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P.O. BOX 512
KINGSTON
JAMAICA

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Division: Public Expenditure Policy Coordination

Accounting Officers
Chief Executive Officers
Heads of Departments

Revised Chart of Accounts

Permanent Secretaries, Heads of Departments, Chief Executive Officers of Executive Agencies and Budget-Funded Public Bodies are advised of the attached Revised Chart of Accounts to be implemented on April 1, 2014. The structure of the Chart of Accounts is based on Government Financial Statistic (GFS) Manual 2001 to facilitate the International Monetary Fund (IMF) reporting requirements.

The revised Chart of Accounts establishes a set of standard accounting codes for revenue and expenditure transactions throughout the public sector. This will enhance Government's capability to produce consolidated financial reports.

Ministries, Departments and Agencies (MDAs) will be required to submit their budgets for the 2014/15 financial year using the new Chart of Accounts classification codes. The revised Chart of Accounts will be implemented on the FinMan system with effect from April 1, 2014.

Permanent Secretaries, Heads of Departments, Chief Executive Officers of Executive Agencies and budget-funded Public Bodies must ensure that this Circular is distributed to all relevant persons.

This Circular supersedes Circulars # 9 dated June 30, 2011 and # 4 dated March 2, 1999.

Devon Rowe
Financial Secretary

Government of Jamaica Chart of Accounts Manual

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Acronym	Description
AG	Accountant General
AIA	Appropriations-In-Aid
AP	Accounts Payable
AR	Accounts Receivable
BA	Budget Agency
BC	Budget Call
COA	Chart of Accounts
COFOG	Classification (of Outlays) Of Function Of Government
ERMS	Enterprise Resource Management System
FMIS	Financial Management Information System
GBEs	Government Business Enterprises
GFS	Government Finance Statistics
GL	General Ledger
GOJ	Government of Jamaica
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
LG	Local Government
MDA	Ministry, Department, Agency
MOLSS	Ministry of Labour and Social Security
MOF&P	Ministry of Finance and Planning
MONS	Ministry of National Security
MOJ	Ministry of Justice
MOAF	Ministry of Agriculture and Fisheries
MOE	Ministry of Education
MIIC	Ministry of Industry, Investment and Commerce
MOH	Ministry of Health
MME	Ministry of Mining and Energy
MTW&H	Ministry of Transport ,Works and Housing
N.E.C	Not Elsewhere Classified
OPM	Office of the Prime Minister

Government of Jamaica Chart of Accounts Codes

Government of Jamaica Chart of Accounts Codes December 2013

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1 Introduction

The GOJ Chart of Accounts is a set of intertwined codes developed to facilitate:

- The recording and analyzing of financial transactions;
- The enforcement of financial controls; and
- The preparation of management and statutory external reports.

It is an integration of budget and accounting classification codes which are in harmony with the IMF Government Financial Statistics Manual (GFSM), 2001.

The COA has a total of six (6) segments. A COA segment identifies a discrete reporting or control requirement. Each segment can be combined with other segments to create financial reports and controls. Reports can be run for individual segments or combination of segments. The six segments are:

- **Organisational Classification**
- **Financial Pattern**
- **Functional Classification**
- **Programme Structure**
- **Economic Classification (Object)**
- **Financial Reporting**

The sections that follow provide the details of the codes included under each segment. The codes included do not necessarily cover each detailed code that will be required by the various Ministries, Departments and Agencies. However adequate provisions are made for codes to be added as required (within the guidelines stipulated in the COA Manual. **GOVERNMENT OF JAMAICA CHART OF ACCOUNTS SECTION 2:**

SEGMENT ONE – ORGANISATIONAL CLASSIFICATION

2 Government of Jamaica Chart of Accounts November 2013

SEGMENT 1

ORGANISATION CODE

GOVERNMENT OF JAMAICA CHART OF ACCOUNTS SECTION

2: SEGMENT ONE – ORGANISATIONAL CLASSIFICATION

3 Government of Jamaica Chart of Accounts November 2013

2 Segment One – Organisation Govt Code	Ministry Code	Dept Code	Internal OrgnCode	Description
1	00	000	00	CENTRAL GOVERNMENT
1	01	000	00	His Excellency the Governor - General and Staff
1	02	000	00	Houses of Parliament
1	03	000	00	Office of the Public Defender
1	04	000	00	Office of the Contractor General Auditor
1	05	000	00	General's Department
1	06	000	00	Office of the Services Commissions
1	07	000	00	Office of the Children's Advocate
1	15	000	00	Office of the Prime Minister
1	15	010	00	Jamaica Information Service
1	16	000	00	Office of the Cabinet
1	16	049	00	Management Institute for National Development
1	17	000	00	Ministry of Tourism& Entertainment
1	20	000	00	Ministry of Finance and Planning
1	20	011	00	Accountant General's Department
1	20	012	00	Jamaica Customs Agency
1	20	018	00	Public Debt Charges (Interest

				payments)
1	20	019	00	Pensions
1	20	056	00	Tax
				Administration
				Jamaica
1	26	000	00	Ministry of
				National Security
1	26	022	00	Police Department
1	26	024	00	Department of
				Correctional
				Services
1	26	053	00	Passport,
				Immigration and
				Citizenship
				Agency
1	28	000	00	Ministry of
				Justice
1	28	023	00	Court of Appeal
1	28	025	25	Director of Public
				Prosecutions
1	28	026	00	Family Courts
1	28	027	00	Resident
				Magistrates'
				Courts
1	28	028	00	Revenue Court
1	28	029	00	Supreme Court
1	28	030	00	Administrator
				General
1	28	031	00	Attorney General
1	28	032	00	Trustee in
				Bankruptcy

