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திறைசேரி செயற்பாடுகள் திணைக்களம்

Department of Treasury Operations

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නැ.පෙ. 1559, කොළඹ 01.

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

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පනීපාණර් තූතූතූ
Director General

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Fax

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General

0094 112 484500
0094 112 484600

මගේ අංකය
මූ
My No. } TOD/D/CM/2011

මගේ අංකය
උමතූ මූ
Your No. }

දිනය
තිකති
Date } 09 Nov. 2011

Treasury Operations Circular No: 2/2011

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

Closing of Cash Books for 2011 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 2011 .

1. Release of imprest for the month of December 2011

- 1.1 The Department of Treasury Operations will take actions to release imprest before 23rd December, 2011 for the total recurrent and capital payments of the month of December 2011. Therefore, you are kindly informed to submit the Imprest application for total cash requirement on or before 30th of November 2011 to settle all commitments on recurrent (including salaries) and capital expenditure of the year 2011. 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 year-end 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 23rd of December, 2011, on priority basis depending on cash-flow position. Please be informed that no imprest would be released after 23rd of December 2011 except under special circumstances.
- 1.2 Your special attention is drawn to FR 215 (3)(a), and the Department of Treasury Operations would make recommendations to transfer provisions to the Deposit Account only to settle the liabilities covered under FR 215(3)(c).

2. Closing of the Cash Book as at 31st December 2011

- 2.1 The Cash Book for the year 2011 should be closed at the end of 31st December, 2011 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 accounting activities for the year 2011 should be finalized as at 31st December 2011 by thus authorized officer and no any financial transaction should be made for the year 2011 thereafter. In the offices where Cash Books are further utilized in line with the CIGAS Programe , the authorised officer should close the Cash Books for 2011 and place a note of his/her name, 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 2011 being included in the Cash Book relevant to the year 2011.

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මූතූතූතූතූතූතූ)
Additional Director General
(Cash Flows & Consolidated
Funds Management)

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(Debt. Servicing & Accounting)

Tel : 0094 112 484748
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gumara@tod.treasury.gov.lk

අධ්‍යක්ෂ(අරමුදල් කළමනාකරණය)
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Director (Funds Management)

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jayasekarad@tod.treasury.gov.lk

අධ්‍යක්ෂ (ණය සේවා සහ මූතූතූ)
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Director (Debt. Servicing & Accounting)

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ajithe@tod.treasury.gov.lk

අධ්‍යක්ෂ (ආදායම්)
පනීපාණර් (තූතූතූතූතූතූ)
Director (Revenue)

Tel : 0094 112 484741

- 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 31.12.2011, should be submitted to the respective bank branch on 2nd January, 2012. 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 31.12.2011, should be submitted to the respective bank branch on or before 4th of January, 2012. 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)

No Ministry or Department should 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 2012. 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 Ministries, Departments or District Secretariats 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 31st December, 2011. 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 such offices as at 31.12.2011.
- 2.5 Settlement of imprest – Reimbursable Foreign Aid 7003/0/0/ /11.
- 2.5.1 Project offices should complete the Form No. TOD/IMP/07, confirming the Cash book balance as at 31.12.2011 and should be submitted to the respective bank branch on 2nd of January, 2012. In settlement of the imprest obtained under Reimbursable Foreign Aid imprest code 7003/0/0/ 11, 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.
- Additional Director General
Debt Servicing and Accounting Branch
Department of Treasury Operations
General Treasury
Colombo 01.
- 2.5.2 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>
Ms. K.S. Dayaratne Assistant Director	Defence and Law Enforcement	011-2484739
Mr. S.A.S. Wickremaratne Deputy Director	Infrastructure , Social Security and Environment	011-2484743
Mrs. N.P.A.R. Jayawardena Assistant Director	Public Services	011-2484744
Mrs. I.T.K. Ilengamudali Assistant Director	Human Resources , Research & Technology	011-2484740
Mr. Ajantha Galhena Deputy Director	Real Economy	011-2484742
Mr. G.S.Kumara Deputy Director	Reimbursable Foreign Aid	011-2484751



M.S.D.Ranasiri
Director General
For Deputy Secretary to the Treasury.

Cc:

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

} Please take action in terms of paragraph 2.5
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 31.12.2011
(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									
Total			XXX			XXX			

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

Total Expenditure of the year (6) :- XXX

Balance as at 31.12.2011 :-

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 31.12.2011 and
 Remittance of Cash Balance to the Treasury
 Current Account No.....**

Ministry / Department : -.....

Imprest Account No : 7003/0/0/ /11

I hereby certify that the Cash Book Balance as at 31st December 2011 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.

1 (P)

Form No: TOD/IMP/06

My No :-

Date :-

Manager,
Bank of Ceylon/ People's Bank
Dear Sir,

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.

You're faithfully,

Accountant /Dy. Director (Finance)
for the Secretary of the Ministry/Head of the Department

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

Date: -

Date: -

Copy: Director General
Treasury Operations Department
General Treasury,
Colombo 01.



Please credit cash book balance to
imprest A/c no 7002/0/0/...../...

*Delete the inappropriate word accordingly.

My No :-

Date :-

Manager,
Bank of Ceylon/ People's Bank
Dear Sir,

Closing of Cash Book as at 31.12.20.... and
Remittance of Cash Balance to the Treasury
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.

You're faithfully,

Finance manager/ Project Account
for the Secretary of the Ministry/Head of the Department

Project Director
for the Secretary of the Ministry/Head of the Department

Date: -

Date: -

Copy: Director General
Treasury Operations Department
General Treasury,
Colombo 01.
Secretary to the Ministry

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

for information

*Delete the inappropriate word accordingly.