



**MINISTRY of EDUCATION
YOUTH & INFORMATION**

Reply or subsequent reference to this communication should be made to the Permanent Secretary and the following reference quoted:

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Kingston 4, Jamaica
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ATI Ref. #: 56/20

January 11, 2021

Jeanette Calder
Jamaica Accountability Meter portal
7 Lady Musgrave Road
Kingston 5
Ph: 876-667-9136
Email: ati@jampja.org

Dear Jeanette Calder:

**RE: ATI APPLICATION RESPONSE:
FINANCIAL MANAGEMENT CONCERNS DEC2020**

The Ministry of Education, Youth and Information (MoEYI) **hereby responds:**

The information was extracted from the MoEYI Financial and Procurement Quick Reference Guide that was published in 2019 for guiding the MoEYI's procurement officers. Training was also provided for these officers.

REVENUE BANK ACCOUNT

Principal Receivers of Revenue may be authorized by the Financial Secretary to open official bank accounts to which revenue collections are lodged in the first instance and from which transfers are made on a timely basis to the Consolidated Fund.

FAA 5.3.2

THE RESPONSIBILITIES OF PRINCIPAL RECEIVERS OF REVENUE AND ACCOUNTING OFFICERS IN RELATION TO THE COLLECTION AND ACCOUNTING FOR REVENUE SHALL BE:

1. Paying drawbacks and refunds authorised by law from revenue collections so that only net revenue shall be paid into Consolidated Fund
2. Collecting and Accounting for revenue approved by Parliament as departmental/ miscellaneous revenue. The Accounting Officer for the departments concerned must remit collections to the Accountant General promptly and intact (daily or by the next business day).
3. Ensuring the collecting officers issue an official receipt in respect of every sum of public money received except where revenue collected is in respect of adhesive or embossed stamps and stamped stationery.

4. Ensuring that whenever a public officer, not being a collecting officer receives public money such officer is required to pay the said money to a collecting officer forthwith and ensure that an official receipt is issued for the amount.
5. In cases where Principal Receivers of Revenue collect for Court fees, licenses and other duties, the Principal Receiver shall ensure that the value of stamps are checked and the correct amount of money has been paid and the stamps are cancelled by an officer other than the officer receiving the stamps of stamped document.
6. The Officer receiving the adhesive stamp shall ensure that the stamp is affixed to the document for the value paid. FAA 5.3.3

RECONCILIATION OF BANK ACCOUNT (FAA 5.5.10)

FAA 5.5.10

(i) Official Bank Accounts must be reconciled at least monthly as well as at the end of the financial year and whenever an account will be closed.

PAYMENT OF PUBLIC MONEYS (FAA 5.7)

DISBURSEMENT POLICY (FAA 5.7.1)

(i) Public funds shall be disbursed only on approved government programmes, for which Votes have been established in the Estimates of Expenditure

(ii) The authorisation of Parliament is required for any necessary disbursement not included in the Estimates of Expenditure, Such authorisation shall be done in the form of supplementary estimates.

(iii) Any disbursements in the form of advances must be in respect of activities, which are related to the approved government programmes.

(iv) Officials entrusted with disbursing public funds must underscore the principles of operational efficiency, economy and value for money. This means that disbursements must be made without waste and extravagance. Further, the expenditure must be in line with MDA's performance objectives.

(v) Efficiency includes the speed with which disbursements are processed. The general turnaround time for processing disbursements shall be within thirty days from the date the supplier's invoice is received/ accepted by the relevant MDA subject to the availability of funds.

CERTIFICATION AND APPROVAL (FAA 5.7.2)

(i) No payment of public moneys shall be made as a charge on the Consolidated Fund unless authorized by law or by a resolution of the Houses of Parliament.

(ii) In accordance with Section 19C of the FAA Act no payment shall be made from any Consolidated Fund Bank Account or any other official bank account except it is certified and approved by the Accountable Officer acting within the limits of his/ her authority.

(iii) Such certification or approval must be given after the necessary steps are taken to ensure that the payment is properly made in respect of goods and services delivered or rendered in accordance with valid agreement contract.

(iv) Agreements governing supply of goods and services shall be carried out in accordance with the Government of Jamaica procurement guidelines.

Under the ATI Act, the Ministry is not legally bound to present a document which addresses your request directly, as specified in your application, but rather to provide the relevant or related information available, in an effort to satisfy your request.

Best regards,
Documentation, Information and Access Services Unit
For Permanent Secretary