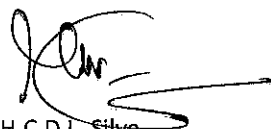


Forms and guidelines to be published on the website of the Department of Treasury Operations in respect of Public Finance Circulars 01/2020 and 02/2020 dated 28.08.2020

Form / Guideline No.	Forms / Guideline Description	Relevant chapter of the new Public Finance Circular
Public Finance Circular No 01/2020		
01	Under F.R. 118 Guidelines for refund of government revenue to the Consolidated Fund	Paragraph 4 of Part I of PFC 01/2020
02	Guidelines for Annual Salaries, Salary Advances and Pensions Payment Dates	Paragraph 12 of PFC 01/2020 Part II
03	Guidelines on how to proceed with the collection, administration, supervision and record keeping of revenue collected under the Revenue Code, which is headed by the Director General of Treasury Operations.	Paragraph 13 of Part I of PFC / 01/2020 II
Public Finance Circular No 02/2020		
04	Under F.R.91 Forms and guidelines related to public expenditure management	Paragraph 05.2 of PFC 02/2020
05	Under F.R. 381 Guidelines for the entry of forms and data to be used by all Ministries, Departments and District Secretariats in opening, maintaining and closing bank accounts	Paragraph 06 of PFC 02/2020
06	Under F.R 90(4) Forms and guidelines for closing of Cash books and settlement of Imprest Accounts	Paragraph 08 of PFC 02/2020



H.C.D.L. Silva
Director General
Department of Treasury Operations

Guideline to be followed on Refund from Revenue credited to consolidated fund, in terms of Part 1 of paragraph 4 of the Public Finance circular no 1/2020 dated 28.08.2020 for the F.R. 118.

01. Legal background for Revenue Refund

F.R. No	Description	Authorization
118	Refund of money credited to the consolidated fund may arise (a) Under the provision of the law; (b) When a sum has been paid in error, in excess of the amount due, or for some service which was not performed; (c) In other cases.	An officer prescribed for the purpose by law; Up to Rs.25,000.00 - CAO More than Rs.25,000.00 – Director General Department of Treasury Operations Up to Rs.25,000.00 – CAO More than Rs.25,000.00 Director General Department of Treasury Operations • <i>Recommendation of the respective Revenue Accounting Officer should be obtained before the authorization.</i> <i>** if the necessity for refund from Revenue had been arisen as a result of carelessness or negligence of the part of any officer, he may be called upon to pay the amount of the refund</i>
01/2020 Part 11 Paragraph 1.3	In the circumstances where if any amount charge on a technical errors and delays occurred as per section 2:1 and 2:2 of this circular the authority for refund from revenue for such amount is vested with	The relevant Heads of Department
460	Adjustments in the account of the year in which the errors occurred (1) Errors in accounts may be rectified by adjustment, as soon as they are detected, before the closing of the Treasury Books for the financial year in which the errors occurred. (2) All adjustments should be made by Transfer Payment and brought to account in the manner prescribed in F.R. 296	The Chief Financial Officer/ Chief Accountant to whom the authority was delegated by the Chief Accounting Officer/Accounting Officer Soon after the adjustments were made the Revenue Accounting Officer should be acknowledged.
205	Once the authority is given, the necessary book entry should be made and a register should be made available to avoid double payment	Department of Treasury Operations(TOD)/ Relevant Ministry/Department
229	Vouchers for the payment of Refunds from Revenue should be headed "Refund Account" and the appropriate Revenue Head, Sub Head, Item and Sub Item (if any) should be indicated	Relevant Ministry/Department
412	Refund Account Refunds from Revenue are not debited direct to Revenue Account. Such refunds should stated under the Refund Account and intimated to in all Statements submitting to the Treasury.	Relevant Ministry/Department

Appendix 05	Application for authority to refund should be made on Form General 29. Sufficient information should be included to enable to arrive at a final decision. The instructions prescribed in this appendix should be followed in preparation of an application.	Relevant Ministry/Department
----------------	---	------------------------------

02. Documents to be enclosed with Refund from Revenue Application.

Following documents should be annexed along with the two (2) set of Form - General 29 application.

- i. Certified copies of documentary proof to verify the amount so requested to refund is included in the larger amount.
 - a. Monthly CIGAS summary of the relevant revenue head to verify the credit details
 - b. Cash receipt (General 172)
 - c. Pay in Voucher (PIV)
 - d. Journal Entries (CIGAS summary sheet with relevant amount)
- ii. Certified copy of the letters by which the proposed refund approved/recommended.
- iii. certified copy of the request letter of the Payee
- iv. certified copies of the recommendation letters of Engineer/Technical Officer to release of retention money, bid bond, performance bond credited to the revenue
- v. Internal auditor's certification wherever necessary
- vi. confirmation from the bank if double payment of custom duties

