

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 THE PUBLIC SERVICE
30 NATIONAL HEROES CIRCLE
P.O. BOX 512
KINGSTON
JAMAICA

March 16, 2010

CIRCULAR NO. 11

File No. 107/022
Division: Public Expenditure Coordination Division
Permanent Secretaries
Heads of Departments
Chief Executive Officers

Re: Copied Bills/Honour Certificate

Permanent Secretaries, Chief Executive Officers and Heads of Departments are advised that the Financial Administration and Audit Act Instruction no. 5.3 is amended to read as follows:-

- 5.3.0 *Each payment of public money must be supported by a payment voucher or a claim using the voucher format prescribed vide Circular # 6, reference 107/022 dated March 28, 2000.*
- 5.3.1 *The voucher shall include the following information:-*
 - (a) *the organisation and budgetary classification codes;*
 - (b) *the payee Taxpayer Registration Number (TRN) and address;*
 - (c) *the amount payable both in words and figures;*
 - (d) *a description of the nature of the payment;*
 - (e) *the authority for payment where appropriate ;*
 - (f) *a statement that the goods and service specified has been satisfactorily received/ performed.*
- 5.3.2 *The supporting bills/invoices/claims must be checked and its correctness certified by an accountable officer.*
- 5.3.3 *The Payment Voucher must be certified and authorized by designated accountable officers and where appropriate must be signed by the relevant program manager.*
- 5.3.4 *Payment must be made only on the "original" of the supporting documents.*

Copy Invoices

- 5.3.5 *Accounting Officer, Principal Finance Officer or Head of Department may in exceptional circumstances where the original bill, invoice, claim etc. cannot be obtained authorise the acceptance of the duplicate by signing and making the following declaration on the face of it:*

I Mr./Mrs./Ms. _____ certify that the original bill /invoice /claim etc is lost or misplaced and no payment has been made on the original copy. I therefore, authorise the acceptance of this duplicate bill/invoice, etc. and am personally and solely liable for any loss to Government that may arise from its use.

Signed _____ Date _____

- 5.3.6 *Where the original of the bill, invoice, etc is subsequently found, it must be stamped "Cancelled" and attached to the relevant Payment Voucher, claim, etc.*

Honour Certificate

- 5.3.7 *Honour Certificates may be used in circumstances where exhaustive search has been made and proven to be futile in finding the original or copy bill, invoice, claim, etc.*
- 5.3.9 *An Honour Certificate must be used only in rare and exceptional circumstances and must not be used to provide carte blanche approval substituting for invoices.*
- 5.3.10 *Where circumstances necessitate the use of an Honour Certificate, the officer responsible for submitting the original invoice, bill etc. is required to fill out and sign the attached Honour Certificate form.*
- 5.3.11 *The declarant's signature on an Honour Certificate is a testimony that the payment is valid and accurate in all respects. **Therefore he/she shall be held personally liable in the event of any loss to Government on account of the payment.***
- 5.3.12 *Honour Certificates must be approved by a senior accountable officer before it is accepted for use.*
- 5.3.13 *The senior accountable officer approving an Honour Certificate must ensure that:*
- (a) *services specified have been duly and satisfactorily performed;*
 - (b) *the payee named in the Honour Certificate is entitled to receive the payment;*

- (c) the price charged for goods or services are fair and reasonable;*
- (d) all authorised deductions have been made from the amount payable;*
- (e) all calculations have been checked and are correct;*
- (f) the nature and description of the payment are clearly stated; and*
- (g) the circumstances described warrant the use of the Honour certificate and there is no intention to defraud public funds.*

5.3.14 *The use of Honour Certificates maybe applied in the following circumstances:-*

- (a) payment to suppliers;*
- (b) clearance of advances;*
- (c) reimbursement of expenses ; and*
- (d) any other circumstances where an original bill/invoice etc. is not available and a copy cannot be obtained.*

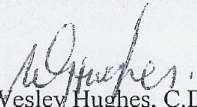
5.3.15 *Honour certificate must be numbered and done in duplicate. One copy shall be attached to the relevant payment voucher, claim or journal voucher, etc. The second copy shall be kept in a special file to be maintained for all Honour Certificates.*

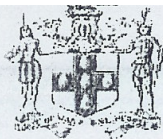
5.3.16 *Honour Certificates for amounts in excess of \$100,000 must be approved by the Accounting Officer, the Head of Department or Chief Executive Officer.*

Conclusion

This Circular is issued in accordance with the provision of Section 51 of the Financial Administration and Audit Act and shall take effect immediately.

Permanent Secretaries, Heads of Departments and Chief Executive Officers are advised that these guidelines should be brought to the attention of all relevant officers.


Wesley Hughes, C.D.
Financial Secretary



Government of Jamaica

HONOUR CERTIFICATE

HC No. _____

Name of Payee _____ TRN _____

Address of Payee _____

Payee Telephone Number (s) _____

Nature of Payment/or Transaction _____

Amount \$ _____

Amount in Words _____

Circumstances Regarding the Loss of Bill, Invoice, etc.

Voucher/Claim Number _____

Voucher/Claim Date _____

DECLARATION STATEMENT

"I Mr./Mrs./Ms. _____
certify that the original bill /invoice /claim etc is lost or misplaced and no payment has been made on the original copy. I hereby accept and declare that I shall be held personally and solely liable for any loss to Government that may arise in respect of this payment and will immediately advise the relevant officer when the bill, invoice or claim becomes available "

Signed _____
Signature of Declarant

Signed _____
Approved By

Post/Grade _____

Post/Grade _____

Date _____

Date _____

Key: HC = Honour Certificate