



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

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**P.O. BOX 512**  
**KINGSTON**  
**JAMAICA**

21 April 2026

**Circular No. 3**

Permanent Secretaries  
Heads of Departments  
Chief Executive Officers  
Chairmen of Boards

**Hurricane Melissa Relief and Recovery – Classification of Receipts and Payments**

Permanent Secretaries, Heads of Departments, Chief Executive Officers and Chairmen of Boards are hereby advised that given operationalization of the National Natural Disaster Reserve Fund (NNDRF), a new **Source of Funds (SOF) Code – NNDRF SOF 1020**, for recording and reporting on budgetary provision and expenditure from the NNDRF, has been added to the Unified Chart of Accounts and the related Expenditure System of the Government of Jamaica.

However, for the **Third Supplementary Estimates 2025/26**, the budgeted sums for each Head of Estimate listed in Table 1 below, along with the associated expenditure, are to be classified using the regular Consolidated Fund Source of Funds Code – **CF SOF 1000**.

**Table 1**

<b>Head No.</b>	<b>HEAD OF ESTIMATES</b>	<b>Budgeted Sum to be Coded Using COF 1000</b>
15000	Office of the Prime Minister	189,000
17000	Ministry of Tourism	246,310
19000	Ministry of Economic Growth & Infrastructure Development	1,700,332
20000	Ministry of Finance and the Public Service Contingency	57,158
22000	Ministry Water, Environment, Climate Change	3,250,000
40000	Ministry of Labour and Social Security	1,237,200
41000	Ministry of Education, Skills, Youth and Information	2,316,000
42000	Ministry of Health and Wellness	1,965,000
42034	Bellevue Hospital	35,000
46000	Ministry of Culture Entertainment and Sports	280,000
51000	Ministry of Agriculture, Fisheries, Mining	3,000,000
53000	Ministry of Industry, Investment, Commerce	20,000
	<b>Total</b>	<b>14,296,000</b>

The adjustment to reflect the new Source of Funds Code **NNDRF SOF 1020**, under these Heads, will be made in the **Final Supplementary Estimates 2025/26**.

In the case of the **Fourth Supplementary Estimates 2025/26**, the budgeted provisions and expenditure associated with Hurricane Melissa relief and recovery activities are to be classified using the new source of funds code - **NNDRF SOF 1020**.

Please further note that all un-utilized balances related to the NNDRF, that remained in the Central Payment Account (CPA) at the end of financial year 2025/26, will be transferred from the CPA back to the NNDRF.

Darlene Morrison, CD  
Financial Secretary