

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

MINISTRY OF FINANCE AND THE PUBLIC SERVICE
30 NATIONAL HEROES CIRCLE
P.O. BOX 512
KINGSTON
JAMAICA

2010 December 21

Circular No. 35
File No. 107/189
Division: Public Expenditure Policy Coordination

Accounting Officers
Principal Receivers of Revenues
Chief Executive Officers
Heads of Departments

Direct Funding of Payroll Bank Accounts by the Accountant General

The attention of Accounting Officers, Principal Receivers of Revenues, Chief Executive Officers and Heads of Departments is invited to the following guidelines relating to the direct funding of the main payroll bank accounts of Ministries, Departments and Agencies (MDAs) by the Accountant General's Department (AGD) :-

1. Effective Date

- 1.1 With effect from January 2, 2011 the AGD shall fund directly MDAs' main payroll bank accounts through the utilization of their warrant funds. It should be noted that the MDAs' payroll bank accounts to be funded is the main payroll bank accounts and **not** the bank accounts for the Electronic Employees Payroll Payment System.

Payrolls for Direct Funding

- 2.1 The direct funding of payroll bank accounts shall be in respect of all MDAs' fortnightly and monthly payrolls that are funded from the Budget.
- 2.2 Employees paid from non-budgetary funds such as Departmental Deposits shall be excluded from this arrangement. The current system of funding payroll bank accounts in respect of these employees shall continue.

3. **Main Payroll Bank Account Information**

- 3.1 Accounting Officers must submit to the AGD no later than **December 31, 2010** the following information in respect of their main payroll bank accounts:-

Ministry/Department Name	
Payroll Bank Account Name	
Name of Bank	
Name of Branch	
Address of Branch	
Account Number	

- 3.2 The information at (3.1) must be forwarded directly under confidential cover to :-

The Accountant General
Circular # 35 dated December 21, 2010
Accountant General's Department
Public Building West,
13 King Street, Kingston.

4 **Amount to be funded directly to MDAs' Main Payroll Bank Account**

- 4.1 The sum to be deposited to the main payroll bank accounts shall be the gross salary less the total income tax and education tax deducted from employees' salaries.
- 4.2 MDAs must advise the AGD no later than five **(5) days** before each fortnightly and monthly pay day; the sum to be deposited to their main payroll bank account. This shall be done using the form at Appendix A.
- 4.3 Based on the advice at (4.2), the AGD shall fund MDAs' payroll bank account by direct transfer through utilization of their warrant funds.
- 4.4 Payroll bank accounts shall be funded by the AGD no later than close of business on the eve of payday.

4.5 The AGD shall within twenty-four hours of payday advise MDAs of the amount deposited in their main payroll bank account. For this purpose the following designations must be made and submitted by MDAs , with the information at 3.2 above:

- Name of at least two (2) officers to whom the information must be submitted,
- Email addresses and/ or fax number which should be used for the submission of the information.

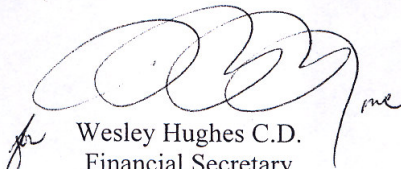
5 Amount to be transferred to MDAs' Expenditure Clearing Accounts

5.1 Warrant funds transferred to MDAs' Expenditure Clearing Accounts shall be the warrant balance after deducting:-

- a. Amounts paid directly into MDAs' payroll bank account and
- b. Amounts paid directly by the AGD on behalf of the MDAs (e.g. utility and statutory deductions) through utilization of their warrant funds.

Conclusion

Permanent Secretaries, Heads of Departments and Chief Executive Officers are asked to ensure that copies of this Circular are sent to all relevant persons in their ministry, department and agency.


Wesley Hughes C.D.
Financial Secretary

MINISTRY/DEPARTMENT/AGENCY _____

FINANCIAL PATTERN ☐ Recurrent ☐ Capital A ☐ Capital B

GROSS SALARY

Income Tax

Education Tax

Amount to be deposited in Payroll Bank Account

Payroll Bank Account Name

Name of Bank

Name of Branch

Address of Branch _____

Account Number

Principal Finance Officer/Director of Finance

Financial Controller//Head of Payroll

Date _____

Date _____