



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

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

Telephone No. 92-28600-15

September 24, 2003

CIRCULAR NO. 5
FILE NO. 107/045
DIVISION: PUBLIC EXPENDITURE POLICY CO-ORDINATION

Permanent Secretaries
Heads of Departments

Re: "Out Of Time Salary Payments"

Permanent Secretaries and Heads of Departments are hereby advised that Financial Administration and Audit Act Instructions Nos. 7.52 and 7.53 are being amended to read:

"7.52 The payroll system operated by the Accountant General makes it necessary to have a 'closed period' for monthly salaries during which no changes in pay information will be made. The 'closed period' shall be from the 1st to the end of each month. Variations in pay notified to the Accountant General during this period shall not be taken into account in the current pay period but will be taken into account and reflected in the payroll for the succeeding month."

"7.53(i) The Accountant General shall not be obliged to make individual payments on account of salary outside of the regular pay procedure."

"7.53(ii) Where a department considers it necessary that an officer should receive pay 'out of time' the department may pay the officer by issuing a cheque which should be charged in the department's books as an advance to the officer."

"7.53(iii) Every such advance shall be immediately notified to the Accountant General with a request that the sum advanced be deducted from salary payable to the officer in respect of the next regular pay period, and that the amount be refunded to the department."

“7.53(iv) The following information should be submitted to the Accountant General immediately after the payment is effected:

- (a) the name of the person receiving payment;*
- (b) the period to which the payment relates;*
- (c) the gross amount calculated;*
- (d) the net amount paid.”*

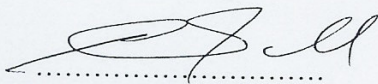
“7.53(v) Instruction 7.53(ii) shall not apply in the following cases:

- (a) payments made for the months of March and December; and*
- (b) where employees have been off the Accountant General’s payroll for more than five months and therefore should be paid by the department for the rest of the year.”*

“7.53(vi) Payments in instances at 7.53(v) must be treated as expenditure payments and all relevant statutory deductions should be calculated and returns made to the relevant agencies.”

“7.53(vii) When direct payments are made during the month of March, a P45 Tax Return form should be completed for the employee and submitted to the Accountant General.”

Permanent Secretaries and Heads of Departments should ensure that this circular is brought to the attention of all relevant officers in their ministry/department.



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Shirley Tyndall(Miss)
Financial Secretary