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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

September 15, 2016

Circular No: 23
File No. 107/022

Public Expenditure Policy Coordination Division
Permanent Secretaries
Heads of Departments

Re: Intra-Government Transfer

The attention of Permanent Secretaries, Principal Receivers of Revenues (PRRs) and Heads of Departments is invited to the attached Guidelines relating to Intra-Government Transfers (IGT) which becomes effective on October 1, 2016.

IGT are transactions among agencies of Government. The IGT guidelines focus on intra-Government payments within Central Government excluding executive agencies and other entities not currently under the Central Treasury Management System (CTMS). The purpose is to further strengthen the CTMS by terminating the physical movement of cash among Ministries and Departments and to minimize public funds leaving the Treasury Single Account system.

The attached Guidelines provide details of the procedures for effecting payments among MDAs under the CTMS as well as with the Principal Receivers of Revenues. The Accountant General's Department shall have overall responsibility for the management of the IGT system and must be consulted for advice and technical assistance required in its operation.

Permanent Secretaries, Principal Receivers of Revenues, and Heads of Departments must ensure that this Circular is brought to the attention of all relevant officers.

Everton McFarlane
Financial Secretary (Assigned)

INTRA –GOVERNMENT TRANSFER – SUMMARY

Yellow Highlight – Signifies Changes to the Existing System

TRANSFER ITEM	CURRENT SYSTEM –MAIN STEPS	NEW SYSTEM – MAIN STEPS
1. Statutory Deduction- Income Tax & Education Tax	<ol style="list-style-type: none"> MDA prepare payroll – Month 1 MDA Advise MoF&P by the 10th Working Day - Month 2 MoF&P Advise AGD of Inc & Ed taxes re (1) by the 19th Working Day – Month 2 AGD fund CPA through Warrant by end of – Month 2 AGD transfer Inc & Ed Taxes from CPA to TAJ BNS Bank Acc. and submit Schedule to TAJ By end of Month 2 TAJ Pay Taxes into the AGD BNS Cons. Fund by end of Month 2 TAJ issue Tax Receipts to MDAs AGD Transfer Taxes from AGD BNS Cons. Fund to BOJ Cons. Fund as soon as possible 	<ol style="list-style-type: none"> MDA prepare payroll – Month 1 MDA Advise MoF&P by the 10th Working Day - Month 2 MoF&P Advise AGD of Inc & Ed tax re (1) by the 19th Working Day –Month 2 AGD fund CPA through Warrant by end of – Month 2 AGD transfer Inc. & Ed Taxes from CPA to AGD BOJ Cons Fund by end of Month 2 AGD advise TAJ of Inc. Ed Taxes paid into the Cons Fund re (5) and Submit Schedule to TAJ by end of Month 2 TAJ issue Tax Receipts to MDAs re (6)
2. General Consumption Tax	<ol style="list-style-type: none"> MDA withhold GCT – Month 1 MDA advise MoF&P of GCT Withheld by the 15th day - Month 2 MoF&P Advise AGD of GCT payable by all MDAs by the 19th day of Month 2 AGD fund CPA through Warrant by end of – Month 2 AGD transfer GCT from CPA to TAJ BNS Bank Acc. and submit Schedule to TAJ By end of Month 2 TAJ Pay GCT into the AGD BNS Cons. Fund by end of Month 2 TAJ issue Tax Receipts to MDAs re Income and Education Taxes paid AGD Transfer Taxes from AGD BNS Cons. Fund to BOJ Cons. Fund as soon as possible 	<ol style="list-style-type: none"> MDA withhold GCT – Month 1 MDA advise MoF&P of GCT Withheld by the 15th day - Month 2 MoF&P Advise AGD of GCT payable by all MDAs by the 19th day of Month 2 AGD fund CPA through Warrant by end of – Month 2 AGD transfer GCT from CPA to AGD BOJ Cons Fund by end of Month 2 AGD advise TAJ of GCT paid into the Cons Fund re (5) and Submit Schedule to TAJ by end of Month 2 TAJ issue Tax Receipts to MDAs re GCT paid

