



Jamaica Customs Agency

Annual Report

2013-2014



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Vision Statement

A modern customs administration, delivering excellent service, fostering compliance, contributing to our national development and protection of society.

Mission Statement

To facilitate trade, protect our borders, optimize revenue collection, through collaborative border management and delivery of high-quality customer services and to develop and maintain a team of motivated professional and competent staff.

Core Values

Integrity - This important value:

- Demonstrates honesty, openness, punctuality, truthfulness, trustworthiness, accountability and fairness.
- Boosts the customers' confidence in Jamaica Customs and results in a higher degree of voluntary compliance with Customs Laws.

Professionalism - Professionalism in our services to our clients:

- Demonstrates knowledge, efficiency, accuracy, and consistency.
- Displays respect, courtesy, confidence, dignity in personal well-being and pride in our work.
- Displays loyalty, commitment, and confidentiality.
- Demonstrates sensitivity and responsiveness to the needs of our customers and co-workers, yet firm.

Principles - Jamaica Customs' activities are guided by the principles, which seek to ensure that:

- Ultimately, service to the nation is paramount as reflected in the Jamaica Customs' motto: Country Above Self.
- A safe and healthy environment will be provided for clients and staff.
- Work in the new Agency will be more productive, more rewarding, and more satisfying.
- Work and the strategies behind it will reflect the public interest and customer service.
- Clients will be provided with the information they need to carry out their responsibility and duty as citizens.
- Clients' and citizens' needs and satisfaction levels will be given importance and monitored closely.

Commissioner and Senior Management Team

			Major (Ret'd) Richard Reese, Commissioner of Customs	
		Ms. Lily-Mae Walder, Deputy Commissioner of Corporate Services		Ms. Florence Howe, Acting Deputy Commissioner of Operations
		Mr. Clyde Thompson, Consultant		Ms. Velma Ricketts, Assistant Commissioner Border Protection
		Ms. Marion Daley, Assistant Commissioner International Liaison		Mr. Marlon Lowe, Assistant Commissioner Valuation & Post Audit Clearance
		Mrs. Karlene Henry, Collector of Customs (Kingston)		Ms. Claudette Coombs, Collector of Customs (Montego Bay)
		Ms. Michelle Chambers, Acting Chief Internal Auditor		Mrs. Patricia Wiggan- Chambers Director, Executive Services
		Ms. Jessica Belle, Director, Human Resource Management & Development		Ms. Phillippa Edwards, Director, Finance & Accounts
		Ms. Janice Neathly, Legal Officer		

NB: Ms. Michelle Chambers, Acting Chief Internal Auditor is listed among the Senior Management Team due to her post being apart thereof. However, she is not listed in the table of Remuneration of Key Management Personnel because her salary was < \$2 Million.

List of Acronyms

ASYCUDA: Automated System for Customs Data

Bn: Billion

CEO: Chief Executive Officer

CET: Common External Tariff

DSIA: Donald Sangster International Airport

FAA Act: Financial Administration and Audit Act

FS: Financial Secretary

FY: Fiscal Year

GOJ: Government of Jamaica

HR: Human Resource

ICT: Information and Communication Technology

IDB: Inter-American Development Bank

JCA: Jamaica Customs Agency

JCD: Jamaica Customs Department

Mn: Million

MOFP: Ministry of Finance and Planning

NMIA: Norman Manley International Airport

POCA: Proceeds of Crime Act

RDP: Revenue Deposit Paid

UNCTAD: United Nations Conference on Trade and Development

YTD: Year to Date

**Message From The Honourable
Minister of Finance and Planning**



Another Financial Year has come to a close and I applaud the performance of the Jamaica Customs Agency as a revenue-generating organization. This year the Agency made the transition to Executive Agency which has seen much preparation to streamline various processes to make Jamaica Customs more efficient in its service delivery to stakeholders. Equally, much focus has been placed on efforts to enhance the procedures for a more robust collection of revenue and the enforcement of border control systems.

I urge the Agency that despite the challenges experienced over the past year, you should continue to innovate by employing modern techniques to improve your business processes and protect the country's borders. You have already made strides in the continued improvement of your Information Technology Systems and customer service to enhance the experience of clients as they do business.

We know that no amount of remuneration will be an adequate reward for the services you provide the country by being the nation's protectors. Nevertheless, the nation appreciates your continued duty and patriotism as you provide the most valuable service to the country.

Best wishes for the upcoming Financial Year

Peter D. Phillips, PhD., MP



**Message From The Honourable Minister Without Portfolio
In The Ministry Of Finance and Planning**

I am pleased to be associated with this year's publication of the Jamaica Customs' Annual Report as the Organization began operating under a new modality - Executive Agency Status.

The Jamaica Customs Agency is at the forefront of efforts to modernise our border control operation, improve trade facilitation strategies thus ensuring the collection of equitable revenue for the country.

However, as you examine your performance for Financial Year 2013/14, ensure that you never lose sight of the importance of delivering quality service to the public. I ask each employee to re-dedicate themselves to the principle of efficiency, productivity, and friendliness as you safeguard the revenue for the country.

The reward for your sacrifice and vigilance will be derived from an improved system of doing business as we approach Financial Year 2014/15.

Horace W. Dalley, MP



**Message From The Chief Executive Officer
(CEO)/Commissioner Of Customs**

I am proud of the achievements of the staff at Jamaica Customs for Financial Year 2013/14. In recognition of the achievement of Executive Agency status, I commend the employees of Jamaica Customs for their flexibility, resourcefulness, and aptitude to adjust to an evolving environment.

I am particularly proud though, that amid the challenges faced all staff members were able to rise to the occasion which has seen us surpassing most of our Ministry of Finance monthly revenue targets. In addition, a number of significant contraband fines were made which can be credited to the vigilance of our Border Protection Team supported by our law enforcement partners locally and internationally.

With the commencement of business process re-engineering, our policies and processes have been improved in an effort to facilitate international trade in a challenging economy. We are confident that, by keeping sight of our vision of a world-class organization, we will continue to serve our customers with improved efficiency as we continue the transition to ultimately being ranked among the best customs administration internationally.

Major (Ret'd) Richard Reese, M.B.A., J.P

Profile of the Jamaica Customs Agency



ABOUT THE JCA

The Jamaica Customs Agency (JCA) formally the Jamaica Customs Department (JCD) operation historically dated back to 1869 when it was part of the Collector General's Department where its focus was the collection of revenue. In 1985 with the provisions under the Revenue Administration Act the Customs and Excise Department came into existence. However, by October 1991 the functions were sub-divided into the General Consumption Tax Department and the Jamaica Customs Department. On April 2, 2013, the Jamaica Customs Department was transitioned into an Executive Agency thereby becoming the Jamaica Customs Agency.

ROLES AND RESPONSIBILITIES

The JCA falls under the auspice of the Ministry of Finance and Planning (MOFP) and is headed by a CEO/Commissioner who reports to the Financial Secretary (FS). The Agency operates with three mandates: the equitable collection of revenue, facilitation of trade and protection of Jamaica's borders. It maintains its position as a principal contributor to the Government of Jamaica (GOJ) coffers and is responsible for collecting approximately thirty-five percent (35%) of the national tax revenues, annually.

The Agency plays a key role in the international trade supply chain by the effective and efficient processing and releasing of importing and exporting cargo within the established charter standard. Additionally, the assessing of passengers' baggage and ensuring compliance with restricted and prohibited regulations are part of its activities.

Jamaica Customs, as protectors of the nation's borders, Jamaica Customs detects and interdicts illegal, restricted and prohibited items which directly impacts the security of the country. As such, directly embedded in the mandate of the Agency is the achievement of goals two and three of Jamaica's National Development Plan, Vision 2030. Jamaica Customs ensures that all import and export activities comply with Jamaica's laws and regulations. Jamaica Customs carries out its functions by:

Interdicting and seizing contraband, including narcotics and illegal drugs;

Detecting and apprehending persons engaged in fraudulent practices designed to circumvent Customs related laws;

Protecting Jamaica's industries, labour, and intellectual property rights by enforcing Jamaica's laws intended to prevent illegal trade practices, including provisions related to quotas; the Anti-Dumping Act; and by providing Customs Records for copyrights, patents, trademarks;

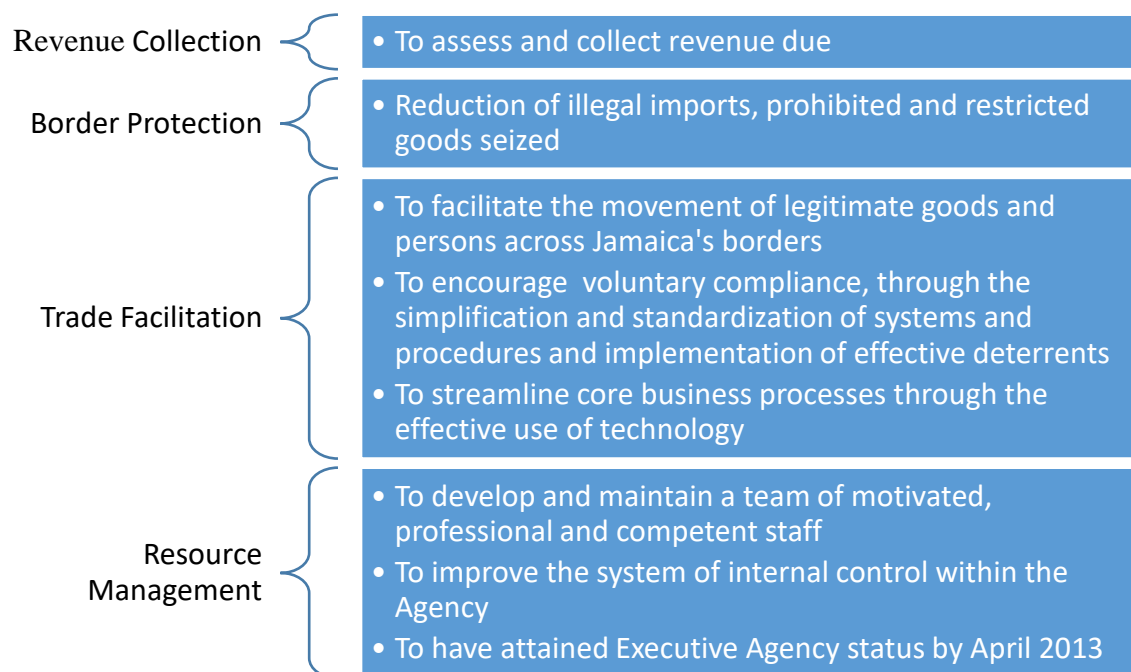
Protecting the general welfare and security of Jamaica by enforcing import and export restrictions and prohibitions, including money laundering.

LAWS AND REGULATIONS GOVERNING THE JCA

All Customs activities are governed primarily by the Customs Act and Regulations. In addition to its own laws, Customs enforces over 125 other provisions of law for at least 20 Agencies. A number of these statutes relates to environmental protection, national security, and consumer safety.

JCA's STRATEGIC OBJECTIVES

The Agency's strategic objectives were formulated to provide direction for its core mandates and ensure optimal execution of the JCA's operation:



Summary of Performance

The Jamaica Customs Agency having achieved Executive Agency status at the commencement of the fiscal year pursued its core mandates in relation to revenue collection, trade facilitation, and border protection. Against the five revenue related performance indicators that were formulated (*see Table 1 Revenue Outputs, page 12*), only one was fully achieved at the end of the fiscal year. That is the timely removal of overtime goods from the public bonded warehouses to the Queen's Warehouses. Ninety-five percent of the lodgements prepared by the public bonded warehouse were received by the Queen's Warehouses indicating the transfer of the accompanying goods and the enabling of the auctioning of those goods for sale. Nevertheless, the Agency collected 96% of the forecasted revenue target, having collected \$128.822Bn of \$133.585Bn targeted.

The area of border protection had four performance indicators and the JCA was successful in realizing or exceeding performance in two (*see Table 2 Border Protection and Compliance Output, page 12-13*). Notably, while the Agency targeted a 10% decline in illegal imports, prohibited and restricted goods seized, there was a 20% decline in seizures of contraband at the end of the fiscal year. On the other hand, while the desire was to finalize 90% of prosecutions (court cases), only 51% (19 of 37 cases) were finalized. All these cases were matters in relation to the Proceeds of Crime Act (POCA).

In its quest to contribute to improvements in the international trade supply chain the JCA established nine performance indicators for trade facilitation (*see Table 3: Trade Facilitation Outputs, page 13*). For the fiscal year, the target of 85% compliance with customer charter standards was surpassed as the Agency processed 95% of import entries within 24 hours. Additionally, the assessment of the customer satisfaction level of the services offered yielded a satisfaction index score of 3.04 which was good on the scale measured. Passenger processing time through the green channel recorded success of 12 seconds on average over the target of 30 seconds, however, the red channel produced unfavourable results of 4:21 minutes on average against the target time of 3 minutes. In driving the automation and computerization of processes the Agency completed four of the eighteen ICT projects as part of its reform agenda.

FY2013/14 KEY OUTPUT PERFORMANCE

For the year in the review, there were twenty-eight (28) key outputs that the Agency prioritized.

Despite the challenges, the Agency focused on its transformation while delivering on its mandates in relation to revenue collection, border protection, and trade facilitation albeit to satisfy stakeholders.

The performance against fiscal targets is tabulated below:

Table 1:

Revenue Outputs:

Output	Fiscal Target	Performance Comments
Percentage of forecast revenues collected	\$133.585Bn	Revenue collected amounted to \$128.822B which was \$4.763B or 4% below the target.
Arrears collected against the plan	90% or \$280.574Mn	Arrears collected during the fiscal year amounted to \$241.696M which was 76% of the annual target
Additional revenue assessed against original revenue declared	40% or \$663.652Mn	As at the end of the fiscal year, there was \$456.734Mn or 28% of the annual target of additional revenue collected by the Valuation and Verification Unit.
Cost of collection of duties and taxes as a proportion of revenue collected	2%	Expenditure incurred by Customs in 2013/2014 totalled \$3.242 billion compared to \$2.958 billion in 2012/2013. Overall operating costs this year amounted to approximately 2.34% of total revenue collections.
Timely removal of 'overtime' goods to the Queen's Warehouses.	95%	During the fiscal year, 1,667 lodgement notes were sent to Queens Warehouses in a timely manner of the 1,755 lodgement notes.

Table 2:

Border Protection and Compliance Outputs:

Output	Fiscal Target	Performance Comments
Illegal imports, prohibited and restricted goods seized	10% decline	There were 1,025 seizures of contraband and illicit goods compared to 1,276 seizures in the previous year, hence a 20% decline.
Value of non-specific illegal and prohibited goods detected and seized	35% increase	A total of \$4.330B was valued which was a 96% increase from \$2.205B from the previous fiscal year.
The decreased percentage in breaches of procedural breaches	30%	There were 684 breaches cited during the year when compared to 686 last year. Breaches decreased by 0.3%.
Increase in the number of finalized prosecutions (against the number of prosecutions taken to court).	90%	Nineteen (19) out of a total of thirty-seven (37) or 51% of Proceeds of Crime Act (POCA) cases were finalized.

Table 3:

Trade Facilitation Outputs:

Output	Fiscal Target	Performance Comments
Compliance with customer charter standards	85%	Compliance to standards can be seen in the total amount of 299,955 or 95% of Import entries processed within 24 hours.
Customer satisfaction levels (customer surveys)	85%	Customer Service Satisfaction resulted in a satisfaction index of 3.04 (good) customer satisfaction levels.
Number of complaints (decreasing trend)	10%	Twenty-six (26) or 4% increase in complaints against 25 from the previous year.
Reduction in the timeliness of the processing of passengers with goods/no goods to declare	Green Channel: 30 seconds Red Channel: 3 minutes	Average processing time at both Int'l Airports are: Green Channel = 0:12 mins and Red Channel = 4:21 mins
Improved awareness amongst stakeholders (internal and external) of Customs policies and procedures	75%	There was a 972 or 5% increase from the previous fiscal year. Resulting in a 78% increase in awareness.
Update and amend legislation	100% amendment by 2014	An amendment to the Customs Act was adopted by parliament in December 2013. Amendments also made to the Stamp Duty Act, corrections made to the integrated tariff and there was the suspension of the CET on fish feed and urea.
ICT projects for core computerization and support activities planned, developed and implemented.	100%	There were eighteen (18) ICT projects ongoing; with four (4) or twenty-two percent (22%) completed.
Improve the Customs processes for imports and exports	100%	E-Manifest was fully implemented at all Customs ports. iCase (export system) is currently under in-house testing. Hence, an estimated 80% improvement was realized.
Implementation of ASYCUDA World by 2014	100%	The contract was signed with the United Nations Conference on Trade and Development (UNCTAD) on February 25th, 2014. The interview process commenced. Procurement of office equipment and supplies initiated.

