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 திறைசேரி செயற்பாடுகள் திணைக்களம்  
 Department of Treasury Operations

මහ හාණ්ඩාගාරය, මුදල් හා ඉඩකම්පාදන අමාත්‍යාංශය,  
 තැ.පො.1559, කොළඹ 01,

பொதுத் திறைசேரி, நிதி திட்டமிடல் அமைச்சு  
 த.பெ. இல 1559, கொழும்பு 01.

General Treasury, Ministry of Finance & Planning,  
 P.O.Box: 1559, Colombo 01.

අධ්‍යක්ෂ ජනරාල්  
 பணிப்பாளர் நாயகம் } 2484729  
 Director General } E mail: laliths@tod.treasury.gov.lk

ලැයිස් } 94 - 11 - 2320042  
 பெக்ஸ் } 94 - 11 - 2484752  
 ఫాక్ } 94 - 11 - 2484828

පොදු  
 பொது } 2484500 , 2484600  
 General }

මගේ අංකය } TOD/D/CM/2010  
 எனது இல }  
 My No. }

ඔබේ අංකය }  
 உமது இல }  
 Your No. }

දිනය } 04.11.2010  
 திகதி }  
 Date }

**Treasury Operations Circular No: 6/2010**

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

**Closing of Cash Books for 2010 and Settlement of Imprest Accounts**

You are kindly requested to comply with instructions given below when closing the cash books and settlement of imprest Accounts for year 2010.

1. Release of imprest for the month of December 2010

1.1 The Department of Treasury Operations will take actions to release imprest before 24<sup>th</sup> of December 2010 for the total recurrent and capital payments of the month of December 2010. Therefore, you are kindly informed to submit the Imprest application for total cash requirement on or before 30<sup>th</sup> of November 2010 to settle all commitments on recurrent (including salaries) and capital expenditure of the year 2010. Unsettled commitments in hand, additions thereto during month of December and available provision, should be taken into consideration in computation of imprest requirement. It is also emphasized that you are requested to ensure minimization of cash book balance or '0' balance position at the yearend as referred to in paragraph 2.2.1 below. Department of Treasury Operations having scrutinized the requests will take actions to release cash as much as possible before 24<sup>th</sup> of December 2010, on priority basis depending on cash-flow position. Please be informed that no imprest would be released after 24<sup>th</sup> of December 2010 except under special circumstances.

1.2 As this arrangement would provide an opportunity for you to settle all outstanding liabilities, other than that covers under the FR 215(c), Department of Treasury Operations would not recommend to transfer allocation to the Deposit Account, unless the transaction is eligible to be treated under 215(c).

2. Closing of the Cash Book as at 31<sup>st</sup> December 2010

2.1 The Cash Book for the year 2010 should be closed at the end of 31<sup>st</sup> December 2010 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. This officer should draw a red-line below the last entry in each cash book to prevent interpolation of any entries after 31<sup>st</sup> December 2010 and place his/her signature, write his/her name and designation and the date and time immediately below the red line.

අතිරේක අධ්‍යක්ෂ ජනරාල් (මුදල් ප්‍රවාහ සහ  
 ජනාධිදා අරමුදල් කළමනාකරණය)  
 பேலதிக பணிப்பாளர் நாயகம் (காப்புபாச்சலும்,  
 திட்ட நிதி முகாமைத்துவமும்)  
 Additional Director General (Cash flows &  
 consolidated funds management)  
 Tele: 2484738  
 E-mail: padmas@tod.treasury.gov.lk

අධ්‍යක්ෂ (ණය ගැනීම)  
 பணிப்பாளர் (கடன் படல்)  
 Director (Borrowings)  
 Tele: 2484739  
 nalino@tod.treasury.gov.lk

අධ්‍යක්ෂ (ආදායම්)  
 பணிப்பாளர் (வருமானம்)  
 Director (Revenue)  
 Tele: 2484741  
 anandar@tod.treasury.gov.lk

අතිරේක අධ්‍යක්ෂ ජනරාල් (ණය සේවා සහ ගිණුම්)  
 பேலதிக பணிப்பாளர் நாயகம் (கடன் சேவைகளும்,  
 கணக்குகளும்)  
 Additional Director General (Debt. Servicing &  
 Accounting)  
 Tele: 2484748  
 Fax: 2484828  
 jayarathnak@tod.treasury.gov.lk



- 2.2 2.2.1 The Ministries and Departments not having sub offices, should complete Form No TOD/IMP/06 confirming the Cash book balance as at 31.12.2010, should be submitted to the respective bank branch on 3<sup>rd</sup> of January 2011. A certified copy of Bank Debit Advice along with the copy of Form No TOD/IMP/06 should be forwarded to the Department of Treasury Operations promptly.
- 2.2.2 The Ministries and Departments having sub office should complete Form No TOD/IMP/06 confirming the Cash book balance as at 31.12.2010, should be submitted to the respective bank branch on 5<sup>th</sup> of January 2011. A certified copy of Bank Debit Advice along with the copy of Form No TOD/IMP/06 should be forwarded to the Department of Treasury Operations promptly.

