



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

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

June 10, 2013

**Circular No.18**  
**File No. 107/022**  
**Division: Public Expenditure Policy Co-ordination**

Permanent Secretaries  
Heads of Departments

**Re: Revised Stale-Dated Cheques**

The attention of Permanent Secretaries and Heads of Departments is invited to the revised instructions hereunder relating to Stale-Dated Cheques (i.e. cheques six or more months old that have not been presented to the bank).

1. Accounting Entries for Stale-Dated Cheques:

The following accounting entries must be made for all staled cheques:-

<b>Bank Account</b>	<b>Dr</b>	<b>Cr</b>
<b>Stale-Dated Cheques Account</b>		

2. A Staled-Dated Cheque subsidiary ledger must be kept to record detailed information related to each payee such as the name of the payee, cheque number, date of payment and amount.
3. The Stale-Dated Cheques Account must be reconciled monthly with the relevant subsidiary ledger.
4. When Stale-Dated Cheques are reissued the entries at (1.1) above must be reversed.
5. The balance in the Stale-Dated Cheques Account is a liability that must be carried forward from one financial year to another.
6. Ministries, Departments and Agencies must ensure that efforts are made to contact persons for whom amounts are held in the Stale-Dated Cheques Account and that the amounts are paid over to them forthwith.

7. Amounts held in the Stale-Dated Cheques Account for period of two (2) or more years, must be transferred to the Accountant General's Miscellaneous Revenue Account.

**Conclusion**

This Circular supersedes Circular # 23, Stale-Dated Cheques dated November 13, 2003.

Permanent Secretaries and Heads of Departments must ensure that this Circular is brought to the attention of all relevant public officers in their Ministries, Departments and Agencies. This Circular takes immediate effect.

A handwritten signature in black ink, appearing to be 'Devon Rowe', with a stylized flourish at the end.

Devon Rowe  
Financial Secretary