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ANY REPLY OR SUBSEQUENT REFERENCE SHOULD BE
ADDRESSED TO THE FINANCIAL SECRETARY AND THE
FOLLOWING REFERENCE NUMBER QUOTED:-

Telephone No. 92-28600-15

MINISTRY OF FINANCE AND PLANNING
30 NATIONAL HEROES CIRCLE
P.O. BOX 512
KINGSTON
JAMAICA

July 12, 2002

CIRCULAR NO.6
FILE NO. 107/110
DIVISION: PUBLIC EXPENDITURE POLICY COORDINATION

Permanent Secretaries
Heads of Departments

Re: Procedure for the Destruction of Unused Cheques

Permanent Secretaries and Heads of Departments are asked to ensure that the following procedures are followed whenever the destruction of unused cheque leaves is contemplated.

- 1) Prior written approval for the destruction of unused cheques must be received from the Ministry of Finance. The request to the Ministry of Finance must indicate the following:
 - a) name and number of the account;
 - b) bank and branch at which the account is held;
 - c) purpose for which the account is held;
 - d) sequence and total number of cheques; and
 - e) reason(s) for requesting permission to destroy cheques.
- 2) On receipt of permission from the Ministry of Finance, a Board of Survey comprising the following members must be constituted:
 - a) The Chief Internal Auditor or his nominee.
 - b) A senior member of the Accounts Department who must not be the custodian of the cheques.
 - c) A permanently appointed officer, not being a member of the Internal Audit or Accounts Department.

3) Having constituted the Board of Survey, the board must:

- a) Obtain the list of cheques' to be destroyed. The list must contain individual cheque sequence i.e. it must include the first cheque number and the ending cheque number in the sequence. The number of cheques in the sequence must also be shown.
 - b) The list must be checked against the physical stock of cheques to determine that the particulars and total number of physical cheques agree with the list.
 - c) The physical cheques must then be removed from the cheque inventory with the relevant notation - number of cheques issued, cheque sequence and signatures - being made by the custodian and the person receiving the stock of cheques to be destroyed,
- 4) Having conducted the Board of Survey, the members must draw a line through each cheque leaf; tear the signature signing area or stamp "cancelled" across the face of each cheque. The physical cheques must, then be destroyed, in the presence of members of the Board of Survey, by burning, or shredding.
- 5) A certificate attesting to the fact that the cheques were destroyed and detailing the specific tasks performed must be prepared, signed by the members of the Board of Survey and submitted to the accounting officer.

At the end of this process a report detailing the procedures employed and including a copy of the certificate produced by the Board of Survey must be submitted to the Public Expenditure Division of the Ministry of Finance ..

Additionally, where the destroyed cheques relate to an official bank account that has been closed the following documents must accompany the report to the Ministry of Finance:

- a) A copy of the letter to the -bank containing the instructions to close the account;
- b) A copy of the final bank reconciliation statement; and
- c) Detail of how any credit balance on the account at the date of closure was accounted for.

Please ensure that this Circular is brought to the attention of all officers concerned.



Shirley Tyndall (Miss)
Financial Secretary