TRANSFER ITEM	CURRENT SYSTEM –MAIN STEPS	NEW SYSTEM – MAIN STEPS
3. Customs Duty	<ol style="list-style-type: none"> MDA effect payment to Customs through CTMS MDA advise Customs of electronic transfer payment Customs release Goods 	<ol style="list-style-type: none"> MDA effect payment to Consolidated Fund AGD advise Customs of payment into the Cons. Fund by MDA Customs release Goods
4. Reimbursement of the Consolidated Fund – Project Expenditure	<ol style="list-style-type: none"> MoF&PS issues relevant Warrant for MDA repayment of the MOF Contingencies Provision Advance AGD fund CPA through Warrant AGD transfer by journal from the CPA of the borrowing head to the CPA of MOF&P, the amount for the repayment of Contingencies Advance 	<ol style="list-style-type: none"> MoF&PS issues relevant Warrant for MDA repayment of the MOF Contingencies Provision Advance AGD fund CPA through Warrant AGD transfer by journal from the CPA of the borrowing head to the CPA of MOF&P, the amount for the repayment of Contingencies Advance
5. Repayment of Contingencies Provision Advance	<ol style="list-style-type: none"> MoF&PS issues relevant Warrant for reimbursement of the Consolidated Fund AGD fund CPA through Warrant AGD transfer from CPA the amount for reimb. of the Cons Fund to AGD BOJ Consolidated Fund Bank Account 	<ol style="list-style-type: none"> MoF&PS issues relevant Warrant for reimbursement of the Consolidated Fund AGD fund CPA through Warrant AGD transfer from CPA the amount for reimb. of the Cons Fund to AGD BOJ Consolidated Fund Bank Account
6. Set off of MDAs Accounts Payable against Tax Receivable	<ol style="list-style-type: none"> Set Off approved by Financial Secretary MoF&P include in MDA Warrant amount payable to taxpayer MDA effect payment to Taxpayer through CTMS MDA pay taxes to TAJ 	<ol style="list-style-type: none"> Set Off approved by Financial Secretary MoF&P include in MDA Warrant amount payable to taxpayer MDA through CTMS pay amount owed to taxpayer to the Consolidated Fund AGD advise TAJ of the amount paid into the Cons Fund on behalf of taxpayer TAJ issue Tax Receipts to Taxpayer and reduces hos/her tax liability
7. Payment of Motor Vehicle Licences and other non Payroll Taxes	<ol style="list-style-type: none"> MDA effect payment to TAJ through CTMS MDA advise TAJ of electronic transfer payment at (1) by submitting to TAJ the "Direct Banking Payment Advice" Form TAJ issue receipt and execute goods or service to MDA 	<ol style="list-style-type: none"> MDA effect payment to Consolidated Fund through the CTMS in respect of the taxes being paid AGD advise TAJ of payment into the Cons. Fund by MDA TAJ issue receipt and execute goods or service to MDA
8. Other Payment between MDAS for Goods and Services	<ol style="list-style-type: none"> Purchasing MDA effect payment to Selling MDA through the CTMS AGD deposit funds in the CPA of the Selling MDA 	<ol style="list-style-type: none"> Purchasing MDA post payment on the FinMan using a special event which is sent to Treasury AGD on receipt of (1) will cause the CPA of the Selling MDA to be debited and that of the Buying MDA to be credited



INTRA – GOVERNMENT TRANSFER

Central GOVERNMENT

MINISTRY OF FINANCE & THE PUBLIC SERVICE¹

October 18 2016



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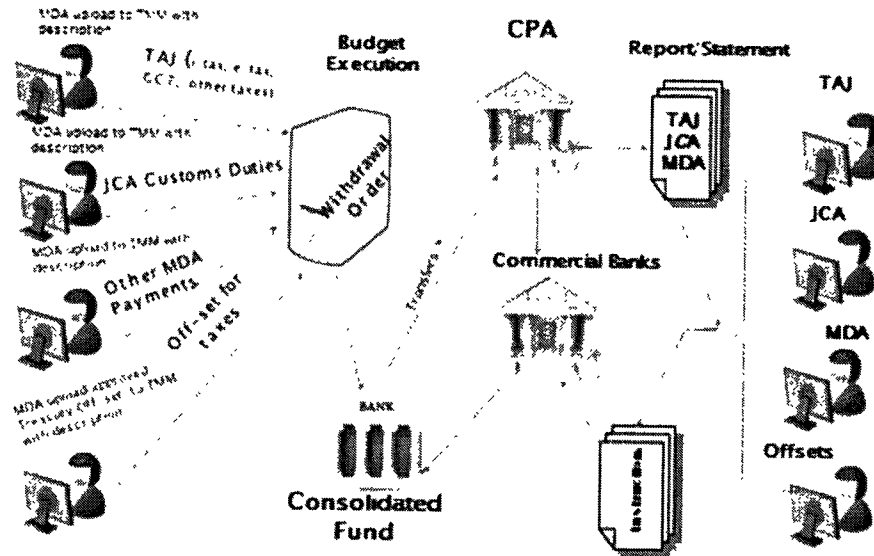
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1. FOREWARD

