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திறைசேரி செயற்பாடுகள் திணைக்களம்
Department of Treasury Operations

මහ හාත්‍යාමාරය, මුදල් හා කුමසම්පාදන අමාත්‍යාංශය,
නැ.පෙ. 1559, කොළඹ 01.

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த.பெ.இல.1559, இகொழும்பு 01.

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

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මගේ අංකය
எனது இல
My No. } TOD/D/CA/2010

ඔබේ අංකය
உமது இல
Your No. }

දිනය
திகதி
Date } 12 July 2010

Treasury Operations Circular No: 3/2010

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

Determination of imprest limits for expenditure in the Budget Estimate 2010

Your attention is invited to paragraph 2 of the circular No 3/2009 dated 23.11.2009 issued by the Department of Treasury Operations.

2. Imprest limit has been approved, based on cash flow forecast submitted for expenditure to be incurred under vote on account as instructed in paragraph 2 of the circular. You are kindly requested to prepare the application for imprest limits (Form 01) and the statement of cash flow (Form 02) based on the provision in budget estimate 2010 approved by the parliament and to submit same on or before 23rd of July 2010.

The following adjustments should be taken into consideration in determination of imprest limit.
(Please see Annexure 01)

- 2.1 The following adjustments should be taken into consideration where fixing the imprest limit for Recurrent Expenditure (Personal Emoluments) (Please see Annexure 01 b)
- 6.5% on total provision of Salaries & Wages. for W. & O.P. recoveries.
 - Amount equalant to the Minimum Credit Limit fixed for the Advances to Public Officers.
 - Interest to be charged on Advances, paid to Public Officers.

The following information is also requested by the department to determine the total imprest limit for your Ministry or Department. When Completing the Application as per Specimen Form 01, the method of calculating the items from (a) to (i) should be in accordance with instructions given in the annexure 01.

- Monthly revenue expected to be collected during the year. (Please state that the actual revenue collected on monthly basis from 1st January 2009 to 31st December 2009) (See the note (e) in annexure 01)
- If your Ministry or Department is required to allocate budget provisions to other Ministries/Departments to effect payments on your behalf, details of such allocations including the amount and the name of implement agency to which such allocation are to be released. (Form 3)
- If non-cash payments to be accounted for as Cross Entries, in addition to items mentioned in para 2.1 above, details of such entries to be effected during the period.
- Detail of Monthly Cash requirements for making payments against of the balance funds received from third parties during the year 2009 and previous years remaining in the General Deposit Account.

- (e) 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.
- (f) Assumptions and calculations used for the above estimation should also be submitted in a separate sheet.

<u>Name of the Officer</u>	<u>Sector</u>	<u>Telephone</u>
Mr. T. Naleen Ossen Dy. Director	National security, administration of justices and Law Enforcement	2484739
Mr. S.A.S Wickremarathne Dy. Director	Infrastructure Development, Livelihood and Regional Development, Social Protection	2484743
Ms. N.P Darmarathna Asst. Director	Governance, Operations and Monitoring	2484744
Mrs. M.A.B.L Manohari Asst. Director	Human Resources Development, Art Culture and Science, Technology Research and Development	2484740
Ms.K.S Dayaratna Asst. Director	Production, services Environment	2484742



Dayananda Widanagamachchi
Director General
For Deputy Secretary to the Treasury

Copy to : 1. Auditor General
2. Director General of State Accounts

Annexure 01

Instructions for calculation of Imprest Limit 2010

- (a) Details should be provided in respect of allocations made to Ministries/Departments and District Secretariats. Form 03 should be used to provide details in this regard.
- (b) Breakdown of Cross Entries under recurrent expenditure should be shown as follows:
- | | |
|--|--------------|
| Deduction of W & O.P. Contribution | xxx |
| P.oo Adv. A/C. Cr.Limit | xxx |
| Others (including interest on P.O.O.Ad.) | xxx |
| | ----- |
| Total | ===== |
- (c) Provision for contributions to corporations appearing under Head of Expenditure should not be included under programme services.
- (d) Provision in respect of F.A. (Loan), F.A. (Grant) and Counterpart Fund should be excluded when inserting figures under programme Services.
- (e) Amount expected as revenue should be mentioned under Group 02 as indicated in column (8).
- (f) The total imprest required from the Treasury under D.F. and R.F.A. (Loan/Grant) should be separately shown as follows
- | | |
|---------------------|-----|
| D.F. | xxx |
| R.F.A. (Loan/Grant) | xxx |
- (g) Amount to be included in Column 8 under "Other Advance Accounts" should be on the following basis.
- | | |
|--------------------------------------|-----|
| Total Credit Limit | xxx |
| Less- Receipts to be brought to A/C. | |
| By Cross Entry | xxx |
| Estimated Cash Receipts | xxx |
- (h) Please state only the amount transferred to Deposit A/C of year 2009 allocation with the approval of Director General of Treasury Operations.
- (i) Total allocations received from other Ministries and Departments should be included here and also details report should be presented.

