O.Ad.A/C-Sub Total		XXXX	XXXX	XXXX	XXXX	XXXX
Special Advance/Festival Ad.						
Distress Loan						
Grand Total		XXXX	XXXX	XXXX	XXXX	XXXX

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

Prepared By :-
Checked By :-
Email :-
Telephone :-

Chief Financial Officer/Chief Accountant/ Director(Finance) - Signature :-
- Name :-

Date:-

- Official Stamp

Expenditure Head :

(Duly Filled formats should be submitted on or before the 15th of the subsequent month)

Information of the Official Bank Accounts for the month ending at/...../2018

Bank A/C Number.	Name of the Bank	Name of the Bank Branch	Name of the Official Bank Account	Whether Bank A/C Belongs to Head office or to the Sub Office	Whether the Official Bank Account is Active or Inactive	Name of the month & Year last reconciliation prepared	Bank Balance as at ...../...../2018		Cheques issued before 6 months but not presented for payment		Unidentified receipts more than one month		Unidentified payments more than one month	
							Balance as per the Cash Book (Rs.)	Balance as per the Bank (Rs.)	Qty	Value (Rs)	No. of Individual Entries	Value (Rs)	No. of Individual Entries	Value (Rs)
-	Total		-	-	-	-	XXXX	XXXX	XX	XXX	XX	XXX	XXXX	XXXX

It is certified that information furnished above is true and correct.

It is certified that information of all the Official Bank Accounts are included in the above table.

Prepared By :-
Checked By :-

Chief Financial Officer/Chief Accountant/ Director(Finance)

- Signature :-

- Name :-

- Official Stamp

Date :-

4. FOLLOWING INSTRUCTIONS SHOWED BY _____

Name of the Ministry/Department/District Secretariat:

Format No: TOD/IMP/9

Expenditure Head :

(Duly Filled formats should be submitted on or before 22-12-2017)

Estimates for Allowance paid with Salary(Except object code 1003) for 2018

Type of Allowance	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Total
Fuel													XXXX
Transport													XXXX
Telephone													XXXX
Housing													XXXX
Property loan Interest													XXXX
Other													XXXX
Total	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX

All the information given in the above table is certified as correct.

Prepared By :-

Checked By :-

Chief Financial Officer/Chief Accountant/ Director(Finance) - Signature :-

- Name :-

- Official Stamp

Date :-