03. The Matters to be verified when refund from Revenue is considered

- i. Application for authority should be made on Form General 29 (Annexure 1). The department originating the application for a refund should ensure the followings,
 - a. The refund is in order;
 - b. The parties named in the application are entitled to receive the refund.
 - c. Refund the correct amount ;
 - d. the refund has not previously been authorized; (to avoid double payment)
 - e. Refund applied for is in conformity with the law in the case of revenue collected under the provisions of law.
- ii. The matters considered by the Treasury when scrutinizing the General 29 Application
 - a. the refund is proper and justified;
 - b. In the case of a statutory refund, the principle of the refund is in conformity with the law
 - c. scrutinizing the Refund from Revenue Application (Form General 29)
 - Revenue Head – should be clearly indicated
 - Name of the Payee
 - The refund is caused to a third (3) party, name of such party should be indicated

* If the revenue refund is caused only to an accounting adjustment (does not require to submit to TOD for approval, but the relevant Ministry/Department should give due attention to the following points)

- The designation of the relevant CAO/AO
- Name of the Revenue Account for refund, the Name/Code of the Account to be corrected
- "Only for accounting adjustment "should be indicated on the Top of application.

- The reasons for refund request and complete details of the refund should be mentioned
- The refund amount (in figures and letters) should be stated correctly
- The place and the date of the amount collected and the revenue head collected should be indicated. (if this amount has been credited to a larger amount, the larger amount so collected should be indicated)
 - Larger amount
 - The year, month, and revenue head credited should be clearly indicated

(Based on the year and month which such large amount credited, TOD reconciles the Treasury Print outs, which include monthly summary data of the relevant institute, along with the computer system data maintained by the State Accounts Department)
- Certification

Whether the refund is confirmed by a certification or recommendation

Head of the Department	}
Date	
Clear Official/seal	

- iii. The confirmation letters to be enclosed with refund from revenue application (all the attachments as stated below should be certified as true copy)
- Request letter of the applicant
 - Journal Entry or Pay in Voucher which is credited to the revenue
 - Relevant order or decision to refund
 - The relevant monthly summary which included the larger amount
 - If the refund from revenue is relevant to a Retention money for work contract, a copy of the handing over/completion certificate recommended by an Engineer/ Technical Officer



H.C.D.L. Silva
 Director General
 Department of Treasury Operations

Guidelines for Annual Salaries, Salary Advances and Dates for Payment of Pensions under paragraph 12 of Part II of Public Finance Circular No. 01/2020

Schedule of monthly salary, salary advance and pension payment dates of public officers, armed forces, teachers and pensioners can be downloaded from the website of Department of Treasury Operations for the relevant year.



H.C.D.L. Silva
Director General,
Department of Treasury Operations

Para 13 of section II of Public Finance circular no 01/2020 dated 28.08.2020 - Guidelines for the collection, administration, monitoring and reporting of the revenue collected under Revenue Codes where the Director General, Department of Treasury Operations act as revenue accounting officer

Instructions in this Guideline should be followed in relevant to the below mentioned revenues collecting under the non tax revenue codes where the department of Treasury Operations acts as the revenue accounting officer but that are not been directly collecting by the Department and also could not be specifically assigned to other Ministries/ Departments.

<u>Codes</u>	<u>Descriptions</u>
20.02.01.99	Return on Government Assets – Other rental
20.02.02.99	Interest - others
20.03.01.00	Sale Proceeds and Charges - Departmental sales
20.03.02.99	Sale Proceeds and Charges - Administrative Fees & Charges - Sundries
20.03.03.02	Sale Proceeds and Charges - Fines and forfeits - other
20.03.99.00	Sale Proceeds and Charges - Other Receipts
20.05.99.00	Current Transfers - National Lottery and Other

01. As per Section (a)-(d) in the part 4 of the Fiscal Policy Circular No. 01/2015 on guidelines for estimation, collection, monitoring and reporting of government revenue, responsibility of collecting revenue under the above revenue codes have been assigned to the revenue collecting Ministries/Departments and Heads of the Institution by Fiscal Policy Circular No. 01/2015(V) dated 30.12.2016. Accordingly the following procedure should be followed in relevant to the revenue collecting by your institution under the above Revenue Codes.

- (a) Proper records should be maintained clearly stating the due amounts of estimated revenue, collected revenue and arrears if any and due date as per the agreement and actual received date if the revenue is collected under an agreement.
- (b) Actions should be taken to timely monitor and to prepare the suitable internal control systems for the prevention of accumulation of arrears by assigning recovery of arrears to a responsible officer.
- (c) Collected revenue should be correctly categorized and credited to the Consolidated Fund. Keeping collected revenue in the collection accounts or Deposit accounts should be avoided and if such revenues are included in the deposit accounts, actions should be taken to account under each revenue codes correctly identifying such revenue.