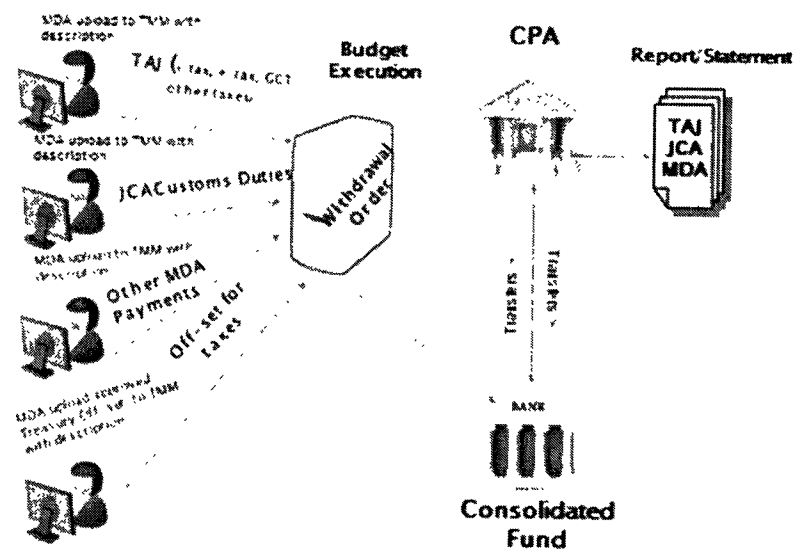
- 1.1 The General Guidelines of Public Financial Management PFM , states that Government payment programs should :
 - (a) Support sound, efficient and transparent management of public financial resources;
 - (b) Be safe, reliable, and cost-effective; and
 - (c) Be leveraged to accelerate the development of the public payments system more broadly, and to promote financial inclusion.
- 1.2 The GOJ engages in three main types of payment systems: These are:
 - (a) Government to Government or G2G Transfers: These are domestic intra-government payments. These payments are really transfers and usually are a transfer from one Head to another Head in the same Budget and are referred to as “ intra-agency transfers”. These transfers are made for budget or operational purposes. This document focus on Intra-Government Transfers G2G.
 - (b) Government to Person and Government to Business Payments G2P/G2B: Examples are salaries paid to GOJ employees, Social payments such as PATH payments; procurement of goods and services; tax refunds.
 - (c) Person to Government and Business to Government P2G and B2G: Examples are Income and corporate taxes, fines, fees and penalties, customs and excise duties.
- 1.3 The advent of the Centralized Treasury Management System CTMS, effectively discontinued MDA lodgements in the commercial banking system with all funds now consolidated in the Central Bank. As steps are taken to move to a fully centralized payment system, attention is turned to G2G payments especially as they relate to taxes and duties paid by one MDA to another, more specifically to a Principal Receiver of Revenue (PRR). The Treasury pays these taxes and duties from the budgeted allocation of one MDA, to the Principal Receivers of these taxes and revenues in their respective commercial bank accounts. The funds are recorded as revenue in the receivers’ books and then returned to the treasury as revenue collections.
- 1.4 Government payment program or system include government collections/ receipts and government payments or disbursements and is described in the following diagrams showing the current system and the new system outlined in this document which is to become effective on October 2, 2016:

INTRA-GOVERNMENT PAYMENTS ARE G2G PAYMENTS AND WILL BE MADE VIA INTRA-GOVERNMENT TRANSFERS

GOJ INTRA-GOVERNMENT TRANSFERS- CURRENT STRUCTURE



GOJ INTRA -GOVERNMENT TRANSFER NEW STRUCTURE



- 1.5 This document provides the detailed operational procedures of the new system for intra-Government transfers in Central Government excluding executive agencies.

