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திறைசேரி செயற்பாடுகள் திணைக்களம்

Department of Treasury Operations

මුදල් හා ක්‍රමසම්පාදන අමාත්‍යාංශය, මහලේකම් කාර්යාලය,
නැ.පෙ.1559, කොළඹ 01, ශ්‍රී ලංකාව.

நிதி திட்டமிடல் அமைச்சு, செயலகம்,
தபெ. 1559, கொழும்பு 01, இலங்கை

Ministry of Finance & Planning, The Secretariat,
P.O.Box: 1559, Colombo 01. Sri Lanka.

අධ්‍යක්ෂ ජනරාල්
பணிப்பாளர் நாயகம்;
Director General

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Fax

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පොදු
பொது
General

0094 112 484500
0094 112 484600

මගේ අංකය
எனது இல
My No.

TO/DCM/DIML/2016

මගේ අංකය
உமது இல
Your No.

දිනය
திகதி
Date

01-12-2016

Treasury Operations Circular No: 08/2016

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

Collection of information for the determination of annual imprest limit to each Department for the payments under the budgetary provisions provided in the Appropriation Act of 2017

The draft Appropriation bill for 2017 already submitted to the parliament will become law as the Appropriation Act for 2017 after the Hon Speaker endorsed his certificate in term of article 80(1) of the Constitution when it is passed by parliament.

Your Ministry/Department/District Secretariat will be issued the "Imprest Authority" at the beginning of the year 2017 by the General Treasury (Department of Treasury Operations) as per the provision under F.R. 366 indicating the aggregate amount of money approved to be distributed during the year 2017.

Therefore, you are hereby informed to submit an estimate as per the F.R.367(a) utilizing the budgetary provision provided under the expenditure head of your department in the budget estimates for 2017 using the formats TOD/IMP/1, TOD/IMP/2, TOD/IMP/3 and TOD/IMP/09 attached to this circular to be reached to Department of Treasury Operations on or before 23-12-2016.

2. Following Instructions should be followed to calculate all the Revenue/Receipts derived from the sources as per F.R.367(b).

- All the Revenue collections by cash should be indicated under the 10th column of the 2nd row of the format No.TOD/IMP/1
- All the Revenue/Receipts through the cross entries should be calculated correctly and indicated under the 2nd column of the 1st row in the same format indicate in (i). The following adjustment should be made for ascertaining the imprest limit under the personal emoluments and should be indicated under recurrent expenditure.

Additional Director General
(Foreign Aid, Public Debt,
Admin & Finance)

Additional Director General
(Consolidated Fund Mgt,
Revenue & Reforms.)

Director
(Cash Management)

Director
(Consolidated Fund Mgt)

Director
(Revenue)

Director
(Foreign Aid Mgt)

Director
(Debt Mgt)

Tel : 0094 112 484738
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herath200@gmail.com

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Tel : 0094 112 484970
anandar@tod.treasury.gov.lk

Tel : 0094 112484901
Tel : 0094 112 484970
namalb@tod.treasury.gov.lk

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Tel : 0094 112 484970
dilipl@tod.treasury.gov.lk

Tel : 0094 112484638
Tel : 0094 112 484970
anandak@tod.treasury.gov.lk

Tel : 0094 112484751
Tel : 0094 112320042
sarathk@tod.treasury.gov.lk

Tel : 0094 112484749
Tel : 0094 112320042
damithak@tod.treasury.gov.lk

- Amount equivalent to 6.5% from the total provision of salaries & Wages, for W. & O.P. recoveries.
 - Amount equivalent to the Minimum Credit Limit prescribed under Public Officers' Advance Account in the budget estimates.
 - Annual total of the monthly Interest to be charged on Advances, paid to Public Officers.
- i. Amount included under the Other Advance Accounts should be calculated as follows and indicated under 1st Column of the 5th row.