- (d) In preparation of internal audit programs as per FR 134 (2), provisions in relation to supervision of revenue administration internal controls for collection, classification, monitoring and reporting of revenue should be included. Matters stated in the reports generated in implementing such Internal Audit programs should be reviewed at the Audit and Management committees meeting.
02. Dates and formats for the submission of revenue estimates and revised revenue estimates, to this Department as per FR 85 (1) (2) will be published in the website of Department of Treasury Operations on or before 15th of May every year.
03. Dates and formats for the submission of semiannual reports of any arrears of revenue relevant to the above revenue codes, to this Department as per the FR 128 (2) (d), will be published in the website of Department of Treasury Operations before 15th of May and 25th of November every year.
04. As per the para 5, part II of Public Finance circular No: 01/2020 Charges and revenues collected under the above Revenue Codes by your institution or any other institution should be periodically revised and reported to the Department of Public Finance for amendments.
05. For the preparation of Revenue Accounts as per FR 151, details of the monthly revenue refunds for the above relevant revenue codes duly completed as per the specimen introduced with this (TO/REV/REFUND/01) should be submitted to this Department before 15th of the following month. (annexure 01)
06. Further, sub offices if any under the Ministries/Departments collect revenue under the above revenue codes, such sub account units should be closely monitored by issuing written instructions in relevant to revenue collection and administration, reporting and internal control as required.
07. Revenue collection officers should ensure that the revenue refunds from the above mentioned revenue codes are done in complying with the provisions in FR 118 and to account revenue that have been erroneously accounted as per provisions in FR 460 and to account the collected revenue only under the correct revenue codes to minimize the rectifications to the possible extent.



H.C.D.L. Silva
Director General
Department of Treasury Operations

Annexure 01

Specimen Form No: TO/REV/REFUND/01

Ministry/ Department/ District Secretariat :

Expenditure Head No. : Year: Month :

*Refunded Revenue Code No :

Amount Debited to the Revenue Rs.	Reasons for "Debiting" to the Revenue	If any correction by cross entry, corrected (In credit note) revenue code or the Relevant account code	If the refund made in cash in accordance with paragraph 04 of part I of Public Finance Circular no. 01/2020, name of the individual or the institution which the payment was made

*(If only more than one Revenue Code prepare Specimen Forms separately)

I do hereby certify that the above information are correct.

.....

Chief Accountant/ Director (Finance)

Date:

Telephone No:

Official stamp and address:

Guidelines for Public Expenditure Management under Paragraph 5 of Public Finance Circular No. 02/2020

Your Ministry/Department/District Secretariat will be issued the "Imprest Authority" for relevant year 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.

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 relevant year 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. The exact dates for such submissions will be published on the website of this department before 30th November of the relevant year.

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

- i. All the Revenue collections by cash should be indicated under the 10th column of the 2nd row of the format No.TOD/IMP/1
- ii. 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.
 - 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.
- iii. Amount included under the Other Advance Accounts should be calculated as follows and indicated under 1stColumn 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 duly 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 after taking appropriate actions as per the State Accounts Circular No 243/2015, details of monthly cash requirements for possible payments in relevant year 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 the relevant year will have to be submitted through the duly 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 duly 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.

- i. The duly filled Monthly Imprest Application as per the format No: TOD/IMP/4 should be sent 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 relevant year to obtain the approval of the Department of Treasury Operations.

- ii. 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.

Salary and Carder information Reports 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, 2021 January - 450)

- iii. Salary, Salary Advance and Pension Payment dates are published by Department of Treasury Operations. Therefore Imprest request for the salary payments should be submitted to this Department only after complying with the dates. If your Ministry/Department/District Secretariat is performing such payment should not further be continued. 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.

- v. 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 end it to this Department. Ex: Telephone Allowance, Fuel Allowance, Housing Allowance, Interest on property loan- Government Contribution and Others.

- vi. The Value of unpaid bills in hand as at end of the month which received for the payments to the Accounts Divisions of your Ministry / Department (Liabilities recorded in the New CIGAS System) should be submitted through the format No TOD/IMP/10 along with the Monthly Imprest Application.

- vii. 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

- 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 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 /department of treasury operation /links/formats.
8. All the forms requested by this Guideline should be duly completed and sent to the Treasury Operations Department along with all the other details requested. It is also mandatory to refer to the relevant email address obtained from the inquiry.

Form No	Dates to be submitted
TOD/IMP/1	Published on the website of the Treasury Operations Department before November 30 of the relevant year
TOD/IMP/2	
TOD/IMP/3	
TOD/IMP/9	
TOD/IMP/4	third working day of each month or earlier
TOD/IMP/5	On or before the 15th day of the following month following the end of the relevant quarter
TOD/IMP/8	On or before the 15th day of the following month following the relevant month
TOD/IMP/10	Must be attached with the above TOD / IMP / 4

9. If you need further clarification regarding this guide, you can contact the following officials.

Director	Consolidated Fund Management Division	0112 484738
Deputy Director	Budget execution Sector - 1	011 2484745
Deputy Director	Budget execution Sector- 2	011 2484739
Deputy Director	Budget execution Sector- 3	011 2484742
Deputy Director	Budget execution Sector- 4	011 2484744



H.C.D.L. Silva

Director General,

Department of Treasury Operations

Application for Annual Imprest Limits for the Year - 20....