Table 4:

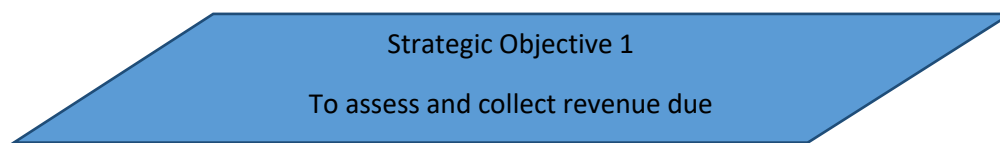
Resource Management Outputs:

Output	Fiscal Target	Performance Comments
Reduced vacancy rates	70%	At the end of the fiscal year, fifty-one (51) vacancies or 87% were filled.
Maintain attrition rates (year on year)	1%	There were thirty-nine (39) separations which represented 3.09%.
Reduced absenteeism and sickness levels (year on year)	15%	The Agency recorded 2.85% of absenteeism days and sickness levels.
Increased level of staff satisfaction (through the survey, done year on year)	99%	An official Staff Satisfaction Survey is to be scheduled after all staff has transitioned to the new Agency.
Training delivered against the plan	70% increase	One thousand two hundred and fifty-eight (1,258) employees were trained resulting in an increase of 56%.
Increased percentage of staff achieving satisfactory performance rating or above against target (moderated by HR to reduce the potential for over grading).	99%	Three thousand and seventy-two (3,072) or 98% PERs as at March 2014 attained or exceeded the score of seventy-five percent (75%).
Reduced number of disciplinary issues that result in staff being dismissed/prosecuted; (looking for a reducing number each year as integrity measures become more effective).	0.2%	There were 0.11% of disciplinary issues that result in staff being dismissed/prosecuted (looking for a reducing number each year as integrity measures become more effective).
Accurate and timely reports/statements in accordance with the FAA Act & Executive Agencies Act (against milestones set out in the Modernisation Plan.)	100% submission to the MOF&P and other stakeholders 12 monthly statements by the 10 th working day of the subsequent month.	Nine (9) or 75% of Final Statements due were submitted on time in accordance with the FAA Act.
Receiving interim status in April 2013.	100%	The Department was accorded an interim Executive Agency status on April 2, 2013.
Increased awareness of the progress of the Modernisation Programme Office	100%	Twelve (12) reports submitted the progress of the modernisation of the Agency. <ul style="list-style-type: none"> • Sensitization of staff on all matters pertaining to the Transformation. • This is being actively done through the all-users network. • Finalizing all outstanding disciplinary matters • Disciplinary hearings are actively being done. • Identifying areas for technical assistance for the modernization program • Meetings and discussion continue with IDB

Output	Fiscal Target	Performance Comments
		regarding the provision of technical assistance for the areas: Post Clearance Audit, Risk Management, Enforcement, HR and ICT related areas.

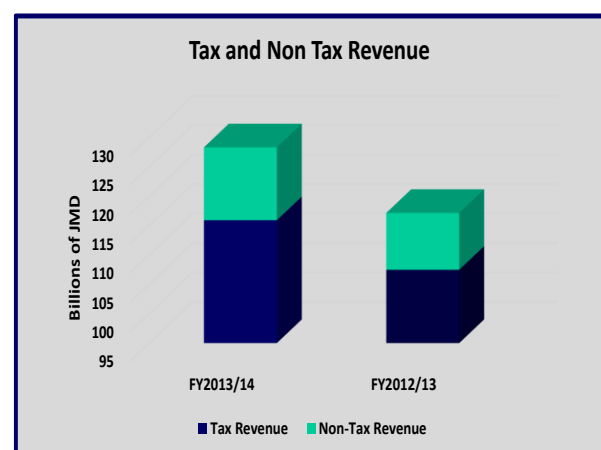
OPERATIONAL PERFORMANCE

Revenue Collection



The JCA, as the second-largest revenue collector, was assigned the responsibility of collecting \$133.585B for the FY2013/14. On March 31, 2014, total net revenue collected stood at \$128.299B, which represented 96% of the annual collection target. In comparison to the previous fiscal period, the JCA recorded a positive performance of \$11.155B or 10% from \$117.144B for FY2012/13. Petroleum products, specific categories of motor vehicles, cigarettes and cellular phones and car tyres were the primary contributors to the revenues outturn. The efficiency of the JCA's revenue collection, as measured by the returns on imports, improved by two percentage points from 19% in FY2012/13 to 21% in FY2013/14.

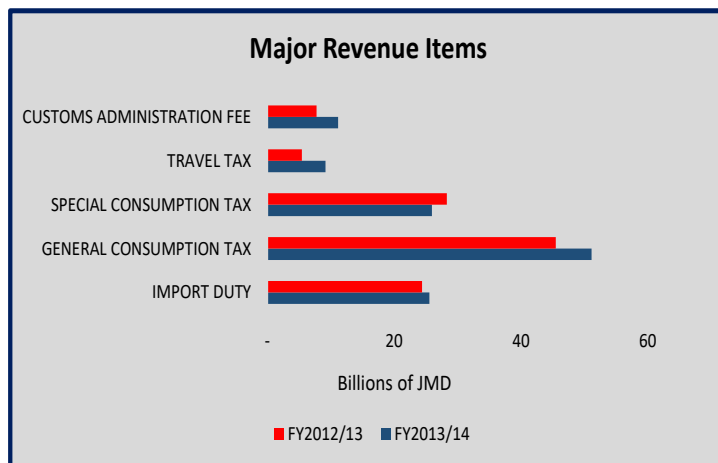
Figure 1:



The Agency contributes approximately 35% of the total national tax revenues annually and is committed to at least maintain this share of the Government's tax revenue. For FY2013/14 93% of the tax revenue target was achieved with the collection of \$115.990B against the targeted collection of \$124.286B. All major tax items under-performed relative to the target excluding travel related taxes, due primarily to the imposition of passenger levy, which, for a while delayed the payments from airlines in the FY2013/14.

The Special Consumption Tax (SCT), which is largely a specific tax levied on petroleum products, cigarettes, alcohol and applied to motor vehicles on an ad valorem basis, recorded the most significant variance of \$4.93B or 15% against the target. Additionally, this revenue item performed negatively year on year due to lower revenue from motor spirit (unleaded 87), cigarettes and automotive diesel oil. For instance, the number of cigarette sticks duty paid declined from \$1.174B in FY2012/13 to \$0.855B in FY2013/14. Similarly, the volume of motor spirit (unleaded 87) declined to 277.588M litres in FY2013/14 from 386.945M litres in FY2012/13.

Figure 2:



The revenue generated from Import Duty of \$25.551B was 12% or \$3.340B below the collection target of \$28.892B. This below-budgeted performance was in large measure due to the introduction of the productive input relief regime by way of the Fiscal Incentives Act. Notwithstanding, Import Duty revenue grew by 5% or \$1.148B from \$24.402B in the previous fiscal period.

Growth in imports of motor vehicles with cc rating of 1800-2000, cellular phones and sparkling wines were the drivers for the increase in Import Duty revenue.

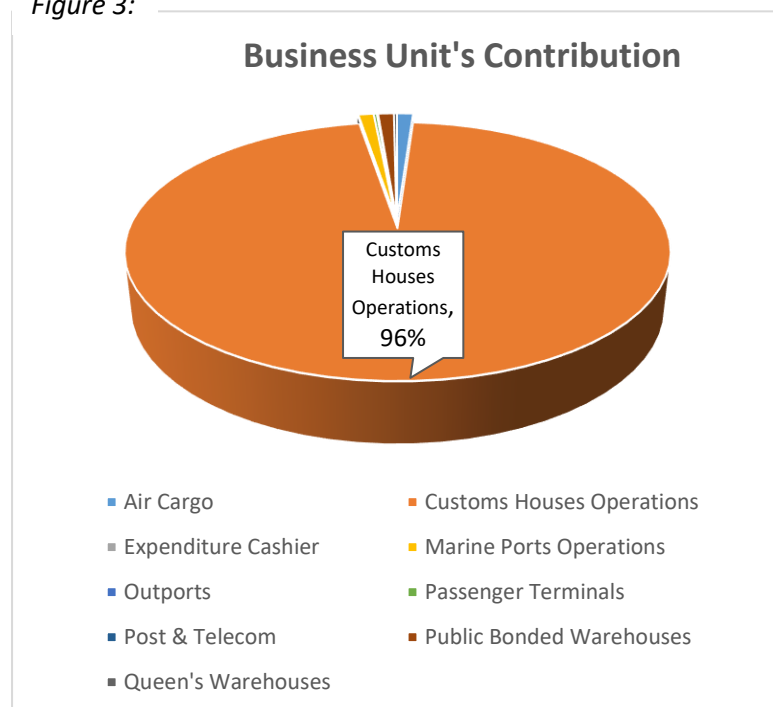
The General Consumption Tax revenue of \$51.161B fell short of the collection target of \$53.893B by \$2.731B or 5%. In comparison to the previous fiscal year, the GCT revenue grew by 12% or \$5.660B from \$45.501B in FY2012/13. The cascading effect of the GCT item coupled with the expansion of its base (inclusion of all fees and taxes paid at the ports) in March 2013 contributed to the growth in the GCT tax revenue. Additionally, greater importation of communication apparatus (routers and switches), motor vehicles (1800-2000cc), lubricating oils and sparkling wines contributed to the positive year on year GCT outturn.

Effective April 1, 2013, a Customs Administration Fee (CAF) was introduced as a replacement for the Customs User Fee, which was deemed non-compliant with World Trade Organization (WTO) standards. Collection with respect to CAF was \$11.152B for the reviewed period. As a result, the non-tax revenue overperformed, by \$9.093B or 97% with a collection of \$18.353B against a targeted collection of \$9.299B(see Appendix B; Table B1 for details).

Waivers and incentives granted amounted to approximately \$13.749Bn (Waivers accounted for \$11.243Bn of the total and incentive \$2.506Bn.). A total of \$24.635Bn was granted the previous year. Year on year, waivers and incentives decreased by \$10.889Bn or 44%.

Business Unit/Stations Contribution

Figure 3:



The majority of the revenue collected by the JCA flowed through the Customs Houses \$116.859Bn, \$15.013Bn and \$1.575Bn in Kingston (including Motor Vehicle Unit), Montego Bay and St. Ann's Bay respectively. All Customs Houses reflected positive performance in comparison to the previous fiscal year, FY2012/13. Customs House Kingston (including Motor Vehicle Unit) registered a \$19.625Bn or 20% increase from

See Appendix B; Table B2: Gross Collections by Revenue Station

\$97.234Bn to \$116.859Bn. Montego Bay Customs House revenue collections increased from \$10.359Bn to \$15.013Bn, reflecting the growth of \$4.654Bn or 45%. St. Ann's Bay Customs House/Operations noted a \$0.090Bn or 6% growth in revenue collections from \$1.484Bn to \$1.575Bn.

Motor Vehicle Import Contribution

A total of 10,510 motor vehicle entries were processed during the fiscal year when compared to 12,548 entries for the corresponding previous fiscal year. This represents a decrease of 16.2% over the corresponding period. However, total collections in relation to motor vehicles for the fiscal year had a positive performance and amounted to \$13.761Bn compared to \$11.384Bn for the same period last year. This shows an increase of \$2.376Bn or 21%. See Table 5 below.

Table 5:

Motor Vehicle Types	FY2013/14 Performance	FY2012/13 Performance	Variance
Imports of Used Motor Vehicle (Duty Paid)	5,644	8,196	-31%
Imports of New Motor Vehicle (Duty Paid)	10,537	11,843	-11%
Revenue from Motor Vehicles	\$13.761Bn	\$11.384Bn	21%

Valuation Verification

For the fiscal year, the Valuation Verification Unit processed a total of 24,194 documents, of which 13,051 or 53.94% were motor vehicle bills of sight, 9,298 or 38.43% were referrals and 1,845 or 7.63% comprised other documents. When compared to the same period last year a total of 26,898 documents were processed of which 14,823 or 55.11% were motor vehicle bills of sight, 10,925 or 40.62% were referrals and 1,150 or 4.27% were other documents, this represented a 13% decrease in total documents processed.

The total additional value assessed for duty from Motor Vehicle Bills of Sight and Referrals was \$0.888Bn resulting in an additional duty of \$0.457Bn when compared to the same period last year the total value for duty assessed for duty Motor Vehicle Bills of Sight and Referral was \$1.489Bn and additional duty assessed was \$0.632Bn this reflects a 40% decrease in the value assessed for duty and 28% decrease for additional duty.

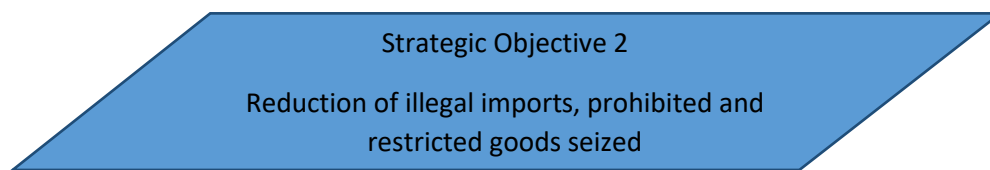
Queen's Warehouses

The Queen's Warehouses are responsible for the warehousing of overtime goods and conducting auction sales. *See Table 6 below for fiscal year performance.*

Table 6:

Warehouses	No. of Auction Sales		Variance %	Revenue Collected		Variance %
	2013-2014	2012-2013		2013-2014	2012-2013	
Queen's 230 Spanish Town Road	16	14	14%	\$0.170Bn	\$0.196Bn	-13%
Queen's NMIA	12	12	0%	\$0.079Bn	\$0.052BN	50%
Montego Bay	11	11	0%	\$0.025Bn	\$0.016Bn	61%
Total	39	37	5%	\$0.274Bn	\$0.264Bn	4%

Border Protection



The Agency continued to battle with the continuous frequent contravention of the Customs Laws, particularly sections 209, 210 and 211, false declarations, evading of customs laws and concealment of goods respectively. Across the operational areas, there were 684 breaches cited during the year in comparison to 686 in the previous year. Hence, a slight reduction of 2 breaches cited or 0.3%. The additional revenue yielded from breaches was \$0.192Bn, an increase of \$0.054Bn or 39% up from \$0.138Bn in the previous fiscal year.

As a means of verifying compliance, the Agency executed 3,305 secondary examinations over the fiscal year when compared to 3,261 in FY2012/13. The additional revenue detected and collected from secondary examinations for FY2013/14 was \$5.001Bn, reflecting an increase of \$0.436Bn or approximately 10% over \$4.565Bn in the previous fiscal year.

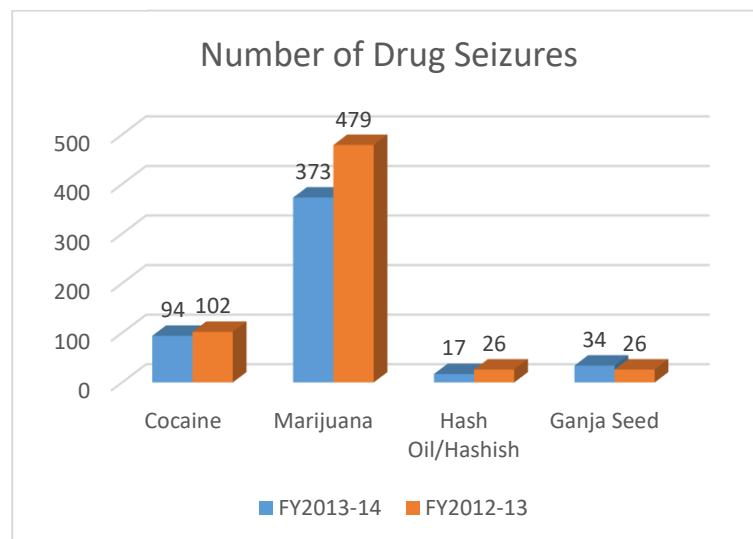
Enforcement Activities

Rummage operations conducted increased by 81 or 114% year on year from 71 operations to 152 operations. In addition, the special or planned operations executed also registered a significantly moderate increase of 57 or 66%, from 86 to 143 operations. The number of search warrants executed climbed from 51 to 114, noting an increased variance of 63 or 124%.

The year saw 51 persons arrested for suspected or engaging in illegal activities, an increase of 10 persons or 24% over the previous year of 41 persons arrested. In relation to the Proceeds of Crime Act (POCA) cases, a similar 37 cases for the fiscal year were initiated in comparison to the previous fiscal year. However, 19 cases were finalized in FY2013/14 compared to 13 cases in FY2012/13, hence a positive variance of 6 cases or 46% was noted for the year ended. The finalized cases resulted in USD\$683,743.00 compared to USD\$167,994.00; £14,000.00 compared to £0.00 and CAN\$24,000.00 compared to CAN\$0.00 lodged to the consolidated fund for the fiscal year when compared to the previous fiscal year.