Debit Limit of Other Advance Accounts	xxxx
Less: Amount Collected from Cross Entry	(xxxx)
Minimum Credit Limit	<u>(xxxx)</u>
Amount receivable from the Treasury	<u>xxxx.</u>

3. Following information used to complete the format No: TOD/IMP/1 including duly filled other formats also should be submitted to this department.
- i. Details of the budgetary provision allocated to other Ministries, Departments or District Secretariats under FR 208 to effect payments on your behalf should be submitted in the dully filled format No: TOD/IMP/3.
 - ii. If there are collections under the General Deposit Accounts containing the collection from third parties on or before the year 2016 after taking appropriate actions as per the State Accounts Circular No 243/2015, details of monthly cash requirements for possible payments in 2017 against only such deposits should be given. Such total amount should be indicated under the 1st column of the 3rd row in the same format.
 - iii. Imprest requirement of your Institution for 2017 will have to be submitted through the dully filled format No: TOD/IMP/2 indicating the monthly & quarterly totals based on the Annual Imprest Limit calculated in the format No : TOD/IMP/1.
 - iv. Telephone allowances, Fuel allowances, Housing allowances, other allowances and Government Contribution for interest on property loans should be estimated monthly and submitted in the dully filled format No.TOD/IMP/9.
 - v. All the assumptions and calculations used for the above estimations on the determination of Annual Imprest Limits also required to be submitted as notes.

4. Every Ministry/Department/District Secretariat will have to submit the relevant reports records etc; as per the procedures laid down bellow, with their requests for monthly imprests based on the Annual Imprest Limit approval as per F.R.366 from the month of January 2017 onwards.

I. The dully filled Monthly Imprest Application as per the format No: TOD/IMP/4 should be sent with the recommendation of the Department of National Budget (DNB) (according to DNB circular No. 06/2015 dated 29.12.2015) to this department on or before the 3rd working day of every month.

The monthly imprest application can be customized inserting essential information as per the requirement of your Institution. The Ministries / Departments / District Secretariats which are having special projects/items also required to indicate those information separately in the same format.

Such drafted Imprest application including the suggested changes will have to be submitted to the Staff Officer who handles the imprest related activities of your Institution before the beginning of the year 2017 to obtain the approval of the Department of Treasury Operations.

II. Treasury will inform the annual Imprest Limit allocated for your Ministry/Department /District Secretariat as per the F.R. 91 and no imprest should be requested from the Treasury without obtaining a supplementary Imprest Authority as per F,R.368.

III. Department of Treasury Operations considers Annual Imprest Limit as well as sub imprest Limits authorized for personnel emoluments, recurrent & capital, Public Officers' Advance account on releasing your monthly imprest. Therefore, monthly Imprest requests should be complied with such limits.

IV. Salary and Carder information Reports for the current month as per the Treasury Operations Circular No:5/2010 dated 29-10-2010 should only be sent to the e-mail address of the staff officer who handles the imprest activities in the Department of Treasury Operations on or before the 15th of next month. Name of the Ministry/Department/District Secretariat, Name of the information related month and Expenditure Head No. should be indicated respectively as the topic of the e-mail containing the monthly salary & carder information(Ex. ABC Department, 2017 January - 450)

V. Salary, Salary Advance and Pension Payment dates for 2017 are published by Treasury Operations Circular No. 5/2016 dated 15-09-2016. Therefore Imprest

request for the salary payments should be submitted to this Department only after complying with the dates of the above circular. If your Ministry/Department/District Secretariat is performing such payment deviating the same circular issued for 2016 such payments should not be continued from January 2017. If any approval is issued to your Ministry/ Department/District Secretariat for the payment of monthly salary before the due date, such approval is hereby cancelled.

VI. A detail list of all the other allowances paid with the monthly salary bill (Except Allowance Under 1003) should be attached to the monthly imprest application in format TOD/IMP/4 and send it to this Department with the recommendation from the Department of National Budget.

Ex: Telephone Allowance, Fuel Allowance, Housing Allowance, Interest on property loan- Government Contribution and Others.

VII. The details of outstanding bills should be continuously submitted to this Department in the format as per the clause 2-VI of the Budget Circular No:162 of 06-09-2013 with the monthly Imprest application.

VIII. Details of the all Official Bank Accounts maintained by respective Ministries/ Departments/District Secretariat should be submitted to the Department of Treasury Operations as per format No:TOD/IMP/8 on or before 15th of the following month. Providing of this information is considered as the pre requirement for releasing of imprest.

