Circular No. 9
File No. 107/022
Division: Public Expenditure, Policy Coordination Division

Permanent Secretaries
Chief Executive Officers of Executive Agencies
Principal Receivers of Revenues
Heads of Departments
Chairmen of Boards of Agencies fully funded by the Budget
Secretary Managers of Local Authorities

Revised Chart of Accounts

Permanent Secretaries, Principal Receivers of Revenues, Chief Executive Officers, Chairmen of Boards which are fully funded by the Budget, Secretary Managers of Local Authorities are advised of the attached Revised Chart of Accounts (COA) to be implemented with effect from April 1, 2016. Revenue and expenditure budgets for financial year 2016-17 must therefore be prepared on the basis of this new revised COA.

The revised COA establishes a set of standard accounting codes for revenues, expenditure, assets and liabilities to be used throughout the public sector in order to enhance the capability of Government to produce financial reports.

Permanent Secretaries, Principal Receivers of Revenues, Chief Executive Officers, Chairmen of Board, Secretary Managers of Local Authorities must ensure that this Circular is distributed to all relevant persons in their organisation. Request for clarification and training must be submitted to:

Financial Systems Unit
Public Expenditure Policy Coordination Division
Ministry of Finance & Planning
FSU-helpdesk@mof.gov.jm

This Circular supersedes MOF Circular # 26 dated October 1, 2013.

Devon Rowe
Financial Secretary