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திறைசேரி செயற்பாடுகள் திணைக்களம்
Department of Treasury Operations

මහ හාණ්ඩාගාරය, මුදල් හා ඉඩම් මහල අමාත්‍යාංශය,
නැ.පෙ.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.

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Director General } E mail: laliths@tod.treasury.gov.lk

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பொது } 2484500 , 2484600
General }

මගේ අංකය }
எனது இல } TOD/AO/06
My No. }

ඔබේ අංකය }
உமது இல }
Your No. }

දිනය }
திகதி } 24 -11-2008
Date }

Treasury Operation Circular No:- 4/2008

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

(For the kind attention of the Chief
Accountant/Director Finance)

**Closing of Cash Books for 2008 , Settlement of Imprest Accounts and Approved of
imprest limits and Annual Cash Flow statements for the year 2009**

You are kindly advised to follow the instructions given below when closing of cash books for year 2008
imprest accounts and determination imprest limits and cash flow for the year 2009.

1. Closing of the Cash Book on 31st December 2008

1.1 The Cash Book for the year 2008 should be closed at the end of 31st December 2008 as follows.

Secretaries of 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 in cash book 2008 to prevent interpolation of any entries after 31st December 2008 and place his/her signature, write his/her name and designation and the date and time immediately below the red line.

1.2 A cheque written in favour of the "Deputy Secretary to the Treasury" for the balance in the Cash book as at 31.12.2008 along with the form 01 should be forwarded to the Department of Treasury Operations on or before 08th January 2009. No Ministry or Department should retain any part of the imprest since this department will release imprest to ministries and departments on the first working day of the year 2009

1.3 No imprest will be released by the Treasury to Ministries, Departments or District Secretariats which do not comply with the requirements stipulated in paragraph 1.2 above. Therefore, even if there is no cash book balance at the end of the year, it should be intimated to the Department of Treasury Operations on or before 08.01.2009.

1.4 Pre-arrangements required to facilitate settlement of such imprest issued to sub offices and officers should be made.

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ජනාධිදේ අරමුදල් කළමනාකරණය)
பேலதிக பணிப்பாளர் நாயகம் (காசுப்பாச்சலும்,
திரட்டு நிதி முகாமைத்துவமும்)
Additional Director General (Cash flows &
consolidated funds management)
Tele: 2484738
E- mail : padmas@tod.treasury.gov.lk

අධ්‍යක්ෂ (ණය ගැනීම්)
பணிப்பாளர் (கடன் படல்)
Director (Borrowings)
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nalino@tod.treasury.gov.lk

අධ්‍යක්ෂ (ආදායම්)
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Director (Revenue)
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අධ්‍යක්ෂ (ණය සේවා සහ ගිණුම්)
பணிப்பாளர் (கடன் சேவைகளும், கணக்குகளும்)
Director (Debt. Servicing & Accounting)
Tele : 2484748
Fax : 2484828
jayarathnak@tod.treasury.gov.lk

1.5 Settlement of imprest - Reimbursable Foreign Aid 7003/0/0/...../08.

1.61 A cheque for the cash book balance as at 31.12.2008 written in the name of "Deputy Secretary to the Treasury" along with the form No. 01 and 02 should be sent through the line ministry before 10th January 2009 in settlement of the imprest obtained under Reimbursable Foreign Aid imprest code 7003/0/0/...../08

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

1.6.2 In terms of the State Accounts Circular No: 1/2002 dated 25.02.2002, the Projects Operating through bank accounts opened at the Bank of Ceylon, Taprobane Branch should also settle their imprests through their line ministries. They should complete the Specimen form No: 02 in duplicate and send along with the cheque to this department after handing over a copy to their line ministry.

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

1.6 It should be noted that settlement of arrears of imprest balances of previous years where applicable and submitting relevant reports to the Department of Treasury Operations and Department of State Accounts before prescribed dates, will be a pre-condition for release of cash imprest by the Treasury. Any lapses in this regard will result in stoppage of imprest temporarily.

2. Determination of Annual Imprest Limits and submission of Annual Cash Flow Statement for the year 2009

2.1 You are required to prepare and submit the application for Imprest Limit and the statement of Annual Cash Flow, on the basis of the estimate approved by the Parliament for the year 2009, on or before 31.12.2008.