Application for Imprest Limit for the Year 2010

Miniatory/ Department:

Head no:

(Rs.000)

Group	Description of Budget Provision						Total Provision	Deductions			Total Deductions	allocation from Other Dept.	Imprest Limit	Revenue/Cash Collection	Imprest Req. from Treasury	Imprest Received from Treasury up to 30.06.2010	Imprest Req. from Treasury		
								Cross Entry	Allocation to Other Dept. (a)	Allocation to Dis/sec(a)									
							(1)	(2)	(3)	(4)	(5)=2+3+4	(6)	(7) 1-5+6	(8)	(9) 7-8	(10)	(11)=9-10		
(1)	Programme Service (Recurrent Exp.)(c),(d)																		
	Programme	Salaries		Others															
	1	XX	XXX		XX			XX	XX	XX	XX	..	XX	..	XX	XX	XX	XX	
	2	XX	XXX		XX			XX	XX	XX	XX	..	XX	..	XX	XX	XX	XX	
	3	XX	XXX		XX			XX	XX	XX	XX	..	XX	..	XX	XX	XX	XX	
	Sub Total	XXX	XXX(c),(d)		XXX			XXX	XXX(b)	XXX	XXX	XXX	XXX	..	XXX	XXX	XXX	XXX	
(2)	Programme Service (Capital Exp.)(c),(d)																		
	Programme	Domestic	F.A (13)			R.F.A (14/15)													
		Fund	CF	FA	CF	FA													
	1	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	XX	
	3	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	..	XX	XX	XX	XX	XX	XX	
	Sub Total	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX(e)	XXX(f)	XXX	XXX	XXX	
(3)	Deposit Account (h)						XXX	..	..	..	..	..	XXX	..	XXX	XXX	XXX	XXX
(4)	Advance to Public Officers A/C (Dr Limit)						XXX	..	..	..	..	..	XXX	..	XXX	XXX	XXX	XXX
(5)	Other Advance Accounts																		
	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(g)	XXX	XXX	XXX	XXX
	Grand total							XXXX	XXXX	XXXX	XXXX	XXXX	XXXX(e)	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX

Certified as correct

Signature of Chief Accountant/ Director Finance :-

Name of Chief Accountant/Director Finance :-

Telephone Number :-

Director General
Department of Treasury Operations

Form 02

Monthly cash Flow statement as per approved Plans for the year 2010

Head No.:

Ministry/ Department :

	Expenditure items (with Expenditure Codes)	Cash Requirement for the approved expenditure plans														
		Actual							Forecasted							
		Jan,	Feb.	March	April	May	June	Total	Rs: (000)	July	Aug.	Sep.	Oct.	Nov.	Dec.	Total	Rs: (000)
I	Salaries & allowance(1001 & 1003)							*								**
II	Overtime & 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 format Form 1 column 10

** The amount has been presented which should be agreed the amount presented under format Form 1 column 11

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

Allocation to Other Ministries/ Departments - 2010

Head No.	Ministry/ Department	Capital	Recurrent	Rs. '(000)
				Total

Allocation to District Secretariats - 2010

Head No.	D.S.S.	Capital	Recurrent			Total
			Personal Emoluments	Other Recurrent	Total	
817	Colombo					
818	Gampaha					
819	Kalutara					
821	Kandy					
822	Matale					
823	Nuwara Eliya					
824	Galle					
825	Matara					
826	Hambantota					
827	Jaffna					
828	Mannar					
829	Vavuniya					
831	Mulativu					
832	Kilinochchi					
833	Batticaloa					
834	Ampara					
835	Trincomalee					
836	Kurunegala					
837	Puttalam					
838	Anuradhapura					
839	Polonnaruwa					
841	Badulla					
842	Monaragala					
843	Ratnapura					
844	Kegalle					
	Total					