



MINISTRY OF FINANCE AND THE PUBLIC SERVICE

**MINISTRY OF FINANCE & PUBLIC SERVICE  
FINANCE AND ACCOUNTS DIVISION  
JOB DESCRIPTION AND SPECIFICATION**

|                         |   |
|-------------------------|---|
| <b>JOB TITLE:</b>       | Director, Management Accounts   |
| <b>JOB GRADE:</b>       | FMG/PA 4  |
| <b>POST NUMBER:</b>     | 1133  |
| <b>DIVISION/BRANCH:</b> | Finance & Accounts  |
| <b>UNIT/SECTION</b>     | Management Accounts   |
| <b>REPORTS TO:</b>      | Principal Finance Officer   |
| <b>MANAGES:</b>         | Senior Management Accountant ant (Recurrent),<br>Management Accountant 2 (Projects), Management<br>Accountant 1 (4) |

This document will be used as a management tool and specifically will enable the classification of positions and the evaluation of the performance of the post incumbent.

This document is validated as an accurate and true description of the job as signified below:

\_\_\_\_\_  
Employee

\_\_\_\_\_  
Date

\_\_\_\_\_  
Manager/Supervisor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Head of Department/Division

\_\_\_\_\_  
Date

---

Date received in Human Resource Division

---

Date Created/revised

## **JOB PURPOSE**

The Director Management Accounts is responsible for managing the budget preparation process on behalf of the Ministry of the Public Service (MOFPS) and in so doing, guides direct reports to realize the objectives and deliverables of the Division. This is done in accordance with the priorities and policies of the Government of Jamaica (GOJ), the guidelines prescribed by the Financial Secretary (FS) as well as the approved Corporate Plan.

He or she is not only the principal advisor to the Principal Finance Officer (PFO) in those matters, but also supports the PFO in his or her responsibilities, by providing the required financial information to inform business decisions, in all matters related to the expenditure budget as well as other funds and assets under the control of the MOFPS. This is achieved by guiding the Budget Preparation process, preparing commitments for expenditure as well as delivering supporting reports and projections on behalf of the Division and the MOFPS.

The incumbent establishes and operates an effective budgeting and cash management system in order to ensure that limited, available resources are allocated in accordance with the MOFPS' priorities. In addition, he or she maintains expenditure within the limits of the warrant and budgetary allocations and directs the investment of unused cash balances in order to realize maximum returns, while minimizing risk.

He or she maintains control over public expenditure to ensure that it is kept within budgetary limits, by guaranteeing that Monthly Expenditure Reports are up-to-date and Quarterly Expenditures and Projections for the next Quarter are reviewed and are reflective of the GOJ's financial realities. At the same time, projects are completed on time, within budget, with value for money and performance standards are respected.

The Director Management Accounts seeks to achieve the above by creating and fostering an environment which is supportive of professionals who advocate

team work inclusive of learning and development, in the conduct of assigned duties, while delivering their responsibilities using ethical business practices, due diligence and commitment, with high levels of accountability, responsibility as well as productivity

### **KEY RESULT AREAS/ OUTPUT**

1. A fitting and worthwhile contribution to the MOFPS' Corporate Plan and Operational Plan, with expert financial advice, provided.
2. An appropriate contribution to the Division's Budget, Corporate Plan and Operational Plan provided.
3. Activities of the Unit, inclusive of Virement preparation and Warrant adjustments, are planned, coordinated and efficiently monitored.
4. A successful conclusion to the Budget Preparation process which is in line with all requirements of the GOJ.
5. As a primary source of knowledge with respect to the Budget activities of the MOFPS, data provided.
6. All Monthly and Quarterly reports on behalf of the Division and the MOFPS, prepared and presented accordingly.
7. Expertise and advice on the Unit's processes and output, provided accordingly.
8. Commitment for expenditures prepared accordingly and the MOFPS monthly Warrants are managed, adjusted as required and issued.
9. Cash management while implementing the budget is achieved and in effect.

10. The MOFPS' budget and cash resource for programmes, projects and other activities, in accordance with the Corporate Plan, policy priorities and resource availability, allocated.
11. The MOFPS' Draft Expenditure and Revenue Cash Budgets as well as Accrual Budgets, prepared and presented in the appropriate statements, which are:
  - i. The Balance Sheet;
  - ii. Income & Expenditure; and
  - iii. Cash flow
12. The level of public expenditure, appropriate standards of performance and value for money in managing Public Finances inclusive of projects which must be completed on time and within budget, achieved.
13. Expertise and advice provided in relation to the MOFPS' Expenditure Management, delivered accordingly.
14. Expenditure is within the Voted Provision, has been applied to achieve the desired outcome inclusive of value for money, monitored and achieved.
15. Optimal cash allocations and Cash Management monitored and realized.
16. Efficient and motivated staff who are appropriately trained and productive.

