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திறைசேரி செயற்பாடுகள் திணைக்களம்

Department of Treasury Operations

නැ.පෙ. 1559, මහා හාණ්ඩාගාරය, මුදල්, ආර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය, කොළඹ 01, ශ්‍රී ලංකාව
தபெ. 1559, பொது திறைசேரி, நிதி, பொருளாதார உறுதிப்பாடு மற்றும் தேசிய கொள்கைகள் அமைச்சு, கொழும்பு 01, இலங்கை
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எனது இல
My No

TO/CFM/01/06/02(i)

මගේ අංකය
உமது இல
Your

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திகதி
Date

2024.05. 30

Treasury Operations Guidelines No: 07

To: All Secretaries to the Ministries,
All Chief Secretaries of the Provincial Councils,
Head of Departments,
District Secretaries

Guideline for obtaining approval for the Petty Cash Sub Imprest and Opening /amending of the Official Letter of Credit (LC)

It has been decided to streamline the approval process for issuing Petty Cash Sub Imprest, Opening / amending of the Official Letter of Credit (LC). Therefore please use the following formats for obtaining the approval of this department for the above purposes.

02. The form should be duly completed and submitted to this department along with the relevant documents.

No.	Purpose	Form No	Remarks
01	Approval for a Petty Cash Sub Imprest	TOD/ Sub Imprest/01	Public Finance Circular No:01/2020 paragraph No 9
02	Approval for opening of the official Letter of Credit on nil (Zero) margin basis	TOD/LC/01	
03	Application to be used for obtaining approval for amending of the official Letter of Credit (which is already opened with the Treasury approval)	TOD/LC/02	

H.C.D.L. Silva
Director General

Phone Number : 011-2484738 Fax Number : 011-2431498
Email : dgto@tod.treasury.gov.lk

Copy : Director General, Department of Public Finance

**Application to be used for obtaining approval for a Petty Cash Sub
Imprest/an Ad hoc Sub-Imprest /a Continuous Sub-Imprest**

(1)	Expenditure Head -		
(2)	(i)	Ministry / Department -	
	(ii)	In case of a Department, name of the relevant Ministry -	
(3)	Requesting approval for (please "✓")	(i)	Increase of the limit of Petty Cash Sub Imprest (FR 371 (2) (a))
		(ii)	Increase of the one-time payment limit of Petty Cash (FR 371 (2) (a))
		(iii)	Increase of the limit of Ad hoc Sub-Imprest, (FR 371 (2) (b))
		(iv)	Continuous Sub-Imprest (FR 371 (2) (c))
(4)	The necessity for obtaining the Sub Imprest -		
(5)	If the request is the enhancement of Existing Petty Cash/ Continuous Sub Imprest, the amount of Existing Sub Imprest Limit (if required please annex the separate sheet)	Rs.	
(6)	Required amount to be increased (if required please annex the separate sheet)	Rs.	
(7)	<p>Secretary, Ministry of</p> <p>The above details are correct. You are kindly requested to forward to the Director General of Treasury Operations with your recommendations.</p> <p align="center">..... Signature of the Head of the Department/Chief Financial Officer/Chief Accountant (Place the Seal)</p> <p>Date: _____</p>		
(8)	<p>Director General of Treasury Operations</p> <p>I Recommended and forwarded for the approval for increasing a Petty Cash Sub Imprest/an Ad hoc Sub-Imprest /a Continuous Sub-Imprest up to as per the above requirement and justification in line with the paragraph no. 9.1 of Public Finance circular No. 01/2020 in accordance with FR 371 (2) (a), (b) or (c).</p> <p align="center">..... Signature of the Secretary to the Ministry (Chief Accounting Officer) (Place the Seal)</p> <p>Date: _____</p>		
<p>The following documents are annexed hereto –</p> <p>(i). Certified Expenditure report/details for last 6 month to increase the Petty Cash/ Continuous Sub Imprest</p>			

- Please delete unnecessary word/words

**Application to be used for obtaining approval for opening of the official
Letter of Credit on nil (zero) margin basis**