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	XXX	XX	XX	XX	XX	X	X	XX	..	XX	..	
	2	XX		XXX	XXX	XX	XX	XX	XX	X	X	XX	..	XX	..	
	3	XX		XXX	XXX	XX	XX	XX	XX	X	X	XX	..	XX	..	
	Sub Total -1	XXX		XXX	XXX	XXX*	XXX	XXX	X	X	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
	2	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	
(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	
	Grand Total (1+2+3)				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 20....

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

Name of the Ministry/Department/District Secretariat:

Expenditure Head :

(i) Allocation to other Ministries/ Departments – 20....

Head No.	Ministry/ Department	Capital	Recurrent			Grand Total	
			Personal Emoluments		Other Recurrent		Total
			1001	1002/1003			

Rs.'000

(ii) Allocation to District Secretariats - 20....

Head No.	DSS	Capital	Recurrent (Rs.)			Grand Total	
			Personal Emoluments		Other Recurrent		Total
			1001	1002/1003/1506			
255	Colombo						
256	Gampaha						
257	Kalutara						
258	Kandy						
259	Matale						
260	Nuwara Eliya						
261	Galle						
262	Matara						
263	Hambantota						
264	Jaffna						
265	Mannar						
266	Vavuniya						
267	Mulativu						
268	Kilinochchi						
269	Batticaloa						
270	Ampara						
271	Trincomalee						
272	Kurunegala						
273	Puttalam						
274	Anuradhapura						
275	Polonnaruwa						
276	Badulla						
277	Monaragala						
278	Ratnapura						
279	Kegalle						
	Total						

Rs.'000

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 :-

- Official Stamp

Monthly Imprest Application
for the Month of 20...

1. Name of the Ministry/Department/District Secretariat : Head:.....
2. Bank Balance at the end of last month : Rs. as at .../.../20....
3. Cash Book Balance at the end of last month : Rs. as at .../.../20....
4. 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)
Personal Emoluments-Sub Total (a+b)		XXXX	XXXX	XXXX	XXXX	XXXX
Salaries-a		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
Fuel Allowance	1202					
Transport	1401					
Telephone Allowance	1402					
Housing Allowance	1404					
Housing/Property Loan Interest	1506					
Other						
Other Recurrent - Sub Total (c+d+e)		XXXX	XXXX	XXXX	XXXX	XXXX
Other Recurrent-c		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 - d		XXXX	XXXX	XXXX	XXXX	XXXX
	1504					
	1508					
Allocation received From Other Ministry / Department - e		XXXX	XXXX	XXXX	XXXX	XXXX
Capital Expenditure-Sub Total (a+b+c+d)		XXXX	XXXX	XXXX	XXXX	XXXX
Other Capital - a		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
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
(i)	(ii)	(iii)	(iv)	(iii)-(iv)=(v)	(vi)	(vii)
Foreign Finance Associated Cost(Finance Code -17) - c		XXXX	XXXX	XXXX	XXXX	XXXX
Allocation received from other Ministry/Department - d		XXXX	XXXX	XXXX	XXXX	XXXX
Foreign Grant (Finance Code - 18)		XXXX	XXXX	XXXX	XXXX	XXXX
Deposit Account		XXXX	XXXX	XXXX	XXXX	XXXX
P.O.Ad./C-Sub Total		XXXX	XXXX	XXXX	XXXX	XXXX
Special Advance/Festival Ad.						
Distress Loan						
Grand Total		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(Finace) - Signature :-
- Name :-
Date:-
- Official Stamp

Name of the Ministry/Department/District Secretariat:

Expenditure Head :

Imprest Account Reconciliation Statement for the Quarter ending at.....-20....

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

Balance as per the Treasury Print as at ...../...../20....(At the end of the Quarter)		XXXX
Add :		
Erroneous Debit/Credit or Unaccounted Debit/Credit in the Treasury print		
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	
		XXXX
Adjusted Imprest Account Balance as at ...../...../20....(At the end of the Quarter)		XXXX
Reconciliation of the Cash Book Balance with Imprest Account Balance as at imprest Account		
Cash Book Balances		
1	XXXX	
2	XXXX	
3	XXXX	
....		
Unsettled Advances		
1	XXXX	
2	XXXX	
3	XXXX	
4	XXXX	
...		
		XXXX
Imprest Account Balance as per Departmental Books as at ...../...../20....(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:

Format No: TOD/IMP/9

Expenditure Head :

Estimates for Allowance paid with Salary (Except object code 1003) for 20.....

(000)

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 :-

(Duly Filled format should be submitted along with Monthly Imprest Application)

Name of the Ministry / Department / District Secretariat:-.....

Head :-.....

