



GOVERNMENT OF BERMUDA
MINISTRY OF FINANCE

PATI Information Statement

Name of Public Authority: Accountant General's Department

Introduction:

The Public Access to Information Act (PATI) 2010 was developed to give the public the right to obtain access to information held by public authorities; to increase transparency with regard to these authorities; to increase accountability held by public authorities; and to update and inform the public on the activities and decision-making of these authorities in a sustained and consistent manner.

To aid the provision of information to the public, the Public Access to Information (PATI) Act 2010 requires that each public authority prepares an Information Statement. The purpose of the Information Statement is to provide people wanting access to information held by a public authority a 'window' of the types of documents held by that public authority, what that public authority does, and how a person can access the information they require.

The Accountant General's Department Information Statement will make the following information available to the public as part of its normal business activities:

- Structure of the organization, and governing legislation;
- Functions, powers, duties and obligations;
- Summary of services provided;
- Classes of records held, in order to facilitate the exercise of right of access;
- Administrative manuals;
- Policies, rules and guidelines used for decision-making;
- Name and contact information of the person designated by a public authority as the person to whom requests for information are to be directed;
- Additional information to aid accessing Information Statement;
- Means of logging concerns or complaints or concerns about accessing information

Section A: Structure, Organization and Legislation [s5(1)a]

- The Accountant General's Department provides timely and accurate financial information for decision making and maintains quality service and financial controls under the authority of the legislation listed below.

- The Department comes under the Ministry of Finance and is organized into the following nine sections:
 - Policy Management & Administration
 - Financial Reporting
 - Compensation & Benefits
 - Compliance & Disbursements
 - Treasury & Debt Collection
 - Bank Reconciliation
 - Financial Systems
 - Management Accountant Trainees
 - Government Employees' Health Insurance

MISSION STATEMENT

To support the Ministry of Finance in financial management and control of Government activities. To develop and maintain excellence through quality service and financial control for decision making under the Public Treasury (Administration and Payments) Act of 1969.

REPORTING FRAMEWORK

The Department is subject to the general direction and control of the Minister of Finance, more specifically the Financial Secretary. The Department also provides technical support to the Public Service Superannuation Board, the Ministers and Members of the Legislature Pensions Board, the Government Employees Health Insurance Committee, and the Public Funds Investment Committee.

Legislation

- The legislation governing the Accountant General's Department is as follows:
 - Public Treasury (Administration and Payments) Act 1969
 - Public Service Superannuation Act 1981
 - Government Employees (Health Insurance) Act 1986
 - Ministers and Members of the Legislature (Salaries and Pensions) Act 1975
 - Contributory Pension Act 1970
 - Public Funds Act 1954
 - The Interest and Credit Charges (Regulation) Act 1975,
 - Government Loans Act 1978,
 - Limitation Act 1984
 - The Employment Act 2000
 - Good Governance Act 2012

- Proceeds of Crime Act 1997

Copies of the foregoing Acts and Regulations may be viewed at the following website:
<http://www.bermudalaws.bm>

Section B: 1) Functions, powers, duties of the Authority [s5(1)b]

- Administration of the Consolidated Fund
- General supervision of payments out of or into public funds made by or to Government Departments or any public authority
- Proper recording of every payment made into or out of the Consolidated Fund
- Collection, deposit and recording of Government's revenue on a timely basis
- Preparation of the annual accounts for the Consolidated Fund and all Public Funds under the purview of the Accountant General's Department per the Public Treasury (Administration and Payments) Act 1969.
- Delivery of annual accounts of the Consolidated Fund and Public Funds to the Minister of Finance and Auditor General.
- Administration of the Public Funds' assets as legislatively stipulated and according to the directives of the Public Funds Investment Committee
- Administration of the Public Service Superannuation Fund and Ministers and Members of the Legislature Pensions Fund and adherence to the direction of their respective Boards
- Payment of contributions into and claims out of the Government Employees Health Insurance Fund in accordance with the direction of the Committee
- Oversight and reconciliation of all Government bank accounts held locally and overseas.
- Management of Government's accounting platform
- Administration of employees' wages and salaries
- Process all authorized payments from the Consolidated Fund in accordance with the Financial Instructions
- Administration of Government's risk management policy