## **KEY RESPONSIBILITY AREAS**

### **Management/Administrative Responsibilities**

1. Lead and manage the Management Accounts Unit in order to achieve the strategic objectives of the Finance & Accounts Division, while supporting the MOFPS's vision of becoming a Centre of Excellence.
2. Provide leadership when organizing and delivering the Unit's output while supporting the MOFPS's policies and regulations.
3. Provide appropriate advice to the PFO on the MOFPS' financial status and performance.

4. Ensure that the Unit's output is achieved according to the FAA Act, the GOJ's and other regulatory requirements as well as MOFPS policies and guidelines.
5. Ensure that Budgets and Cash Flows are prepared in accordance with MOFPS' Guidelines, Corporate Plan, Policy Priorities and resource availabilities.
6. Identify and implement mitigating strategies to correct any underperformance against agreed and measurable targets.
7. Manage the approved budget for the Unit. Approve expenditure according to established rules, guidelines and regulations of the GOJ.
8. Convene periodic staff meetings to assess accomplishments and any concerns which could impact and or prevent the Unit from delivering output in accordance with agreed targets and timelines.
9. Maintain cordial and professional relationships with external and internal stakeholders and visitors. Ensure that staff members follow the appropriate example which has been set.

### **Technical/Professional Responsibilities**

1. Participate in developing the Division's Corporate and Strategic Plans, as well as its objectives and strategies. Monitor and update the Unit's achievement of objectives and strategies.
2. Ensure that the Unit's output is planned and carried out with dispatch, while having regard of the Unit's contribution to the Division's Corporate and Operational Plans and Budget as well as policies laid down by the GOJ, including Parliaments intentions.
3. Ensure that reporting entities are schooled in the importance of adhering to the appropriate deadlines of the Budget preparation process.
4. Provide appropriate, technical advice on related matters, as and when required.
5. Participate in the Quarterly Evaluation of Programme Managers to determine their achievement of the requirements of the Corporate Plans.

## **Budget Preparation: Expenditure Budget Formulation**

1. Ensure that Budgets and Cash Flows are prepared in accordance with the MOFPS' Guidelines, Corporate Plan, Policy Priorities and resource availability.
2. Maintain a Budget System which is in accordance with a required timeframe and delivers Expenditure Budgets according to guidelines issued by the MOFPS.
3. Prepare draft Expenditure Budgets for the MOFPS through a process of consultation, coordination and consolidation while ensuring that said Budgets are prepared in accordance with the following:
  - i. Ceilings and guidelines are outlined in the Budget Call and issued by the Financial Secretary;
  - ii. Objectives and strategies of the MOFPS as outlined in its Corporate Plan; and
  - iii. National Economic and Policy Priorities.
4. Analyze Budget Requests from other Divisions / Departments in detail, in order to ascertain if they reflect the appropriate level of allocations, while following guidelines established by the MOFPS' Senior Management Team and are supported by realistic Implementation Plans.
5. Analyze in detail, all Budget requests from Divisions / Departments, to determine if they reflect the level of allocations and guidelines, established by the MOFPS' Senior Management Team, and are supported by realistic Implementation Plans.
6. Analyze in detail, all Budget requests, with respect to para-statal bodies, to confirm that those requests are in accordance with approved objectives and strategies and in addition, they are realistic and are supported by approved Implementation Plans.
7. Provide guidance on request, to Divisions / Departments, in preparing narratives which support Budget Allocations, to ensure that they highlight their specific purposes and performance indicators, as stated in their Corporate Plans.

8. Present Consolidated Budget Estimates, in draft, to the PFO, ensure that estimates conform to prescribed guidelines with adequate time for it to be reviewed, approved by the Financial Secretary and presented to the Public Expenditure Division (PEX) of the MOFPS, within the specified deadline.

### **Revenue Budget Formulation**

1. Review, in conjunction with Programme Managers, the structure of cost recovery / user fees, to ensure that all possible scope for cost recovery / user fees have been considered.
2. Validate all estimates of revenues, take in account the rationality of existing rates, relative to current cost, trends of actual collection and any other factors which could affect tendencies in the future.
3. Prepare annual Estimate of Miscellaneous Revenue and / or, Appropriations-in-Aid, in accordance with the format specified and approved by the Financial Secretary.