5. The imprest account of your institution should be reconciled on monthly and quarterly basis with the Treasury prints issued by Department of State Accounts and quarterly report should be submitted to Department of Treasury Operations as per the format No: TOD/IMP/5. Action should be taken to get the erroneous debits and credits in your Imprest Account corrected by the respective Institution (Treasury or other Departments) which has passed the erroneous entry.

6. Advice of the imprest releases to your Ministry/Department/District Secretariat will be informed only through e-mails not by post. Official receipt should be issued in General 172 and submitted to the respective Staff Officer after confirming the receipts through bank statements and e-mails.

Ensuring the proper functioning of the e-mail address given to this department is the responsibility of Chief Financial Officer /Chief Accountant/Director Finance of your

Ensuring the proper functioning of the e-mail address given to this department is the responsibility of Chief Financial Officer /Chief Accountant/Director Finance of your department. Any issues arising in this regards should be resolved by referring to the Staff Officer who engages the imprest related activities of your Institution.

7. All formats mentioned in above (1),(2),(3),(4)and (5) paragraph can be down loaded through www.treasury.gov.lk / treasury - operations - department.
8. The duly completed all formats and other information required to be submitted as per the instructions of this circular should be sent to the Department of Treasury Operations on or before the specified date and a soft copy should also be forwarded to the e-mail address of the respective Staff Officer who engages the imprest related activities of your institution as mentioned bellow.

If you require any further clarification, please contact the same Staff Officer.

Name & Designation of the Officer	Sector	Contact No & E-mail
Mrs.H.D.H.C.Wijetunge Assistant Director	Budget Execution- 1	011-2484745 himalic@tod.treasury.gov.lk
Mr.D.A.K.Udahage Assistant Director	Budget Execution- 2	011-2484739 be2@tod.treasury.gov.lk
Mr.P.K.D.M.Gunasena Deputy Director	Budget Execution - 3	011-2484742 be3@tod.treasury.gov.lk
Mrs.G.W.M.U.Fonseka Assistant Director	Budget Execution - 4	011-2484744 madushau@tod.treasury.gov.lk


M.S.D. Ranasiri

Director General,

Department of Treasury Operations.

Copy: Auditor General

Director General, Department of National Budget.

Director General, Department of State Accounts.

Application for Annual Imprest Limits for the Year - 2017

Format No:TOD/IMP/1

(Duly Filled formats should be submitted on or before 23-12-2016)

Name of the Ministry/Department/District Secretariat:

Expenditure Head :

Rs.'000

Group	Description of Budgetary Provision								Total Provision	Deductions					Total Deductions	Allocation from Other Depts.	Imprest Limit	Revenue Estimate/ Deposits/ Other Collections	Imprest Req. from the Treasury	
										Cross Entries	Allocation to Other Depts (TOD/IMP/03)	Allocation to D/Sec (TOD/IMP/03)	Grants to Gov. Institutions	Foreign Aid loan-12						
									(1)	(2)	(3)	(4)	(5)	(6)	2+3+4+5+6 = (7)	(8)	1-7+8 = (9)	(10)	9-10 =(11)	
(1)	Programme Services (Recurrent Expenditure)																			
	Programme	Salaries(1001-1003)			Other Allowances paid with the salary		Others													
	1	XX					XXX		XX	XX	XX	XX			XX	..	XX	..		
	2	XX					XXX		XX	XX	XX	XX			XX	..	XX	..		
	3	XX					XXX		XX	XX	XX	XX			XX	..	XX	..		
	Sub Total - 1	XXX					XXX		XXX*	XXX	XXX	XXX			XXX	XXX*	XXX	..	XXX	
(2)	Programme Services (Capital Expenditure)																			
	Programme	Consolidated Fund (11)	F.A.Loan (12)		F.A (13/16)		R.F.A (14/15)													
			D.F (17)	F.A. Loan (12)	D.F (17)	F.A (13/16)	D.F (17)	R.F. (14/15)												
	1	XX	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	XX	XX	XX	XX	XX	XX	..	XX			
3	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	..	XX				
	Sub Total - 2	XXX	XXX	XXX	XXX	XXX	XXX	XXX*	XXX	XXX	XXX	XXX	XXX	XXX	XXX*	XXX	XXX	XXX	XXX	
(3)	Deposit Account								XXX*	..	..	..			..	..	XXX	..	XXX
(4)	Public officers Advance Account								XXX	..	..	..			..	..	XXX	..	XXX
(5)	Other Advance Accounts								XX*	..	..	..			XX	..	XX	..	XX
	Sub Total - 3								XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
	Grand Total (1+2+3)								XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX

All the information given in the above table are certified as correct.