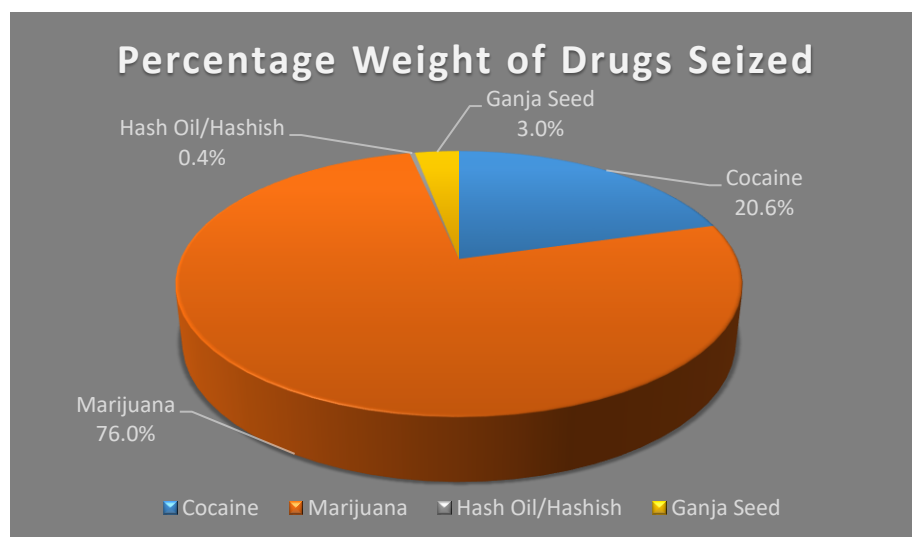
Overall, the year ended with the number of seizures declining by 20%, from 1,276 seizures in FY2012/13 to 1,025 seizures in FY2013/14. Noticeably, drugs seizures had a downward performance from 633 seizures in the previous year to 518 seizures in the fiscal year ended, a decline of 115 seizures or 18%.

Figure 4:



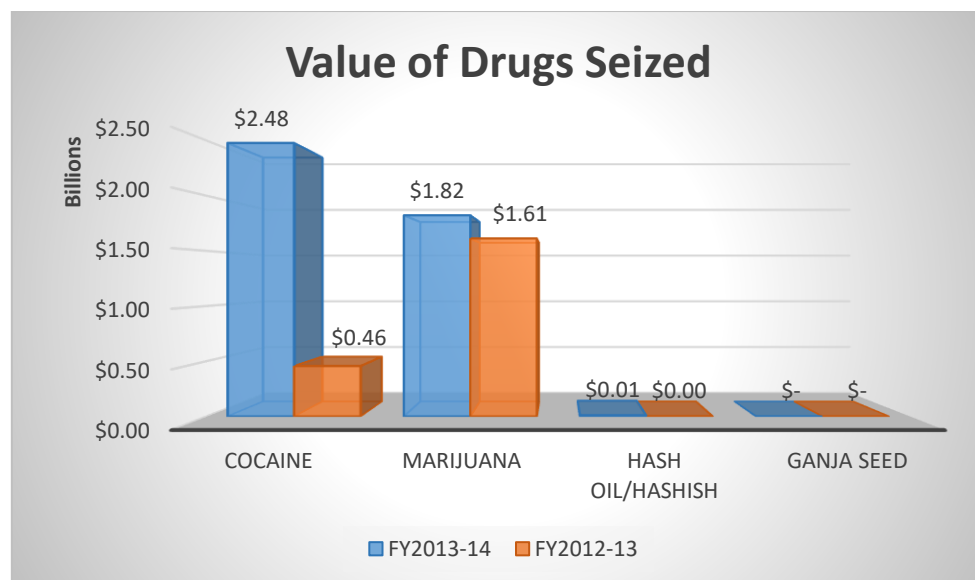
Notwithstanding, the total weight of drugs seized increased by 717.93Kgs or 18%, from 3,903.22Kgs to 4,621.16Kgs. Marijuana seized weight declined marginally by 164Kgs or 4%, from 3,677Kgs to 3,514Kgs. On the other hand, cocaine seized weight significantly increased by 748.12Kgs or 368%, from 203.52Kgs to 951.63Kgs.

Figure 5:



The total value of goods seized increased by \$2.125Bn or 96%, from \$2.205Bn in FY2012-13 to \$4.330Bn in FY2013/14. Drugs seizures accounted for \$4.308Bn or 99% of the total value with cocaine and marijuana seizures accounting for 57% and 42% respectively.

Figure 6:



Drugs seizures value increased from \$2.070Bn in the previous fiscal year to \$4.308Bn in the reported fiscal year, a growth of \$2.238Bn or 108%.

Other contraband seized included 192 ammunition, 5 magazines and 8 firearms for the fiscal year compared to 329 ammunition, 4 magazines and 6 firearms in the previous fiscal year.

Additionally, the number of cigarette sticks seized declined by 3,126,883 sticks or 83%, a downward movement from 3,752,423 sticks to 625,540 sticks in the reporting fiscal year.

Similarly, the attributed value also decreased by \$0.110Bn or 83%, from \$0.132Bn previously to \$0.022 in the ending fiscal year. Other general contraband seized recorded 302 seizures over 299 seizures in the previous year, an increase by 3 seizures or 1%.

Trade Facilitation

Strategic Objective 3

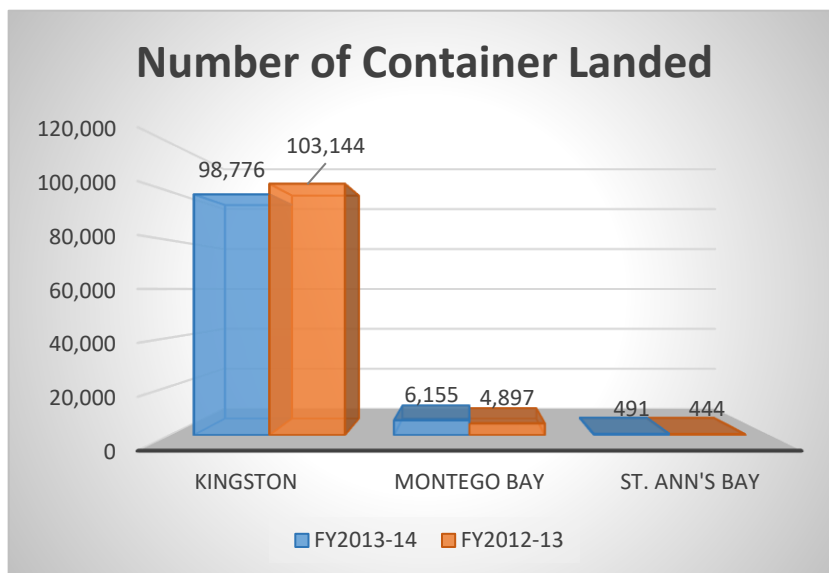
To facilitate the movement of legitimate goods and persons across Jamaica's borders

Containers Imported and Exported

The JCA endeavours to ensure that efficiency is embedded in its import and export processes to ensure timely service delivery to clients and stakeholders. Year on year there was an increase of 39,509 or 23% containers scanned (domestic landed and loaded), from 170, 834 containers in FY2012/13 to 210,343 containers in FY2013/14.

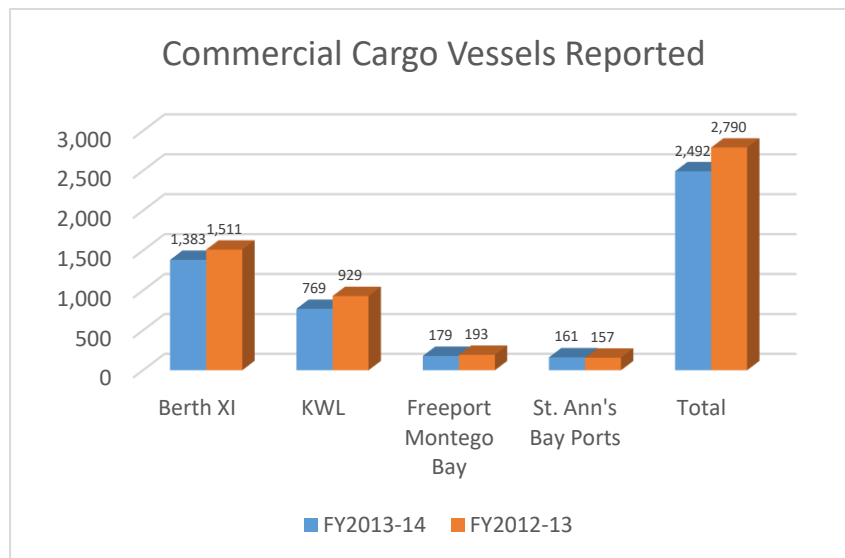
Figure 7:

The total number of domestic containers landed declined by 3,063 containers or 3%, from 108,485 containers in the previous fiscal year to 105,422 containers reported for the fiscal year. The relatively marginal decline could be attributed to the decline in commercial cargo vessels reported, from 2,790 vessels in FY2012/13 to



2,492 vessels in FY2013/14, a variance of 298 vessels or 11%. Containers dispatched from the marine ports to public-bonded warehouses decrease from 61,685 containers (FY2012/13) to 60,230 containers (FY2013/14), a negative variance of 1,455 containers or 2%. Overall, imported containers stripped and examined increased by 2,353 containers or 3%, from 92,116 containers (FY2012/13) to 94,469 containers (FY2013/14). Notwithstanding, domestic exported containers also declined by 1,961 containers or 3%, downward performance from 70,647 containers (FY2012/13) to 68,686 containers (FY2013/14).

Figure 8:



See Appendix C; Figure C1 for Reported Vessels at Sufferance Wharves

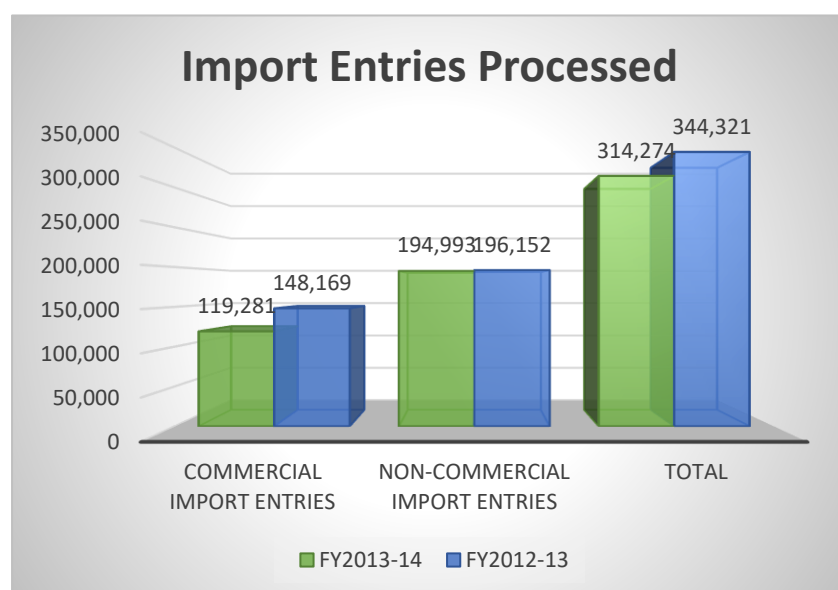
Tonnage of Shipments

The volume for goods in Metric Tonne imported relatively declined by 230,548MT or 4%, from 6,458,634MT to 6,228,086MT year-over-year. However, on the export side, the volume of goods exported increased from 9,378,564MT (FY2012/13) to 13,040,235MT (FY2013/14), a growth of 3,661,671MT or 39% particularly due to bauxite exports.

Entries Processed

Despite the marginal decline in commercial import entries processed and the slight decline in non-commercial import entries processed which coincides with the downturn in international trade, the Agency maintained its focus on improving trade facilitation through efficiency and processed **298,560** or **95%** of the combined import entries within **24 hours** of submission for commercial entries and post-inspection of shipment for non-commercial entries.

Figure 9:



Overall import entries processed declined by 30,047 entries or 9%. Commercial import entries processed had a downward performance of 28,888 entries or 19%, while non-commercial import entries relatively dropped by 1,159 entries or 0.59%.

See Appendix C, Table C1 and C2 for details

The number of export entries processed also decreased from 42,919 entries in FY2012/13 to 40,405 entries in FY2013/14, netting a downward variance of 2,514 entries or 6%.

Nevertheless, the value of exports for the fiscal year under review outperformed the previous fiscal year growing by \$29.852Bn or 54%, from \$55.267Bn (FY2012/13) to \$85.119Bn (FY2013/14).

Table 7: Export Entries Processed Comparison

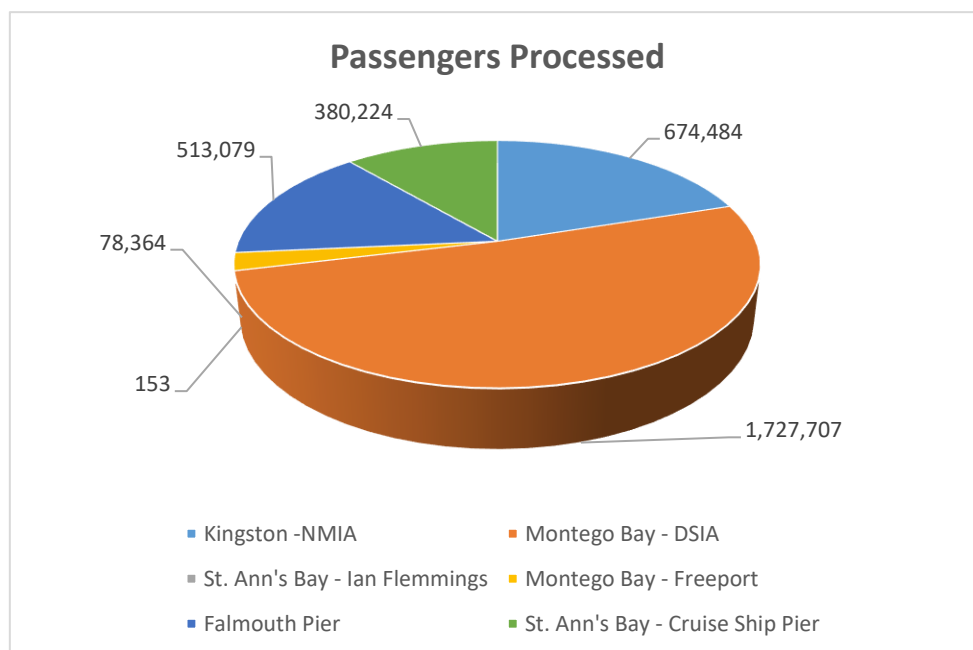
Locations	Export Entries Processed FY13/14	Export Entries Processed FY12/13	Variance	% Variance
Air Cargo SIA	5,817	6,030	-213	-4%
Air Cargo NMIA	23,669	27,384	-3,715	-14%
Marine Operations KGN	10,614	9,220	1,394	15%
Marine Operations MBJ	157	132	25	19%
St. Ann's Bay	148	153	-5	-3%
Total	40,405	42,919	-2,514	-6%

See Appendix C; Table C3 for Corresponding Value of Exports

Passengers Processed

Contributing to the Tourism sector with the increase in aircraft arrival of 146 aircraft or 1% and also the increase in cruise ship arrival by 16 cruise ships or 5% (see Appendix X: Figure X and X), the JCA processed a total of 3,374,011 passengers landed in FY2013/14 compared to 3,298,561 passengers landed in FY2012/13, an increase of 75,450 passengers or 2%.

Figure 10:



Passengers arriving by air accounted for a similar 71% of the total passengers processed as that of the previous fiscal year and grew from 2,337,895 passengers (FY2012/13) to 2,402,344 passengers in (FY2013/14), an increase of 64,449 passengers or 3%. Cruise ship passengers reflected the same performance as the previous fiscal year of 29% in terms of contribution towards the overall passengers landed. Marginal growth of 11,001 passengers or 1%, increasing from 960,666 passengers (FY2012/13) to 971,667 passengers (FY2013/14) arriving by cruise ships were observed.

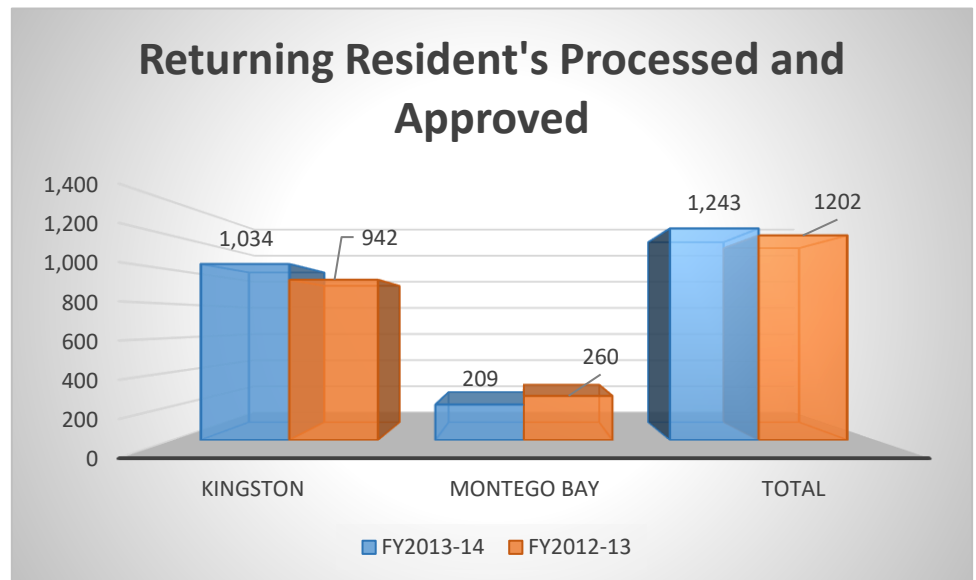
With the increase in passengers arriving by air, the Agency increased the number of passengers processed through the green/nothing-to-declare channel and reduced the number of passengers processed through the red/physical inspection channel. Passengers processed through the green channel increased by 87,975 passengers or 5%, from 1,832,549 passengers (FY2012/13) to 1,920,524 passengers (FY2013/14) and netted an average processing time of 12 seconds below the charter standard of 30 seconds. On the other hand, the reduction for the red channel saw downward movements of 25,645 passengers or 6%, from 462,510 passengers (FY2012/13) to 436,865 passengers (FY2013/14). However, the charter standard of 3 minutes was not achieved as the Agency ended with an average processing time of 4:21 minutes for the red channel.

