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திறைசேரி செயற்பாடுகள் திணைக்களம்

Department of Treasury Operations

මහ හාත්‍යාමාරය, මුදල් හා කළමනාකරණ අමාත්‍යාංශය,
කො.පො. 1559, කොළඹ 01.

பொதுத்திறைசேரி, 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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பணிப்பாளர் நாயகம்
Director General

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பெக்ஸ்
Fax

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පොදු
General

0094 112 484500
0094 112 484600

මගේ අංකය
எனது இல
My No.

TOD/D/CMI/2011

ඔබේ අංකය
உமது இல
Your No.

Date

01 Dec. 2011

Treasury Operations Circulars No: 4/2011

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

Determination of Imprest Limits for Expenditure to be incurred under the Provision made in the Budget Estimates 2012

The application for imprest limits as per format No. TOD/IMP/02 and the statement of cash flow as per format No. TOD/IMP/03 based on provisions made in Budget Estimates 2012 are required to be submitted to the Department of Treasury Operations on or before 31st December 2011 for determination of imprest limits.

2. In preparation of the above two documents, revenue derived from following sources should be accurately computed and deducted from the budgetary provision.

2.1 The following adjustments should be made in ascertaining the imprest limit for Recurrent Expenditure (Personal Emoluments)

- 6.5% on total provision of Salaries & Wages, for W.& O.P. recoveries.
- Amount equivalent to the Minimum Credit Limit prescribed in 3rd schedule in budget estimates.
- Interest to be charged on Advances, paid to Public Officers.

2.2 Amount to be included for Other Advance Accounts, should be computed as follows:

Debit Limit of the Other Advance Account	xxx
Less : Amount Collected from Cross Entry	xxx
Minimum Credit Limit	xxx
Amount requested from the Treasury	xxx

3. Please be informed that imprest limits are determined and intimated to you after scrutiny of data given in above documents, based on the following information which should be forwarded along with the above documents.

- Details of the revenue estimates and expected revenue to be collected during the year in format No. TOD/IMP/02 of column 10 group (2).

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(මුදල් ප්‍රවාහය සහ එකලස්වන
අරමුදල් කළමනාකරණය)
மேலதிக பணிப்பாளர் நாயகம்
(காசுப்பாச்சலும் திரட்டு நிதி
முகாமைத்துவமும்)
Additional Director General
(Cash Flows & Consolidated
Funds Management)

Tel : 0094 112 484738
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අතිරේක අධ්‍යක්ෂ ජනරාල්
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மேலதிக பணிப்பாளர் நாயகம்
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අධ්‍යක්ෂ(අරමුදල් කළමනාකරණය)
பணிப்பாளர் (நிதி முகாமைத்துவம்)
Director (Funds Management)

Tel : 0094 112 484994

අධ්‍යක්ෂ (ණය සේවා සහ ගිණුම්)
பணிப்பாளர் (கடன் சேவைகளும்
கணக்குகளும்)
Director (Debt, Servicing & Accounting)

Tel : 0094 112 484750

අධ්‍යක්ෂ (ආදායම්)
பணிப்பாளர் (வருமானம்)
Director (Revenue)

Tel : 0094 112 484741

- (ii) Budgetary provision to be allocated to other Ministries, Departments or District Secretaries to effect payments on your behalf. (Details of such allocations including the amount and the name of implementing agency to which such allocation are to be released should be submitted with format No. TOD/IMP/04).
- (iii) If non-cash payments are to be accounted for as Cross Entries in addition to items mentioned in 2.1 above, details of such entries to be effected during the period
- (iv) Details of Monthly Cash requirements for making payments against the funds received from third parties during the year 2011 and previous years remaining in the General Deposit Account.
- (v) Details of balance provision transferred to Deposit Account vide instructions laid down in paragraph 1.2 of the Treasury Operations Circular No. 3/2011 and paragraph 5.1 of the State Accounts Circular No. 219/2011.
- (vi) Total allocations to be received from other Ministries, Departments and District Secretaries.
- (vii) If any, Ministry is expected to make arrangements to channel funds to any Statutory Board, coming under its purview by making use of the imprest obtained from the Treasury, details of such releases, giving monthly requirements.
- (viii) Assumptions and calculations used for the above estimation.

4. Formats referred to in paragraph (1) and (3) above can be downloaded from the Department web site (www.treasury.gov.lk). 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


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

Copy to : Auditor General

Application for Annual Imprest Limits for the Year 20XX

Mimistry / Department:

Expenditure Head:

(Rs.000)

Group	Description of Budgetary Provision		Total Provision	Deductions						Total Deductions (7) (2+3+4+5+6)	Allo. from other Dept.	Imprest Limit (9) 7+8	Revenue Estimate/Oth er Collection (10)	Imprest Req. from the Treasury (11) 9-10
				Cross Entry	Allo. to Other Dept. (TOD/IMP/04)	Allo. to D/Sec (TOD/IMP/04)	Grants to Gov. Institutions	Foreign Aid loan (12)						
				(1)	(2)	(3)	(4)	(5)	(6)					
(1)	Programme Service (Recurrent Expenditure)													
	Program me	Salaries (1001-1003)	Other											
	1	XX	XX	XX	XX	XX	XX	XX	XX	XX	..	XX	..	
	2	XX	XX	XX	XX	XX	XX	XX	XX	XX	..	XX	..	
	3	XX	XX	XX	XX	XX	XX	XX	XX	XX	..	XX	..	
	Sub Total	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	..	
(2)	Programme Service (Capital Expenditure)													
	Program me	Domestic Fund (11)	F.A Loan (12)	DF (17)	F. Aid (13/16)	DF (17)	R.F.A. (14/15)	DF (17)	R.F.A. (14/15)					
	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	XXX	..	
(3)	Deposit Account			XXX	..	..	..	..	..	..	..	XXX	..
(4)	Public Officers Advance Account (Debit Limit)			XXX	..	..	..	..	..	..	..	XXX	..
(5)	Other Advance Accounts			XX	..	..	..	..	..	XX	..	XX	..
	Sub Total			XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
	Grand Total			XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	

Certified as Correct.

Signature of Chief Accountant/ Director Finance:

Name of the Chief Accountant/ Director Finance:

Date:

Phone Number:

Instruction for Form No: TOD/IMP/02

1. Breakdown of Cross Entries under recurrent Expenditure should be shown as follows.

Deduction of W & OP Contribution	xxx
Public Officer Ad. Account Credit Limit	xxx
Other Deduction (Intrest, Rent etc..)	xxx
	<u>xxx</u>

2. When enter revenue figure, have to enter Revenue Estimate and expected revenue

3. Amount to be included under Other Advance Accounts should be on the following basis.

Total Credit Limit	xxx
Less: Receipts to be brought to account by Cross Entry Credit Limit	xxx
Imprest from the Treasury	<u>xxx</u>

Monthly Cash Flow Statement as per Approved Plans for the year 20xx

Head No

Ministry/ Department :

	Expenditure items (with Expenditure Codes)	Cash Requirement for the approved expenditure plans												Rs. (000)
		Jan.	Feb.	March	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	Total
I	Salaries and allowances(1001 and 1003)													*
II	Overtime and Holiday pay (1002)													*
III	Other Recurrent													*
	Total Recurrent (CF)													*
IV	Reimbursable Foreign Aid													*
V	Other capital Expenses													*
VI	Public Officers Advance Account													*
VII	Deposit Account													*
VIII	Others													*
	Total													*

* The amount has been presented which should be agreed the amount presented under Form No: TOD/IMP/02 column 11.

Chief accountant / Director (Finance)
For Secretary to the Ministry/ Head of the Department
Date

