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**நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு**  
**MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT**

මහලේකම් කාර්යාලය, කොළඹ 01,  
ශ්‍රී ලංකාව.

செயலகம், கொழும்பு 01.  
இலங்கை.

The Secretariat, Colombo 01.  
Sri Lanka.

කාර්යාලය } 011 - 2484500  
 அலுவலகம் } 011 - 2484600  
 Office } 011 - 2484700

ෆැක්ස් }  
 தொலைநகல் } 011 - 2449823  
 Fax }

වෙබ් අඩවිය }  
 இணையத்தளம் } www.treasury.gov.lk  
 Website }

මගේ අංකය } TO/CFM/01/06/02(i)  
 எனது இல. }  
 My No. }

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 Your No. }

දිනය } 02.06.2025  
 திகதி }  
 Date }

**Treasury Operations Circular No: 01/2025**

All Secretaries to Ministries  
 Chief Secretaries of Provincial Councils  
 Heads of Departments/ District Secretaries

**Guidelines for Public Expenditure Management under Paragraph 5 of Public Finance Circular No.02/2020**

Public expenditure management has become crucial in effective public financial management and therefore it has been decided to closely monitor the public expenditure in this crisis recovery stage of the economy. To achieve this objective, required provisions have also been made within the public financial reforms introduced through new Public Financial Management Act No. 44 of 2024.

In view of the above, it has been decided to streamline the public financial reporting through introducing a new/improved mechanism. As a part of this exercise, the TOD/IMP/10 (referred in Sub-No. “4. (vi)” of Guideline No. 4 issued on 14.10.2020 on the above subject) used to collect information on unpaid bills in hand with the spending agencies has been modified to expand the coverage of information reported through the same by replacing TOD/IMP/13.

Therefore, please take necessary action to complete the TOD/IMP/13 with due care and submit the same to this department on or before each 20<sup>th</sup> day of the following month.

In this regard, your attention is drawn to the section 29 (4) of Part VI on the Expenditure Control and section 70 of Part XVIII on the arrears definition.

This format can be downloaded through <https://www.treasury.gov.lk/web/department-of-treasury-operations-links/section/formats> and other matters mentioned in the guidelines remain unchanged.

  
**K.M. Mahinda Siriwardana**  
 Secretary to the Treasury