Returning Residents

The Agency continued to extend a welcoming hand to Jamaica residents returning home categorized or qualified as returning residents in accordance with the second schedule of the Customs Act. Throughout the fiscal year returning residents, educational packages were

Figure 11:

distributed to stakeholders at the Returning Resident's Units and Passenger Terminals at the airports. The fiscal year ended with the Agency processing and approving 1,243 returning residents mainly from the United



States of America, United Kingdom, and Canada. This was an increase of 41 returning residents or 3% over FY2012/13 performance of 1,202 returning residents processed and approved (*see Appendix X: Table X for other documents processed and approved by the Returning Resident's Unit*).

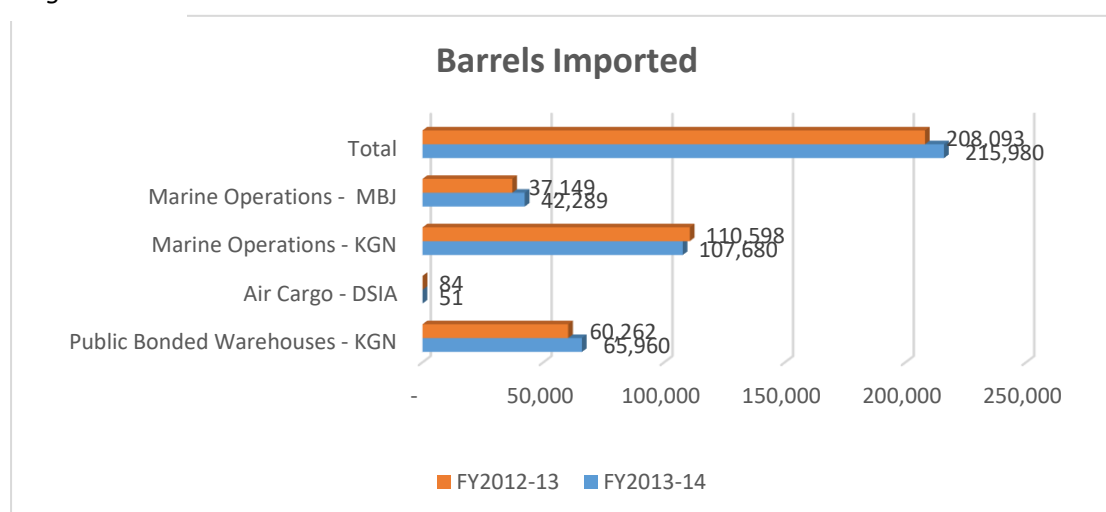
Strategic Objective 4

To encourage voluntary compliance, through the simplification and standardization of systems and procedures and implementation of effective deterrents

Authorised Economic Operator (AEO) Programme*Table 8: Import Entries Processed and Duties Collection for AEO*

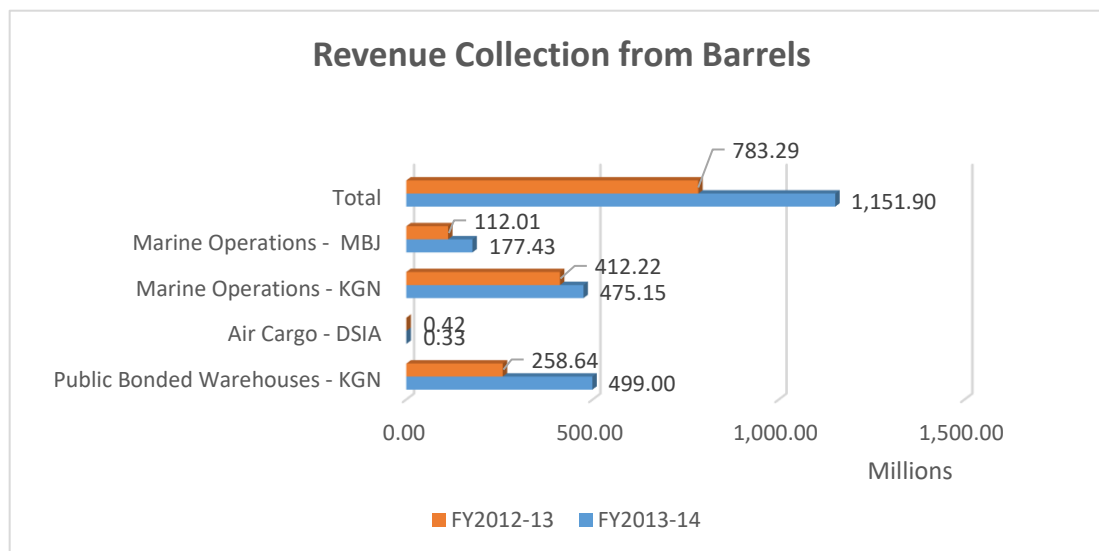
Location	Entries Processed FY2013/14	Entries Processed FY2012/13	Duties Collected in \$Bn FY2013/14	Duties Collected in \$Bn FY2012/13
Kingston	32,034	38,767	30.278	28.564
Montego Bay	1,142	1,571	1.753	1.388
St. Ann's Bay	116	95	0.970	1.499
Total	33,292	40,433	33.002	31.451

The aforementioned downward performance in international trade would have also likely affected the number of AEO entries processed. Notwithstanding, comparatively there was an increase in the percentage of AEO entries processed in terms of the total commercial import entries of 28% in FY2013/14 in relation to 27% in FY2012/13. The programme had a positive yield in terms of revenue collected suggesting improvements in compliance from such category of traders. The revenue intake had an upward movement from \$31.451Bn in FY2012/13 to \$33.002Bn in FY2013/14, realizing the growth of \$1.551Bn or 5% in revenue collection.

Barrel Import Stimulus Package*Figure 12:*

The implementation of standard duties for barrels imported with personal items has improved transparency for the non-commercial importer. This has resulted in the Agency collecting more revenues from barrels imported for the fiscal year. The 7,887 barrels or 4% increase in barrels imported (208,093 barrels in FY2012/13 to 215,980 in FY2013/14) occasioned a \$0.369Bn or 47% growth in revenue collected from barrels, from \$0.783Bn in the previous fiscal year to \$1.152Bn in the fiscal year ended.

Figure 13:



Stakeholder Engagements

During FY2013/14 the JCA conducted various Stakeholder Awareness and Customer Service activities. Over the period 14,081 customers including passengers were assisted at customer service desks established at the head office and both international airports. This enabled the Agency to provide resolution to clients' queries immediately or more timely.

The overall reach was significant via electronic platforms such as emails, telephone calls and online communication totalling 4,901 contacts or correspondences. Customers were provided with general information about Customs business processes, policy changes, also enquire were addressed. The aforementioned mediums also fostered the collection of customers' feedback and promote building client relations.

Fostering voluntary compliance amongst its stakeholder groups several initiatives were implemented:

- Creation and revision of information material;
- Erection of carousal signs at Norman Manley International Airport to inform and guide arriving passengers;

- Conducting four (4) media forums to sensitize the public about policy changes, re-engineering business processes and other relevant updates;
- Broadcasting of five (5) radio series to increase public education in relation to Customs matters, and
- Twenty-eight (28) presentations were conducted to various target groups to sensitize and facilitate dialogue with key stakeholders.

Customs Week 2014



Kingston Choir , Mr. Devon Rowe, Financial Secretary , Major Reese, Commissioner of Customs– Church Service

“Communication: Sharing Information for Better Cooperation” was the theme celebrated by the Agency between January 26-30 during Customs Week. The week was one of



Montego Symposium – Mr. Nathan Robb, President of Montego Bay Chamber of Commerce

celebration and interactive activities for both staff and stakeholders. The week commenced on Sunday, January 26 with three Church Services at the St. Ann’s Bay Baptist Church in St. Ann, the St. James Parish Church in Montego Bay and the Boulevard Open Bible Church in

All services were well supported as the extra effort was made to have maximum attendance because January 26 is celebrated as International Customs Day. Our staff in Montego Bay hosted their **Stakeholder Forum** on Monday, January 27 at the Montego Bay Conference Centre. The presentations made by the panellist were informative as well as the performance

from the Customs Dancers and Steel Pan musician. Both daily newspapers also featured the annual Jamaica Customs Supplement on January 27. The annual **Customer Appreciation Day** celebrated on Wednesday, January 28 in both Kingston and Montego Bay saw Customs Officers giving stakeholders at all Airports and Seaports the very best service. The day featured Outside Broadcasts from Nationwide Radio and Power 106. This highlighted the events of Customs Week, new operating procedures of the organizations and allowed callers to ask questions that were answered live on the radio. The day ended with a spirited mini evening concert showcasing the talents of Staff Members in Kingston.

On Thursday, January 29, the **Kingston Stakeholder Forum** was held at the Knutsford Court Hotel and featured presentations on best practices for effective communication within the Jamaica Customs Agency and to our stakeholders.



Kingston Stakeholders Symposium- Major (Ret'd) Reese, Commissioner of Customs giving his address

The stakeholders voiced their concerns and recommendations regarding improved information sharing challenges. These were noted with timelines to be actioned.

Strategic Objective 5

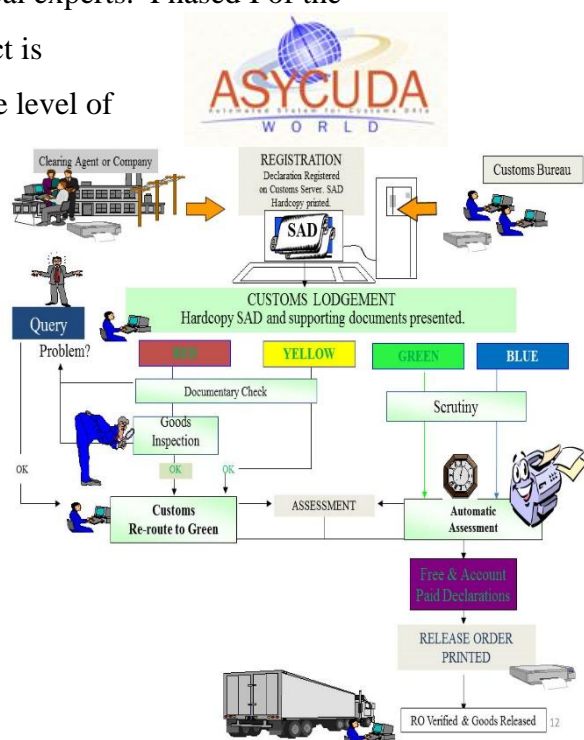
To streamline core business processes through the effective use of technology

Real Time Gross Settlement (RTGS)

To facilitate improvement in the payment taxes and collection of revenue, the Agency was proactive in the implementation of RTGS. This enabled the simplification in the direct transfer of monies for duties from the trader's account to the JCA's account for the collection of revenue. Phased 1 to enable the payments of travel tax and passenger levy was implemented in January 2014 and Phase II which facilitated the payment of duties and other taxes came in effect in March 2014.

Automated System for Customs Data (ASYCUDA) World

Recognizing the need for standardizing, simplifying and the automation of core Customs business processes across the JCA and facilitating efficiency in doing business with Customs, the Agency embarked on the implementation of ASYCUDA World (Customs Integrated Management System). The project was approved by the Cabinet Office and funding is being provided by Inter- American Development Bank (IDB) and the Fiscal Administration Modernization Program (FAMP). The contract was signed with the United Nations Conference on Trade and Development (UNCTAD) on February 28th, 2014, the providers of the system. This paved the way for the commencement of the project in February 2014 starting with the recruitment of functional and technical experts. Phased I of the implementation commenced April 2014 and the project is scheduled for 24 months. The system will enhance the level of internal controls and support a risk-based approach in transaction processing for international trade.



Resource Management

Strategic Objective 6

To develop and maintain a team of motivated, professional and competent staff

Training and Development

In December 2013, the Agency completed 1,298 job descriptions related to the Executive Agency staffing profile. The Agency prides itself on having competently trained staff delivering services to the public, and as such recognises that capacity building is quintessential to the professional growth and development of the JCA.

Table 9: Geographical Locations attended for Overseas Training

Countries	Number of Courses	Number of Employees
Caribbean	20	25
Latin America	11	17
Asia	10	15
USA	7	11
Europe	8	12
Canada`	1	1
Dubai	1	2
Total	58	83

See Appendix C: Table C8 for more details of training

For the fiscal year, 83 staff members attended training courses overseas that addressed the core functions of the Customs administration. Having recorded a staff complement of 1,118 which represented 95% of the 1,179 positions within the Agency, the Human Resource Development implemented programmes that facilitated the holistic development of staff.

Annual

The JCA trained a total of 836 staff members for the FY 2013-2014, this represented a 33% increase above the target of 559 for the year.

The Agency had targeted to train 50% of the staff complement.

1st Quarter

162 staff members trained

2nd Quarter

133 staff members trained

3rd Quarter

165 staff members trained

4th Quarter

376 staff members trained

Demonstrating its commitment to the safety of staff and understanding their importance to the efficient and effective operation of the Agency, with regards to Occupational Health and Safety 93 safety interventions were conducted that raised awareness and provided training.



Civil Servant of the Year 2013, Enthrose Campbell (right), teaching Spanish lessons to a group of Custom Officers, on March 26, 2014 at the Corporate Office of the Jamaica Customs Agency, in downtown Kingston.

Strategic Objective 7

To improve the system of internal control
within the Agency

Accounting Package (ACCPAC) Implementation

Strengthening the accounting mechanism of the Agency with respect to the reporting and monitoring of income, revenues and expenses with correct periods and structuring its inventory control of goods procured, the JCA signed a contract on January 9, 2014, with ACCPAC Accounting System & Software. The consultant commenced work on January 14, 2014. The implementation of the application transitioned the Agency to a cash and accrual basis accounting system.

Strategic Objective 8

To have attained Executive Agency status by
April 2013

Executive Agency Transition



Members of the Modernization Programme Office (MPO) engaged in a weekly meeting

The Jamaica Customs Agency was accorded an Executive Agency with effect from April 2, 2013, and has since concentrated on the delivery of existing priorities,

performance improvements and the transformation of the Agency in the longer term. Specifically, the restructured JCA will provide improve efficient services to travellers and importers and enable:

- Improved voluntary compliance from importers
- Enhanced capacity to detect and prevent revenue fraud
- Greater ability to stop illicit imports.

In order to achieve these, the following major activities are being undertaken:

- **Re-Engineering** of business processes and the development and installation of new computerized systems to improve efficiency and speed of service. The new systems will also improve accountability and detect breaches wherever they occur in the system.
- **Staffing of the Agency** recruitment of people who possess the necessary skills, attitudes, and values that are needed to achieve the levels of efficiency and effectiveness that is desired.
- **Improved Performance Management** involving the setting of specific and measurable targets for work units.

- **Reviewing Customs Laws and Regulations** to bring up to date the language, provide for automated clearance, re-assess penalties for breaches, and achieve harmony with CARICOM International Standards.

Social Responsibility

On August 8, 2013, the Jamaica Customs Agency gave consent for the Sunrise Optimist Club of Newport to operate from its head office. Customs officials consisting of 18 women and 8 men pledged to “bring out the best in kids”. The creation of the club heralded the birth of a service club poised in offering a positive impact for children in the Newport of Kingston area and its environs. The club embarked on numerous outreach initiatives immediately upon its formation. These initiatives included:

- 1. Supplies and appliances were delivered to the St Andrew Primary School on Monday, September 23, 2013.**



In this picture: Back row L-R, VP: Nashwell Thomas, LT. Governor: Maxine Francis, CP Community Service: Velma Ricketts, Directors: Araya Thorne, Icolyn Ferrigon (past student), CP Fellowship: Former LT. Governor Jessica Belle, President Michelle, CP Finance: Devon Manahan and VP: Cebert Mitchell. Front row: Students.