2.2 Annual Imprest Limit for Ministries/Departments for the year 2009 is being worked out and the following deductions would be made in fixing the imprest limit for Recurrent Expenditure. (Please see (b) in Annexure 01)

- (i) 6.5% on total provision of Salaries & Wages. For W.& O.P. recoveries.
- (ii) Minimum Credit Limit fixed for the Public Officers Advance Account.
- (iii) Interest to be charged on Public Officers Advances.

The following information is also required to this department to fix the total imprest limit applicable to your Ministry or Department. When Completing the Specimen form 03 the method of calculating the items from (a) to (i) should be in accordance with instructions given in the annexure 01.

- (a) Monthly revenue expected to be collected during the year. (Please state the actual revenue collected on monthly basis from January 2008 to 31st October 2008) (See the note (e) in annexure 01)
- (b) If your institution expects to release sub-allocations to other Ministries/Departments out of the financial provisions available to effect payments on behalf of you, details on such allocations including the amount and the name of the institution to which such allocation are to be given. (use form 5)

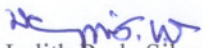
- (c) If any other payment to be effected through cross entries in addition to items mentioned in 2 above, details of such entries to be effected during the year.
- (d) Monthly Cash requirements for making payments on account of the balance available in the General Deposit Account in view of funds received from third parties during the previous years.
- (e) If any Ministry has made arrangements to make fund releases to any Statutory Board coming under its purview by making use of the imprest obtained from the Treasury, a details of such releases, giving monthly requirements.
- (f) Any assumptions and calculations used for above estimates should also submitted in a separate sheet.

If you require any further clarification you may contact the following officers:

Mrs. D.P.R. Senadhipathy	Additional Director General	Telephone 2484738
Mr. K.K.V. Jayaratne	Additional Director General	Telephone 2484748

Officer in charge of the Sectors:-

<u>Name of the Officer</u>	<u>Sector</u>	<u>Telephone</u>
Mr. T.N. Ossen	National Security, Administration of Justices and Law Enforcement	2484739
Mr. K. Kamaleshwaran	Infrastructure Development Sector, Livelihood and Regional Development, Social Protection	2484743
Mr. A.N. Hapugala	Governance, Operations and Monitoring	2484744
Miss W.A.D. Wijerathne	Human Resource Development Sector Art, Culture and Science, Technology, Research and Development	2484740
Mr. R.A.M. Luxman	Production , Services Environment	2484742
Mrs. W.A.C.S. Priyadarshani	Reimbursable Foreign Aid	2484751


Lalith R. de Silva
Director General
Department of Treasury Operations

Copy to :

1. Auditor General
2. Director General of State Accounts
3. Project Directors

Instructions for calculation of Imprest Limit 2009

(a) Details should be provided in respect of allocations made to Ministries/Departments and District Secretariats. Form 05 should be used to provide details in this regard.

(b) Breakdown of Cross Entries under recurrent expenditure should be shown as follows:

Deduction of W & O.P. Contribution	xxx
P.oo Adv. A/C. Cr.Limit	xxx
Others (including interest on P.O.O.Ad.)	xxx

Total	=====

(c) Provision for contributions to corporations appearing under Head of Expenditure should not be included under programme services.

(d) Provision in respect of F.A. (Loan), F.A. (Grant) and Counterpart Fund should be excluded when inserting figures under programme Services.

(e) Amount expected as revenue should be mentioned under Group 02 as indicated in column (8) .

(f) The total imprest required from the Treasury under D.F. and R.F.A. (Loan/Grant) should be separately shown as follows

D.F.	xxx
R.F.A. (Loan/Grant)	xxx

(g) Amount to be included in Column 8 under "Other Advance Accounts" should be on the following basis.

Total Credit Limit	xxx
Less- Receipts to be brought to A/C.	
By Cross Entry	xxx
Estimated Cash Receipts	xxx

(h) Please state only the amount transferred to Deposit A/C of year 2008 allocation with the approval of Director General of Treasury Operations.

(i) Total allocations received from other Ministries and Departments should be included here and also details report should be presented.