Outstanding Bills Value in hand as at

Rs Mn

Description (1)	Vote Description (Major category levels) (2)	Unsettled outstanding bills at at					Total (3)+ (4)+ (5) + (6)+ (7) = (8)	(8) Whether there were any provisions in the process of establishing liabilities for the outstanding bills mentioned in column (Yes / No) (9)	In the current year Amount of provisions available under the budget (10)
		Less than 1 Month (3)	Between 1-2 Months (4)	Between 2-3 Months (5)	More than 3 Months				
					Current Year	Previous year (7)			
Recurrent	i) Traveling Expenditure ii) Supply iii) iv)								
Total Recurrent									
Capital	i) Rehabilitation of Capital Assets and Improvements ii) Acquisition of capital assets iii)								
To									
Grand Total									

Prepared By :-

Checked By :-

Chief Financial Officer/Chief Accountant/ Director(Finance)

- Signature :-

- Name :-

- Official Stamp

Date :-

Guidelines for managing bank accounts of government institutions under paragraph 6 of Public Finance Circular No. 02/2020

When need the approval of this department for following matters for official bank accounts maintain by Ministries and Departments under the Treasury Single Accounts System (TSA) .The respective forms to be used are published on the website of Department of Treasury Operations. The forms should be duly completed and submitted to this department along with the relevant documents.

Serial No	Matter	Form No
1.	Opening a new official bank account	TOD/BA/01
2.	Changes in the Secretary / Head of the Department managing the official bank account	TOD/BA/02
3.	Closing inactive official bank accounts	TOD/BA/03
4.	Change of official bank account name	TOD/BA/04
5.	Change of the branch of the bank which maintains the official bank accounts (among the branches of the same banking system)	TOD/BA/05



H.C.D.L. Silva

Director General,

Department of Treasury Operations.

Application to be used for obtaining approval for Opening an Official Bank Account

(1)	Expenditure Head -										
(2)	(I) Ministry / Department -										
	(ii) Sub Office -										
(3)	In case of a Department, name of the relevant Ministry -										
(4)	The necessity to open the Bank Account -										
(5)	Title of the Bank Account – (The title of the Account should be self explanatory of the purpose of the Account) Eg. – Secretary – Ministry of Health & Indigenous Medicine – Local Medicinal Herbs Development Project)										
(6)	<p>Details of the existing Official Bank Accounts maintaining under the Ministry / Department</p> <table border="1"> <thead> <tr> <th>Name of the Bank A/C</th> <th>Bank Branch</th> <th>Bank A/C No</th> <th>operative/ Non operative</th> <th>If non operative, steps taken to close-down non operative Bank Account/s</th> </tr> </thead> <tbody> <tr> <td colspan="5" style="text-align: center;">(Please attach a separate list if the space is not enough)</td> </tr> </tbody> </table>	Name of the Bank A/C	Bank Branch	Bank A/C No	operative/ Non operative	If non operative, steps taken to close-down non operative Bank Account/s	(Please attach a separate list if the space is not enough)				
Name of the Bank A/C	Bank Branch	Bank A/C No	operative/ Non operative	If non operative, steps taken to close-down non operative Bank Account/s							
(Please attach a separate list if the space is not enough)											
(7)	Why could not an existing Bank Account be utilized for this purpose? If so, please state the reasons -										
(8)	<p>If you intend to open the Bank Account by closing an existing Bank Account please provide the following details of such Bank Account</p> <p>(1) <u>Bank</u> <u>Bank Branch</u> <u>Bank Account No.</u> <u>Name of the Account</u> <u>Balance as at</u></p> <p>(ii) Month in which reconciliation was done for the last time-</p> <p>(iii) Value of the unrealized cheques –</p>										

	(iv) What course of action taken to close the existing Account?																																
(9)	<p>(i) Whether the funds are being received from the Consolidated Fund or Foreign Aid for the proposed bank account to be opened?</p> <p>(ii) If from Foreign Aid, details of the Estimated Provision –</p> <p>Year- Vote particulars - Estimated Amount – Rs</p>																																
(10)	Name of the Bank and the Bank Branch intend to open the Account -																																
(11)	<p>Details of Officials proposed to operate the Bank Account –</p> <table border="1"> <thead> <tr> <th><u>Name of the Officials</u></th> <th><u>Post</u></th> <th><u>Annual Salary</u></th> <th>Whether Security Has been given under <u>FR 880</u></th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(ii)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iii)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iv)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(v)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(vi)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(vii)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	<u>Name of the Officials</u>	<u>Post</u>	<u>Annual Salary</u>	Whether Security Has been given under <u>FR 880</u>	(i)				(ii)				(iii)				(iv)				(v)				(vi)				(vii)			
<u>Name of the Officials</u>	<u>Post</u>	<u>Annual Salary</u>	Whether Security Has been given under <u>FR 880</u>																														
(i)																																	
(ii)																																	
(iii)																																	
(iv)																																	
(v)																																	
(vi)																																	
(vii)																																	
(12)	<p>Name and contact number of the Chief Financial Officer/ Chief Accountant / Accountant or any other Officer to obtain further information regarding Proposed Official Bank Account,</p> <p>(i) Name -</p> <p>(ii) Designation -</p> <p>(iii) Contact Number -</p>																																
(13)	<p>Secretary , Ministry of</p> <p>The above details are correct. Duly filled documents required for the opening of the new Bank Account are submitted herewith. You may submit them to the Director General of Treasury Operations with your recommendations.</p> <p style="text-align: center;">..... Signature of the Secretary to the State Ministry /Head of the Department/Chief Financial Officer/Chief Accountant (Place the Seal)</p> <p>Date: _____</p>																																