- 2. Sunday School Children at the Church of God of Prophecy, Maxfield Avenue were treated to an Educational Tour of the National Gallery of Jamaica on Sunday, September 29, 2013.**



The children were elated after learning about art forms, media, and famous Jamaican Artists

- 3. The Optimist in Action Day – Saturday, November 23, 2013, Optimist members brought energy and put action into caring for the office environment at Newport East.**



Members of the Optimist Club Cleaning Up the Entrance to the Newport East Head Office

- 4. The Sunrise Optimist Club visited the Bethlehem Home, in December 2013**



Optimists Velma and Icolyn folding clothes at Bethlehem Home

Financial Highlights

The Financial Year 2013-14 represented the first year of operations under the new dispensation as an Executive Agency – The Jamaica Customs Agency.

Table 9: Financial Highlights

FINANCIAL HIGHLIGHTS	
	2014 \$ ' 000
EQUITY	479,887.77
WORKING CAPITAL	265,683.34
REVENUES / INCOME	1,957,764.98
CUSTOMS ADMIN. FEES	1,405,020.00
SERIVCE CHARGES	552,744.98
RETURN ON EQUITY	420%
EXPENDITURE BUDGET (APPROVED)	2,041,251.00
ACTUAL (PROVISIONAL) EXPENDITURE	1,581,251.00

The Agency's financial position at the end of the year was strong. The Agency was established with

Capital / Equity of

\$479,887,766.00 which

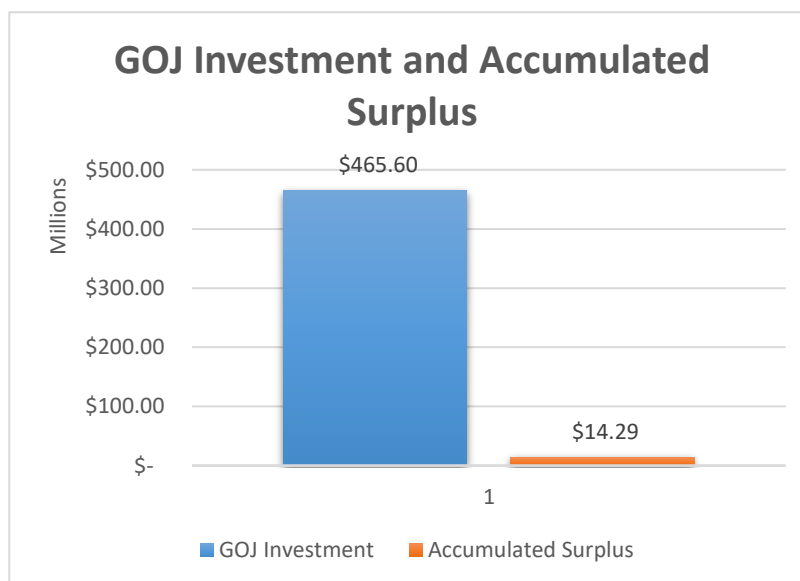
included GOJ Investment of

\$465,597,413.00 and

Accumulated Surplus of

\$14,290,353.00.

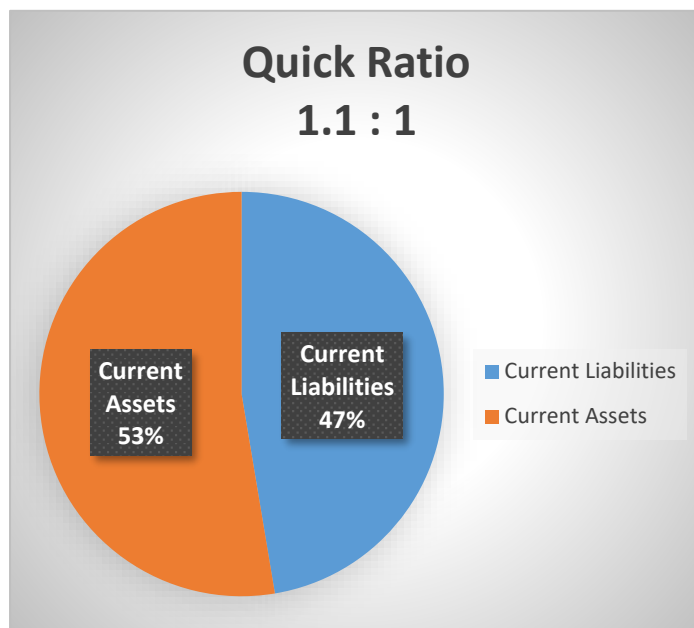
Figure 14:



The Agency's fixed asset base for the FY increased from **\$233.58Mn** as at April 1, 2013, to **\$264.43Mn** as at March 31, 2014. The Agency saw additions of fixed assets totalling **\$68.8Mn** during the financial year. Depreciation during the financial year stood at **\$37.98Mn** or **12.6%** of the total fixed assets. The Agency also has **\$5.5Mn** in intangible assets representing computer software.

At the end of the financial year, Accounts Receivables stood at **\$298.2Mn**. These receivables include receipts from Airlines and Shipping companies for Private Overtime compensation. The Agency will actively pursue strategies to reduce these outstanding amounts in the coming financial year with the aim of maintaining a minimal receivables balance in the near future.

Figure 15:



The Current Assets of the Agency as at the end of the financial year stood at approximately **\$2.652Bn** versus a Current Liability of **\$2.386Bn**. The Agency's Quick Ratio, therefore, stands at **1.1: 1** at the end of the period. This means the Agency would be able to cover its current obligations with its current asset base if requested.

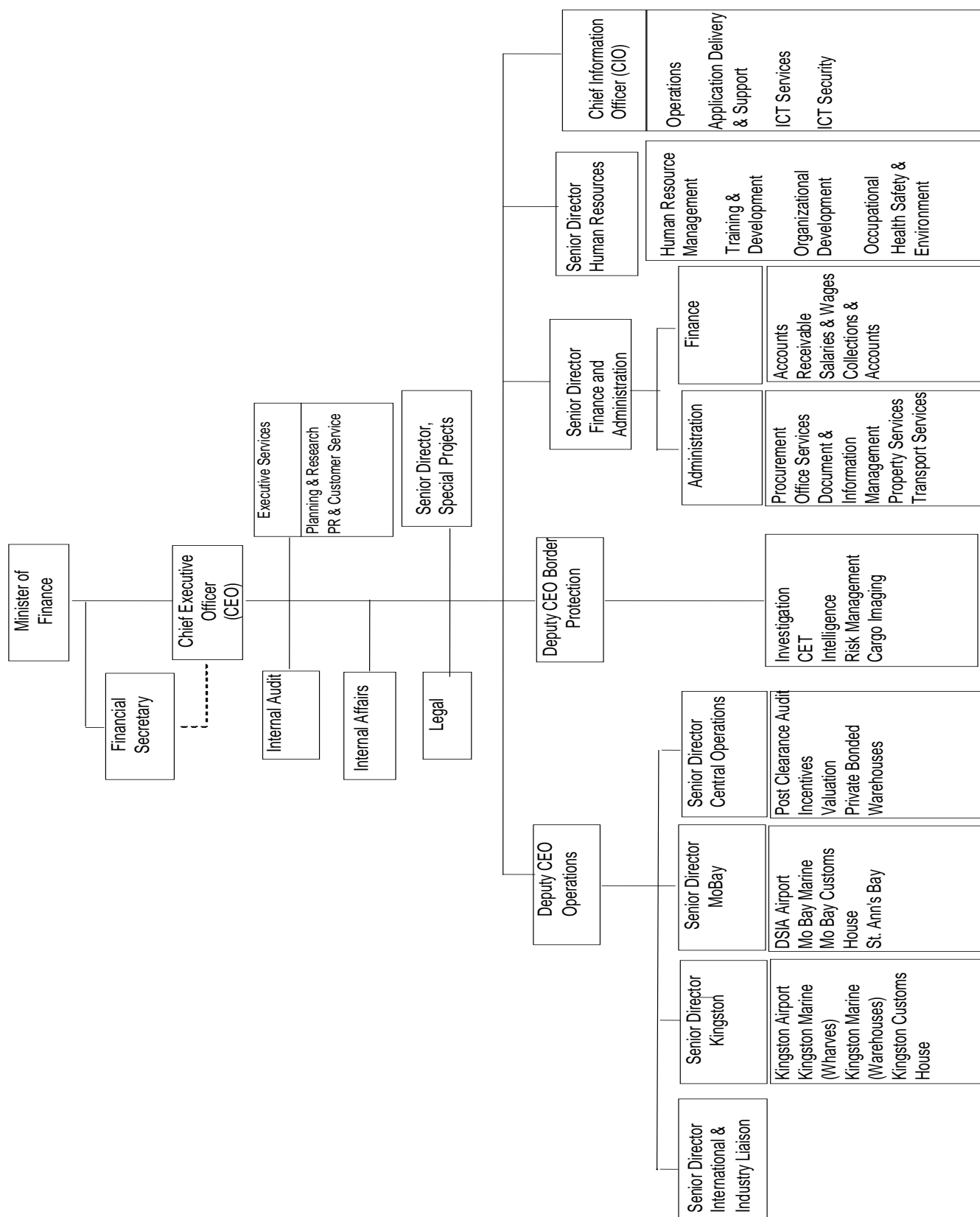
This is an indication of the positive financial health of the Agency. This should however not be looked at in

isolation. As the Agency continues to expand its operations into the next financial periods and beyond, it is estimated that the Current Assets of the Agency will significantly increase, along with the Agency's revenues relative to expenditures.

The JCA received **\$1.57Bn** in financing from the GOJ Consolidated Fund within the financial year. The Agency ended the financial period with a Net Surplus of **\$28.6Mn**, of which **50%** or **\$14.29Mn** was transferrable to the GOJ as required by the Executive Agencies Act under which the entity operates.

Appendix A: Revised Organisation Structure

JAMAICA CUSTOMS AGENCY REVISED ORGANISATION CHART



Appendix B: Revenue Collection Performance*Table B1: Tax & Non-Tax Net Revenue Comparison FY2014/14 vs FY2012/13*

Items	Collections FY2013/14	Collections FY2012/13	Variance \$	% Variance
Tax Revenue				
Import Duty	25,551,973,527	24,402,976,015	1,148,997,512	5%
Warehouse Fees	7,459,121	9,980,458	(2,521,337)	-25%
General Consumption Tax	51,161,616,527	45,501,227,125	5,660,389,402	12%
Special Consumption Tax	25,962,536,986	28,322,006,996	(2,359,470,010)	-8%
Environmental Levy	2,084,238,754	2,122,111,338	(37,872,584)	-2%
Stamp Duty	1,945,519,803	1,672,213,030	273,306,773	16%
Travel Tax	5,149,323,516	5,435,900,308	(286,576,792)	-5%
Passenger Levy	4,038,154,908	-	4,038,154,908	100%
Total Tax Revenue	115.900	107.466	8.434	8%
Non-Tax Revenue				
Excise Tax	-	1,247,201	1,247,201	-100%
Customs Broker Exam Fee	-	-	-	-
Customs Broker Licenses	3,341,800	4,740,600	(1,398,800)	-30%
Tourist Shop Licenses	11,066,046	11,261,346	(195,300)	-2%
Tourist Shop Operating	19,283,608	18,944,347	339,261	2%
Dept. & Misc. Revenue	2,568,487	511,746	2,056,741	402%
Fines & Forfeitures	91,823,034	81,846,017	9,977,017	12%
Revenue Deposit Received	5,954,852,492	2,937,592,372	3,017,260,120	103%
Proceeds of Sale	194,468,343	215,061,293	(20,592,950)	-10%
Processing Fees	-	788,104,766	(788,104,766)	-100%
Standard Compliance Fee	745,644,673	678,830,170	66,814,503	10%
Irrevocable Standing Order	179,000	137,500	41,500	30%
Carrier Net Service Charge	67,571,843	48,439,147	19,132,696	39%
Miscellaneous Rev (Exp)	7,793,564	5,644,823	2,148,741	38%
Dairy Cess	54,480,236	53,541,775	938,460	2%
Customs User Fee	48,011,949	7,769,341,682	(7,721,329,733)	-99%
Customs Administration Fee	11,152,153,389	-	11,152,153,389	100%
Total Non-Tax Revenue	18,353,238,463	12,615,244,786	5,737,993,677	45%
Net Revenue bf. RDP	134,254,061,605	120,081,660,055	14,172,401,550	12%
Deductions				
RDP	(5,431,521,132)	(2,756,090,072)	(2,675,431,060)	97%
Net Revenue Collections	128,822,540,473	117,325,569,983	11,496,970,490	10%

Table B2: Gross Collections by Stations Comparison FY2013/14 vs FY2012/13

Location	FY2013/14 Projections	FY2013/14 Collections	FY2013/14 Collections vs Projections Variance		FY2012/13 Collections	FY2013/14 vs FY2012/13 Variance	
Adolph Levy	427,698,423	481,817,919	54,119,496	13%	358,053,302	123,764,617	35%
Air Cargo - NMIA	664,790,294	670,854,667	6,064,372	1%	554,606,832	116,247,835	21%
Berth XI	115,296,230	203,194,417	87,898,187	76%	97,127,891	106,066,526	109%
Customs House - KGN	103,069,873,968	103,097,713,486	27,839,517	0%	85,848,641,193	17,249,072,293	20%
Expenditure Cashier	60,109,713	81,486,636	21,376,923	36%	49,014,612	32,472,024	66%
Jamaica Dispatch	492,705,920	626,192,391	133,486,471	27%	411,029,124	215,163,267	52%
Kingston Wharves	958,985,324	927,908,749	(31,076,574)	-3%	799,116,835	128,791,914	16%
Mandeville	7,330,610	9,145,978	1,815,368	25%	5,569,035	3,576,943	64%
Air Cargo - DSIA	250,859,201	240,332,148	(10,527,053)	-4%	207,889,784	32,442,364	16%
Customs House - MBJ	12,724,253,307	15,013,208,254	2,288,954,947	18%	10,359,141,396	4,654,066,857	45%
DSIA – Passenger Control	48,763,651	55,263,927	6,500,275	13%	40,500,821	14,763,106	36%
Montego Bay – Port Handlers (Freeport)	304,165,739	328,321,486	24,155,748	8%	253,914,831	74,406,655	29%
DSIA – Queens Warehouse	17,274,904	26,424,917	9,150,014	53%	14,431,369	11,993,549	83%
Montego Bay Seaboard (Freezone)	224,322,200	259,861,061	35,538,861	16%	187,450,255	72,410,806	39%
Motor Vehicle Unit	13,710,059,485	13,761,543,959	51,484,474	0%	11,384,941,572	2,376,602,388	21%
NMIA – Passenger Terminal	219,215,514	207,728,818	(11,486,696)	-5%	183,314,885	24,413,932	13%
Port Esquivel	412,928	2,871,015	2,458,087	595%	347,774	2,523,241	726%
Kingston Logistics Centre	151,021,391	214,876,479	63,855,089	42%	124,598,021	90,278,458	72%
Post & Telecom	131,132,817	125,943,525	(5,189,292)	-4%	99,219,943	26,723,583	27%
NMIA-Queen's Warehouse	57,541,379	79,129,004	21,587,624	38%	46,560,552	32,568,452	70%
Queen's Warehouse 230	222,912,134	158,041,384	(64,870,750)	-29%	189,190,708	(31,149,324)	-16%
St. Ann's Bay	1,828,728,115	1,575,132,247	(253,595,868)	-14%	1,484,885,794	90,246,453	6%
Universal Freight	570,064,730	551,783,610	(18,281,120)	-3%	485,086,367	66,697,243	14%
Gross Collections	136,257,517,977	138,698,776,077	2,441,258,099	2%	113,184,632,895	25,514,143,182	23%

