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திறைசேரி செயற்பாடுகள் திணைக்களம்

Department of Treasury Operations

කැ.පෙ.1559, මහා භාණ්ඩාගාරය, මුදල් අමාත්‍යාංශය, කොළඹ 01, ශ්‍රී ලංකාව

தபெ. 1559, பொது திறைசேரி, நிதி அமைச்சு, கொழும்பு 01, இலங்கை

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Director General

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My Number

TO/DCM/CLOCB/2014

ඔබේ අංකය
உமது இல
Your Number

දිනය
திகதி
Date

02 .11.2017

Treasury Operations Circular No: 04/2017

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

Closing of Cash Books for 2017 and Settlement of Imprest Accounts

You are kindly requested to strictly comply with the instructions given below when closing the Cash Books and settlement of Imprest Accounts for the year 2017.

1. Closing of the Cash Book as at 31st December 2017

The Cash Book for the year 2017 should be closed at the end of 31st December 2017 in the following manner.

Secretaries to the Ministries, Heads of Departments and District Secretaries should delegate authority to a responsible staff officer by name, to close the Cash Books in their offices and sub offices, and a copy of the delegation of authority should be furnished to the Auditor General. The financial transactions for the year 2017 should be finalized as at 31st December 2017 by the authorized officer and no any financial transaction should be made for the year 2017 thereafter. In the offices where Cash Books are further utilized in line with the CIGAS programe, the authorized officer should close the Cash Books for 2017 and place a note with his/her name, signature, designation, date and time having drawn a red line below the last entry of each Cash Books in order to prevent any entry of financial transaction after 31st December 2017 being included in the Cash Books relevant to the year 2017.

2. Remittances of the Year end Cash Book Balances to the General Treasury for the Settlement of Imprest A/C No: 7002 for 2017

2.1. The Ministries and Departments not having sub offices should complete the Form No:TOD/IMP/06 confirming the Cash Book balance as at 31st December 2017 and submit the same to the respective bank branch on or before 2nd January 2018 in order to remit the cash book balance to the Treasury. A certified copy of Bank Debit Advice along with the copy of Form No:TOD/IMP/06 should promptly be forwarded to the Department of Treasury Operations.

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- 2.2. The Ministries and Departments having sub offices and District Secretariats should complete Form No:TOD/IMP/06 confirming the Cash Book balance as at 31st December 2017 and submit the same to the respective bank branch on or before 4th January 2018 in order to remit the cash book balance to the Treasury. A certified copy of the Bank Debit Advice along with the copy of Form No:TOD/IMP/06 should promptly be forwarded to the Department of Treasury Operations.
- 2.3. Pre-arrangements required to facilitate settlement of sub imprests issued to sub offices and officers should be made, in order to remit the balances of Imprest to the General Treasury on or before 4th January 2018. You should discuss with your bank and adopt a convenient method similar to 2.2 when you collect such cash balances from sub offices as at 31st December 2017.
- 2.4. Any Ministry or Department should not withhold any part of the imprest since an initial imprest will be released to Ministries and Departments on the first working day of the year 2018. Even if there is no cash book balance at the end of the year, "NIL" report should be sent directly to the Department of Treasury Operations as per the instructions in above 2.1 & 2.2.
- 2.5. Please also note that subsequent releases other than the initial imprest for the year 2018 will be considered to release by the Department of Treasury Operations to Ministries, Departments and District Secretariats only after requirements laid down in Para 2.1,2.2 & 2.3 above are fulfilled.
3. Remittance of the year end cash book balances to the General Treasury for the Settlement of Reimbursable Foreign Aid Imprest A/C No:7003 for 2017

 - 3.1. Project offices should complete the Form No: TOD/IMP/07, confirming the Cash Book balance as at 31st December 2017 and submit the same to the respective bank branch on or before 2nd January 2018 in settlement of the imprest obtained under Reimbursable Foreign Aid imprest code 7003/0/0/ /17. A certified copy of the Bank Debit Advice should be sent immediately along with duly filled copies of the Form No:TOD/IMP/07 and TOD/IMP/07(i) to the Department of Treasury Operations with a copy to the Line Ministry.
 - 3.2. Other receipts should be accounted under the imprest code 7002 and should not be included in the reconciliation statement (TOD/IMP/07(i)) except the receipts related to the Reimbursable Foreign Aid.
4. Please note that the non-compliances to the above instructions such as non- settlement of balances pertaining to previous years or non submission of the relevant reports to the Department of Treasury Operations and Department of State Accounts before the prescribed dates, lead to suspension of imprest releases for the year 2018 temporarily.

