

COMPTROLLER OF ACCOUNTS CIRCULAR NO. 03 DATED JUNE 18, 2020

TO:

**All Permanent Secretaries and Heads of Departments,
Chief Administrator, Tobago House of Assembly and
Heads of Statutory Authorities subject to the Statutory Authorities Act, Chapter 24:01**

SUBJECT:

Updating of Pension and Leave (P&L) Records

Your attention is drawn to Minister of Finance Circular No. 6 of 2017 on the *Timely Submission of Accurate Records of Service, Pension and Leave (P&L) Records and Computation of Contract Gratuities for the Processing of Pensions and Gratuities* which was issued to address the challenges faced in the timely payment of pensions and gratuities. A copy is attached at ***Appendix I***.

2. Whereas there has been some improvement in the submission of P&Ls for retiring persons, there is still need for greater effort in compliance with the directives of the aforementioned Circular in order to ensure that there are no lengthy delays in the processing of public officers' terminal benefits.

3. The purpose of this Circular is to provide continued focus on this urgent matter of high priority and to provide updated deadlines for the submission of P&L Records for **all** monthly paid officers in your Ministries and Departments.

Summary of Provisions of Circular

4. By Minister of Finance Circular No. 6 of 2017, you were reminded of your statutory obligation under the relevant pieces of legislation to ensure that P&L Records of all officers whose retirement are known to be imminent are furnished accurately to the Comptroller of Accounts not less than three (3) calendar months before the date on which the officers concerned are due to retire.

5. In this regard, the Circular provided Guidelines and checklists to aid in the accurate preparation of P&L Records and for the computation of benefits.

6. Several courses of action to address challenges faced in the continuous updating of P&L Records were also recommended to you as follows:

- (a) Ensure that the P & L Unit is adequately staffed with trained personnel;
- (b) Liaise with the Public Service Academy to train Establishment personnel;
- (c) Prepare Desk Manuals to provide for staff replacement and flatten the learning curve;
- (d) Ensure compliance with relevant Circulars governing the preparation, maintenance and submission of P&L Records;

- (e) Maintain oversight of and monitor the P&L function by requesting a regular report on the status of the preparation and submission of P&L Records;
- (f) Update P&L Records for Circulating Personal Files of transferred officers in a timely manner;
- (g) Formulate an Annual Work Programme for the P&L Unit to support the timely submission of P&L Records, and
- (h) Respond promptly to queries from the Comptroller of Accounts and Auditor General by the appointment of liaison officers to mitigate delays in the processing of pensions and gratuities.

7. Further, the Treasury Division has developed additional guidance on administrative techniques to eliminate delays in the preparation of P&L Records. A copy is attached at **Appendix II**. The guidelines presented will also aid in the development of the Work Programme for the P&L Unit.

Updating of Pension and Leave Records to December 31, 2019

8. Pursuant to your responsibility for the annual submission of updated P&L Records, you are hereby required to submit to the Comptroller of Accounts all outstanding P&Ls up to **December 31, 2019** for all monthly paid officers on your establishment **by September 30, 2020**.

Status Reports

9. You are reminded that the preparation of P&L Records is a **recurring exercise** which must be sustained to ensure compliance with all service legislation. In this regard, a template was developed and issued to assist you with monitoring of the submission of officers' P&L Records to the Comptroller of Accounts. A copy is attached at **Appendix III**.

10. You are now further advised that a copy of an updated Status Report for your Ministry/Department must be submitted on an MS Excel spreadsheet to treasurydiv.pensions@gov.tt by **September 30, 2020**. Thereafter, a copy of the most updated Status Report must be submitted to the Comptroller of Accounts and the Head of the Public Service **on a quarterly basis**.

General

11. Notwithstanding the requirement to submit records of retiring persons at least three months prior to retirement, you are advised that every effort should be made to submit **all** the relevant

documents pertaining to an officer **one (1) year prior** to the officer's retirement date to the Pensions Management Branch to ensure the timely payment of terminal benefits.

12. All Permanent Secretaries and Heads of Departments, Chief Administrator, Tobago House of Assembly and Heads of Statutory Authorities subject to the Statutory Authorities Act, Chapter 24:01 must ensure that the contents of this Circular are brought to the immediate attention of all relevant personnel in the Human Resource Unit, Accounting Unit, Internal Audit Unit and the Unit with the responsibility for pension administration.

Catherine Laban
Comptroller of Accounts