### **Budget Preparation: Overall Accrual Budgets**

1. Prepare for the MOFPS, in accordance with appropriate guidelines, the following budget statements:
  - i. Income & Expenditure
  - ii. Balance Sheet
  - iii. Cash Flow

### **Expenditure Control**

1. Maintain firm control on Public Expenditure.
2. Ensure that all expenditure is kept within budgetary limits and in accordance with the following:
  - i. Approved standards of performance;
  - ii. Value for money is achieved while managing public finance; and
  - iii. Projects are completed on time and within budget.

### **Cash Management**

1. Has direct responsibility to implement and operate an effective Cash Management System which includes the following:
  - i. Allocate monthly and quarterly warrants in accordance with agreed priorities.

- ii. Implement an effective mechanism to contain expenditures within the warrant limits, through a system of commitment planning and control.
- iii. Ensure that any Appropriations-in-Aid are fully utilized.
- iv. Is responsible for ensuring that expenditure against approved budget is met from the warrant allocation and not from unauthorized sources such as, withholding statutory and other approved deductions and / or diverting departmental revenue.
- v. Review all bank accounts on an on-going basis, ensure that no idle cash balances exist.

### **Expenditure Management & Control**

1. Establish and implement a methodology for budget implementation which will ensure appropriate Expenditure Management & Control. Take into account the regularity and propriety of all expenditure incurred as well as general compliance with the overall requirements of the FAA Act and their related Instructions.
2. Collaborate with the Financial Analyst and monitor the budget implementation process of portfolio entities, in order to determine if:
  - i. Budgetary funds are being utilized for the purposes approved by Parliament;
  - ii. Budgetary funds are efficiently, effectively and economically used.
3. Include members of the Corporate Planning Unit when conducting evaluations of the physical and financial performance of capital projects as well as activities recorded in the recurrent budget.

### **Revenue Management & Control**

1. Establish and maintain an effective system which ensures the prompt receipt of all revenue receivable and all other accounts receivable.
2. Ensure that actual revenue collections are monitored on a monthly basis, against established targets. In the event of a shortfall in collections, implement authorized measures to improve collections in accordance with targets.

3. Confirm that those Miscellaneous Revenues which are collected and are payable to the Accountant General's Department (AGD, are remitted promptly and the monthly reconciliation of said revenues, is completed accordingly.
4. Identify and implement an appropriate system of Management Accounting & Reporting while ensuring that it conforms to the legal and operational requirements of the MOFPS.

### **Departmental Human Resource Responsibilities**

1. Provide leadership and guidance to the Unit's staff members by creating an appropriate vision while motivating them towards achieving all goals.
2. Demonstrate and build the highest standards of ethical and moral conduct in order to promote confidence and trust in the output of the Unit.
3. Manage the welfare and development of staff members through the timely preparation of and feedback to performance appraisals, make recommendations for appropriate training as required.
4. Evaluate the performance of direct reports and their achievement of the objectives and strategies of the Corporate Plan.
5. Develop and manage performance by establishing and agreeing to goals and performance targets for each staff member.
6. Ensure that job rotation takes place among the staff so that their experiences can be enriched and become a motivating factor for learning.
7. Provide guidance to staff through coaching, mentoring and training. Provide assistance and support as and when needed.
8. Ensure that proper working conditions exist for staff members and they are provided the appropriate resources to undertake and deliver their responsibilities.

9. Participate in the recruitment and selection process for potential staff members of the Unit.
10. Ensure that all staff members are aware of and adhere to the Division's policies, procedures and regulations as well as those of the MOFPS as a whole.

### **Customer Service Responsibilities**

1. Establish customer service principles, standards and deliverables for the Unit.
2. Ensure that all staff members' responsibilities with respect to customer service, are respected, upheld and reported.
3. Monitor and verify the adequacy and effectiveness of the Unit's performance in relation to customer service responsibilities.
4. Establish the use of customer evaluations as part of the Unit's standard accounting process.
5. Prepare quarterly and /or annually Customer Service reports in accordance with established standards.

