



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

Telephone No. 92-28600-16  
Website: <http://www.mof.gov.jm>  
Email: [info@mof.gov.jm](mailto:info@mof.gov.jm)

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

**11 March 2025**

## **Circular No.: 1**

Permanent Secretaries  
Heads of Departments and Agencies  
Chief Executive Officers of Public Bodies funded from the Consolidated Fund

### **Re: Special Accounts/Direct Disbursement Expenditure**

Permanent Secretaries, Heads of Departments and other Agencies, Chief Executive Officers of Executive Agencies and Public Bodies funded from the Consolidated Fund are advised that effective March 2025 **no** expenditure from special accounts or direct disbursements from lending agencies to contractors shall be made during the last seven (7) workdays of each financial year.

The total special account/direct disbursement expenditures outstanding for the months of February and/or March shall be submitted to the Ministry of Finance and the Public Service (MOFPS) at [saexpend@mof.gov.jm](mailto:saexpend@mof.gov.jm) by the workday immediately preceding the last seven (7) workdays of each financial year to facilitate the issue of warrants and the inclusion of the related expenses as Consolidated Fund Expenditure under the respective Appropriations Act. The Financial Secretary may authorise and publish an alternate cutoff date in any financial year where such adjustment may be necessary.

For financial year 2024/2025, any outstanding project expenditure made through special accounts/direct disbursements for the months of February and/or March shall be submitted to the MOFPS by March 20, 2025. Please be reminded that expenditure for a financial year including that from special accounts/direct disbursements is governed by the approved budget and total expenditure for the year therefore cannot exceed the approved budget.

You are further advised that any expenditure not included in a warrant shall be deemed an improper payment as these amounts will not be recorded as expenditures in the current financial year.

Please be guided accordingly.

Darlene Morrison, CD  
Financial Secretary