භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව
திறைசேரி செயற்பாடுகள் திணைக்களம்
Department of Treasury Operations

කැ.පෙ.1559, මහා භාණ්ඩාගාරය, මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය, කොළඹ 01, ශ්‍රී ලංකාව
த.பெ.1559, பொது திறைசேரி, நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு , கொழும்பு 01 ,இலங்கை
P.O.Box: 1559, General Treasury, Ministry of Finance, Planning and Economic Development, Colombo 01, Sri Lanka

කාර්යාලය அலுவலகம் Office | දුරකථන தொலைபேசி Telephone +94 11 2484600 +94 11 2484700 | ෆැක්ස් பெக்ஸ் Fax +94 11 2484970 +94 11 2320042 | වෙබ් අඩවිය இணையதளம் Website www.treasury.gov.lk

මගේ අංකය எனது இல Mv No. TO/CFM/01/05/03 | ඔබේ අංකය உமது இல Your | දිනය திகதி Date 12.11.2026

Treasury Operations Guidelines No: 01/2026

To: All Secretaries of Ministries, Chief Secretaries, Head of Departments
and District Secretaries.

Closing of Cash Books and Settlement of Imprest Accounts for the Financial Year 2026

As per the instructions issued by me in Treasury Operations Guideline No: 06 dated 14.10.2020, you are kindly requested to strictly comply with the dates given below when closing the Cash Books and settlement of Imprest Accounts for the year 2026.

1. **Closing of the Cash Books as at 31st December 2026**

The Cash Book for the year 2026 should be closed at the end of 31st December 2026 as mentioned in paragraph 1 of Treasury Operations Guideline No: 06.

2. **Remittance of the Year End Cash Book Balance to the General Treasury for the Settlement of Imprest Account No. 7002 for 2025 (Sub Section 2.1, 2.2 and 2.3 of the Treasury Operations Guideline No.06)**

The Ministries and Departments not having sub offices should complete the Form No: TOD/IMP/06 confirming the Cash Book balance as at 31st December 2026 and submit the same to the respective bank branch on **01st January 2027** in order to remit the cash book balance to the General Treasury.

The Ministries and Departments having sub offices and District Secretariats should complete the Form No: TOD/IMP/06 confirming the cash balances as at 31st December 2026 and submit the same to the respective bank branch on or before **05th January 2027** in order to remit the cash book balance to the General Treasury. A certified copy of Bank Debit Advice along with a copy of Form No: TOD/IMP/06 should promptly be forwarded to this Department.

Pre-arrangements should be made to facilitate settlement of all sub imprest issued to sub offices and officers during the financial year 2026 on or before 31st December 2026 and remit the same to the General Treasury on or before **05th January 2027.**

3. **Remittance of the Year End Cash Book Balance to the General Treasury for the Settlement of Reimbursable Foreign Aid Imprest Account No.7003 for 2025 (Section 03 of the Treasury Operations Guideline No.06)**

Project offices should complete the Form No. TOD/IMP/07, confirming the cash book balance as at 31st December 2026 and submit the same to the respective bank branch on or before **05th January 2027** in settlement of the imprest obtained under Reimbursable Foreign Aid Imprest Code 7003. A certified copy of the bank Debit Advice should be sent immediately along with the dully filled Form No: TOD/IMP/07 and TOD/IMP/07(i) to this Department with a copy to the Secretary of respective Line Ministry.

4. The above-mentioned dates have been determined taking into consideration the circumstances that may reasonably be anticipated in practice when closing the accounts. However, without being restricted to the said dates, Ministry / Provincial Council / Department / District Secretariat that are able to bank the balance remaining in the Cash Book as at 31.12.2026 on the same day should make every possible effort to do so. Accordingly, the Imprest Account may be settled with the General Treasury through the first Accounts Summary relating to December 2026. This will also help to minimize the outstanding imprest account balances reflected in the Treasury books as at 31.12.2026.

5. The other provisions and instructions mentioned in the Treasury Operations Guideline No. 06 dated 14.10.2024 are remained the same.

6. Further clarifications in connection with this Guideline could be obtained by contacting Mr. M.A.S.H. Perera, Additional Director General of Department of Treasury Operations (Tel. No. 011-2484901).

A.M.S.Malkanthi
Director General
Department of Treasury Operations