



Government of Jamaica

CHART OF ACCOUNTS MANUAL

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<u>Acronym</u>	<u>Description</u>
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

CHART OF ACCOUNTS

PREFACE

- **Introduction**
- **Arms of Government.**
- **Scope of the Government Sector**
- **Structure of the Government Sector**

1 INTRODUCTION

1.1 Overview

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

- The recording and analyzing of financial transactions and the related stock (balances of assets liabilities and equity/net asset) accounts;
- The enforcement of financial controls; and
- The preparation of management and statutory external reports.

It is an integrated budget and accounting classification which is in harmony with the IMF Government Financial Statistics Manual (GFSM), 2014 and International Public Sector Accounting Standards (IPSAS).

1.2 Objectives

The Chart of Accounts is designed to achieve the following objectives:

1. Harmonise with the IMF Government Finance Statistics Manual (GFSM) 2014;
2. To Harmonise with Cash IPSAS and lay the foundation for harmonising with accrual IPSAS;
3. To address the financial reporting requirements of the users of the general purpose financial statements, in accordance with International Standards, as well as those special requirements of specific interest groups such as Project donors, without the need to keep an additional set of accounts for the respective Projects;
4. To support budget, macro-fiscal and statistical reporting; and
5. To ensure uniformity in accounting practice throughout General Government. This is particularly important to facilitate the preparation of the government wide consolidated financial statements.

1.3 Revision of the Chart of Accounts

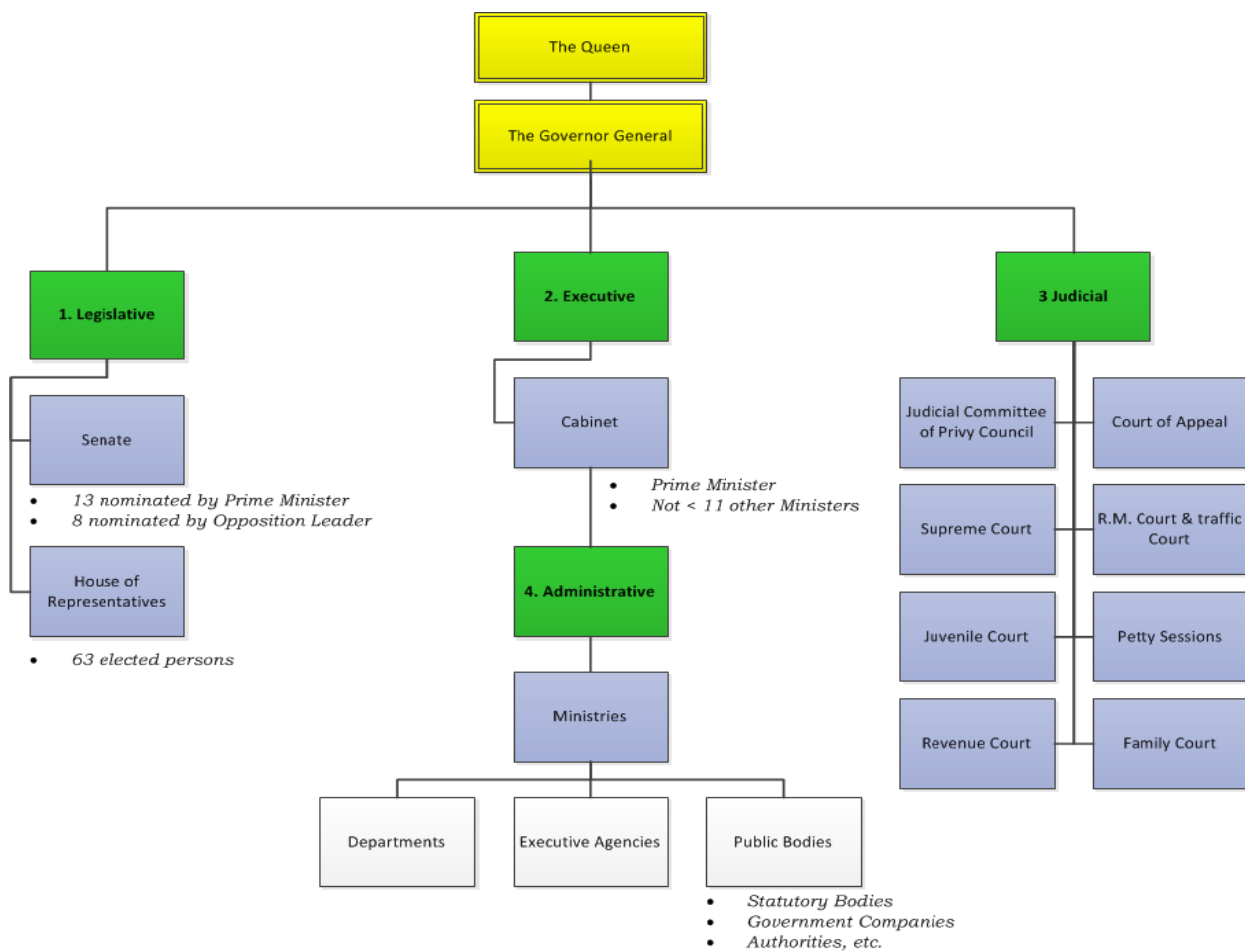
The Chart of Accounts was last revised and approved by the Financial Secretary vide Circular #9 dated May 11, 2015. In July 2018, a Committee was established by the Financial Secretary to revise the COA to address any weakness that it has. This document represents the output of the work done by the Committee. The following is a summary of the main changes that have been made:

