



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>  
E-mail: [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**

November 13, 2018

Circular No 24  
File No. 107/022  
Division: Public Expenditure Policy Coordination Division

Permanent Secretaries  
Heads of Departments  
Chairmen of Boards of Public Bodies (fully or partially funded by the Budget)  
Chief Executive Officers of Executive Agencies  
Principal Receivers of Revenue

**Re: Revised Chart of Accounts – April 1, 2019**

Permanent Secretaries, Principal Receivers of Revenue, Chief Executive Officers, Chairmen of Boards and Heads of Departments are advised that a revised Chart of Accounts (COA) has been approved and posted on the following websites:

Ministry of Finance & the Public Service: <http://www.mof.gov.jm/>  
Accountant General's Department: <http://www.treasury.gov.jm/>

All Ministries, Departments, Agencies and Public Bodies must adopt and apply the revised Chart of Accounts (COA) with effect from April 1, 2019, where relevant. This is critical for operation of:-

1. The revised version of the Budget Preparation Management System (BPMS);
2. The web-based upgrade of the Central Treasury Management System; and
3. The Jamaica Integrated Financial Management Information System (JIFMIS) which is being developed.

The main changes to the Chart of Accounts are as follows: -

- (1) Revision of the structure of the organisation segment through a one-digit increase in the size of the organisation code to generate a ten-digit code.
- (2) The merger of Capital A and B financial patterns into a single financial pattern (i.e. Capital Head).

**Re: Revised Chart of Accounts – April 1, 2019**

(3) An increase in the size of the activity/project segment from four to five digits.

In addition to the above changes, the Public Expenditure Division of the Ministry of Finance and the Public Service in its implementation of the Medium Term Results Based Budgeting System, (MTRBBS) will periodically effect changes to Programme, Sub-programme, and/or Activity/Project codes in terms of value and description.

Permanent Secretaries, Principal Receivers of Revenue, Chief Executive Officers, Chairmen of Boards and Heads of Departments must ensure that this Circular is distributed to all relevant persons in their organisation.

This Circular supersedes MOF Circular # 9 dated May 11, 2015.



**Darlene Morrison**  
**Financial Secretary (Acting)**