



MINISTRY OF FINANCE AND PLANNING  
30 NATIONAL HEROES CIRCLE  
P.O. BOX 512  
KINGSTON  
JAMAICA

ANY REPLY OR SUBSEQUENT REFERENCE SHOULD BE  
ADDRESSED TO THE FINANCIAL SECRETARY AND THE  
FOLLOWING REFERENCE NUMBER QUOTED:-

Telephone No. 92-28600-15

November 13, 2003

**Circular No. 23**

**Ref. No. 107/022**

**Division: Public Expenditure Policy Coordination**

Permanent Secretaries  
Heads of Departments  
Principal Finance Officers

**Re: Stale Dated Cheques**

The attention of Permanent Secretaries and Heads of Departments is invited to the following instructions regarding stale dated cheques (i.e. cheques six or more months old that have not been presented to the bank).

**1 Expenditure Clearing Account Cheques**

- (1.1) Cheques drawn on the Expenditure Clearing Account that become stale must be written back as follows:-

Writing back an expenditure cheque	Writing back an advance cheque
<i>Bank Account Dr</i> <i>Expenditure Control Account Cr</i>	<i>Bank Account Dr</i> <i>Advances Control Account Cr</i>

- (1.2) Cheques identified as stale after the Appropriation Account has been prepared and submitted must be written back as follows:

Writing back an expenditure cheque	Writing back an advance cheque
<i>Bank Account Dr</i> <i>Consolidated Fund Provision</i> <i>Account (for the relevant year) Cr</i>	<i>Bank Account Dr</i> <i>Advances Control Account Cr</i>

- (1.3) Under no circumstances whatsoever must a Stale Cheques Account be maintained.
- (1.4) When a stale dated cheque is being re-issued (irrespective of the financial year in which the original cheque was issued) the replaced cheque must be debited to the Expenditure Control Account of the current financial year.

## **2 Salaries Bank Account Cheques**

- (2.1) Cheques drawn on the Salaries Bank Account that become stale must be written back as follows:

<i>Salaries Bank Account</i>	<i>Dr.</i>
<i>Salaries Payable Account</i>	<i>Cr</i>

- (2.2) Where the stale dated salaries cheques are in respect of the current financial year the total value of these cheques should be transferred to the Expenditure Clearing Bank Account. If thereafter these cheques are being re-issued, they should be charged to expenditure.
- (2.3) Where the stale dated salaries cheques are in respect of a previous financial year the total value of these cheques should be transferred to the Accountant General for Miscellaneous Revenue by means of a cheque drawn on the salaries bank account. If thereafter these cheques are being re-issued, they should be charged to expenditure.

## **3 Imprest and Project Bank Accounts**

- (3.1) Cheques drawn on imprest and project bank accounts that become stale must be debited to the Imprest or Project Bank Account Cash Book and removed from the list of outstanding cheques.
- (3.2) Where imprest and project bank accounts stale dated cheques are re-issued these should be treated as normal imprest or project bank account cheques.

## **4 Departmental Deposits Bank Accounts**

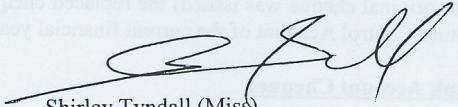
- (4.1) Cheques drawn on departmental deposits bank accounts that become stale must be written back as follows:

<i>Departmental Deposits Bank Account</i>	<i>Dr.</i>
<i>Departmental Deposits Control Account</i>	<i>Cr</i>



- (4.2) Where departmental deposits bank account stale dated cheques are re-issued, these should be issued as normal departmental deposits cheques.

Permanent Secretaries and Heads of Departments must ensure that this circular is brought to the attention of all relevant officers.



Shirley Tyndall (Miss)  
Financial Secretary