(14)	<p>Director General of Treasury Operations I Recommended the opening of the Official Bank Account bearing the above particulars.</p> <p style="text-align: center;">..... Signature of the Secretary to the Ministry (Chief Accounting Officer) (Place the Seal)</p>
(15)	<p>The following documents are annexed hereto –</p> <ul style="list-style-type: none"> (i) Copies of the documents to confirm the necessity to open the Official Bank Account. (ii) Duly perfected Mandate of the relevant Bank. (This Form should be certified by the Secretary to the Ministry/ Head of the Department with the seal) (iii) Signature cards containing specimen signatures of the officers proposing to operate the account <ul style="list-style-type: none"> • 02 signature cards per person should be submitted. • These specimen signatures should be certified as follows. <ul style="list-style-type: none"> (a) Specimen Signature of the Secretary to the Ministry Concerned. - Chief Financial Officer/Chief Accountant of the Ministry concerned should personally Certify and place the Seal. (b) Specimen Signature of the Secretary to the State Ministry Concerned. - The Secretary to the Cabinet Ministry concerned should Personally certify and place the seal. (c) Specimen Signature of the Head of the Department. - The Secretary to the Ministry concerned should Personally certify and place the Seal. (d) Specimen Signature of the Other officials. - The Head of the Department concerned should Personally certify and place the Seal. (iv) Certified copies of appointment letters of the officers proposing to operate the bank account (v) If an official bank account is opened for a project, a copy of the letter approved by the Department of Management Services for the number of employees

Application for informing the changes of the Secretary to the Ministry/ Head of the Department Operating the Official Bank Accounts

(1)	Expenditure Head -								
(2)	(i) Name of the Ministry / Department - (ii) Sub Office -								
(3)	In Case of a Department, name of the relevant Ministry –								
(4)	Name of the Bank Account –								
(5)	Name of the Bank and the Branch –								
(6)	Bank Account No –								
(7)	(i) Particulars of Former Secretary / Head of Department Full Name (ii) Date of Transfer / Retirement –								
(8)	(i) Particulars of the Present Secretary / Head of Department <table border="0" style="width: 100%;"> <tr> <td style="text-align: center;"><u>Full Name</u></td> <td style="text-align: center;"><u>Designation</u></td> <td style="text-align: center;"><u>Annual Salary</u></td> <td style="text-align: center;">Security Kept under <u>F.R.880</u></td> </tr> <tr> <td style="text-align: center;">.</td> <td></td> <td></td> <td></td> </tr> </table> (ii) Date of Assumption of Duties	<u>Full Name</u>	<u>Designation</u>	<u>Annual Salary</u>	Security Kept under <u>F.R.880</u>	.			
<u>Full Name</u>	<u>Designation</u>	<u>Annual Salary</u>	Security Kept under <u>F.R.880</u>						
.									
(9)	Secretary, Ministry of..... The above details are correct. Documents relating to the delegation of authority to the New Secretary / Head of Department to operate this Bank Account are forwarded herewith. Please forward the above documents to the Director General of Treasury Operations with your recommendation. Date – Signature of the Secretary to the State Ministry /Head of the Department/ Chief Financial Officer/Chief Accountant (Place the Seal)								

(10)	<p>Director General of Treasury Operations,</p> <p>Recommended and forwarded.</p> <p>Signature of the Secretary to the Ministry (Chief Accounting Officer) (Place the Seal)</p>
(11)	<p>The following documents are annexed hereto.</p> <ul style="list-style-type: none">(i) Two Signature cards bearing the Specimen Signature of the New Head of Department personally certified by the Secretary to the Ministry concerned. (with the seal of the Secretary to the Ministry)(ii) Two (2) signature Cards bearing the signature of the New Secretary to the Cabinet Ministry personally certified by the Chief Financial Officer/ Chief Accountant (With the Seal)(iii) Signature of the new Secretary to the Ministry of State, 02 signature cards personally certified by the Secretary to the Cabinet Ministry (with official seal)(iv) A certified copy of the letter of appointment issued to New Secretary to the Ministry / Head of Department.