Note: Please delete inappropriate sections to remain in the case of bank accounts being operated with Bank of Ceylon it is for the *credit of DST account of Bank of Ceylon* while bank account with the People's bank it is for the *credit of DST account of People's Bank*. You can download Form No TOD/IMP/06 and TOD/IMP/07 from the Department web site. ([www.treasury.gov.lk](http://www.treasury.gov.lk))

No Ministry or Department should withhold any part of the imprest since an initial imprest will be released to ministries and department on the first working day of the year 2011. Even if there is no cash book balance at the end of the year, "NIL" report should be sent to the Department of Treasury Operations.

**2.3 Please note that subsequent releases other than the initial imprest will be released by the Treasury to Ministry, Department or District Secretariat only after requirements laid down in Para 2.2 above are fulfilled.**

2.4 Pre-arrangements required to facilitate settlement of such imprests issued to sub offices and officers should be made, so that the imprest could be remitted to the Treasury on 31<sup>st</sup> December 2010. It is presumed that you would discuss with your bank and adopt a convenient method somewhat similar to 2.2.1 when you collect the cash balances of sub offices as at 31.12.2010.

2.5 Settlement of imprest - Reimbursable Foreign Aid 7003/0/0/...../10.

2.5.1 Project offices should complete the Form No TOD/IMP/07, confirming the Cash book balance as at 31.12.2010 and should be submitted to the respective bank branch on 3<sup>rd</sup> of January 2011. In settlement of the imprest obtained under Reimbursable Foreign Aid imprest code 7003/0/0/..../10, the project office should send a certified copy of Bank Debit Advice along with copies of Form No TOD/IMP/07 and Annexure 01 to the following address with a copy to the line ministry promptly.

Director General of Treasury Operations  
Debt Servicing and Accounting Branch,  
Department of Treasury Operations,  
Colombo 01.

2.5.2 If your official bank account is operated with People's bank branch which doesn't have network facility, the cash book balance as at 31.12.2010 should be remitted to the Treasury through a cheque drawn in favour of the "Deputy Secretary to the Treasury". A copy of Annexure 01 and 02 should be sent to the above address with a copy to the line ministry promptly in settlement of the imprest obtained under Reimbursable Foreign Aid imprest code 7003/0/0/..../10.

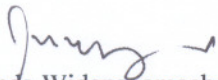
2.5.3 Other receipts should be accounted for under the imprest code 7002 and should not be included in this reconciliation statement since the other receipts other than the Reimbursable Foreign Aid cannot be accounted for under the imprest code 7003.



2.6 Please note that the non-compliances such as non-settlement of imprest balances pertaining to previous years and non submission of the relevant reports to the Department of Treasury Operations and Department of State Accounts before prescribed dates, lead to suspension of imprest releases temporarily.

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

<u>Name of Officer</u>	<u>Sector</u>	<u>Contact No</u>
Mr. T. Naleen Ossen Dy. Director	National security, administration of justices and Law Enforcement	2484739
Mr. S.A.S Wickremarathne Dy. Director	Infrastructure Development, Livelihood and Regional Development, Social Protection	2484743
Ms. P.D.N.P Dharmarathne Asst. Director	Governance, Operations and Monitoring	2484744
Mrs. M.A.B.L Manohari Asst. Director	Human Resources Development, Art Culture and Science, Technology Research and Development	2484740
Ms.K.S Dayaratna Asst. Director	Production, services Environment	2484742
Mrs.W.A.C.S.Priyadharshani Dy. Director	Reimbursable Foreign Aid	2484751



Dayananda Widanagamachchi  
Director General  
For Deputy Secretary to the Treasury

Copy to :

1. Auditor General
2. Director General of State Accounts
3. Project Directors
4. General Manager – Bank of Ceylon
5. General Manager – People's Bank

} who is requested to extend cooperation in providing facility with regard to remittances referred to in paragraphs 2.2.1, 2.2.2 and 2.5.1

**Reconciliation Statement of Imprest as at 31.12.2010**  
**(Reimbursable Foreign Aid)**

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

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

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

Total Expenditure of the year (6) :- XXX

Balance as at 31.12.2010 :- .....

**Unsettled advances (if any)**

<u>Date of Advance</u>	<u>Institution</u>	<u>Reason</u>	<u>Amount Rs.</u>
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My No :- .....

Date :- .....

Director General,  
Department of Treasury Operations,  
General Treasury,  
Colombo 01.

**Closing of Cash Book as at 31.12.2010 and**  
**Remittance of Cash Balance to the Treasury**  
**Current Account No:- .....**

Ministry/ Department:-.....

Imprest Account No: 7003/0/0/...../10

I hereby certify that the Cash Book Balance as at 31<sup>st</sup> December 2010 of the Project ..... is Rs. .... for which a cheque bearing No. .... dated ..... is enclosed herewith. I further certify that there is no Cash Balance to remit to the Treasury, other than the amount settled by the above cheque. After the remittance of the above amount the imprest balance tallies/does not tally due to following reasons.

	<u>Reason</u>		<u>Amount (Rs.)</u>
1.	.....	.....	_____
2.	.....	.....	_____
3.	.....	.....	_____
4.	.....	.....	_____
	Total		=====

Project Director

For the Secretary of the Ministry/Head of the Department

Date: - .....

Copy : Secretary to the Ministry - for information