2. INTRODUCTION

- 2.1 Intra- government payments covered by these procedures are as follows:
- (i) Payment of statutory deductions by Ministries, Departments and Agencies (MDAs) to Tax Administration Jamaica (TAJ);
 - (ii) Payment of General Consumption Tax (GCT) by MDAs to TAJ;
 - (iii) Payment of Customs Duties and other taxes to Jamaica Customs Agencies;
 - (iv) Reimbursement of the Consolidated Fund ¹;
 - (v) Payment of motor vehicle licenses, contractor's levy and other taxes by MDAs to TAJ;
 - (vi) Repayment of Contingencies Provision Advances;
 - (vii) Set off of MDAs' Accounts Payable against PRR's Revenue Receivable;
 - (viii) Other payments between MDAs for other goods and services.
- 2.2 Government's policy is to keep intra government payments outside of the commercial banks and for these payments to be done through the use of accounting journals.
- 2.3 The physical movement of cash between MDAs including PRRs are to be discontinued and replaced by accounting journals starting **October 1, 2016**.
- 2.4 The principles of intra Government Transfers is described below:

3. STATUTORY DEDUCTIONS

- 3.1 Income Taxes and Education Taxes are payroll deductions funded by withdrawals from the Consolidated Fund. These deductions are subsequently paid to TAJ via a transfer to its commercial bank (revenue in-transit) account. TAJ accounts for these deductions as revenue, then issues instructions to the commercial bank to transfer the funds to the Consolidated Fund bank account in the commercial bank. On advice from the TAJ, the funds are transferred by the Treasury to the Consolidated Fund Account at the Bank of Jamaica. These are Intra-Government Transfers (IGT).
- 3.2 Payroll deductions funded by transfers from the Consolidated Fund and subsequently paid to the National Housing Trust and the National Insurance Scheme and any other fund outside of the Consolidated Fund are not IGTs. These shall continue to require the physical movement of cash from the Consolidated Fund through warrants for payment to the relevant entity.
- 3.3 All payroll statutory deductions shall continue to be "warranted" as a part of MDAs' payroll expenditure.

¹ Already being done as an Intra-Government Transfer

3.4 MDAs shall advise the Ministry of Finance & the Public Service (MoF&PS) as per MOF Circular No. 2 dated January 9, 2014 of the statutory deductions payable for each month by the Ministry as well as by its “on-budget” agencies. This report must be submitted within ten (10) working days following the end of the month in which the salary was paid.

3.5 The MoF&PS based on advices received at (3.3), must prepare and submit to the AGD by the 19th day of each month a summary of the total income and education taxes to be paid by all MDAs.

3.6 AGD Consolidated Fund Unit (CFU):

3.6.1 The CFU shall process in the normal manner the total amount payable to TAJ for MDAs’ income and education taxes. However, instead of transferring the relevant funds from the Consolidated Fund to the CPA and later to the TAJ for them to pay it back to the Consolidated Fund , it shall do the following:

- (a) Generate in the normal manner the relevant Warrant Requisition and Withdrawal Order, transferring the relevant Funds to the CPA from the Consolidated Fund.
- (b) Transfer the amount for income and education taxes from the CPA to the Consolidated Fund and not to TAJ, making the relevant entry on the CTMA Web Portal which will make the journal entry below when reconciled with the MDA at (3.8.1).

Expenditure Control Account (per MDA)	Debit	
Central Payment Account (per MDA)		Credit

- (c) Advise the TAJ that the Consolidated Fund has been credited with the income and education taxes paid by MDAs.

3.7 TAJ Revenue Accounts Unit:

3.7.1 TAJ shall effect the relevant journal entry in their books on receipt of the advice at (3.6.1)(c) from AGD in addition to receipt of the schedule of MDAs listing the income tax and education tax paid on their behalf by the AGD into the Consolidated Fund.

3.8 Ministries, Departments & Agencies:

3.8.1 MDAs shall insert payment voucher in the FinMan system for payment of the income and education taxes to match manual payment on the web portal at (3.6.1) (b).

3.8.2 The matched payment at (2.8.1) shall eventually generate the following entry in the FinMan:

Expenditure Control Account	Debit	
Warrant Balance Control Account		Credit

4. **GENERAL CONSUMPTION TAX**

4.1 MDAs shall apply the procedure outlined in MOF Circulars No 3 dated February 16, 2015 and No 14 dated May 27, 2014 regarding withholding of GCT payable based on supplier's invoice.