Appendix C: Associated Operation Performance

Figure C1: Graph Showing Vessels Reported at Sufferance Wharves

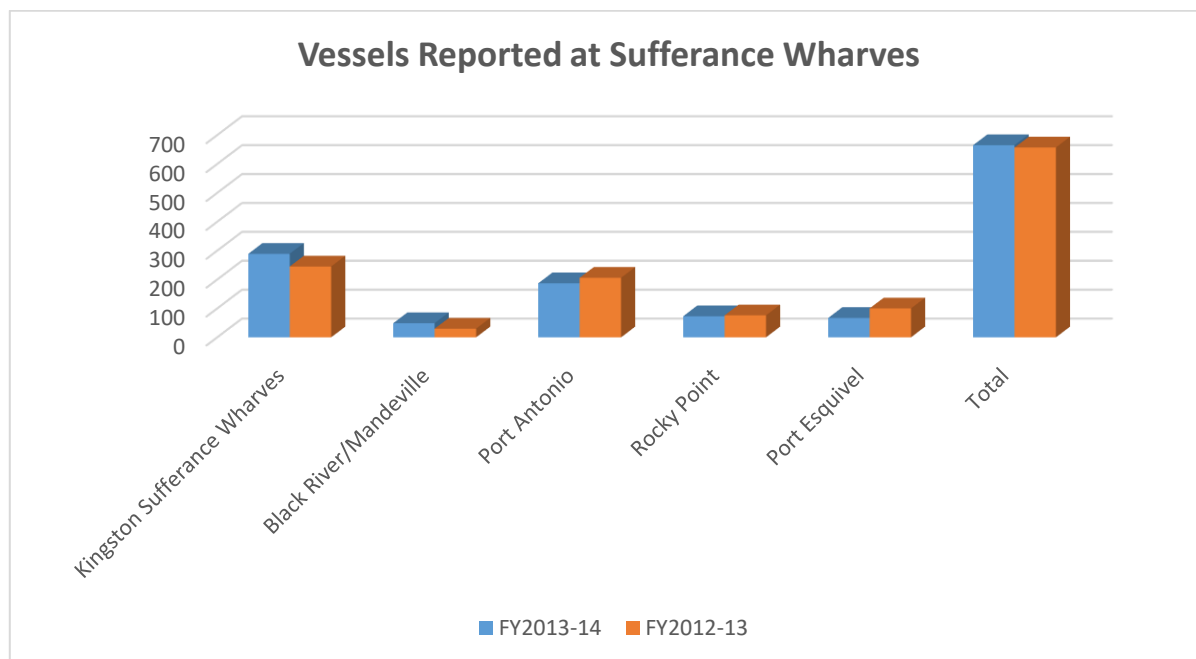


Table C1: Commercial Import Entries Processed by the Jamaica Customs Agency

Commercial Import Entries Processed (C87)			
Ports	2013-2014	2012-2013	Variance %
Kingston	52,106	73,397	-29%
Motor Vehicle Unit	18,062	17,333	4%
Montego Bay	14,055	15,649	-10%
St. Ann's Bay	1,766	1,357	30%
AEO	33,292	40,433	-18%
Total	119,281	148,169	-19%

*Table C2: Non-commercial Import Entries Processed by the Jamaica Customs Agency***Non-commercial Import Entries Processed (C78x)**

Ports/Warehouses	FY2013/14	FY2012/13	Variance %
Adolph Levy	20,144	17,053	18%
Universal Freight	19,883	22,767	-13%
Car Parks	10	16	-38%
Berth XI	9,817	6,084	61%
Kingston Wharves	45,989	51,289	-10%
NMIA Passenger Terminal	2,929	3,511	-17%
NMIA Air Cargo	53,000	56,707	-7%
NMIA Queens Warehouse	2,465	2,489	-1%
Montego Bay Freeport	23,158	18,985	22%
Seaboard Warehouse	14,319	13,893	3.07%
DSIA Passenger Control	909	888	2%
DSIA Air cargo	2,370	2,470	-4%
Total	194,993	196,152	-0.59%

Table C3: Total Value of Goods Exported by Location Comparison

Locations	Value of Exports in \$Bn FY13/14	Value of Exports in \$Bn FY12/13	Variance	% Variance
Air Cargo SIA	1.835	1.544	0.291	19%
Air Cargo NMIA	5.717	11.005	(5.288)	-48%
Marine Operations KGN	32.991	28.113	4.878	17%
Marine Operations MBJ	0.763	0.175	0.589	388%
St. Ann's Bay	43.812	14.430	29.382	204%
Total	85.119	55.267	29.852	54%

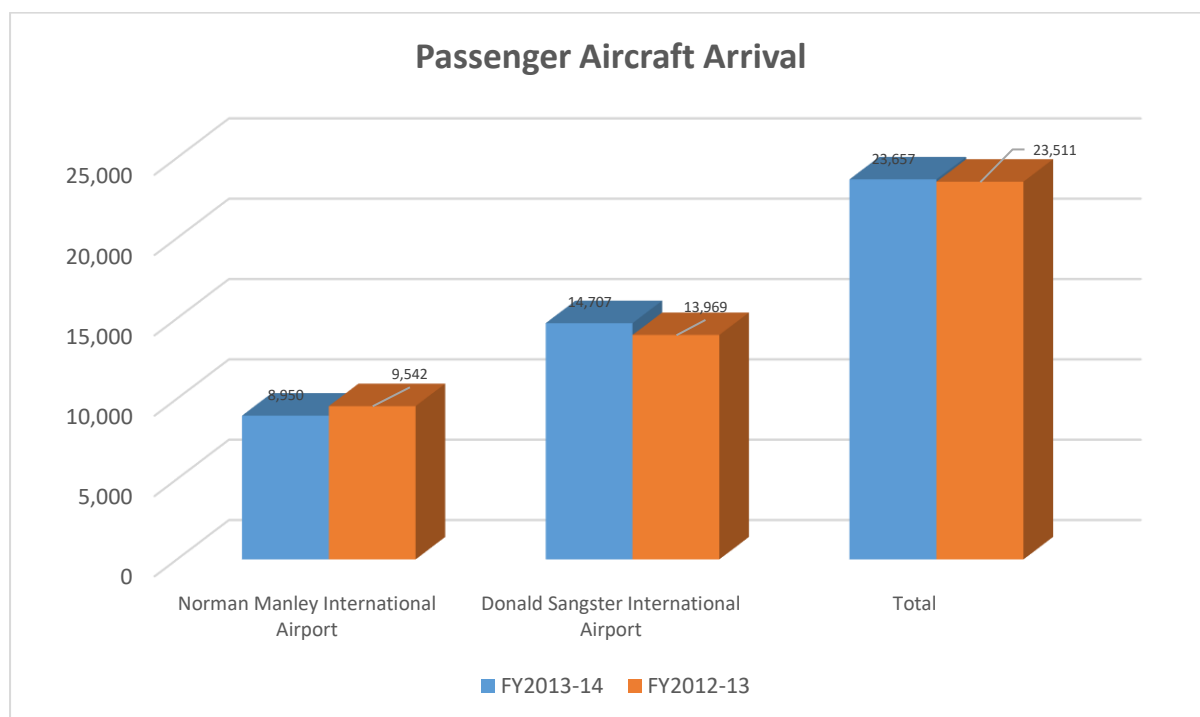
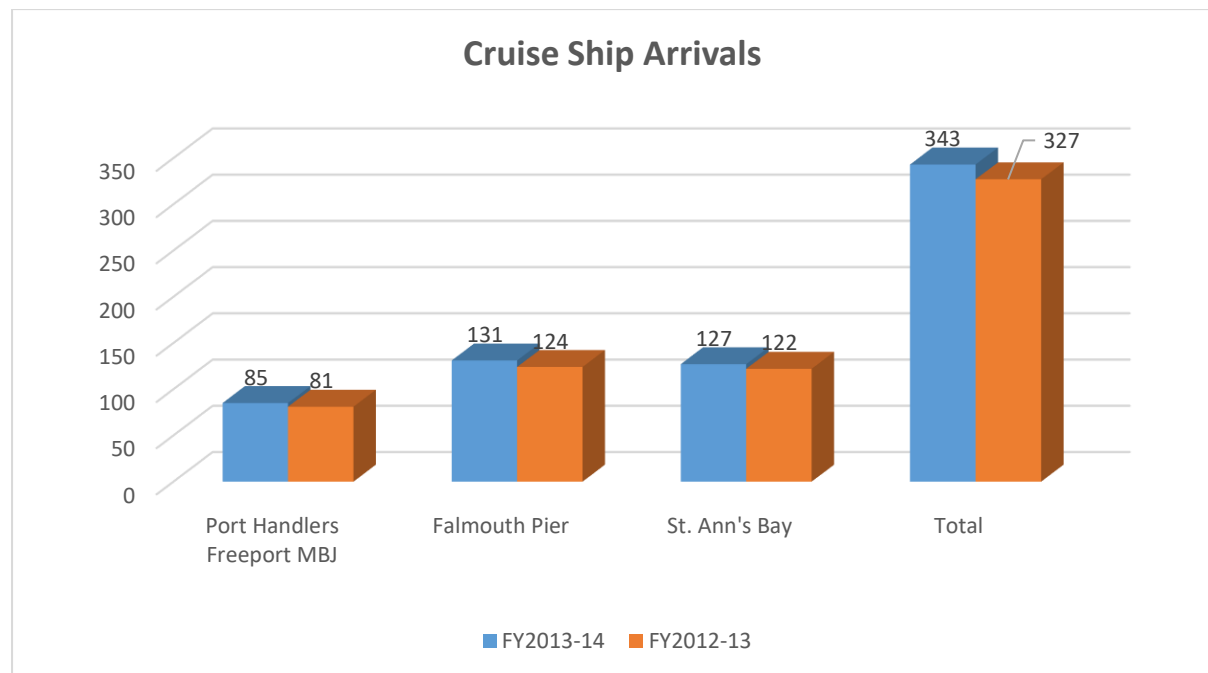
Figure C2: Commercial Passenger Aircraft Arrival by Location

Figure C3: Cruise Ship Arrivals by Location*Table C4: Passengers Processed by the Jamaica Customs Agency*

Passengers Processed						
	2013-2014		2012-2013		% Variance	
Ports	Air	Cruise	Air	Cruise	Air	Cruise
Kingston	674,484	NA	715,637	NA	-6%	NA
Montego Bay	1,727,707	78,364	1,622,089	84,294	7%	-7%
Falmouth Pier	NA	513,079	NA	523,598	NA	-2%
St. Ann's Bay	153	380,224	169	352,774	NA	8%
Total	2,402,344	971,667	2,337,895	960,666	3%	1%

Table C5: Documents Processed & Approved by the Returning Residents Unit

Number of Documents Processed and Approved				
Documents	FY2013/14	FY2012/13	Variance	% Variance
Firearm Permits	203	215	-12	-6%
Diplomatic Letters	765	776	-11	-1%
Hotel Incentives	141	71	70	99%

Table C6: Public Relations & Customer Service Activities Undertaken

Activities	Number Completed for FY2013/14
Conducted Customer Awareness Sessions/ Site Visits at the various Customs Locations	<ul style="list-style-type: none"> • 117 sessions and site visits were conducted.
Managed Customer Service Desk at Modernization Building (Customs House), Norman Manley International Airport, and Sangster International Airport	<ul style="list-style-type: none"> • 172 Persons were assisted by Information Officers at the Customer Service Desk. • 7759 Persons were assisted at the Norman Manley International Airport (NMIA) Customer Service Desk. • 602 persons were assisted by the “Live Help” chat line • 6127 Persons were assisted (SIA) at the desk. • 23 Persons was assisted at Customs House.
Brochures and signs revised and printed	<ul style="list-style-type: none"> • Carousel signs were procured and installed at NMIA. • Revised Motor vehicle Rate Sheets created. • Valuation flyers created.
Analyzed complaints on a monthly basis	<ul style="list-style-type: none"> • 26 complaints finalized.
Customs Media Forum	<ul style="list-style-type: none"> • 4 Media Forum Held
“ <i>Customs House</i> ” Radio Series	<ul style="list-style-type: none"> • 5 Radio Series Completed
Organize participation in presentations to select target groups (schools, stakeholder groups)	<ul style="list-style-type: none"> • 28 Presentations were made

Table C7: Summary of Training Operational Performance

Training Courses			
	FY2013/14	FY2012/13	Variance %
5 Days Training	200	5	3900%
4 Days Training	26	1	2500%
3 Days Training	55	48	15%
2 Days Training	91	26	250%
1 Day Training	358	11	3155%
No. of Local Courses	60	3	1900%
No. of Overseas Courses	58	2	2800%
Total No. of Staff Trained Internally	304	84	262%
Total No. of Staff Trained Externally	113	2	5550%

Table C8: Overseas Training Courses Attended Details

No.	Date	Country	Type/Nature of Training	Number of Employees
1	April 15 - 26, 2013	Grenada	Regional Fraud and Investigation Course to Customs Administration	2
2	May 19 - 26, 2013	Geneva, Switzerland	Meeting of Negotiating Group on Trade Facilitation	1
3	June 12 - 14, 2013	Brazil	Regional workshop on Economic Competitiveness	1
4	June 27 - 29, 2013	Brussels, Belgium	121st - 122nd Session of the Customs Administration	1
5	June 4 - 7, 2013	St. Johns, Antigua	Seminar on Facilitation of Maritime Traffic	1
6	July 11 - 12, 2013	Bahamas	Counterfeit and Smuggling Prevention	2
7	September 15 - 20, 2013	Bagota, Colombia	Regional Seminar on Facilitation of Maritime Traffic	1
8	September 24 - 26, 2013	Dominican Republic	Sustaining Successful Radiation Detection Operations	3
9	September 4 - 6, 2013	Trinidad & Tobago	Meeting of the Working Group of Customs Facilitation	1
10	October 15 - November 4, 2013	Beijing China	Customs Administration for Developing Countries	1
11	October 28 - November 1, 2013	Las Vegas, Nevada	Regional Radiology Assistance Program Training	2
12	October 7 - 9, 2013	Panama	Caribbean Shipping Association's 43 Annual Meeting	2
13	November 11 - 27, 2013	Beijing China	Public Service Reform and Innovation for Developing Countries	1
14	November 13 - 15, 2013	Panama	Global Container Control Programme	1
15	November 18 - 21, 2013	Barbados	Public-Private Partnership for Sustainable Growth	1

No.	Date	Country	Type/Nature of Training	Number of Employees
			Forum for Developing Countries	
16	November 19 - 20, 2013	St. Martin	World Customs Organization Caribbean Customs Enforcement	1
17	November 19 - 21, 2013	Brussels, Belgium	World Customs Organization Cargo Targeting System	2
18	November 27 - 29, 2013	Grenada	Protecting Borders from Trade in Ozone Depleting Substances Growth Forum for Developing Countries	1
19	December 3 - 6, 2013	Washington DC, USA	C-TPAT	1
20	January 28 - February 14, 2013	Guyana	Customs Assessment Trade Toolkit	1
21	February 3 - 9, 2013	Port-Au-Prince, Haiti	Border Security Conference	1
22	March 16 - 18, 2014	Belize	Capacity Building Seminar	2
23	March 3 - 6, 2014	Castries, St. Lucia	Annual Project Latitude Conference	1
24	March 5 - 8, 2014	Washington DC, USA	US Customs & Border Protection Symposium	1
25	April 26 - May 1, 2014	Spain	Authorized Economic Operator	2
26	April 8 - 10, 2014	Dominican Republic	SEMCAR Review Workshop	1
27	April 3 - 5, 2014	Panama	Integration through Trade Facilitation Project	2
28	May 11 - 17, 2014	Anguilla	Caribbean Customs Law Enforcement Council	1
29	May 24 - 26, 2014	New York	Friends of Trelawny Association 33rd Annual Reunion	2
30	May 25 - 29, 2014	Panama	Enforcement Entities on Combating Smuggling Activities	1
31	May 26 - 28, 2014	Geneva, Switzerland	Preparatory Committee on Trade Facilitation	1
32	May 26 - 30, 2014	Panama	United Nations Office on Drugs and Crime	2
33	May 8 - 28, 2014	Beijing China	China Aid Seminar on Import & Export Commodity Inspection Officials	3
34	June 11 - 20, 2014	London	The 4th Biennial Jamaica Diaspora UK National Conference	2
35	June 22 - 25, 2014	Orlando, Florida	The Society for Human Resource Management (SHRM) 66th Annual Conference	2
36	June 20 - 29, 2014	Singapore	Anti-Corruption Strategic Training	1
37	June 26 - July 2, 2014	Brussels, Belgium	123rd/124th Sessions of the Customs Cooperation & Revenue Conference	1
38	July 4 - 24, 2014	Beijing China	Seminar on International Development Cooperation for Officials	2
39	July 16 - August 15, 2014	Tennessee	International Boarding Officers Course	2

No.	Date	Country	Type/Nature of Training	Number of Employees
40	July 21 - 25, 2014	El Salvador	ILEA Trafficking in Persons and Child Exploitation Course	1
41	July 21 - 25, 2014	Trinidad & Tobago	The Review of Imported Lubricating Oil from Trinidad and Tobago	1
42	July 7 - 29, 2014	Beijing China	Seminar on Laws and Regulations of International Trade System	1
43	July 9 - 12, 2014	Canada`	Canada Diaspora Health Forum	1
44	July 9 - 29, 2014	Beijing China	Seminar on Emergency Aid	1
45	August 15, 2014	Trinidad & Tobago	Advance Passenger Information	1
46	August 25 - 29, 2014	El Salvador	Airport Interdiction	3
47	August 25 - 29, 2014	St. Lucia	Harmonized Customs Bill	1
48	August 8 - 28, 2014	Beijing China	Statistics for Information Management	3
49	September 8 - 19, 2014	Dubai	5th Tax Stamp Conference	2
50	October 10 - 18, 2014	Singapore	Effective Negotiations Techniques	1
51	October 18 0 28, 2014	Spain, France, UK	Port Community Systems Implementation	2
52	October 11 - 29, 2014	Beijing China	Human Resource Management Training	2
53	November 10 - 29, 2014	Beijing China	Logistic Technology Seminar	1
54	November 11 - 14, 2014	Dominican Republic	Counterfish Maya II	1
55	November 24 - 26, 2014	Colombia	Lionfish II	1
56	November 3 - 7, 2014	Bermuda	Legal Meeting	1
57	December 4 - 6, 2014	Trinidad & Tobago	Impact Justice	1
58	December 7 - 9, 2014	Miami, Florida	IDB Trade Facilitation	1
			TOTAL	83