**Application to be used for closure of the
Official Bank Account**

(1)	Expenditure Head -
(2)	(i) Name of the Ministry / Department - (ii) Sub Office -
(3)	In Case of a Department, name of the relevant Ministry -
(4)	Name of the Bank Account -
(5)	Number of the Bank Account -
(6)	Name of the Bank and the Branch -
(7)	Reasons for the closure of the Bank Account -
(8)	Last Year and Month in which the Bank Account was in operation -
(9)	Briefly explain the course of action taken under F.R.396 regarding the unrealized cheques of the Account -
(10)	Director General of Treasury Operations, The following documents are also forwarded. Request you to take steps to close the above mentioned Bank Account accordingly. <p align="right">Signature of the Secretary to the Ministry /Head of the Department (Place the Seal)</p>
(11)	The following documents are annexed hereto. (i) A copy of the Bank Statement pertaining to the last month of the operation of the Bank Account. (ii) Balance Certificate on the existing Balance at the Bank obtained from the Bank. (iii) A copy of the Bank Reconciliation Statement prepared, up to the date of closure of the Account. (After making all the adjustment in the Cash Book)

**Application to be used for Changing the Name of the
Official Bank Account**

(1)	Expenditure Head -
(2)	(i) Name of the Ministry / Department - (ii) Sub Office -
(3)	In Case of a Department, name of the relevant Ministry –
(4)	Details of the Bank Accounts which proposed to change the name. (i) Existing Name of the Bank A/C - (ii) Name of the Bank and the Branch - (iii) Bank A/C No -
(5)	Proposed new Name of the Official Bank A/C – (The title of the Account should be self explanatory of the purpose of the Account. Eg.– Secretary – Ministry of Health & Indigenous Medicine – Local Medicinal Herbs Development Project)
(6)	Reasons for changing name of the official bank Account –
(7)	Secretary , Ministry of..... The above details are correct. Duly filled documents relevant to change the name of the official bank account is forwarded herewith. Please forward this application with the attached documents to Director General of Treasury Operations with your recommendation. Date - Signature of the Secretary to the State Ministry /Head of the Department/Chief Financial Officer/Chief Accountant (Place the Seal)
(8)	Director General of Treasury Operations, Recommended & Forwarded please. Signature of the Secretary to the Ministry (Chief Accounting Officer) (Place the Seal)
(9)	The following documents are annexed hereto. (Certified Copies of the documents in relation to the change of name of the bank account for the confirmation.)

**Application to be used for Changing the Bank Branch of the
Official Bank Account**

(1)	Expenditure Head -
(2)	(i) Name of the Ministry / Department - (ii) Sub Office -
(3)	In Case of a Department, name of the relevant Ministry -
(4)	Name of the Bank Account -
(5)	Number of the Bank Account -
(6)	Existing Bank and Bank Branch -
(7)	Proposed Bank Branch for the Change-
(8)	Reasons for the recommendation to change the bank branch – (Bank Branch can be changed only within the existing branch network of the bank based on valid reasons) Eg.If the existing bank account is maintaining at BOC, then bank branch can be changed only within the BOC Branch network.
(9)	Secretary , Ministry of..... The above details are correct. Duly filled documents relevant to change the bank branch of the official bank account is forwarded herewith. Please forward this application with the attached documents to the Director General of Treasury Operations with your recommendation. Date - Signature of the Secretary to the State Ministry / Head of the Department / Chief Financial Officer/Chief accountant (Place the Seal)
(10)	Director General of Treasury Operations, Recommended & Forwarded please. Signature of the Secretary to the Ministry (Chief Accounting Officer) (Place the Seal)
(11)	The following documents are annexed hereto. (i) A certified copy of the monthly bank statement for the last month (ii) A certified copy of the bank Reconciliation statement prepared for the last month (iii) Certified copies of the documents for confirmation in relation to the change the bank branch.

Guidelines for Settlement of Cash Books and Maximum Account Settlement at the end of the financial year under paragraph 8 of Public Finance Circular No. 02/2020

You are kindly requested to strictly comply with the instructions given below when closing the Cash Books and settlement of Imprest Accounts for the relevant year.

1. Closing of cash books by 31st December of the relevant year

Cash Books for the relevant year, end of the year ending 31st December as follows should be settled.

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 financial transactions for the relevant year should be finalized as at 31st December by the authorized officer and no any financial transaction should be made for the relevant year thereafter. In the offices where Cash Books are further maintained in line with the CIGAS program, the authorized officer should close the Cash Books for the relevant year and place a note with his/her name, signature, 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 December 31 of the relevant year.

2. Remittances of the Year end Cash Book Balances to the General Treasury for the Settlement of Imprest A/C No: 7002

2.1. Ministries and Departments without sub-offices should complete Form No: TOD / IMP / 06 stating the balance in the cash book by 31st December of the relevant year and maintain your official bank account on or before the specified date in the future as per paragraph 05 of this Guideline No. 06. Should be handed over to the bank branch where it is being taken and a certified copy of the "Debit" received from you by the bank should be sent to this department along with a certified copy of Form No: TOD / IMP / 06.