1

New Detailed Object Codes to Old Detailed Object Codes C	O	S1	S2	S3	Description	Legacy #
2	O	S1	S2	S3	EXPENDITURE	
2	21	00	00	00	COMPENSATION OF EMPLOYEES	21
2	21	10	00	00	Salaries and Wages	none
2	21	10	01	00	Salaries (monthly paid staff)	210100
2	21	10	01	01	Salaries – Permanent Employees	210101
2	21	10	01	02	Salaries – Temporary Employees	210201
2	21	10	02	00	Wages (fortnightly/weekly paid staff)	210101 210201
2	21	10	02	01	Wages – Permanent Employees	210101
2	21	10	02	02	Wages – Temporary Employees	210201
2	21	10	99	00	Other Salary & Wages	210299
2	21	10	99	01	Overtime Pay	211101
2	21	10	99	02	Sessional Pay	211102
2	21	10	99	03	Other Overtime/Honorarium	211199
2	21	10	99	04	Seniority	210107

2	21	10	99	05	Payment Acting	210202
2	21	10	99	06	Payment Shift	211212
2	21	10	99	07	Premium Salary in lieu of Leave	210206
2	21	10	99	08	Trainee Wages	210207
2	21	10	99	09	Stipend or Allowance Responsibility	210106
2	21	10	99	10	Remuneration Security Allowance	210107
2	21	10	99	11	Pay Redundancy	211700
2	21	10	99	12	Payments Separation	211210
2	21	10	99	13	Payment Gratuity - Contract Officer	none
2	21	10	99	99	Other Salary And Wages	210199
2	21	20	00	00	Allowances	none
2	21	20	01	00	Housing Allowance	210300
2	21	20	02	00	Utilities Allowance	210400
2	21	20	03	00	Entertainment Allowance	210500
2	21	20	04	00	Duty Allowance	210600
2	21	20	04	01	Duty Allowance	210601
2	21	20	04	02	Detective Allowance	210602
2	21	20	04	03	Motor Vehicle Riders & Drivers Allowance	210603
2	21	20	04	04	Caretakers Allowance	210604
2	21	20	04	05	Instructors Allowance	210605
2	21	20	04	06	Technical	210606

2	21	20	04	07	Allowance Incentive	210607
2	21	20	04	08	Allowance Emergency on Call (Standby) Allowance	210608

Old Detailed Sub-Object Codes to New Detailed Sub-Object Codes

December 12, 2013 **OLD CODES**

NEW CODES

21	C	O	SI	S2	S3
COMPENSATION OF EMPLOYEES					
210100	Permanent Pensionable Staff	2	21	10	00
210101	Permanent Pensionable Staff – Salary	2	21	10	01
210102	Acting Allowance	2	21	10	99
210103	Seniority Allowance	2	21	10	99
210104	Permanent Special Constable Salary	2	21	10	01
210105	Salary in lieu of Leave	2	21	10	99
210106	Responsibility Remuneration	2	21	10	99
210107	Security Allowance	2	21	10	99
210199	Other Permanent Pensionable Staff – Staff	2	21	10	99
210200	Permanent Non Pensionable Staff	2	21	10	00
210201	Temporary & Casual Labour Wages	2	21	10	02
210202	Acting Allowance	2	21	10	99
210203	Wages for Special Constables (Part-time)	2	21	10	02
210204	Wages District	2	21	10	02

210205	Constables Misc. Civil Staff/Workers – Wages	2	21	10	02	02
210206	Salary in Lieu of Leave	2	21	10	99	07
210207	Trainee Allowance	2	21	10	99	08
210299	Other Permanent Non Pensionable Staff – Wages	2	21	10	99	99
210300	Housing Allowance	2	21	20	01	00
210400	Utilities Allowance	2	21	20	02	00
210500	Entertainment Allowance	2	21	20	03	00
210600	Duty Allowance	2	21	20	04	00
210601	Duty Allowance	2	21	20	04	01
210602	Detective Allowance	2	21	20	04	02
210603	Motor Vehicle Riders & Drivers Allowance	2	21	20	04	03
210604	Caretakers Allowance	2	21	20	04	04
210605	Instructors Allowance	2	21	20	04	05
210606	Technical Allowance	2	21	20	04	06
210607	Incentive Allowance	2	21	20	04	07
210608	Emergency on Call (Standby) Allowance	2	21	20	04	08
210609	Mounted Police Allowance	2	21	20	04	09
210610	Command Pay	2	21	20	04	10
210611	Diving Pay	2	21	20	04	11
210612	Batman Allowance	2	21	20	04	12
210613	Night Duty Allowance	2	21	20	04	13

210614	Administrat ive Allowance	2	21	20	04	14
210615	Hospital Responsibil ity Allowance	2	21	20	04	15
210616	Special Evening Class Allowance	2	21	20	04	16
210700	Special Allowance	2	21	20	05	00
210701	Allowance in lieu of Private Practice	2	21	20	05	01
210702	Clinical Allowance	2	21	20	05	02