My No :-

Date :-

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

**Closing of Cash Book as at 31.12.2008 and
 Remittance of Cash Balance to the Treasury**

Ministry/Department/District Secretariatimprest Account
 No: (including the year)

I hereby certify that the Cash Book Balance as at 31st December 2007 of the
 Ministry/Department/District Secretariat 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</u>
1. ....	.....
2. ....	.....
3. ....	.....
4. ....	.....

	Total
	=====

Reconciliation Statement of Imprest as at 31.12.2008
(Imprest A/c of Reimbursable Foreign Aid)

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

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

Total Imprest received during the year(3) :- XXX
 Total Expenditure of the year (6) :- XXX
 Balance as at 31.12.2008 :-

Unsettled advances (if any)

<u>Date of Advance</u>	<u>Institution</u>	<u>Reason</u>	<u>Amount Rs.</u>
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APPLICATION FOR ANNUAL IMPREST LIMITS FOR THE YEAR - 2009

"A" CLASS DEPARTMENTS

MINISTRY /DEPT.

(Rs. 000)

Group	Description of budgetary Provision			Total Provision (1)	Deductions			Total Deductions (5)= 2+3+4	Allocation from Other Depts. (6)	Imprest Limit (7)= 1-5+6	Rev/Cash Collection (8)	Amount Req. From Treasury (9)= 7-8	
					X - Entry (2)	Allo. to Other Depts. (a) (3)	Allo. to D/Sec (a) (4)						
(1)	Prog: Services (Recurrent Exp.) (c), (d)												
	Prog.	Salaries	Others										
	1	XX	XXX	XX	XX	XX	XX	XX	..	XX	..	XX	
	2	XX	XXX	XX	XX	XX	XX	XX	..	XX	..	XX	
	3	XX	XXX	XX	XX	XX	XX	XX	..	XX	..	XX	
	Sub Total	XXX	XXX (c), (d)	XXX	XXX(b)	XXX	XXX	XXX	XXX	XXX	..	XXX	
(2)	Prog: Services (Capital Exp.) (c), (d)												
	Prog.	Demestic Fund	FA		RFA								
			DF	FA	DF	RFA							
	1	XX	XX	XX	XX	XX	XX	XX	XX	..	XX	XX	XX
	2	XX	XX	XX	XX	XX	XX	XX	XX	..	XX	XX	XX
3	XX	XX	XX	XX	XX	XX	XX	XX	..	XX	XX	XX	
	Sub Total	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX(e)	XXX(f)	
(3)	Deposit A/C (h)			XXX	..	..	..	..	..	XXX	..	XXX
(4)	Adv. TO.P.OO A/C No (DR Limit)			XXX	..	..	..	..	..	XXX	..	XXX
(5)	Other Advance Accounts												
	1.....			XX	XX	XX	XX	XX	..	XX	XX	XX	
	.....			XX	XX	XX	XX	XX	..	XX	XX	XX
	2.....			XX	XX	XX	XX	XX	..	XX	XX	XX	
												
	Sub Total			XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX(g)	XXX	
	General Total			XXXX	XXXX	XXXX	XXXX	XXXX	XXXX(i)	XXXX	XXXX	XXXX	

***Please Read Notes ***

Certified as Correct.

Signature of Chief Account/Director Finance : .. .
 Name of Chief Accountant : .. .
 Tele: No. : .. .

Director General,
Department of Treasury Operations.

Monthly Cash Flow Statement as per Approved Plans for the Year 2009

Expenditure Head No : ...

Ministry /Department :

Rs. (000)

Expenditure Items with Expenditure Codes		Cash Requirements for the approved expenditure Plans											Total	
		Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov		Dec
I	Salaries & Wages with other allowances (1001 and 1003)													*
II	Over time & Holiday Pay (1002)													*
III	All the Other Recurrent Expenditure													*
	Recurrent Total													*
IV	Reimbursable Foreign Aids													*
V	All the other Capital Expenditure													*
VI	Public Officers Advance Account													*
VII	Deposit A/C													*
VIII	Others													*
	Total													*

* The amount has been presented which should be agreed the amount presented under format Form 1 column 9

I certify that the above information is true and correct.

.....
Chief Accountant / Director Finance

.....
Secretary to the Ministry/Head of Department

Date :-