2.2. The Ministries and Departments having sub offices and District Secretariats should complete Form No:TOD/IMP/06 confirming the Cash Book balance 31st December of the relevant year and apply to the relevant banks on or before the specified date as per paragraph 05 of this Guide No. 06. arrangements should be made to hand over the money to the branch and remit it to the Treasury and the "Debit" Notice from the Bank arrangements should be made to send a certified copy of the Form No. TOD / IMP / 06 along with the certified copy to this department immediately upon receipt.

- 2.3. Pre-arrangements required to facilitate settlement of sub imprests issued to sub offices and officers during the relevant financial year should be made, in order to remit the balances of Imprest to the General Treasury on or before the specified date or on the forthcoming date as mentioned in paragraph 05 of Guideline No. 06. You should discuss with your bank and adopt a convenient method similar to 2.2 when you collect such cash balances from sub offices at the end of December 31 of the relevant year
- 2.4. Any Ministry or Department should not withhold any part of the imprest since an initial imprest will be released to Ministries and Departments on the first working day of the New Year. Even if there is no cash book balance at the end of the relevant year, "NIL" report should be sent directly to the Department of Treasury Operations as per the instructions in above 2.1 & 2.2.
- 2.5. Please also note that subsequent imprest releases other than the initial imprest for the New Year will be considered by the Department of Treasury Operations to Ministries, Departments and District Secretariats only after requirements laid down in Para 2.1, 2.2 & 2.3 above are fulfilled

3. Remittance of the year end cash book balances to the General Treasury for the Settlement of Reimbursable Foreign Aid Imprest A/C No:7003

- 3.1. Project offices should complete the Form No: TOD/IMP/07, confirming the Cash Book balance as at 31st December of the relevant year and submit the same to the respective bank branch on or before the specified date as mentioned in paragraph 05 of Guideline No. 06. in settlement of the imprest obtained under Reimbursable Foreign Aid imprest code 7003/0/0/ / . A certified copy of the Bank Debit Advice should be sent immediately along with duly filled copies of the Form No:TOD/IMP/07 and TOD/IMP/07(i) to the Department of Treasury Operations with a copy to the Line Ministry.
 - 3.2. Other receipts should be accounted under the imprest code 7002 and should not be recorded under the imprest code 7003 and the reconciliation statement (TOD/IMP/07(i)) except the receipts related to the Reimbursable Foreign Aid.
4. Please note that the non-compliances to the above instructions such as non- settlement of balances pertaining to previous years or non-submission of the relevant reports to the Department of Treasury Operations and Department of State Accounts before the prescribed dates, lead to suspension of imprest releases for the relevant year temporarily.
 5. The relevant Form Nos. TOD / IMP / 06, TOD / IMP / 07 and TOD / IMP / 07 (i) mentioned in this guideline are attached herewith.
 6. Further instructions and targeted dates on how to proceed annually with respect to this guideline will be published on the Department's website before November 30 of each year.

7. If further clarification is required in this regard, I further inform you to contact the following officers.

designation	Section	Telephone No
Director	Consolidated Fund Management Division	0112 484738
Deputy Director	Budget execution Sector - 1	011 2484745
Deputy Director	Budget execution Sector- 2	011 2484739
Deputy Director	Budget execution Sector- 3	011 2484742
Deputy Director	Budget execution Sector- 4	011 2484744



H.C.D.L. Silva

Director General,

Department of Treasury Operations

My No :-

Date :-

Manager,
Bank of Ceylon/ People's Bank,
.....Branch.

Dear Sir/Madam,

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.

Yours faithfully,

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

Date: -/...../20.....

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

Date: -/...../20.....

Copy: Director General
Department of Treasury Operations
Consolidated Fund Management Division
General Treasury,
Colombo 01.

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

* Delete the inappropriate words accordingly.

My No :-

Date :-

Manager,
Bank of Ceylon/ People's Bank,
.....Branch.

Dear Sir/Madam,

Closing of Cash Book as at 31.12.20.... and
Remittance of Cash Balance to the Treasury for Reimbursable Foreign Aid
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.

Yours faithfully,

Finance Manager/ Project Accountant
for Project Director
Date: -/...../20.....

Project Director
for Secretary to the Ministry/Head of Department
Date: -/...../20.....

Copy: 1. Director General

Department of Treasury Operations
Public Debt Management & Reforms
General Treasury,
Colombo 01.

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

2. Secretary to the Ministry - for information

*Delete the inappropriate words accordingly.

**Reconciliation Statement of Imprest as at 31.12.20...
Reimbursable Foreign Aid**

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

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

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

Total Expenditure of the year (6) :- XX

Balance as at 31.12.20... :- XXX

Unsettled advances (If any)

<u>Date of Advance Payment</u>	<u>Institution</u>	<u>Reason</u>	<u>Amount - Rs.</u>
.....	X
.....	<u>X</u>
			<u>XX</u>

Above information are certified as correct.

.....
Finance Manager/Project Accountant

Date: -