



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

Telephone No. 92-28600-16
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MINISTRY OF FINANCE AND PLANNING
30 NATIONAL HEROES CIRCLE
P.O. BOX 512
KINGSTON
JAMAICA

September 24, 2003

CIRCULAR NO. 16

FILE NO. 107/022

DIVISION: PUBLIC EXPENDITURE POLICY CO-ORDINATION

Permanent Secretaries
Heads of Departments
Principal Finance Officers

Re: Use of Cheque Signing Machines

Permanent Secretaries, Heads of Departments and Principal Finance Officers are advised that with immediate effect the following procedures concerning the use of cheque signing machines must be observed.

1.0 Custody of Machine and Signature Plates

- 1.1 The cheque signing machine (CSM) is to be located in a secure room that must be kept locked and the key retained by an authorized officer, who must not be an authorized cheque signing officer.
- 1.2 When the CSM is not in use the signature plate(s) and the machine must be stored separately, access to the plate(s) being controlled by the officer(s) designated by the Accounting Officer.
- 1.3 The signature plate(s) must be afforded the same level of security as cash. Signature plate(s) should not be left in the machine when not in use. If for some reason this becomes necessary, the designated officer must lock the plate and retain the key to prevent unauthorized use.

1.4 There must be separate keys for the operation of the machine and the use of the signature plates. The keys must be kept separately by the respective designated officers.

1.5 When an authorized cheque signing officer relinquishes his duties, the relevant plate must be mutilated and destroyed in his presence to prevent further use. The Chief Internal Auditor must sign a certificate as having witnessed the mutilation and destruction. A copy of this certificate must be forwarded to the Financial Secretary.

2.0 Access Code

2.1 The security access codes to the cheque signing machine must be restricted to the officer(s) authorized to operate the machine;

2.2 When an authorized access code holder relinquishes his duties, his access code should be deleted from the cheque signing machine immediately.

3.0 Signing of Cheques

3.1 Blank cheques must be kept by an officer other than one who holds a control key for the CSM;

3.2 The signature plates of the CSM must carry the signature of at least two authorized officers;

3.3 The use of a pseudonym in lieu of the authorized cheque signing officer's name is **not** permitted;

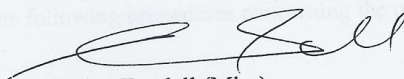
3.4 A register must be maintained to record all cheques signed. Cheque numbers and closing counter readings must be recorded in the register. A specimen register is shown below:

CHEQUE SIGNING MACHINE REGISTER										
Date	Account on which Cheques drawn	Range of Cheques Issued from Stock		Total Cheques issued	Accumulated No. of Cheques Signed		Spoilage No. of Cheques	Total Cheques signed	Signature of Cash Machine clerk	Certified by
		From No.	To No.		Starting machine counter reading	Ending machine counter reading				

- 3.2 A daily reconciliation of the total number of cheques issued for signing with the actual number of cheques signed by the machine as recorded in the Cheque Signing Machine Register and reflected in the machine counter reading must be certified by a person other than the officer operating the cheque signing machine. Any discrepancies disclosed must be promptly and properly investigated.
- 3.3 Upon completion of the reconciliation, the certifying officer must sign the Cheque Signing Machine Register.

4.0 Conclusion

- 4.1 The use of cheque signing machines does not relieve cheque signing officers from the responsibility of verifying that the cheques presented for signature are valid and represent legitimate payment demands. This verification procedure should take the form of scrutinizing all invoices, vouchers and other documents supporting the payment, prior to signing of the cheque.
- 4.2 Please ensure that this circular is brought to the attention of all relevant officers in your ministry/department.



Shirley Tyndall (Miss)
Financial Secretary