Section B: 2) Obligations under PATI Act [s5(1)b]

To provide an **information statement** for the public and promulgate it [s5],

- To provide **other information** to the public so that the public needs only to have minimum resort to the use of the Act to obtain information [s6]. This includes:
 - General information, e.g. activities of the Authority
 - Log of all information requests and their outcome
 - Quarterly expenditure (upon request) [s6(5)]
 - Contracts valued at \$50,000 or more.
- To **respond to information requests** in a timely manner [s12-16]
- To **track information requests**, and provide this data to the Information Commissioner
- To respond to requests from the Information Commissioner [s9]

- To **amend personal information** held by the Authority that it is wrong or misleading following a written request by the person to whom the information relates [s19]
- To conduct an **internal review** if formally requested [part 5]
- To give evidence for **review by the Information Commissioner** [part 6, 47(4)], or for **judicial review** [s49], if required
- To provide an **annual written report** to the Information Commissioner of the status of information requests [s58 (3)].
- **To do anything else as required** under the PATI Act and subsequent Regulations [s59, 60], including:
 - **Fees** for Requests for information
 - Management and maintenance of **records**
 - **Procedures** for administering the Act
- To **train staff and make arrangements** so as to facilitate compliance with the Act [s61]
- To **designate one of its officers** to be the person to whom requests are directed [s62]

Section C: Services and Programmes [s5(1)c]

- Process all approved vendor payments for all Government departments in accordance with the Public Treasury (Administration and Payments) Act of 1969 and Financial Instructions;
- Process all Government employees' payroll and pension payments in accordance with the Public Treasury (Administration and Payments) Act of 1969, Financial Instructions and Collective Bargaining Agreements;
- Collect, deposit and record Government's revenue and Government's outstanding debt that has been referred to the Department in accordance with the Public Treasury (Administration and Payments) Act of 1969 and Financial Instructions;
- Promptly validate and process GEHI claims payments in accordance with the Government Employees (Health Insurance) Act 1986 ;and the Public Treasury (Administration and Payments) Act of 1969
- Reconcile Government bank accounts;
- Manage the Trainee Management Accountant program for the Government.

Section D: Records and documents held [s5(1)d]

- Annual accounts of the Consolidated Fund (also available online)
- Electronic copies of vendor purchase orders, invoices and payments (originals maintained by originating department)
- Bank statements

• Deposit Receipts • Employee health insurance claims payments documentation • Payroll records • Customer receipts • Journal entries • Benefits enrolment forms • Pension records • Employee records • Annual accounts of the Public Funds
Section E: Administration (all public access) manuals [s5(1)e]
• Financial Instructions • All relevant legislation available at www.bermudalaws.bm
Section F: Decision-making documents [s5(1)f]
• Financial Instructions • Relevant legislation (see above) • Collective bargaining agreements • Government's Conditions of Employment and Code of Conduct
Section G: The Information officer [s5(1)g]
C. Anthony Francis – Manager, Financial Systems 51 Church Street 3rd floor Hamilton BDA (441) 279-2600
Section H: Any Other Information [s5(1)h]
None
Section I: Any Other Information To be Provided? [s5(1)i]
None

Section J: Information Statement: Copies and Updates [s5(2,3,4,5)]

Date Information Statement was updated: **March 13, 2015**

Locations of Information Statement:

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| • Your principal office: (51 Church Street – 3 rd Floor) | Y |
| • The Bermuda National Library; | Y |
| • The Bermuda Archives; | Y |
| • Available electronically, | Y |
| • Website for public authority (www.gov.bm) | Y |
| • Have you published a notice in the Gazette indicating the places where the information statement is available for the public? | Y |
| • With the Information Commissioner. | Y |

Sign and Date:

 - March 13, 2015

Curtis A. Stovell – Accountant General

Proposed Organisational Structure 2014

