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திறைசேரி செயற்பாடுகள் திணைக்களம்

Department of Treasury Operations

මුදල් හා ක්‍රමසම්පාදන අමාත්‍යාංශය, මහලේකම් කාර්යාලය,
නැ.පො.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
පணிப்பாளர் நாயகம்;
Director General

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ෆැක්ස්
பெக்ஸ்
Fax

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පොදු
பொது
General

0094 112 484500
0094 112 484600

මගේ අංකය
எனது இல
My No.

TO/DCM/CLOCB/2014

ඔබේ අංකය
உமது இல
Your No.

දිනය
திகதி
Date

23 -11-2015

Treasury Operations Circular No: 06/2015

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

Closing of Cash Books for 2015 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 2015.

1. Closing of the Cash Book as at 31st December 2015

The Cash Book for the year 2015 should be closed at the end of 31st December 2015 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 2015 should be finalized as at 31st December 2015 by the authorized officer and no any financial transaction should be made for the year 2015 thereafter. In the offices where Cash Books are further utilized in line with the CIGAS programme, the authorized officer should close the Cash Books for 2015 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 2015 being included in the Cash Book relevant to the year 2015.

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

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 2015 and submit the same to the respective bank branch on 1st January 2016. 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.

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
namal@tod.treasury.gov.lk

Director
(Consolidated Fund Mgt)

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

Director
(Revenue)

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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

- 2.2.** The Ministries and Departments having sub offices should complete Form No:TOD/IMP/06 confirming the Cash Book balance as at 31st December 2015 and submit the same to the respective bank branch on or before 4th January 2016. 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 1st January 2016. You should discuss with your bank and adopt a convenient method similar to 2.1 when you collect such cash balances from sub offices as at 31st December 2015.
- 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 2016. 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.** Since the Zero Based Budgeting System will be implemented from 2016, you are advised to take necessary actions to settle and account all the imprest advances (including the imprest advances issued on Capital Projects as mobilization advance) on or before 31.12.2015 in terms of F.R.373.
- 2.6.** Your attention is also drawn to the National Budget Department Circular No.01/2015 dated 19.02.2015 before submitting the details to the treasury after closing of the cash book as at 31.12.2015. The Format No.TOD/IMP/06 should be sent to this department separately indicating the settlement of cash balances on imprest accounts continuing from 2014, settlement of cash balances on the imprest accounts to be closed during the year 2015 and settlement of cash balances on new imprest accounts opened in 2015 (under the 100 days programme) as per the above Circular instructions.

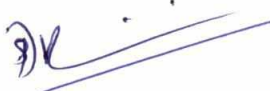
You are informed to take necessary actions to reconcile your imprest account balances as mentioned in the Treasury print-out issued up to now by the Department of State Accounts with your books and settle the problematic issues identified in the above reconciliation process obtaining the assistance from the Director-Consolidated Fund Management of this department without waiting until end of the year 2015.
- 2.7.** Please also note that subsequent releases other than the initial imprest for the year 2016 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. Settlement of imprest released under Reimbursable Foreign Aid Imprest Account No:7003**

 - 3.1.** Project offices should complete the Form No: TOD/IMP/07, confirming the Cash Book balance as at 31st December 2015 and submit the same to the respective bank branch on 1st January 2016 in settlement of the imprest obtained under Reimbursable Foreign Aid imprest code 7003/0/0/ /15. 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 temporarily.
5. If any further clarification is needed, Please feel free to contact the relevant officer from the following list:

<u>Name & Designation of the Officer</u>	<u>Sector</u>	<u>Contact No & E-mail</u>
Director	Consolidated Fund Management	011-2484994 dilipl@tod.treasury.gov.lk
Director	Foreign Aid Management	011-2484751 sarathk@tod.treasury.gov.lk
Director	Budget Execution	011-2484743 sumedhaw@tod.treasury.gov.lk
Assistant Director	Budget Execution 1	011-2484745 himalic@tod.treasury.gov.lk
Assistant Director	Budget Execution 2	011-2484739/011-2484971 sajeewanid@tod.treasury.gov.lk
Assistant Director	Budget Execution 3	011-2484742 wasanthic@tod.treasury.gov.lk
Assistant Director	Budget Execution 4	011-2484744 madushau@tod.treasury.gov.lk


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

Copies:

1. Auditor General
 2. Director General of State Accounts
 3. Project Directors - Please take action in terms of paragraph 3.1 of the circular
 4. General Manager- Bank of Ceylon
 5. General Manager - People's Bank
- } 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

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

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

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

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

Copy: 1. Director General

Department of Treasury Operations

Foreign Aid Management Division

General Treasury,

Colombo 01.

2. Secretary to the Ministry

- for information

*Delete the inappropriate words accordingly.

**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
.....	<u>X</u>
			<u>XX</u>

Above information are certified as correct.

.....
Finance Manager/Project Accountant

Date: -