

FM: 3/2/189

COMPTROLLER OF ACCOUNTS CIRCULAR NO. 3 DATED JANUARY 29, 2018

TO:

PERMANENT SECRETARIES, HEADS OF DEPARTMENTS, CHIEF ADMINISTRATOR
TOBAGO HOUSE OF ASSEMBLY AND HEADS OF STATUTORY AUTHORITIES
SUBJECT TO THE STATUTORY AUTHORITIES ACT, CHAPTER 24:01

SUBJECT:

Revisions to the UNIMED Group Health Plan for Monthly Paid Officers in the Civil Service, Statutory Authorities subject to the Statutory Authorities Act, Chapter 24:01, Tobago House of Assembly, Members of the Teaching Service and Holders of Certain Offices within the Purview of the Salaries Review Commission

The Personnel Department by Circular No. 6 dated December 13, 2017 advised of a revised rate of contribution to the UNIMED Group Health Plan (monthly-paid) with effect from **October 1, 2017**. As a consequence Comptroller of Accounts Circular No. 2 dated January 12, 2018 was issued, prescribing the accounting procedures to be followed.

2. Subsequently, the Chief Personnel Officer further advised that the arrears of contribution be deducted over a period of three months instead of one deduction. In this regard, **this revised Circular replaces Comptroller of Accounts Circular No. 2 dated January 12, 2018.**

Revised Contribution to the Plan

3. **The total revised monthly contribution for employee coverage (only) and family coverage is now \$165.00 and \$425.00 respectively.** Contributions to the Plan will continue to be shared between the employer and employee on the basis of a 60:40 ratio and the resulting revised monthly contributions with effect from **October 01, 2017** are as follows:-

| Employee Coverage (only) | Family Coverage (optional) |
|-------------------------------------|---------------------------------------|
| Monthly Contribution | Monthly Contribution |
| Employee - \$ 66.00 | Employee- \$170.00 |
| Employer - <u>\$ 99.00</u> | Employer- <u>\$255.00</u> |
| \$165.00 | \$425.00 |

/2. 4. The above ...

4. The above contribution covers the month or any part thereof. Contributions must **not be pro-rated** and the full amount of **\$66.00** for employee coverage, or **\$170.00** for family coverage, are deducted in advance of the month of coverage from the salaries of qualifying employees in the relevant month.

Contributions for February- April 2018 and thereafter

5. As indicated in paragraph 1, the revised rates came into effect from **October 01, 2017** and contributions are payable monthly in advance. As a consequence, the sum of **\$90.00** for employee coverage (only) and **\$262.00** for family coverage must be deducted in **February 2018, March 2018 and April 2018** from the salary of members of the Plan. This sum represents:-

Employee Coverage (only) \$24.00 - Arrears of contribution September 2017- January 2018
[($\$66.00 - \$51.60 = \$14.40 \times 5 \text{ months}$) ÷ 3]

\$66.00 - The full revised contribution per month

\$90.00

Family coverage \$92.00 - Arrears of contribution September 2017- January 2018
[($\$170.00 - \$114.80 = \$55.20 \times 5 \text{ months}$) ÷ 3]

\$170.00 - The full revised contribution per month

\$262.00

6. The Integrated Global Payroll/Integrated Human Resource Information System (IGP/IhRIS) system has been configured to deduct automatically the sum of **\$90.00** for employee coverage (only) and **\$262.00** for family coverage in the month of **February 2018, March 2018 and April 2018** and the revised sum of **\$66.00** for employee coverage (only) and **\$170.00** for family coverage from employees' salaries with effect from **May 2018**.

Coverage while on leave

7. You are reminded that eligible employees will continue to be covered under the Plan in the following circumstances:

- i. **While on approved leave of any kind where full/partial salary is received-** It should be noted that where an employee is to be paid salary in advance when proceeding on vacation leave, contributions towards the Plan should be deducted from the salary.

/3. ii. While...

ii. **While on Extended Sick Leave without Pay**

During periods of extended sick leave without pay, the employee must arrange with the paysheet clerk for direct payment of the **full** monthly contribution to the account of the Plan Administrator. Evidence of such payment must then be submitted to the Ministry for the maintenance of proper records.

8. Coverage under the Plan is suspended during periods of leave/absences from duty in respect of which no salary is payable and no contributions are made during such periods. However, an officer on leave of absence without pay on grounds of public policy or on leave of absence to take up employment with the Public Services Association, may opt to continue coverage and will be responsible for ensuring that contributions are paid into the relevant bank account for M&M Insurance at RBC Royal Bank, Park Street, Port of Spain using the appropriate bank deposit slip, a copy of which must be returned to the paysheet clerk for their records.

Accounting and Administrative Procedures

9. All Accounting Procedures governing the operation of the UNIMED Group Health Plan as detailed in **Comptroller of Accounts Circular No. 2 dated April 27, 2012** shall continue to apply. A copy is attached for ease of reference.

10. Further, you are reminded to ensure that the Human Resource Unit and Accounting Unit of your Ministry/Department adhere to the established procedures in the Circular mentioned above for the effective management of the Health Plan.

Estimates for Additional Funding

11. Where it is anticipated that supplementary funding is needed to meet the increased expenditure, Agencies are required to submit requests to the Budget Division. You are advised, however, that pending the provision of such supplementary funding, virements could be effected to meet monthly commitments.

12. All Permanent Secretaries, Heads of Departments, Chief Administrator of the Tobago House of Assembly and Heads of the Statutory Authorities subject to the Statutory Authorities Act, Chapter 24:01 should ensure that the contents of this Circular are brought to the attention of all relevant personnel.

/4. General...

General

13. You should ensure that:-

- a. All eligible employees are covered for the period while in your employment and that deductions are made from their salaries to preserve their benefits under the Plan.
- b. All relevant documents are submitted to the Plan Administrator to enable reconciliation and updating of records.

14. A copy of this Circular is available on the Ministry of Finance's website at www.extranet.finance.gov.tt.

**CATHERINE LABAN
COMPTROLLER OF ACCOUNTS**