
Fw: Access to Information Request - Financial Records

From: Sheryl, K Williams <sheryl.williams@taj.gov.jm>

To: ati@jampja.org <ati@jampja.org>

Good morning Miss Bailey,

Reference is made to the Access to Information request submitted on March 9, 2026, regarding the financial controls implemented and the current status of erroneous credits for Tax Administration Jamaica (TAJ).

We apologise for the delay which was due to the retrieval of the relevant data to adequately respond to the questions raised.

Please note the following responses:

Question 1: The controls implemented to prevent payroll overpayment; the recovery of the status of the \$17,555 outstanding balance

The issue of salary overpayments mainly resulted from two types of errors:

1. Payment of full motor vehicle upkeep to staff within the month documents expired, and subsequent recovery.
2. Late submission of instructions from Human Resources (HR) Department

In December 2023 with the introduction of the revised Public Sector compensation package, motor vehicle upkeep is no longer paid to employees. This has eliminated this type of overpayment error.

The late submission of instructions from the Human Resource Department is mainly attributable to late submission of vacation leave application forms by staff members and no-pay-leave deducted from staff members who have unapproved absences from work. More stringent compliance has been placed on application deadlines for vacation leave and swift notification by managers to HR when staff members are absent without approval.

Status of recovery

The outstanding recoveries of \$17,555.25 represented outstanding balances for two employees. The overpayment for one employee was recovered, however, the other employee is no longer employed to TAJ. Attempts are still being made to recover the outstanding balance which is \$14,607.20.

Question 2: The current status of the clearance of erroneous credits (198.7 million) and debits (\$909.3 million) in October and November 2024

The status of the clearance of the erroneous credits and debits is heavily dependent on the input and role of the bankers of TAJ.

Details	Dec 31 2023	April 30 2026
Erroneous Debits	\$206.2M	\$192.94M
Erroneous Credits	\$618.7M	\$412.8M

Question 3: The financial controls implemented to ensure timely reconciliation in line with the GOJ guidelines

Tax Administration Jamaica has been challenged with structural issues which have been affecting the organization’s ability to prepare bank reconciliations within the required timeline.

The primary structural issues are:

- High attrition of Bank Reconciliation Staff
- High level of manual processes involved in the Bank Reconciliation given the magnitude of transactions passing through the bank accounts (this contributes to high attrition)
- Manual and inefficient business processes within the Tax Offices which delay processing time of bank reconciliations.

In November 2023 with the assistance of the Caribbean Regional Technical Assistance Centre (CARTAC) a consultant was engaged to review the Revenue Accounting processes within TAJ. The consultant’s report was reviewed by the Executive Team and 14 action items were approved for implementation.

Three (3) of these action items have since been implemented and the remaining 11 have been incorporated into the Revenue Administration Information System (RAIS) Core 26 upgrade project. This project started in March 2026 and has an expected duration of 2 years.

The following three actions were implemented:

1. Discontinuation of acceptance of personal and business cheques from non- government entities
2. Discontinuation of the Electronic Funds Transfer (EFT) payment option which was available through TAJ’s website
3. Discontinuation of the use of manually written cash sheet within Tax Offices

The discontinuation of the acceptance of cheques and the use of the EFT payment option has eliminated the administrative work which was involved in processing several hundred dishonored cheques and rejected transfers on a monthly basis. This function was executed by the Banking Operations Team, which has been given time to focus on preparation of the reconciliation.

The discontinuation of the manually written cash sheets have resulted in the Banking Operations Team receiving cash sheets from all Tax Offices next day rather than 3-4 business days via delivery by courier. The cash sheets are a critical item used in the preparation of the bank reconciliation.

The other 11 action items which treat with the automation of many of the manual processes being undertaken by the Operations (Tax Office) and Revenue Accounting Staff are expected to deliver significant improvements in the timeline for preparation of the bank reconciliation.

The status of the bank reconciliations as at May 13th 2026 are as follows:

Bank Account	Reconciliation Status
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BNS Account 1	March 2026
BNS Account 2	March 2026
BNS Account 3	March 2026
NCB Account 1	March 2026
NCB Account 2	March 2026

Kind regards,

Sheryl Williams (Miss)
Access to Information Officer
Tax Administration Jamaica
Legal Services Division
10th Floor, Office Centre Building,
12 Ocean Boulevard
Tel: (L) 876-948-1177 (CUG) 876-5453854 (SB) 876-967-0000

From: Sheryl, K Williams
Sent: Wednesday, May 13, 2026 9:03 AM
To: Icka Bailey
Subject: Re: Access to Information Request - Financial Records

Good morning Miss Bailey,

I received a response late yesterday, however it is currently being reviewed by the Head of the Advisory Unit this morning. As soon as the review is completed I will forward said response accordingly.

Thank you for your patience.

Regards

Sheryl Williams

From: Icka Bailey <ati@jampja.org>
Sent: Tuesday, May 12, 2026 1:55:51 PM
To: Sheryl, K Williams
Cc: Carey Peterkin; Trecia,T Smith-Brown
Subject: Re: Access to Information Request - Financial Records

Dear Ms Williams,

Thank you for the update. I am writing to follow up if there has been any progress.

Kind regards,

Icka I. Bailey (Miss)

Research & Programme Officer

Jamaica Accountability Meter Portal

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Kingston 5

+1(876) 667-9136.

On 4/5/2026 10:43:24 am, Sheryl, K Williams <sheryl.williams@taj.gov.jm> wrote:

Good morning Ms. Bailey,

With reference to the Access to Information request submitted on March 9, 2026, we advise that we are still awaiting a response from the officer responsible for providing the requested information.

We have committed to providing a response no later than the end of this week. We sincerely apologise for the delay and any inconvenience caused.

Yours truly

Sheryl Williams

ATI Officer

Tax Administration Jamaica

From: Sheryl, K Williams

Sent: Friday, March 13, 2026 11:15 AM

To: ati@jampja.org

Subject: Access to Information Request - Financial Records

Good morning Miss Bailey,

Reference is made to your e-mail dated March 9, 2026, requesting information regarding the financial controls implemented by the TAJ and the status of the clearance of credits for the period

October to November 2024.

Please be advised that your request has been forwarded to the Chief Financial Officer for the necessary attention and response.

Regards,

Sheryl Williams (Miss)

Senior Administrator/Research Officer

Tax Administration Jamaica

10th Floor, Office Centre Building,

12 Ocean Boulevard

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