### **Other Responsibilities**

1. Provide professional and technical advice to the PFO, as and when required.
2. Represent the PFO on request.

### **PERFORMANCE STANDARDS**

1. Activities of the Unit are planned, directed and monitored.
2. The Unit's output is delivered in accordance with the FAA Act, Its Regulations and Guidelines and any other approved ruling.
3. Efficiency of the Unit's output is measured by the following:
  - i. Expenditure is maintained within budgeted amounts and any differences are rationally explained;
  - ii. An agreed percentage of projects are concluded on time and within budget.

4. Management of the MOFPS' finances and related public expenditure monitoring is achieved to the satisfaction of the Financial Secretary (FS) and the Minister.
5. Services granted to affiliated public bodies and institutions are concluded to their satisfaction.
6. Any complaints and or enquiries are appropriately and expeditiously resolved as agreed.
7. Staff members of the Unit respect the rules and requirements of confidentiality, integrity and sensitivity, while performing their duties.
8. Efficient, motivated and productive staff, trained in accordance with established standards and guidelines.

#### **REQUIRED KNOWLEDGE SPECIFIC TO THE POSITION**

1. Excellent knowledge of Accounting Principles and Practices as well as Public Administration.
2. Expert knowledge and experience in the GOJ Budget preparation process.
3. Expert knowledge of the Government of Jamaica's (GOJ) Accounting Standards.
4. Expert knowledge of the Financial Administration and Audit Act and Regulations.
5. Expert knowledge of related GOJ ICT systems.

#### **REQUIRED SKILLS & COMPETENCIES**

1. Excellent management, leadership, planning and interpersonal skills.
2. Possess high ethical conduct, confirmed integrity and is open to change.
3. Is a competent user of computer hardware with knowledge of relevant software applications.

4. Thinks critically with developed analytical skills as well as abilities to identify risk and any commensurate levels of impact.
5. Excellent knowledge of the MOFPS' overall strategic plan and its responsibilities with respect to achieving its targets.
6. Willing to work co-operatively and collaboratively with all stakeholders and able to establish and maintain good working relationships.
7. Excellent presentation, oral and written communication skills, with report writing.
8. Excellent investigative and problem solving skills with the tenacity to do so.

#### **MINIMUM REQUIRED EDUCATION AND EXPERIENCE**

- BSc. Degree in Accounting/Management Studies with Accounting or BBA Degree from an accredited University **or**;
- Post-Graduate Degree in Accounting/Financial Accounting **or**;
- Practicing Chartered Accountant and a Member of a designated professional accounting Body **or**;
- ACCA Level 2 or 3
- At least four (4) years' experience at the professional accounting level

#### **SPECIAL CONDITIONS ASSOCIATED WITH THE JOB**

- This is a typical office environment, with no adverse working conditions however, travelling is required.
- There can be stress especially when meeting deadlines.
- Extended working hours are expected.

#### **AUTHORITY TO:**

- Recommend leave, disciplinary action, recruitment and promotions for staff, according to established policies and procedures.

**LIAISE WITHIN THE MINISTRY:**

| <b>POSITION TITLE</b>                     | <b>PURPOSE OF COMMUNICATION</b>  |
|---|--|
| Principal Finance Officer                 | Direct Reporting   |
| Financial Secretary and Minister          | Briefings/Policy Advice  |
| Deputy Financial Secretaries              | To discuss issues relating to budget, financial management, financial regulations, financial systems and procedures etc. |
| Programme Managers                        | Briefing on budgets, cash flow and expenditure projections.  |
| Director Accounts Payable and Payroll     | To discuss budget and warrant allocation   |
| Director Accounting & Financial Reporting | To discuss budget and warrant allocation   |

**LIAISE EXTERNALLY TO THE MINISTRY & ITS PORTFOLIO HEADS:**

| <b>POSITION TITLE</b>                             | <b>PURPOSE OF COMMUNICATION</b>  |
|---|--|
| Public Accounts Committee                         | Assist the Financial Secretary in rendering accountability to Parliament on the stewardship of public funds and assets   |
| Finance Committee                                 | Assist the Financial Secretary in discussions on the ministry's budget included in the Estimates of Expenditure presented to the House by the Minister of Finance. |
| Contractor General, National Contracts Commission | To make submissions and/or furnish responses to questions regarding the process of transparency and fairness in the award of contract.                             |

|                         |  |
|-------------------------|--|
| Office of the Cabinet   | On any issues of public expenditure management |
| Accountant General      | On any issues of public expenditure management |
| PIOJ                    | On sectorial policy and resource allocation    |
| International officials | On appropriate projects to fund                |