

## GUYANA ELECTIONS COMMISSION

### SENIOR MANAGEMENT POSITION DESCRIPTION

<b>POSITION TITLE:</b> FINANCE AND ACCOUNTS MANAGER	<b>POSITION CODE:</b>
<b>REPORTS TO:</b> CHIEF ELECTION OFFICER	<b>AGREED TO BY:</b>
<b>OFFICE:</b> CHIEF ELECTION OFFICER	<b>APPROVED:</b>
<b>DIVISION:</b> FINANCE & ACCOUNTS	<b>EFFECTIVE DATE:</b>

#### I. ACCOUNTABILITY OBJECTIVE:

Responsible for providing technical and managerial leadership in planning, implementing and evaluating the financial resource systems for **GECOM**. Such systems include Financial/Cash Accounting and Management; Budgeting; Fixed Assets Management and the management of the Financial Management Information System.

#### II. DIMENSIONS OF POSITION:

##### A. NATURE AND SCOPE OF THE POSITION:

- Designing and implementing systems for general accounting, including Programme budgeting, analysing financial performance of the operations and estimating future expenditure.
- Preparing interim Financial Statements, including Balance Sheets and Income and Expenditure Statements.
- Applying principles of Financial Management, administrative processes and systems; cost management, control and evaluation; and of achieving organisational objectives in the preparation of Reports, financial policies, procedures and practices.
- Ensuring the efficient management of cash resources.
- Reviewing accounting systems and procedures for prompt and full accountability for all financial transactions relating to receipts and payments.
- Designing and implementing value for money accounting procedures.
- Interpreting financial statements to prepare monthly financial reports, with ratio analysis, comparative analysis to show performance, and graphs to illustrate trends.
- Undertakes any other relevant duties that may be assigned from time to time.

##### B. PRINCIPAL ORGANISATIONAL RELATIONSHIPS:

**(The Incumbent relates to the following areas/titles internally and externally within the Nature and Scope of the Job)**

**AREA/TITLE:**

**RESPONSIBILITY:**

**INTERNAL:**

Chief Election Officer

To discuss general policy guidelines for Financial Administration, Financial Statements and the External Auditor's Reports; to provide support on financial issues to be presented to the Chairman and Commissioners; to discuss operating and capital budgets within **GECOM**; to review and monitor budgets at Programme and Project levels.

Chairman/Commissioners

To discuss/review financial and accounting reports for **GECOM**; to be advised with respect to financial policies; to confirm compliance with applicable laws and regulations; to present certified financial reports and statements.

Accountants

To discuss the preparation/submission of Budgets, Financial Reports; to review monthly Expenditure of Votes Reports, Financial Statements, Statements of Balances; to discuss budgetary, accounting and other financial matters affecting operations and the financial requirements; to participate in decision-making likely to impact on the allocation of financial resources; to oversee implementation procedures of financial systems to allow for the efficient delivery of services and credit controlling.

Human Resource Manager

To discuss potential financial implications of changes in Staff, salary structure adjustments and benefits; to discuss monitoring procedures of Personnel and Administrative systems; to discuss work plans, procedures, personnel details such as wage and salary matters, filling vacancies, grievances, etc.; to advise on financial implications of conditions of service, entitlements and staff benefits, retirement, resignation and termination procedures and other administrative matters as well as Department expenditures to ensure that activity Managers are acquainted with financial systems and procedures; to ensure that corrective measures are in place and complied with.

Information Technology Manager

To continuously monitor and review the computerisation of financial and accounting regulations, systems and procedures.

Administrative and Support

To ensure that materials are available in required

Services Manager	quantities and the best quality consistent; to review the system of Stores and Inventory Controls; to discuss purchases, quotations, consumption tax returns.
Senior Management Team	To assist in the definition of contributions to the development of systems and procedures within the context of <b>GECOM's</b> requirements; to monitor the financial aspect of projects.
Financial Management Committee	To coordinate budget preparation. To jointly review expenditure trends; update HOD's on developments which may affect projected expenditure. Review implementation of financial accounting procedures and agree corrective actions necessary.
Internal Auditor	To review findings of audit; to plan implementation procedures regarding financial, operational, or administrative improvements; to assist in verifying accuracy and efficiency of procedures.
Stores Supervisor	To discuss systems to ensure that stocks and spares ledger are properly maintained; to review specific responsibilities related to issuing of Stores.
Divisional Staff	To monitor and supervise the postings within the Computer Section, creation of spreadsheets; to ensure that an efficient system of account ability is implemented and adhered to; to monitor transactions to ensure that the relevant registers and ledgers are properly maintained.
<b>EXTERNAL:</b>	
Ministries, Government and Other Agencies	To ensure timely payments of contributions due to <b>GECOM</b> ; to obtain information, to discuss the allocation of resources, Financial Reports and Financial Statements and to ensure the timely disbursements of financial resources and subventions.
Ministry of Finance	To submit reports on operations; to make requests or for advances.
External Auditor	To discuss/respond to contents of External Auditor's Management Letter and matters affecting <b>GECOM's</b> systems of financial control; to participate in the planning for and arranging of audit exercises on <b>GECOM's</b> assets, liabilities and financial transactions.
National Insurance Scheme/ Guyana Revenue Authority	To liaise with officers on regulatory and statutory matters; to ensure that deductions are paid over to relevant Agencies.