No	Adjustment	Reason for Change
(i)	The "Other Organisation" code expanded to 5 digits	To streamline and capture the different types of Government organisations.
(ii)	The merger of Financial Patterns Capital A and Capital B	To put all Capital Projects under a single head in order to improve monitoring and control.
(iii)	Merging of Activity and Project Segments	Activities in the COA which took effect on April 1, 2016 were placed as a child of the Project segment. This was implemented in the FinMan system but not in the Budget system. The latter system continued to treat both segments as being at the same level except that projects fall under the Capital Head and activities under the recurrent head. The Committee agreed that the COA should revert to having projects and activities sharing the same segment due to the fact that they are really at the same level with none subordinate to the other.
	The size of the merged Activity/Project segment increased from four (4) digits to five (5) digits	To have a first digit to denote whether it is recurrent or capital.

(iv)	Economic Classification codes and its GFS mapping codes in a few instances were corrected	Correction to ensure improved accuracy of COA
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2 Arms of Government

The GOJ consists of four arms: The Legislative; Executive; Judicial and Administrative
See diagram below:-

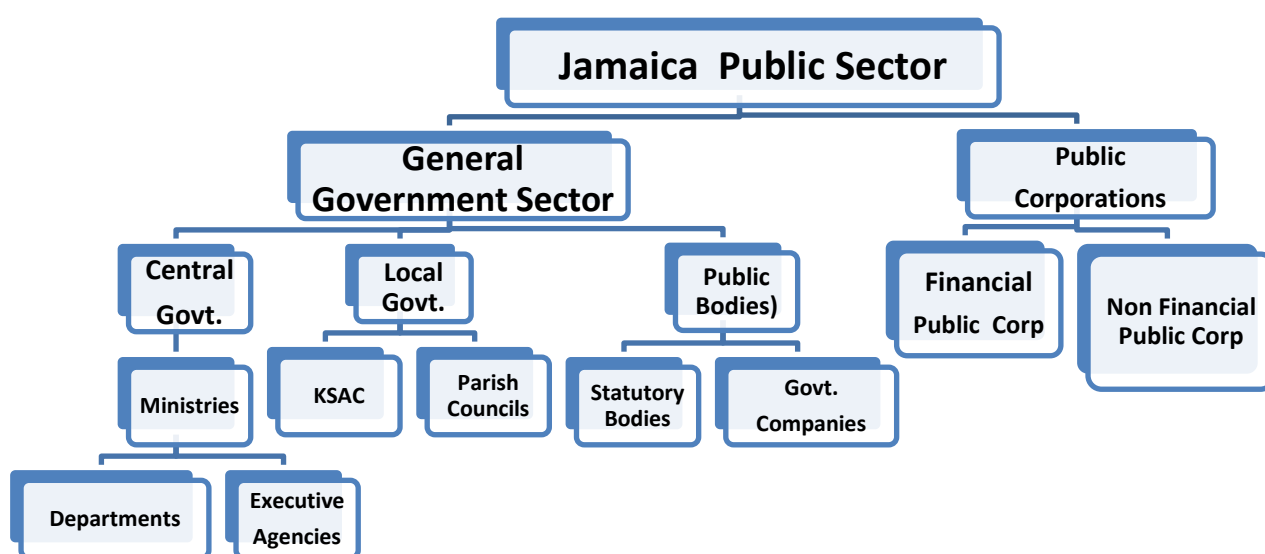


3 Jamaica Public Sector

3.1 Introduction

The Jamaica Public Sector consists of the General Government Sector and Public Corporations. See diagram below:-

Figure 3.1: Structure of Jamaica’s Public Sector



3.2 General Government Sector

The general government sector consists of all government units and all non profit institutions that are controlled and mainly financed by government.

3.3 Public Corporations

Public Corporations are Government units that sell some of their output at economically significant prices. Examples of GOJ Public corporations are shown at Appendix A:-

