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MINISTRY OF FINANCE, ECONOMIC STABILIZATION AND NATIONAL POLICIES

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திகதி } 16 02.2024  
Date }

All Chief Secretaries to the Provincial Councils,

Implementation of 2024 Budget Proposals

In terms of the letter No. BD/GN/130/12/2023 dated 10.01.2024 addressed to the Secretary of the Finance Commission by the Deputy Secretary to the Treasury and the paragraph No. 4 of National Budget Circular No. 05/2023 dated 29.12.2023 the Provincial Councils have been recognized as separate spending units by the budget proposals 2024 and the Provincial Chief Secretaries have been appointed as Chief Accounting Officers (CAO) to be accountable to the Parliament for budgetary related matters.

02 Accordingly, the Department of Treasury Operations as the budget implementing agency issues the following instructions on the issue of imprest and other related matters hence, actions should be taken to maintain the relevant accounts/ records.

- I To determine the Annual Imprest limit of the relevant fiscal year based on the allocations made to you under the budget estimates as per the Treasury Operations Guidelines No 04 in the paragraph 05.2 of the Public Finance Circular No 02/2020 in accordance with F.R. 367(b), Forms TOD/IMP/1, TOD/IMP/2, TOD/IMP/3 and TOD/IMP/9 should be prepared and submitted to this Department along with relevant details.
- ii Each Provincial Council should obtain an Imprest Account Number to issue the Imprest based on the allocations made under the budget estimates and the necessary applications should be submitted promptly to the Department of Treasury Operations.
- iii As Imprests are released under Imprest Account Number opened through the Treasury Single Account System (TSA) a new official bank account should be opened at the Bank of Ceylon / People's Bank by each Provincial Council and action should be taken as per the Treasury Operations Guidelines No 05 in the paragraph 06 of Public Finance Circular No 02/2020.
- iv Based on the availability of liquidity in the DST's bank accounts, the necessary funds will be released to the Provincial Council and the monthly cash requirement (TOD/IMP/4) should be submitted to this Department along with the bills in hand report (TOD/IMP/10) as per the Treasury Operations Guidelines No 04 issued under the provisions of Public Finance Circular No 01/2020.

V. Actions should be taken to close the cash book and also the Imprest Account as at 31<sup>st</sup> December at the end of the financial year and if there is a cash book balance on that day, the relevant Form ( TOD/IMP/6) along with a copy of bank debit advice should be forwarded to the Department of Treasury Operations, having handed over to the respective bank branch where the official bank Account is maintained on or before the due date as per the Treasury Operations Guidelines No. 06 issued under the paragraph No 08 of Public Finance Circular No 02/2020.

03. Under the proposed system, the Chief Secretaries of all the Provincial Councils become the Chief Accounting Officers (CAO) and hence, the controlling and monitoring of capital expenditure is released from the Secretary to the Line Ministry and in order to maintain a fair and equitable financial discipline among all the provincial councils, all Provincial Councils should act in accordance with the instructions of the Finance Commission.

04. Actions should be taken to comply with all the instructions / the Circular provisions on release of imprest and other related matters issued by Department of Treasury Operations from time to time.

05. All the above mentioned Forms have been published on the website ([www.treasury.gov.lk](http://www.treasury.gov.lk)) of the Ministry of Finance, Economic Stabilization and National Polices and any further clarification in this regard could be obtained by calling the Director, Consolidated Fund Management ( Tel. 011-2 484738 ).

06. It is further informed that the necessary instructions and guidelines regarding the submission of monthly summaries of accounts in relation to the allocations provided by the annual budget estimates, and the preparation and submission of Annual Financial Statements and comparison of Treasury Printouts with the Provincial Council accounts will be issued by the Department of State Accounts.



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

Signed by – A.K Senaviratne  
Deputy Secretary of the Treasury

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**copy to -**

- I. Secretary ,Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government - For information pls
- II. Secretary, Finance Commission - For information pls
- III. Auditor General, National Audit Office - For information pls
- IV. Director General, Department of National Budget - For information pls
- V. Director General, Department of State Accounts - For information pls
- VI. Director General, Department of Public Finance - For information pls