Prepared By:.....

Checked By:.....

Chief Financial Officer/Chief Account/Director (Finance) - Signature :

- Name :

- Official Stamp

E-mail :

Telephone No :

Date :

* Detailed calculations should be give in a separate sheet

Statement of Monthly/Quarterly Cash Flow as per approved Expenditure Plans for the year 2017

Name of the Ministry/ Department/District Secretariat:..... Head No:

	Expenditure items (with Expenditure Codes)	Cash Requirement for the approved expenditure plans															Rs.'000	
		Jan.	Feb.	March	Ist Qtr Total	April	May	June	2nd Qtr Total	July	Aug.	Sep.	3rd Qtr Total	Oct.	Nov.	Dec.	3rd Qtr Total	Grand Total
I	Salaries and allowance (1001 and 1003)																	XXX
	Other Allowances paid with salary(Except object code 1003)																	XXX
II	Overtime and Holiday pay (1002)																	XXX
III	All other Recurrent Expenditure																	XXX
	Total Recurrent																	XXX
IV	Reimbursable Foreign Aid																	XXX
V	Other all Capital Expenses																	XXX
VI	Public Officers Advance Account																	XXX
VII	Deposit Accounts																	XXX
VIII	Other Advance Accounts																	XXX
	Grand Total																	XXXX *

All the information given in the above table is certified as correct.

Prepared By:.....
Checked By:.....

Chief Financial Officer/Chief accountant / Director (Finance) - Signature :.....
- Name :.....
Date

* This amount should be tallied with grand total in column no.11 of the Form No:TOD/IMP/01

- Official Stamp

Monthly Imprest Application

(Dully Filled formats should be submitted on or before the 3rd working day of each month)

for the Month of 2017

- Name of the Ministry/Department/District Secretariat :.....Head:.....
- Bank Balance at the end of last month : Rs. as at/...../2017
- Cash Book Balance at the end of last month : Rs. as at/...../2017
- Details of Imprest requirement for the reporting month:

Rs 000'

Categories of Imprest (i)	Exp: Code (ii)	Annual Imprest Limit (iii)	Imprest released by TOD upto the end of last month (iv)	Balance Imprest Limit at the end of last month (iii)-(iv)=(v)	Imprest requirement for the reporting month (vi)	Imprest required date (vii)	Amount Recommended by NBD upto the end of last month (viii)	Amount Recommended by NBD for the reporting month (ix)
Personal Emoluments-Sub Total (a+b)		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Salary-a		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Salaries & Wages	1001							
Overtime & Holiday Payments	1002							
Other Allowances	1003							
Other Allowances paid with Salary -b		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Fuel Allowance	1202							
Transport	1401							
Telephone Allowance	1402							
Housing Allowance	1404							
Housing/Property Loan Interest	1506							
Other								
Other Recurrent - Sub Total (a+b+c)		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Other Recurrent- a		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Travelling Expenses	1101/1102							
Stationary & Office Requisites	1201							
Fuel	1202							
Diets & Uniforms	1203							
Medical Supplies & Other	1204/1205							
Vehicles	1301							
Plant & Machinery	1302							
Building & Structures	1303							
Transport	1401							
Postal & Communication	1402							
Electricity & Water	1403							
Rent, Local Taxes & Other	1404							
Other	1405							
Special Projects - b		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
	1504							
	1508							
Allocation received From Other Ministry / Department - c		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Capital Expenditure-Sub Total (a+b+c)		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Other Capital - a		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Building & Structures	2001							
Plant, Machinery & Equipment	2002							
Vehicles	2003							
Vehicles	2101							
Furniture & Office Equipment	2102							
Plant, Machinery & Equipment	2103							
Building & Structures	2104							
Staff Training	2401							
Special Projects - b		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Investments	2502							