5. If any further clarification is needed, Please feel free to contact the relevant officer from the following list:

<u>Designation of the Officer</u>	<u>Sector</u>	<u>Contact No & E-mail</u>
Director	Consolidated Fund Management	011-2484994 silva.hcdl@tod.treasury.gov.lk
Director	Foreign Aid Management	011-2484743 perera.mash@tod.treasury.gov.lk
Deputy Director	Consolidated Fund Management	011-2151487 gunasena.mpkd@tod.treasury.gov.lk
Assistant Director	Budget Execution 1	011-2484745 wijethunga.hdhc@tod.treasury.gov.lk
Assistant Director	Budget Execution 2	011-2484739 udahage.dak@tod.treasury.gov.lk
Deputy Director	Budget Execution 3	011-2484742 jayamini.kwps@tod.treasury.gov.lk
Assistant Director	Budget Execution 4	011-2484744 fonseka.gwmu@tod.treasury.gov.lk

C.J.K. Perera
Director General,
Department of Treasury Operations

Copies:

1. Auditor General
 2. Director General of State Accounts
 3. Project Directors
 4. General Manager- Bank of Ceylon
 5. General Manager - People's Bank
- Please take action in terms of paragraph 3.1 of the circular
- } Who is requested to extend cooperation in providing usual facilities with regard to the remittances referred in paragraph 2.1, 2.2 and 3.1

My No :-

Date :-

Manager,
Bank of Ceylon/ People's Bank,
.....Branch.

Dear Sir/Madam,

Closing of Cash Book as at 31.12.20.....and
Remittance of Cash Balance to the Treasury
Current Account No:.....

Ministry/Department/District Secretariat.....
Imprest Account No: 7002/0/0/...../.....

The Cash Book debit balance as at 31st December 20..... of the *Ministry/ Department/
District Secretariat is Rs. Please credit this balance to Deputy
Secretary to the Treasury *account No.2026450 at Bank of Ceylon Taprobane Branch/
Deputy Secretary to the Treasury *account No.014-1-001-3-0110432 at People's Bank
Union Place Branch and issue a debit advice.

Yours faithfully,

Accountant /Dy. Director (Finance)
for Secretary to the Ministry/Head of Department

Chief Accountant /Director (Finance)
for Secretary to the Ministry/Head of Department

Date: -/...../20.....

Date: -/...../20.....

Copy: Director General
Department of Treasury Operations
Consolidated Fund Management Division
General Treasury,
Colombo 01.

} Please credit cash book balance to
imprest A/c no 7002/0/0/...../.....

* Delete the inappropriate words accordingly.

My No :-

Date :-

Manager,
Bank of Ceylon/ People's Bank,
.....Branch.

Dear Sir/Madam,

Closing of Cash Book as at 31.12.20.... and
Remittance of Cash Balance to the Treasury for Reimbursable Foreign Aid
Current Account No:.....

Ministry/Department:

Project:

Imprest Account No: 7003/0/0/...../....

The Cash Book debit balance as at 31st December 20.... of the Project is Rs. Please credit this balance to Deputy Secretary to the Treasury *account No.2026450 at Bank of Ceylon Taprobane Branch/ Deputy Secretary to the Treasury * account No.014-1-001-3-0110432 at People's Bank Union Place Branch and issue a debit advice.

Yours faithfully,

Finance Manager/ Project Accountant

for Project Director

Date: -/...../20.....

Project Director

for Secretary to the Ministry/Head of Department

Date: -/...../20.....

Copy: 1. Director General

Department of Treasury Operations
Foreign Aid Management Division
General Treasury,
Colombo 01.

2. Secretary to the Ministry

- for information

} Please credit cash book balance to
imprest A/c No 7003/0/0/...../...

*Delete the inappropriate words accordingly.

Form No: TOD/IMP/07(i)

Reconciliation Statement of Imprest as at 31.12.20...
Reimbursable Foreign Aid

1. Ministry/Department :-
2. Imprest Account No :-
3. Project :-

Month	Imprest Received			Expenditure			Balance		
	RFA (1)	DF (2)	Total (1)+(2)=(3)	RFA (4)	DF (5)	Total (4)+(5)=(6)	RFA (1-4)	DF (2-5)	Total (3-6)
January									
February									
March									
April									
May									
June									
July									
August									
September									
October									
November									
December									
Total			XX			XX			XXX

Total Imprest received during the year (3) :- XX

Total Expenditure of the year (6) :- XX

Balance as at 31.12.20... :- XXX

Unsettled advances (If any)

<u>Date of Advance Payment</u>	<u>Institution</u>	<u>Reason</u>	<u>Amount - Rs.</u>
.....	X
.....	X
			<u>XX</u>

Above information are certified as correct.

.....
Finance Manager/Project Accountant

Date: -