4.2 MDAs shall by the 15th day of each month advise the MoF&PS as per MOF Circular No. 14 dated May 27, 2014, of the GCT withheld in the previous month and due for payment to TAJ in the current month.

4.3 The MoF&PS based on advices received at (4.2), must prepare and submit to the AGD by the 19th day of each month a summary of the total GCT to be paid by all MDAs.

4.4 **AGD Consolidated Fund Unit (CFU):**

4.4.1 The CFU shall process in the normal manner the total amount payable to TAJ for MDAs' GCT. However, instead of transferring the relevant funds from the Consolidated Fund to CPA and later to the TAJ for them to pay it back to the Consolidated Fund, it shall do the following:

(a) Generate in the normal manner the relevant Warrant Requisition and Withdrawal Order, transferring the relevant Funds to the CPA from the Consolidated Fund.

(b) Transfer the amount for GCT from the CPA to the Consolidated Fund and not to TAJ, making the relevant entry on the CTMS Web Portal which will make the journal entry below when reconciled with the MDA at (4.6.1).

Expenditure Control Account (per MDA)	Debit	
Central Payment Account (per MDA)		Credit

(c) Advise the TAJ that the Consolidated Fund has been credited with the GCT paid by MDAs.

4.5 **TAJ Revenue Accounts Unit:**

4.5.1 TAJ shall effect the relevant journal entry in their books on receipt of the advice at (3.4.1)(c) from AGD in addition to receipt of the schedule of MDAs listing the GCT paid on their behalf by the AGD into the Consolidated Fund.

4.6 **Ministries, Departments & Agencies:**

4.6.1 MDAs shall insert payment voucher in the FinMan system for payment of the income and education taxes to match manual payment on the web portal at (4.4.1) (c).

4.6.2 The matched payment at (4.6.1) shall eventually generate the following entry in the FinMan:

Expenditure Control Account	Debit	
Warrant Balance Control Account		Credit

5. CUSTOMS DUTIES

5.1 Amounts payable to Jamaica Customs Agency (JCA) by MDAs for payment from warrant funds shall not be executed by physical movement of funds to the JCA for them to repay the Consolidated Fund.

5.2 MDA shall post payment to the JCA on the FinMan system using the TRN XXXXXXXXXXXX which is linked to Bank Account "Accountant General for Consolidated Fund". The payment shall cause the following entry in the books of the MDA:

Expenditure Control Account	Debit	
Accounts Payable Sent to AGD Account		Credit

5.3 The payment at (5.2) when uploaded by the Treasury shall instead of making a physical payment to JCA shall send the funds directly to the Consolidated Fund.

5.4 AGD Consolidated Fund Unit (CFU)

5.4.1 The CFU upon receipt of the payment uploaded at (5.2) shall effect payment in the normal manner sending the payment to the Consolidated Fund Bank Account.

5.4.2 The CFU shall advise the JCA of the amount deposited in the Consolidated Fund by the relevant MDA.

5.5 JCA Revenue Accounts Unit:

5.5.1 JCA on receipt of the advice at 5.4.2 shall effect in their books the relevant journal entry to reflect the revenue collected and "transferred" to the Consolidated Fund and shall release the relevant goods, if all the required amounts have now been paid by the MDA.

6. REIMBURSEMENT OF THE CONSOLIDATED FUND

6.1 The MoF&P shall issue warrants to provide the requisite funds for MDAs to reimburse the Consolidated Fund of project expenditure made from loan disbursement funds.

6.2 AGD Consolidated Fund Unit (CFU):

The AGD on receipt of the warrant at (6.1) shall do the following:

(a) Generate in the normal manner the relevant Warrant Requisition and Withdrawal Order, transferring the relevant Funds to the CPA from the Consolidated Fund.

(b) Transfer the amount for reimbursement of the Consolidated Fund from the CPA to the Consolidated Fund making the relevant entry on the CTMS Web Portal which will make the journal entry below when reconciled with the MDA at (6.3.1).

Expenditure Control Account (per MDA)	Debit	
Central Payment Account (per MDA)		Credit

6.3 Ministries, Departments & Agencies:

6.2.1 MDAs shall insert payment voucher in the FinMan system for reimbursement of the Consolidated Fund to match manual payment at (6.2) (b) on the web portal.