Categories of Imprest	Exp: Code	Annual Imprest Limit	Imprest released by TOD upto the end of last month	Balance Imprest Limit at the end of last month	Imprest requirement for the reporting month	Imprest required date	Amount Recommended by NBD upto the end of last month	Amount Recommended by NBD for the reporting month
(i)	(ii)	(iii)	(iv)	(iii)-(iv)=(v)	(vi)	(vii)	(viii)	(ix)
Foreign Finance Associated Cost(Finance Code -17) - c		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Allocation received from other Ministry/ Department - d		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Foreign Grant (Finance Code - 13)		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Deposit Account		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
P.O.Ad.A/C -Sub Total		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Special Advance/Festival Ad.								
Distress Loan								
Grand Total		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX

It is certified that the above information are comply with approved Budget Estimates, Imprest Authority & other Ledger balances.

Prepared By :-
Checked By :-
Email :-
Telephone :-

Chief Financial Officer/Chief Accountant/ Director(Finance) - Signature :-
- Name :-
Date:-
- Official Stamp

Name of the Ministry/Department/District Secretariat:

Expenditure Head :

Imprest Account Reconciliation Statement for the Quarter ending at.....-2017

Imprest Account No:7002/0/0/..... Imprest Account No: 7003/0/0/.....

Balance as per the Treasury Print as at ...../...../2017(At the end of the Quarter)		XXXX
Add : Erroneous Debit/Credit or Unaccounted Debit/Credit in the Treasury print		XXXX
1.	XXXX	
2.	XXXX	
3.	XXXX	
	XXXX	
Less : Erroneous Debit/Credit or Unaccounted Debit/Credit in the Treasury print		
1.	XXXX	
2.	XXXX	
3.	XXXX	
Adjusted Imprest Account Balance as at ..../...../2017(At the end of the Quarter)		XXXX
Reconciliation of the Cash Book Balance with Imprest Account Balance as at imprest Account		XXXX
Cash Book Balances		
1	XXXX	
2	XXXX	
3	XXXX	
....		
Unsettled Advances		
1	XXXX	
2	XXXX	
3	XXXX	
4	XXXX	
...		
Imprest Account Balance as per Departmental Books as at ..../...../2017(At the end of the Quarter)		XXXX

All the information given in the above table is certified as correct.

Prepared By :-

Checked By :-

Date:-

Chief Financial Officer/Chief Accountant/ Director(Finance) - Signature:-

- Name :-.....

- Official Stamp

Name of the Ministry/Department/District Secretariat:

Expenditure Head :

Information of the Official Bank Accounts for the month ending at/...../2017

Bank A/C Number.	Name of the Bank	Name of the Bank Branch	Name of the Official Bank Account	Whether Bank A/C Belongs to Head office or to the Sub Office	Whether the Official Bank Account is Active or Inactive	Name of the month & Year last reconciliation prepared	Bank Balance as at ...../...../20		Cheques issued before 6 months but not presented for payment		Unidentified receipts more than one month		Unidentified payments more than one month	
							Balance as per the Cash Book (Rs.)	Balance as per the Bank (Rs.)	Qty	Value (Rs)	No. of Individual Entries	Value (Rs)	No. of Individual Entries	Value (Rs)
-	Total		-	-	-	-	XXXX	XXXX	XX	XXX	XX	XXX	XXXX	XXXX

It is certified that information of all the Official Bank Accounts are included in the above table.

Prepared By :-
 Checked By :-

Chief Financial Officer/Chief Accountant/ Director(Finance)

- Signature :-
 - Name :-.....
 - Official Stamp

Date :-

Name of the Ministry/Department/District Secretariat:

Format No: TOD/IMP/9

Expenditure Head :

(Duly Filled formats should be submitted on or before 23-12-2016)

Estimates for Allowance paid with Salary(Except object code 1003) for 2017

Type of Allowance	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Total
Fuel													xxxx
Transport													xxxx
Telephone													xxxx
Housing													xxxx
Property loan Interest													xxxx
Other													xxxx
Total	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx

All the information given in the above table is certified as correct.

Prepared By :-

Checked By :-

Chief Financial Officer/Chief Accountant/ Director(Finance) - Signature :-

- Name :-

- Official Stamp

Date :-