



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

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

March 23, 2006

**Circular No. 12**  
**File No. 107/022**  
**Division: Public Expenditure Policy Co-ordination**

Permanent Secretaries  
Chief Executive Officers  
Heads of Departments

**Re: Procedures for Clearance of SESP Advances from Office of the Cabinet consequent on the passage of the Supplementary Estimates**

The attention of Permanent Secretaries, Chief Executive Officers and Heads of Departments is invited to the following procedures for clearing outstanding Social and Economic Support Program (SESP) advances from the Office of the Cabinet consequent on the passage of the supplementary estimates in which provision has been made to facilitate repayment.

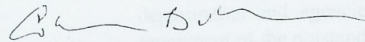
- (1) The Ministry of Finance & Planning shall issue warrants to provide ministries, departments and agencies (MDAs) with the relevant funds to facilitate the repayment of the outstanding SESP advances.
- (2) The Accountant General shall based on the warrant at (1) above, provide funds to MDAs for an amount **net** of all outstanding SESP advances.
- (3) The Accountant General shall advise MDAs that it has repaid the outstanding SESP advances on their behalf.
- (4) On advice from the Accountant General at (3) above, the MDA shall effect the following journal entries in their books.

CASH ACCOUNTING MDA'S		ACCRUAL ACCOUNTING MDA'S	
Event 0005 – <i>Warrant Issue on Advice from MoF&amp;P</i>		<i>Warrant Issue on Advice from MoF&amp;P</i>	
Warrant a/c	Dr	Warrant Receivable a/c	Dr
Consolidated Fund Provision a/c	Cr	Warrant Issue a/c	Cr
Event 0504- <i>Repay. of SESP Advance</i>		<i>Repayment of SESP Advance</i>	
SESP Advance a/c	Dr	SESP Advance a/c	Dr
Warrant a/c	Cr	Warrant Receivable a/c	Cr

- (5) The Accountant General shall advise the Office of the Cabinet that the outstanding SESP Advances have been recovered from the relevant MDAs and that the requisite amounts have been lodged to the Consolidated Fund on its behalf. Based on this, the Office of the Cabinet shall make the following journal entries in its books:-

Cash Accounting			
Event 0045 <i>Warrant Reduction on Advice from MoF&amp;P</i>			
Consolidated Fund Provision a/c	Dr	Warrant a/c	Cr
<i>Payment to the Consolidated Fund</i>			
Warrant a/c	Dr	SESP Advance a/c	Cr

The Accountant General shall ensure that the Consolidated Fund, based on the above procedures, reflects an "in and out" transaction of the total repayment/recovery sum occurring simultaneously (i.e. on the same day and time), thereby not utilizing any cash resources.



Colin Bullock  
Financial Secretary