Table C9: Expenditure Comparison for the Jamaica Customs Agency

Expenditure	Notes	FY2013/14	FY2012/13
Recurrent Account			
Personal Emoluments			
Salaries		1,517,978,205.27	1,530,841,485.15
Allowances		172,731,754.33	135,838,884.44
Sub-total		1,690,709,959.60	1,666,680,369.59
Travel Expenses			
Travel & Subsistence		645,915,089.36	585,610,616.10
Sub-total		645,915,089.36	585,610,616.10
Rental			
Building		7,396,040.49	7,432,339.50
Machinery & Equip.		1,396,364.20	1,995,784.52
Sub-total		8,792,404.69	9,428,124.02
Utilities			
Electricity		83,618,425.06	64,316,005.08
Telephone		27,992,714.06	34,587,660.03
Water		6,464,490.59	8,639,454.52
Radio & Pager			
Sub-total		118,075,629.71	107,543,119.63
Goods & Services			
Security		64,209,687.52	59,058,657.78
Other Goods & Services		694,935,475.21	509,297,988.98
Sub-total		759,145,162.73	568,356,646.76
Capital Account			
Equipment		19,553,551.45	20,857,518.07
Sub-total		-	-
Total		3,242,191,797.54	2,958,476,394.17

Appendix D: Audited Financial Statements



JAMAICA CUSTOMS AGENCY

FINANCIAL STATEMENTS

2013/2014

(AUDITED)

**JAMAICA CUSTOMS AGENCY
FINANCIAL STATEMENTS
PERIOD APRIL 1, 2013 – MARCH 31, 2014**

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Statement of Receipts and Payments to Consolidated Fund	17
Statement of Internal Control	18-19



ANY REPLY OR SUBSEQUENT REFERENCE
TO THIS COMMUNICATION SHOULD BE
ADDRESSED TO THE AUDITOR GENERAL
AND **NOT TO ANY OFFICER BY NAME**
AND THE FOLLOWING REFERENCE
QUOTED:-

AUDITOR GENERAL'S DEPARTMENT
40 KNUTSFORD BOULEVARD
P.O. BOX 455
KINGSTON 5
JAMAICA

Tel. No.: 926-8309/926-5963/926-5846
Fax Number: 968-4690
audgen@auditorgeneral.gov.jm

INDEPENDENT AUDITOR'S REPORT

Mrs. Velma Ricketts Walker
Chief Executive Officer/Commissioner of Customs
Jamaica Customs Agency
Myers' Wharf
Newport East
Kingston 15
Jamaica, W.I.

Opinion

I have audited the accompanying Financial Statements of the Jamaica Customs Agency, set out on pages 1 to 17, which comprise the Statement of Financial Position, as at March 31, 2014, Statement of Financial Performance, Statement of Changes in Equity, Statement of Cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section, the Financial Statements give a true and fair view of the financial position of the Jamaica Customs Agency as at March 31, 2014, and of its financial performance, and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS).

Basis for Qualify Opinion

I was unable to obtain sufficient appropriate audit evidence about the carrying amount of the following:

Unsupported fair value measurement of property, plant and equipment

The Agency did not provide reliable measureable data to support the fair value for property, plant and equipment amounting to \$233,576,800 in the statement of financial position and note 5 of the financial statements. Although, The Agency indicated that the fair value was internally determined; the Agency did not present for review the process undertaken to arrive at the final carrying amount and the determinant of the remaining useful life of those assets. Consequently, it is likely that the property, plant and equipment and depreciation charges may be materially misstated and have impacted other components of the financial statements.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of the Agency in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. I believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. The key audit matters are as follows:

Key Audit Matters	How my Audit Addressed the key Audit Matter
<p><u>Long outstanding advances</u></p> <p>1. JCA financial statements disclosed that as at March 31, 2014, senior officers had not submitted invoices to clear advances totalling \$8.79 million for the purchase of goods and services, granted prior to April 2013. In addition, I saw no evidence that the Agency had implemented systems to monitor monies advanced to officers and take disciplinary action against delinquent officers, who failed to submit invoices on a timely basis to clear advance</p>	<p>In response to the risk I tested the systems of controls to ascertain whether Advances were managed in keeping with the FAA Act and other GoJ guidelines. I also reviewed un-cleared advances at March 31, 2009 to determine whether they should be cleared.</p> <p>My review revealed that the Agency was not clearing the Advances in keeping with the FAA Act and GoJ guidelines.</p>
<p><u>Erroneous debits and credits on Bank Reconciliation Statement</u></p> <p>2. I noted that the deposit bank account reconciliation statement had erroneous debits and credits totaling \$15,948,580.20 and \$36,136,419.47, respectively. In addition, there was an unallocated credit card deposit from 1996/1997 totaling \$155,068.75. The deposit account reconciliation statement also had unreconciled differences amounting to \$721,008.54 and \$20,170 since financial year 1993/94. I did not see any evidence that the JCA was actively following up with the bank to rectify these errors</p>	<p>I reviewed the Agency control over the preparation of bank reconciliation statements and bank correspondence files to ascertain whether or not the Agency communicated to the bank in timely manner in accordance with GOJ guidelines.</p> <p>My review disclosed that the Agency was not communicating to the Bank in accordance with GoJ guidelines.</p>

Management's Responsibility for the Financial Statements

Management of the Agency is responsible for the preparation and fair presentation of these financial statements, in accordance with International Public Sector Accounting Standards (IPSAS). This responsibility includes: designing, implementing and maintaining internal controls, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether, due to fraud or error; selecting and applying appropriate accounting policies that are reasonable in the circumstances. The Agency is also required to present audited financial statements to its Portfolio Ministry.

The attached statements of financial position, financial performance, changes in equity, cash flows and notes to the financial statements were submitted to me by the Agency in accordance with the Executive Agencies Act, Financial Administration and Audit Act and the Financial Management Regulations 2011.

In preparing the financial statements, management is responsible for assessing the Agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there are plans to liquidate the Agency or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibility for the audit of the Financial Statements

My responsibility is to express an opinion on these financial statements based on the audit. I conducted my audit in accordance with the auditing standards issued by the International Organization of Supreme Audit Institutions (INTOSAI). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism throughout the audit.

I also:


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Agency's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. The conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Agency to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that presents a true and fair view.

I have communicated with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that was identified during the audit.

Report on Additional Requirements from the Executive Agencies' Act

I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit. In my opinion, proper accounting records have been maintained and the financial statements are in agreement therewith and give the information in a manner so required.


.....
Auditor General of Jamaica

2013/12/27.....
Date



JAMAICA CUSTOMS AGENCY
STATEMENT OF FINANCIAL POSITION
As at March 31, 2014

	Note	2014 \$
Assets		
Non-current assets		
Property, plant and equipment	5	264,430,267
Intangible assets	6	4,325,586
		<u>268,755,853</u>
Current assets		
Cash and cash equivalents	7	136,755,915
Accounts receivable	8	298,178,983
Inventories	9	62,751,610
Prepayments and advances	10	14,146,798
Held for GoJ	11	2,140,187,569
Total current assets		<u>2,652,020,875</u>
Liabilities		
Payables	12	126,861,585
Employee benefits	13(a)	119,288,386
Payable – Consolidated Fund	11	2,140,187,569
Total current liabilities		<u>2,386,337,540</u>
Net current assets		<u>265,683,335</u>
Total Assets		<u>534,439,188</u>
Non-current liabilities		
Employee benefits	13(b)	<u>54,551,422</u>
Equity		
Capital contribution by:		
GOJ - Investment	14	465,597,413
Accumulated surplus/(deficit)		14,290,353
Total equity		<u>479,887,766</u>
Total equity and liabilities		<u>534,439,188</u>

Approved for issue on behalf of the Jamaica Custom's Agency on November 9, 2017 and signed on its behalf by:

MRS. VELMA RICKETTS WALKER
 CEO/COMMISSIONER CUSTOMS

MRS. KATE BERTRAM
 SEN. DIRECTOR FINANCE AND ADMINISTRATION

The accompanying notes on pages 5 to 16 form an integral part of the financial statements



JAMAICA CUSTOMS AGENCY
STATEMENT OF FINANCIAL PERFORMANCE
For period ended March 31, 2014

	Note	2014 \$
Income		
Custom Administration Fees		1,405,020,000
Service charges for shipping and airline carriers		<u>552,744,976</u>
		<u>1,957,764,976</u>
Expenses		
Staff costs	15	2,595,924,407
Goods and services	16	727,990,651
Premises related expenses	17	121,087,690
Depreciation expenses	5, 6	39,166,235
Interest and charges		<u>14,717,103</u>
Total operating expenses		<u>3,498,886,086</u>
Operating surplus/ (deficit)		<u>(1,541,121,110)</u>
Operating surplus before GOJ financing		(1,541,121,110)
GOJ Financing from Consolidated Fund		<u>1,569,701,816</u>
Net surplus after GOJ financing		28,580,706
GOJ 50% of Net Surplus		<u>(14,290,353)</u>
Net surplus/ (deficit) for the period		<u><u>14,290,353</u></u>

The accompanying notes on pages 5 to 16 form an integral part of the financial statements



JAMAICA CUSTOMS AGENCY
STATEMENT OF CHANGE IN EQUITY
As at March 31, 2014

	Capital - GoJ Investment	General Reserve	Total
	\$	\$	\$
Balance as at April 1, 2013	-	-	-
Additions	-	-	-
Assets Transferred from GOJ	465,597,413	-	465,597,413
Net surplus for the year	-	14,290,353	14,290,353
Balance as at March 31, 2014	465,597,413	14,290,353	479,887,766

The accompanying notes on pages 5 to 16 form an integral part of the financial statements



JAMAICA CUSTOMS AGENCY
STATEMENT OF CASH FLOW
As at March 31, 2014

	2014
	\$
Surplus/(Deficit) before GOJ Financing	(1,541,121,110)
GOJ Financing from the Consolidated Fund	1,569,701,816
	<u>28,580,706</u>
50% Payable to GOJ	(14,290,353)
Net Surplus/(Deficit) from Operations	<u>14,290,353</u>
Adjustments for changes in working capital	
Depreciation expenses	39,166,235
(Increase)/Decrease in receivables	(312,325,781)
(Increase)/Decrease in inventory	(62,751,610)
(Increase)/Decrease in payables	126,861,585
(Increase)/Decrease in employee benefits	173,839,809
Net Cash flow from operating activities	<u>(35,209,762)</u>
Cash flow from Investing Activities	
Acquisition of Property, plant and equipment	(307,922,089)
Net Cash Flow from Investing Activities	<u>(307,922,089)</u>
Cash Flows from Financing Activities	
GOJ - Investment	465,597,413
Net Cash flow from financing activities	<u>465,597,413</u>
Net Increase/(Decrease) in cash and cash equivalent	136,755,915
Cash and cash equivalents at beginning of period	-
Cash and cash equivalents at end of period	<u><u>136,755,915</u></u>

The accompanying notes on pages 5 to 16 form an integral part of the financial statements



JAMAICA CUSTOMS AGENCY
Notes to the Financial Statements
For period ended March 31, 2014

1. STATUS AND PRINCIPAL ACTIVITY

The Jamaica Customs Agency (JCA) became a "Model B" Executive Agency on April 1 2013. The Agency falls under the Tax Management Programme, of the Ministry of Finance and Planning, which has a mandate to provide advice on Tax Policy and create a tax regime that is equitable, supports economic growth and optimize tax revenue collection. The JCA has diverse responsibilities that span areas such as trade facilitation, border protection and revenue collection. The Agency operates island wide at all port of entry and oversees all importing and exporting of goods subject to customs inspection. The JCA is a principal contributor to the Government funding and is responsible for collecting approximately thirty-five percent (35%) of the national tax revenue annually.

2. STATEMENT OF COMPLIANCE AND BASIS PREPARATION

i. Statement of Compliance

- a. The financial statements have been prepared in accordance with the requirements of the Financial Instructions to Executive Agencies (FIEA). These instructions require the application of Jamaica Generally Accepted Accounting Principles (GAAP), which is based on International Public Sector Accounting Standards (IPSAS). IPSAS's are developed by the International Federation OF Accountants' International Public Sector Accounting Standard Board (IPSASB). The IPSAS Board is an independent board of the International Federation of the Accountants. IPSAS's are based on International Financial Reporting Standards (IFRS).
- b. IPSAS deals with public sector reporting issues that are not addressed by IFRSs. The preparation of the financial statements to conform with IPSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, contingent assets and contingent liabilities at the balance sheet date and the revenue and expenses during the reporting period. Actual results could differ from those estimates. The estimates and the underlying assumptions are reviewed on an ongoing basis and any adjustments that may be necessary would be reflected in the year in which actual results are known.

ii. Basis of preparation

The Financial Statements are prepared under the historical cost convention, and are presented in Jamaican Dollars (\$), which is the reporting currency of the Agency.



JAMAICA CUSTOMS AGENCY
Notes to the Financial Statements
For period ended March 31, 2014

3. Significant accounting policies

i. Cash and cash equivalents

Cash and cash equivalents are carried in the statement of financial position at fair value. For the purpose of the cash flow statement, cash and cash equivalents comprise cash at bank, in hand, and deposits.

ii. Receivables

Trade receivables are carried at original invoice amounts less provision made for impairment losses. A provision for impairment is established when there is objective evidence that the Agency will not be able to collect all amounts due according to the original terms of the receivables.

iii. Accounts payable and accrued charges

Accounts payables are carried at cost for the supply of goods and services and accruals are based on fair estimates of liabilities at the end of the financial year. The amounts are payable within one year.

iv. Inventories

This represents stationery, drugs & medication, uniform supplies, warlike stores electrical & construction, auto parts & spares, general stores, computer peripherals and stores. The historical cost of the inventories is accounted for by using the weighted average cost method.

v. Property, Plant and Equipment

Property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Subsequent costs are included in the asset's carrying amount or are recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Agency and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to other operating expenses during the financial period in which they are incurred.



JAMAICA CUSTOMS AGENCY
Notes to the Financial Statements
For period ended March 31, 2014

3. Significant accounting policies (cont'd)

v. Property, Plant and Equipment (cont'd)

Depreciation of assets is calculated on the straight line basis over the period of their expected useful lives. The depreciation rates are as follows:

Furniture, fixtures & Fittings	10%
Office equipment	20%
Computer Software	33 1/3%
Computers Hardware	25%
Motor vehicles	20%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

Gains and losses on disposal of property and equipment are determined by reference to their carrying amount and are taken into account in determining operating profit. Repairs and renewals are charged to the profit and loss account when the expenditure is incurred.

vi. Employee benefits

Employee benefits that are earned as a result of past or current service are recognized as follows:

a. General benefits

A provision is made for the estimated liability for untaken annual leave entitlements, for employees, that are not taken as at the date of the financial position. The expected cost of vacation leave that accumulates is recognized when the employee has taken the leave.

b. Post retirement benefits

The Agency participates in a Defined Contribution Pension Scheme for its employees which are administered by NCB Insurance Company Limited. The fund was established in the financial year ended 2003 and is funded by contributions from employees and employer. The employees contribute at a mandatory rate of 5%; while the Agency makes a matching contribution. The Agency contributes 7.5% for employees who have attained five (5) years but less than ten (10) years enrollment in the scheme and 10% for employees who are enrolled for ten (10) years and over. The Agency's net liability in respect of the defined contribution plan is recognized only if the contribution paid during the year is less than the contribution required.



JAMAICA CUSTOMS AGENCY
Notes to the Financial Statements
For period ended March 31, 2014

3. Significant accounting policies (Cont'd)

vii. Provisions

Provisions are recognized when the entity has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made.

viii. Financial Instruments

A financial instrument is any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity. The Agency's financial instruments at March 31, 2014 were receivables and payables.

ix. Revenue recognition

Revenue is fees earned and is measured at the fair value of the consideration received or receivable. Revenue for JCA is recognized in the income statement when the significant risk and rewards of ownership have been transferred to the importer, recovery of the consideration is probable and the associated costs and possible return of monies collected can be estimated reliably and there is no continuing management involvement with the services. Revenue is derived from Customs Administration Fees.

Deferred income is a liability as at the balance sheet date related to application fees for which revenue has not yet been recognized.

Subvention/GOJ financing is recognized when it is received.

Interest income is recognized in the income statement for all interest bearing instruments on an accrual basis unless collectability is doubtful.

x. Taxation

No provision has been made for taxation as the Agency is tax exempted as per section 12 (b) of the Income Tax Act.



JAMAICA CUSTOMS AGENCY
Notes to the Financial Statements
For period ended March 31, 2014

3. Significant accounting policies (cont'd)

xi. Intangible assets

Intangible assets are purchased computer software that is stated at cost less accumulated depreciation and any accumulated impairment losses. It is amortized over its estimated life of three years using the straight-line method. If there is an indication that there has been a significant change in amortization rate, useful life or residual value of an intangible asset, the amortization is revised prospectively to reflect the new expectations.

xii. Impairment of assets

At each reporting date, property, plant and equipment and intangible assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount and an impairment loss is recovered immediately in the profit and loss account.