6.2.2 The matched payment at (6.3.1) shall eventually generate the following entry in the FinMan:

Expenditure Control Account ²	Debit	
Warrant Balance Control Account		Credit

7. REPAYMENT OF CONTINGENCIES PROVISION ADVANCES

7.1 The MoF&P shall issue warrant to provide the requisite funds for MDAs to repay the Ministry of Finance Contingencies Provision Advance.

7.2 AGD Consolidated Fund Unit (CFU):

The AGD on receipt of the warrant at (7.1) shall do the following:

- (a) Generate in the normal manner the relevant Warrant Requisition and Withdrawal Order, transferring the relevant Funds to the CPA from the Consolidated Fund. The Withdrawal Order execution will cause the following journal to be made automatically in the TMM in respect of the Borrowing Head:

	Debit	Credit
1. Order Execution	1. Central Payment Bank	Withdrawal Order
(Transfer to CPA)		
<i>TMM -Borrowing MDA only</i>	2. Consol Fund Control	Consolidated Fund Bank
<i>No entry in MDA's Books</i>		

- (b) Transfer the amount for repayment of the Contingencies Advance from the CPA account of the Borrowing Head to the CPA account of Head 2000 Ministry of Finance and the Public Service: See journal entry below:

	Debit	Credit
1. MOF Recovery of Advance	Central Payment Bank Head 2000 MoF&P	Contingencies Provision Advances Paid Account

² The General Ledger account to be debited will be "Amount due to Consolidated Fund "when the Revised Externally Funded Instructions are released.

2. MDA Repayment of	Contingencies Provision	Central Payment Bank
Advancer	Advances Received	Borrowing Head
	Account	

- (c) Transfer the amount recovered by MOF re Contingencies Advance from the CPA to the Consolidated Fund making the relevant entry on the CTMS Web Portal. (NB. This is to be done only if directed by the MoF&P in the case of a Warrant Reduction).

Warrant Issue (0010)	Debit	
Central Payment Bank Head 2000 MoF&P		Credit

7.3 Ministries, Departments & Agencies:

- 7.3.1 The Ministry of Finance (MoF&P) shall insert journal voucher in the FinMan System for recovery of the Contingencies Advance to match manual journal at (7.2)(b)(1) on the Web Portal making the following entry:.

Warrant Balance Control	Debit	
Contingencies Provision Advances Paid Account		Credit

- 7.3.2 The Ministry of Finance (MoF&P) shall insert journal voucher in the FinMan System for Warrant Reduction to match manual journal at (7.2)(c) on the Web Portal making the following entry:.

Warrant Issue	Debit	
Warrant Balance Control		Credit

- 7.3.3 The borrowing MDA shall insert journal voucher in the FinMan system for reimbursement of the Consolidated Fund to match manual payment at (7.2)(b)(2) on the web portal making the following entry:

Contingencies Provision Advances Received Account	Debit	
Warrant Balance Control		Credit

8. SET OFF OF MDAS' ACCOUNTS PAYABLE AGAINST TAX RECEIVABLE

- 8.1 Where the Financial Secretary has granted approval for taxes owed by a taxpayer to be set off against amounts owed by a MDA to the said taxpayer, the MoF&P shall include in the warrant issued, the requisite funds for the MDAs to pay the taxpayer. However this amount shall be paid by the MDA directly to the Consolidated Fund to cover the taxes owed by the taxpayer.

8.2 MDA shall instead of effecting payment to the taxpayer shall on the FinMan system effect payment to the Consolidated Fund using the TRN XXXXXXXXXXXX which is linked to Bank Account “Accountant General for Consolidated Fund”. The payment shall cause the following entry in the books of the MDA:

Expenditure Control Account	Debit	
Accounts Payable Sent to AGD Account		Credit

8.3 The payment at (8.2) when uploaded by the Treasury shall instead of making a physical payment to taxpayer shall send the funds directly to the Consolidated Fund.

8.4 AGD Consolidated Fund Unit (CFU)

8.4.1 The CFU upon receipt of the payment uploaded at (8.2) shall effect payment in the normal manner sending the payment to the Consolidated Fund Bank Account.

