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திறைசேரி செயற்பாடுகள் திணைக்களம்

Department of Treasury Operations

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தபெ 1559 பொது திறைசேரி, நிதி, பொருளாதார உறுதிப்பாடு மற்றும் தேசிய கொள்கைகள் அமைச்சு, கொழும்பு 01, இலங்கை
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எனது இல
My No.

TO/CFM/01/05/03

ඔබේ අංකය
உமது இல
Your

දිනය
திகதி
Date

19.11.2025

Treasury Operations Guidelines No: 06/2020

To: All Secretaries of Ministries, Chief Secretaries, Head of Departments
and District Secretaries.

Closing of Cash Books and Settlement of Imprest Accounts for the Financial Year 2025

As per the instructions issued by me in Treasury Operations Guideline No : 06 dated 14.10.2020, you are kindly requested to strictly comply with the dates given below when closing the Cash Books and settlement of Imprest Accounts for the year 2025.

1. Closing of the Cash Books as at 31st December 2025

The Cash Book for the year 2025 should be closed at the end of 31st December 2025 as mentioned in paragraph 1 of Treasury Operations Guideline No: 06.

2. Remittance of the Year end Cash Book Balance to the General Treasury for the Settlement of Imprest Account No. 7002 for 2025 (Sub Section 2.1,2.2 and 2.3 of the Treasury Operations Guideline No.06)

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 2025 and submit the same to the respective bank branch on **01st January 2026** in order to remit the cash book balance to the General Treasury.

The Ministries and Departments having sub offices and District Secretariats should complete the Form No: TOD/IMP/06 confirming the cash balances as at 31st December 2025 and submit the same to the respective bank branch on or before **05th January 2026** in order to remit the cash book balance to the General Treasury. A certified copy of Bank Debit Advice along with a copy of Form No: TOD/IMP/06 should promptly be forwarded to this Department.

Pre-arrangements should be made to facilitate settlement of all sub imprest issued to sub offices and officers during the financial year 2025 on or before 31st December 2025 and remit the same to the General Treasury on or before **05th January 2026**.

3. Remittance of the Year End Cash Book Balance to the General Treasury for the Settlement of Reimbursable Foreign Aid Imprest Account No.7003 for 2025 (Section 03 of the Treasury Operations Guideline No.06)

Project offices should complete the Form No. TOD/IMP/07, confirming the cash book balance as at 31st December 2025 and submit the same to the respective bank branch on or before **05th January 2026** in settlement of the imprest obtained under Reimbursable Foreign Aid Imprest Code 7003. A certified copy of the bank Debit Advice should be sent immediately along with the dully filled Form No.TOD/IMP/07 and TOD/IMP/07(i) to this Department with a copy to the Secretary of respective Line Ministry.

4. The given deadlines have been determined under the circumstance presumed to be practicable in the settlement of accounts. However, when it is possible to deposit the cash book balance on 31.12.2025, the respective Ministry / Provincial Council / Department / District Secretariat shall deposit the balances without waiting till 05.01.2026. This will facilitates to report imprest accounting records to the General Treasury through the first monthly Summary of Accounts for December 2025, and minimize the unsettle Imprest balance as at 31.12.2025.

5. The other provisions and instructions mentioned in the Treasury Operations Guideline No. 06 dated 14.10.2024 are remained the same.

6. Further clarifications in connection with this Guideline could be obtained by contacting Mr. M.A.S.H. Perera, Additional Director General of Department of Treasury Operations (Tel. No. 011-2484727).



Jude Nilukshan

Director General (Acting)