**C. PERSONNEL SUPERVISED BY THIS POSITION INCLUDE:**

**DIRECTLY**

Accountant, Expenditure of Votes  
 Accountant, Receipts/Payments

**INDIRECTLY**

Accounting Supervisor  
 Accounting Assistant  
 Senior Accounts Clerk  
 Accounts Clerk  
 Cashier

**D. MACHINES, TOOLS, WORK AIDS AND EQUIPMENT, CONTROLLED BY THIS POSITION AND USED BY SUBORDINATES INCLUDE THE FOLLOWING:**

<b>MACHINES</b>	<b>TOOLS</b>	<b>WORK-AIDS</b>	<b>EQUIPMENT</b>
Computer Printer Facsimile Photocopier Stapler	Pens Pencils Rubber Stamps Stamp Pads	Strategic Plan Medium Term Plan Annual Business Plans Human Resource Operations Manual Financial Rules and Regulations Annual, Quarterly and Monthly Cash Flow Statements Tender and Procurement System Documents Bank Reconciliations Staff Travel Reports Annual Financial Statements Audited Financial Statements Reports/Agreements Income and Expenditure Statement Balance Sheets Source of Application of Funds Accounting Software Budget Manual Memoranda of Agreement External Audit Management Reports FMIS and HRIS Manuals Regulations/Circulars Annual Budgetary Estimates Work Plans Programmes Revised Estimates Votes Accounts Ledger Salaries Ledger Payment Vouchers Returned Vouchers Pay sheets and Advances	Telephone Calculator

		Monthly Financial Statements Expenditure Statements Cash Flows Requests for Releases Office Materials Imprest Cash Book Receipts Books	
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### III. PRINCIPAL ACTIVITIES TO ATTAIN ACCOUNTABILITY OBJECTIVES:

(The following responsibility statements identify specific duties necessary to attain the GECOM's overall objectives while not precluding the position holder from carrying out other related activities that may be inherent in the position)

**PARTICIPATES** in the conceptualisation and formulation process of policy programmes within GECOM and makes contributions with respect to priority areas; provides Management with up-to-date decision support information, trend analysis, etc. in relation to the financial management of GECOM.

**DIRECTS** and **COORDINATES** activities of the Financial Information System; ensuring that accounting procedures and financial principles are maintained and evaluates operational methods and practices to determine efficiency of operations, recommending changes to the accounting system if necessary.

**MONITORS** the annual operating and capital budgets, analyses trends and develops comparative analysis to aid in management decision-making.

**OVERSEES** General Ledger Accounts reconciliations, Votes Ledger, Salaries and Bank Reconciliations and ensures that monthly and other periodic reports of financial Statements are prepared.

**INTERPRETS** accounting results and advises on financial matters. Prepares financial statements for presentation to **Chief Election Officer** and **Chairman** and **Commissioners**.

**DEVELOPS** and maintains an effective quality assurance system by ensuring strict compliance with financial regulations.

**REVIEWS** the accounting system and budgetary control procedures to ensure that the record-keeping systems, (computerised and manual), are reliable, effective and up-to-date.

**ASSISTS** in the development and implementation of the Financial Management Information System. Addresses matters such as management and administrative procedures and staffing structures for the Department.

**ENSURES** all statistics for internal use and submission to Government Agencies are accurately prepared and submitted on time.

**ENSURES** banking facilities are monitored and Financial obligations e.g. Income and other taxes, creditors etc. are paid on time.

**MONITORS** and **EVALUATES** performance of staff of Division, and reports and takes appropriate action as indicated by evaluation.

**ASSIGNS** tasks in Division, prepares “**Major Job Objectives**” and undertakes performance appraisals for Staff supervised; submits general reports related to work activities for guidance of management personnel.

### **QUALIFICATION AND EXPERIENCE PROFILE**

- 1) A First Degree in Accounting from a reputable and recognized institution, along with six (6) years experience as a senior manager with experience in public financial management, including working knowledge of Integrated Financial Management Information Systems (IFMIS) and the Financial Management Accounting Act (FMAA), financial analysis and financial accounting; Computer literacy would be advantageous.

**OR**

- 2) Professional Accounting qualification, that is, ACCA or ICMA; with six (6) years experience as a senior manager with experience in public financial management, including working knowledge of Integrated Financial Management Information Systems (IFMIS) and the Financial Management Accounting Act (FMAA), financial analysis and financial accounting. Computer literacy would be advantageous.