Similarly, at each reporting date, inventories are assessed for impairment by comparing the carrying value of each item of inventory or group of similar items with its selling price less cost to complete and sell. If an item of inventory or group of similar items is impaired, its carrying amount is reduced to selling price less costs to complete and sell and an impairment loss is recognized immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset or group of similar items is increased to the revised estimate of its recoverable amount (selling price less costs to complete and sell, in the case of inventories) but not in excess of the amount that would have been determined had no impairment loss been recognized for the asset (group of related assets) in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

4. FINANCIAL RISK MANAGEMENT

The Agency's activities expose it to a variety of financial risk: market risks (including currency risk and price risk), credit risk, liquidity risk, interest rate risk and operational risk. The Agency's overall risk management policies are established to identify and analyze risk exposure and to set appropriate risk limits and controls and to monitor risk and adherence limits.



JAMAICA CUSTOMS AGENCY
Notes to the Financial Statements
For period ended March 31, 2014

4. Financial risk management (cont'd)

The risk management framework is based on guidelines set by management and seeks to minimize potential adverse effects on the Agency's financial performance.

a. Market risk

The Agency takes on exposure to market risks, which is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risks mainly arise from changes in foreign currency exchange rates and interest rates. Market risk exposures are measured using sensitivity analysis. There has been no change to the Agency's exposure to market risks or the manner in which it manages and measures the risk.

i. Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate because of changes in foreign exchange. Gains and losses arising from fluctuations in the exchange rates are dealt with in the profit and loss account.

ii. Interest rate risk

Interest rate risk is the risk that the interest earned on interest bearing bank account balances will fluctuate due to changes in market interest rate. The Agency's interest rate risk arises from deposits as follows:

	\$
Cash and cash equivalents	136,755,915
Held for GoJ	2,140,187,569
	<u>2,276,943,484</u>

iii. Liquidity risk

Liquidity risk is the risk that an organization will encounter difficulty in raising funds to meet its commitments associated with financial instruments. The Agency commitments associated with financial instruments are detailed below.



JAMAICA CUSTOMS AGENCY
Notes to the Financial Statements
For period ended March 31, 2014

4. Financial risk management (cont'd)

The risk is managed by maintaining sufficient cash and cash equivalent balances.

	2014			
	Carrying Amount	Contract Amount	Within 3 months	Within 1 Year
Financial liabilities				
Trade and other payable	126,861,585	126,861,585	126,861,585	
Employee benefits	119,288,386	119,288,386	-	119,288,386
Payables – Consolidated Fund	2,140,187,569	2,140,187,569	30,578,809	2,109,608,760
	<u>2,386,337,540</u>	<u>2,386,337,540</u>	<u>157,440,394</u>	<u>2,228,897,146</u>
Employee benefits	54,551,422	54,551,422	-	54,551,422
	<u>2,440,888,962</u>	<u>2,440,888,962</u>	<u>157,440,394</u>	<u>2,283,448,568</u>

iv. Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Agency has limited concentrations on credit risk. Credit transactions are limited to high credit quality financial institutions and customers with good creditworthiness.

5. Property, plant and equipment

	Motor Vehicles \$	Equipment and Furniture \$	Computer Hardware \$	Total \$
At Cost/Valuation	69,270,000	115,804,138	48,502,662	233,576,800
Addition	25,534,780	23,732,910	19,568,510	68,836,200
Balance as at March 31, 2014	<u>94,804,780</u>	<u>139,537,048</u>	<u>68,071,172</u>	<u>302,413,000</u>
Charges for the year	17,438,598	10,869,424	9,674,710	37,982,732
Accumulated depreciation as at March 31, 2014	<u>17,438,599</u>	<u>10,869,424</u>	<u>9,674,710</u>	<u>37,982,733</u>
Net Book Value as at March 31, 2014	<u>77,366,181</u>	<u>128,667,624</u>	<u>58,396,462</u>	<u>264,430,267</u>



JAMAICA CUSTOMS AGENCY
Notes to the Financial Statements
For period ended March 31, 2014

6. Intangible assets

	Computer Software \$
At Cost/Valuation	5,509,089
Balance as at March 31, 2014	<u>5,509,089</u>
Amortisation cost for the year	1,183,503
Accumulated amortization cost as at March 31, 2014	<u>1,183,503</u>
Net Book Value as at March 31, 2014	<u>4,325,586</u>

7. Cash and cash equivalents

	2014 \$
Cash at Bank :	
Operating	107,176,408
Payroll	527,349
Deposit	1,916,630
Appropriation In Aid	27,135,528
	<u>136,755,915</u>

8. Accounts receivable

	2014 \$
Receivables	298,004,484
Other receivables	174,499
	<u>298,178,983</u>



JAMAICA CUSTOMS AGENCY
Notes to the Financial Statements
For period ended March 31, 2014

9. Inventories

	2014
	\$
Stationery	25,753,588
Drugs and Medication	1,380,216
Uniform Supplies	8,132,608
Warlike Stores	14,236
Electrical and Construction	194,440
Auto Parts and Spare	98,434
General Stores	4,194,643
Computer and Peripherals	22,983,445
	<u>62,751,610</u>

10. Prepayments and advances

	2014
	\$
Prepayments	13,646,282
Advance	248,285
Salary advance	252,231
	<u>14,146,798</u>

11. Held for the Government of Jamaica

	2014
	\$
Deposits from Importers	2,026,144,394
Deposits from passengers (Airport)	4,721,933
Stale dated cheques	78,742,433
Warehouse Fees recoverable (i)	30,578,809
	<u>2,140,187,569</u>
This is comprised of:	
Cash at Bank	1,642,527,433
Receivable	497,660,136
	<u>2,140,187,569</u>

- i. This represents amount receivable from bonded warehouses for salary reimbursement payable to the Accountant General's Department.



JAMAICA CUSTOMS AGENCY
Notes to the Financial Statements
For period ended March 31, 2014

12. Accounts payable

	\$
Accounts payable	112,571,232
Accountant General's Department	14,290,353
	<u>126,861,585</u>

13. Employee benefits

2014

\$

a. Current liabilities

Accrued travel expenses	104,548,138
Unpaid meal allowances	14,512,975
Accrued vacation leave	227,273
	<u>119,288,386</u>

b. Noncurrent liabilities

Provision for gratuity	781,250
Provision for salary arrears	53,770,172
	<u>54,551,422</u>

14. GOJ Investment

This amount represent initial notional loan received from the Government of Jamaica in the form of capital assets retained by the Agency as at April 1, 2013. This was converted into equity as prescribed by the GoJ Policy.

	\$
Inventory	67,326,205
Fixed Assets	232,324,508
Accounts receivable	245,366,306
Cash and Bank	46,115,267
Accounts payable	(125,534,873)
	<u>465,597,413</u>

15. Staff cost

2014

\$

Salaries	1,857,920,387
Travelling Expenses	737,222,770
Gratuity	781,250
	<u>2,595,924,407</u>



JAMAICA CUSTOMS AGENCY
Notes to the Financial Statements
For period ended March 31, 2014

15. Staff cost (Cont'd)
i. Salary range

These details include relevant information relating to employees receiving gross emoluments of over Two Million Dollars per annum. These fall within the following ranges:

<u>Salary Range (\$)</u>	<u>Number of employees</u>
2,000,000.00 – 2,250,000.00	11
2,250,000.00 – 2,500,000.00	9
2,500,000.00 – 2,750,000.00	5
2,750,000.00 – 3,000,000.00	2
3,000,000.00 – 3,250,000.00	2
3,250,000.00 – 3,500,000.00	1
3,500,000.00 – 3,750,000.00	0
3,750,000.00 – 4,000,000.00	0
4,000,000.00 – 5,000,000.00	1
Total	31

ii. Remuneration of key management personal

Position

	Salary	Other Allowances	Travelling allowance	Total 2014
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
C.E.O/Commissioner of Customs	4,036,429	3,463,571	569,170	8,069,170
Deputy Commissioner – Corporate Services	3,212,774	-	975,720	4,188,494
Deputy Commissioner	3,134,413	-	975,720	4,110,133
Assistant Commissioner	2,935,594	-	975,720	3,911,314
Assistant Commissioner	2,725,991	-	975,720	3,701,711
Acting Deputy Commissioner	2,659,503	251,112	975,720	3,886,335
Legal Officer	2,599,040	522,170	-	3,121,210
Director of Human Resource	2,935,594	143,198	975,720	4,054,512
Collector of Kingston	2,594,637	-	975,720	3,570,357
Collector of Montego Bay	2,594,637	-	975,720	3,570,357
Consultant	3,459,807	-	975,720	4,435,527
Director – Executive Services	2,363,623	57,649	975,720	3,396,992
Director -Finance and Accounts	2,363,623	105,991	975,720	3,445,334
Total	37,615,665	4,543,691	11,302,090	53,461,446

iii. Key performance indicators (KPI)

At the date of the financial position the KPI for the financial year was not reviewed by the Chief Internal Auditor for inclusion in the financial statements. However, the KPI will be included in the Agency's Annual Report.



JAMAICA CUSTOMS AGENCY
Notes to the Financial Statements
For period ended March 31, 2014

16. **Goods and Services**

	2014
	\$
Merchant Fees and Bank Charges	398,126,777
Stationery and Office Supplies	76,828,519
Guard and Courier Services	69,766,463
Other operating expense	51,574,571
Repairs and Maintenance	39,365,604
Tuition, Seminars and Training	17,982,527
Motor Vehicle expense	33,019,033
Janitorial and Pest Control Services	15,023,126
Food and Drink	14,829,670
Computer Supplies and Accessories	11,120,078
Insurance	354,283
	<u>727,990,651</u>

17. **Premises related expenses**

	2014
	\$
Building	7,207,347
Telephone	8,943,447
Electricity	84,085,254
Internet	4,528,469
Land Line	9,650,873
Rental of machinery, property, equipment and tools, etal	437,392.00
Rental of parking spaces	17,500
Water	1,747,844
	<u>121,087,690</u>



JAMAICA CUSTOMS AGENCY
Statement of Receipts and Payments to Consolidated Fund
For period ended March 31, 2014

	2014 \$
Receipts	
General Consumption Tax - Import	51,670,377,862
Special Consumption Tax (SCT) - Import	28,506,463,310
Import Duty	26,124,125,920
Customs Administrative Fees	11,382,435,537
Travel Tax	5,214,013,693
Air Passenger Levy (APL)	4,037,608,853
Environmental Levy	2,144,028,037
Stamp Duty	1,975,342,059
Standard compliance fees	775,706,145
Custom User Fees	221,007,334
Receipts from sale of seized items	196,637,867
Penalty payments for breach of customs act and regulation	95,912,402
Diary Development Cess	54,969,672
Miscellaneous receipts	38,436,480
Tourist shop operational	20,078,473
Tourist shop receipts	11,264,762
Warehouse fees	7,464,620
Customs Broker License	3,341,800
Total Revenue collected	132,479,214,827
Less: Refunds to customers	4,220,571,161
	128,258,643,666
Payments	
Consolidated Fund liability	112,697,600,423
Dairy Development Board	54,501,113
Jamaica National Agency for accreditation - 10% SCF	72,327,908
Accountant General Miscellaneous Revenue	209,385,799
National Health Fund - 5% special consumption tax tobacco	539,990,717
Bureau of Standards - 90% SCF liability	650,951,173
National Health Fund - Special Consumption Tax tobacco	940,953,768
Commissioner of Customs - CAF	1,193,020,000
Road Maintenance Fund	1,634,995,291
Accountant General CAF	9,774,442,785
Total payments to Government Agencies and refunds	127,768,168,977
Net cash outflow at the end of the period	(490,474,689)
Receivables and advances	957,556,016
Warehouse Fees Receivable	30,578,809
Cash at bank	1,642,527,432
Balance held for Customers	2,140,187,569



JAMAICA CUSTOMS AGENCY
Statement of Internal Control
For period ended March 31, 2014

In accordance with the Financial Instructions to Executive Agencies, the Jamaica Customs Agency has adopted a system of internal control to embrace:

- **Financial and Operational Control Systems and Procedures.** This includes the physical safeguard of assets, segregation of duties, restricted access, authorization and approval, adherence to policies and procedures and information systems controls.

The Agency utilizes ACCPAC as its Financial Management System and commenced the preparation of its accounts using accrual based accounting on April 1, 2013. Continuous emphasis is placed on a guideline which dictates that each staff member must adhere to the policies and procedures in place as any deviation would result in disciplinary actions being taken. The systems require password access and there exist restricted access to pertinent data. Also, physical access by staff is restricted in areas such as the vaults, cashier areas and other areas of operations.

- **The existence of Management Controls.** This is done through the setting of objectives, effective monitoring of financial and non-financial performance indicators, the assessment of changing circumstances for those that impact on the Agency and the application of measures to correct circumstances that prevent targets from not being achieved.

The Agency's Corporate Planning exercise commences with a set of strategic guidance provided by the Chief Executive Officer. During the exercise the previous year's performance is assessed, the strategic plans and justification for budgetary requirements are presented by the relevant Senior Directors. These are evaluated and where applicable approved.

There exist timely management reports to include comprehensive reporting on all Key Performance Indicators and targets. Additionally the monitoring of all contracts is done to ensure that value for money is achieved is an ongoing exercise.

The Agency's Human Resource function is audited by the Chief Personnel Officer who conducts review of the Agency's establishment, organization chart, job selection procedures, training and development and also provides human resource advice.

The Executive Agency Monitoring Unit ensures that proper standards and procedures are being followed by the Agency. It support and ensure that the Agency's financial framework is in place with respect to accountability, transparency, control and improved performance.

The existence of Management Controls (Continued).

The Financial Secretary convenes weekly review meetings to assess the Agency's performance and provide feedback on policy issues that arises.

The Agency's Advisory Board is chaired by an external person and includes other external persons who are appointed based on their professional expertise. Meetings are convened quarterly to review the Agency's performance and the board offers advice to the Chief Executive Officer.



JAMAICA CUSTOMS AGENCY
Statement of Internal Control
For period ended March 31, 2014

- **Internal Audit Review** - The Internal Audit function is an integral part of the management of the Agency that reviews and makes recommendations for implementation. The Chief Internal Auditor at all times remains independent. All internal weaknesses and discrepancies identified are reported and the necessary measures put in place to correct each. Quarterly reports are prepared and submitted to the Chief Executive Officer and the Audit Committee.
- **Audit Committee Review** - The Audit Committee which includes independent members reviews the report submitted by the Internal Auditor and provides independent advice to the Management of the Agency on internal control issues.

Appendix E: Amendment to Remuneration of Key Management Personnel**Table E1: Remuneration of Key Management Personnel Emoluments exceeding \$2Million**

Position	Name	Salary	Other Allowances	Travelling allowance	Total 2014
		\$	\$	\$	\$
C.E.O/Commissioner of Customs	Major (Ret'd) Richard Reese	4,036,429	3,463,571	569,170	8,069,170
Deputy Commissioner – Corporate Services	Lily-Mae Walder	3,212,774	-	975,720	4,188,494
Acting Deputy Commissioner	Florence Howe	3,134,413		975,720	4,110,133
Assistant Commissioner	Velma Ricketts	2,935,594		975,720	3,911,314
Assistant Commissioner	Marion Daley	2,725,991		975,720	3,701,711
Acting Assistant Commissioner	Marlon Lowe	2,659,503	251,112	975,720	3,886,335
Legal Officer	Janice Neathly	2,599,040	522,170	-	3,121,210
Director of Human Resource	Jessica Belle	2,935,594	143,198	975,720	4,054,512
Collector of Kingston	Karlene Henry	2,594,637	-	975,720	3,570,357
Collector of Montego Bay	Claudette Coombs	2,594,637		975,720	3,570,357
Consultant	Clyde Thompson	3,459,807	-	975,720	4,435,527
Director – Executive Services	Patricia Wiggan-Chambers	2,363,623	57,649	975,720	3,396,992
Director -Finance and Accounts	Phillipa Edwards	2,363,623	105,991	975,720	3,445,334
Total		37,615,665	4,543,691	11,302,090	53,461,446

Appendix F: Advisory Board Member and Stipend***Table F1: Stipend Paid to Members of the Jamaica Customs Agency Advisory Board 2013-2014***

<i>Name</i>	Position	Number of Meetings Attended	Amount Paid
Mr. Francis Kennedy	Chair	2	\$ 24,750.00
Mr. Kim Clark	Member	1	\$4,500.00
Mrs. Jacqueline Cole-Ricketts	Member	2	\$9,000.00
Mrs. Audrey Sewell	Member	2	\$9,000.00
Dr. Eric Deans	Member	2	\$9,000.00
Mr. Sandor Pike	Member	2	\$9,000.00
Ms. Shauna Trowers	Member	2	\$9,000.00
<i>TOTAL</i>			\$ 74,250.00



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Executive Services

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