



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

Telephone No. 92-28600-16  
Website: <http://www.mof.gov.jm>  
Email: [info@mof.gov.jm](mailto:info@mof.gov.jm)

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

September 24, 2003

**CIRCULAR No. 13**  
**CLASSIFICATION**  
**FILE NO. MoF&P 107/125**

Accounting Officers  
Heads of Departments

**Re: Period 13 Payments**

The attention of Permanent Secretaries and Heads of Departments is hereby invited to the following policies and procedures relating to payments to be made under the Financial Administration and Audit (FAA) Act Section 24L, hereinafter referred to as "Period 13 payments."

**1. Conditions for Period 13 Payments**

- (1.1) Period 13 payments are restricted to unpaid bills for which work was **completed**, goods **delivered** and services **rendered before** the **close** of the financial year in respect of budgetary expenditure.
- (1.2) Funds must be in the relevant bank account to accommodate Period 13 payments and for the clearance of all outstanding cheques and other charges on the account.
- (1.3) The budgetary allocation for the head as well as the budgetary allocation for the individual program/subprogram/activity/project/object pertinent to the period 13 payments must be adequate to accommodate such payments.
- (1.4) Where an individual budgetary item does not have adequate provision to facilitate period 13 payments but adequate provision exists on the head, virement must be sought and written approval received from the Financial Secretary **prior** to the submission of the period 13 schedule of outstanding commitments to the Financial Secretary for approval.
- (1.5) Period 13 payments must be restricted to voted and statutory expenditure and are not applicable to departmental deposits and other non-budgetary expenditure.

- (1.6) Period 13 payments must be made from Expenditure Clearing Accounts and must not be made from special accounts, such as imprest accounts and project bank accounts.
- (1.7) Period 13 payments approved by the Financial Secretary must be paid no later than three (3) months after the end of the relevant financial year (i.e. by June 30). **After this date the approval lapses and the available funds must be surrendered to the Consolidated Fund.**

## **2. Submission for Approval**

- (2.1) A schedule of proposed period 13 payments must be prepared using the form attached and must be submitted for approval to the Financial Secretary before the end of the first month of period 13 (i.e. April 30). **(NB. Requests received after this date will not be considered.)**
- (2.2) The schedule of period 13 payments submitted for approval must be certified by the Chief Internal Auditor as to its validity and accuracy prior to submission.
- (2.3) The financial statements for period 12 (i.e. March) must be submitted to the Financial Secretary prior to the submission of the schedule of period 13 payments.

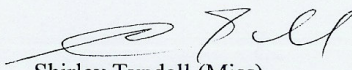
## **3. Conclusion**

Under no circumstances whatsoever should a bank overdraft arise from period 13 payments nor should these payments cause a delay in the submission of the Appropriation Accounts to the Auditor General and to the Financial Secretary.

The uncommitted balance existing in the bank account after the end of period 13 (i.e. June 30) must be surrendered forthwith to the Consolidated Fund.

Permanent Secretaries and Heads of Departments should bring this circular to the attention of all relevant officers within their ministries/departments.

This circular supercedes Ministry and Finance and Planning Circular # 1, File No. 107/125 dated February 4, 1997.

  
Shirley Tyndall (Miss)  
Financial Secretary



## Statement of Outstanding Commitments

Goods delivered, Services rendered and Work completed by March 31, \_\_\_\_\_

Head No. \_\_\_\_\_ Min/Dept. \_\_\_\_\_ Fin. Pattern \_\_\_\_\_

Total Revised Budget	\$	
Total Actual Expenditure to date	\$	_____
Balance on Budget	\$	=====
Cash Book Balance as at March 31	\$	=====
Current Cash Book Balance	\$	
<b>Less outstanding advances from:</b>		
MoFP Contingencies	\$	
Acct. Gen. - Treasury Deposits	\$	
Other Min./Depts.	\$	_____
<b>Uncommitted Cash Book Balance</b>	<b>\$</b>	
Total outstanding commitments submitted for approval (as per details attached)	\$	_____
Balance to be paid over to Consolidated Fund	\$	=====

\_\_\_\_\_  
Accounting Officer

\_\_\_\_\_  
Chief Internal Auditor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

Goods delivered, Services rendered and Work completed by March 31<sup>st</sup>, \_\_\_\_\_  
(FAA Act Section 24I)

Min/Dept. \_\_\_\_\_

## Fin. Pattern

PROGRAMME ACTIVITY/ OBJECT	DETAILS OF OUTSTANDING COMMITMENTS	BUDGET ACTIVITY/ OBJECT \$	YTD EXPENDITURE ACT./OBJECT \$	BALANCE ON BUDGET ACT./OBJECT \$	OUTSTANDING COMMITMENTS FOR APPROVAL \$	REMARKS
Total/Subtotal						