8.4.2 The CFU shall advise the TAJ of the amount deposited in the Consolidated Fund by the relevant MDA and the name and TRN of the relevant taxpayer engaged in the “set off”.

8.5 TAJ Revenue Accounts Unit:

8.5.1 TAJ on receipt of the advice at 8.4.2 shall effect in their books the relevant journal entry to reflect the revenue collected and “transferred” to the Consolidated Fund and shall reduce the taxpayer’s liability in respect of the amount due to TAJ.

9. PAYMENT OF MOTOR VEHICLE LICENSES, CONTRACTOR’S LEVY AND OTHER TAXES

9.1 Amounts payable to TAJ by MDAs for payment from warrant funds shall not be executed by physical movement of funds to the TAJ for them to repay the Consolidated Fund.

9.2 MDA shall post payment to the TAJ on the FinMan system using the TRN XXXXXXXXXXXX which is linked to Bank Account “Accountant General for Consolidated Fund”. The payment shall cause the following entry in the books of the MDA:

Expenditure Control Account	Debit	
Accounts Payable Sent to AGD Account		Credit

9.3 The payment at (8.2) when uploaded by the Treasury shall instead of making a physical payment to TAJ shall send the funds directly to the Consolidated Fund.

9.4 AGD Consolidated Fund Unit (CFU)

9.4.1 The CFU upon receipt of the payment uploaded at (8.2) shall effect payment in the normal manner sending the payment to the Consolidated Fund Bank Account.

9.4.2 The CFU shall advise the TAJ of the amount deposited in the Consolidated Fund by the relevant MDA.

9.5 **TAJ Revenue Accounts Unit:**

9.5.1 TAJ on receipt of the advice at 9.4.2 shall effect in their books the relevant journal entry to reflect the revenue collected and “transferred” to the Consolidated Fund and shall provide the MDA with the relevant goods, services or relevant advice re the tax paid by the MDA.

10. OTHER PAYMENTS BETWEEN MDAS FOR OTHER GOODS AND SERVICES

10.1 Where a MDA provides goods or services to another MDA, which is to be paid for from Warrant funds, such payment must be settled internally through a journal, transferring the funds from one subsidiary CPA account to another. There shall be no physical movement of cash.

10.2 The MDA purchasing the goods or service must post payment on the FinMan system using a special Event on the system. The event shall make the following entry in the books of the MDA:

Expenditure Control Account	Debit	
Warrant Balance Control Account		Credit

10.3 The payment at (10.1) when uploaded by the Treasury shall instead of making a physical payment to MDA shall cause the following journal entries to be made in the TMM.

Purchasing MDA

Expenditure	Debit	
Central Payment Bank Account		Credit

Selling MDA

Central Payment Bank Account	Debit	
Expenditure Control Account or AIA Control Account		Credit

11. WITH-HOLDING TAX ON INTEREST

11.1 The AGD- Public debt Unit shall effect payment of the taxes withheld in respect of interest payable on Debt Instruments by sending directly to the BOJ Consolidated Fund Bank Account the amount payable which hitherto was paid over to TAJ for payment to the Consolidated Fund.

11.2 The payment at (11.1) shall cause the following entry in Head 20018:

Expenditure Control Account	Debit	
Accounts Payable		Credit
Accounts Payable	Debit	
Accounts Payable Sent to AGD		Credit

11.3 AGD Consolidated Fund Unit (CFU)

11.3.1 The CFU upon receipt of the payment uploaded at (11.1) shall effect payment in the normal manner sending the payment to the Consolidated Fund Bank Account.

11.3.2 The CFU shall advise the TAJ of the amount deposited in the Consolidated Fund by the AGD Public Debt Unit.

11.3.3 The AGD- Public Debt Unit shall submit to TAJ immediately upon payment to the Consolidated Fund at (11.1) a Schedule of the tax withheld on the interest payable per Debt Instrument.

11.4 TAJ Revenue Accounts Unit:

11.4.1 TAJ on receipt of the advice at (11.3.2) shall effect in their books the relevant journal entry to reflect the revenue paid directly into the Consolidated Fund on their behalf.

11.5 Public Debt Head

11.5.1 The payment to the Consolidated Fund shall cause the following entry to be automatically made in the Public Debt Head:

Accounts Payable Sent to AGD	Debit	
Warrant Balance Control Account		Credit