(1)	Expenditure Head		
(2)	Name of the Ministry/ Department		
(3)	In case of a Department, name of the relevant Ministry		
(4)	Is this the first time of opening of LC for the related procurement		
	(i)	If "No" previous TOD LC reference number & Date	
(5)	Details of the referred procurement		
	(i)	Type of procurement committee (DPC/MPC/CAPC)	
	(ii)	Description of goods and services to be procured	
	(iii)	Total procurement value and type of currency	
	(iv)	Order number	
(6)	Details of the beneficiary		
	(i)	Name of the beneficiary	
	(ii)	Address of the beneficiary	
	(iii)	Performa invoice number & date	
(7)	Details of the LC		
	(i)	Name of the applicant	
	(ii)	Name of the official bank & bank A/C number	
	(iii)	LC Expire Date	
		(If validity period exceeds the current financial year, recommendation of the Department of National Budget should be obtained – pls annex the letter)	
	(iv)	LC amendment charges born by	Beneficiary / Applicant
	(v)	Shipping Terms	
(8)	Availability of the budgetary provisions		
	(i)	Vote particulars	
	(ii)	Balance provisions available for the said LC	Rs. as at
	(iii)	Exchange rate applied (Current)	Rs. as at
	(iv)	Amount of the said LC in LKR(as per the (iii))	
(9)	Name and contact number of the Chief Financial Officer/ Chief Accountant/ Accountant or any other officer to obtain further information		
	(i)	Name -	
	(ii)	Designation -	
	(iii)	Contact Number -	
(10)	<p>Secretary, Ministry of</p> <p>I hereby certify that the above details are correct and sufficient budgetary provisions are available for referred LC. Duly filled documents required for the opening of the Letter of Credit are submitted herewith for the submission to the Director General of Treasury Operations with your recommendation.</p> <p align="center">..... Signature of the Head of the Department/ Chief Financial Officer/ Chief Accountant (Place the Seal)</p> <p>Date :</p>		

(11)	<p>Director General of Treasury Operations I recommended the opening of the Letter of Credit bearing the above particulars.</p> <p style="text-align: center;">..... Signature of the Secretary to the Ministry (Chief Accounting Officer) (Place the Seal)</p> <p>Date :</p>
(12)	The following document are annexed hereto ;
	(i) Duly filled Letter of Credit application
	(ii) Previous original LC
	(iii) Certified copy of Performa Invoice
	(iv) Certified copy of Procurement Committee approval
	(v) Certified copy of the Cabinet Memorandum & Decision (If Procurement committee is CAPC or above)
	(vi) Recommendation letter from Department of National Budget (If validity period is exceeded the current financial year)

**Application to be used for obtaining approval for amending of the official
Letter of Credit (which is already opened with the treasury approval)**

(1)	Expenditure Head	
(2)	Name of the Ministry/ Department	
(3)	In case of a Department, name of the relevant Ministry	
(4)	TOD LC reference number & Date	
(5)	Briefly describe the reason for amending of the official LC	
(6)	Detail of proposed amendments	
	<u>Clause</u>	<u>Existing</u>
		<u>Proposed Amendments</u>
(7)	<p>Secretary, Ministry of</p> <p>The above details are correct. LC amendment charges will be borne by the beneficiary. You may submit the amendment application to the Director General of Treasury Operations with your recommendations.</p> <p align="center">.....</p> <p align="center">Signature of the Head of the Department/ Chief Financial Officer/ Chief Accountant (Place the Seal)</p> <p>Date :</p>	
(8)	<p>Director General of Treasury Operations</p> <p>I recommended the proposed amendments to the Letter of Credit bearing the above particulars.</p> <p align="center">.....</p> <p align="center">Signature of the Secretary to the Ministry (Chief Accounting Officer) (Place the Seal)</p> <p>Date :</p>	
(9)	The following documents are annexed hereto ;	
	(i)	Certified copy of Procurement Committee approval
	(ii)	Recommendation letter from Department of National Budget (If validity period is exceeded the current financial year)
	(iii)	A copy of original LC bank specimen form