4 Chart of Accounts Structure

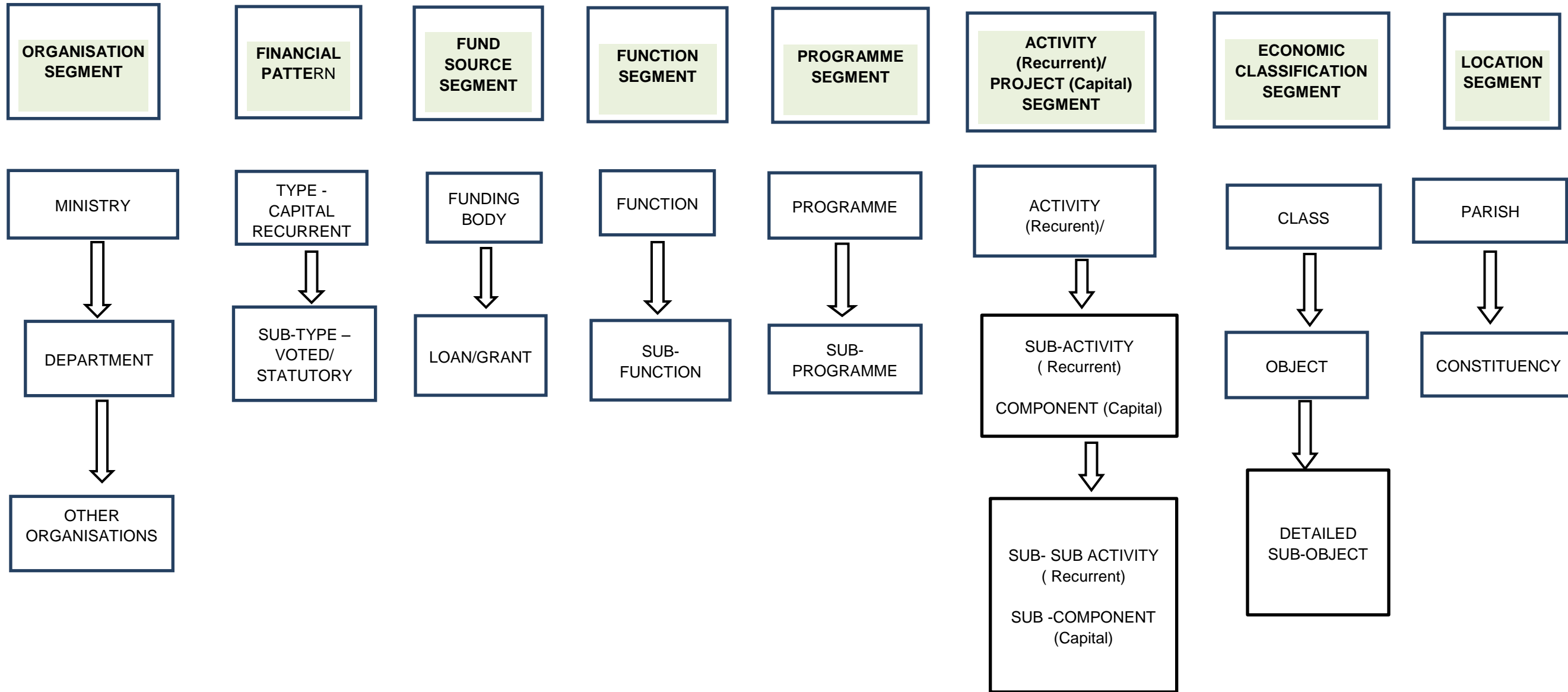
4.1 Overview

The Chart of Accounts shall consist of eight (8) segment groups with an account code comprising of forty-four (44) digits. Each segment provides a separate dimension of analysis and reporting.

Figure 4.1 – COA Coding Structure

Segment Group No.	Segment Group	Segment	No. of digits
1	Organisation	Level 1 - Ministry Code	(2 digits)
		Level 2 – Department Code	(3 digits)
		Level 3 –Internal Organisation	(5 digits)
2	Financial Pattern	Type -Capital/Recurrent	(1 digit)
		Sub-Type	(1 digit)
3	Fund Source	Funding Body	(3 digits)
		Loan/Grant	(1 digit)
4	Function	Function	(2 digits)
		Sub-Function	(2 digits)
5	Programme	Programme	(3 digits)
		Sub-Programme	(2 digits)
6	Project/Activity	Activity (Recurrent)	(5 digits)
		Project (Capital)	(5 digits)
		SubActivity (Recurrent)	(2 digits)
		Component (Capital)	(2 digits)
		SubSub Activity (Recurrent)	(2 digits)
7	Economic Classification (Object)	Sub Component (Capital)	(2 digits)
		Category	(1 digit)
		Object)	(1 digit)
		Sub-object	(2 digits)
8	Location	Detailed Sub-object	(2 digits)
		Parish (2 digits)	
		Constituency (2 digits)	
	Total Coding Characters	Total	44

Figure 4.3 Hierarchical structure of the COA



4.2 Organisation Code (10 digits)

This code is for capturing the Ministry/Department/Agency or Government entity that is engaged in the financial transaction. It has three (3) segments viz:-

Ministry Code:	Ministry or unattached department	2 digits
Department:	Organisations under a Ministry	3 digits
Other Organisations	Public Bodies and Internal Organisations of a Ministry, Department or Agency	5 digits

4.3 Financial Pattern (2 digits)

This code is for capturing the type of funds as shown below:

Level 1 - Type of Funds

Code	Fund Type	Description
1	Recurrent	Funds for housekeeping expenses (i.e. expenses of a recurring nature which are critical to the day-to-day operations of the Government.
2	Capital A	Discontinued with effect from April 1, 2019
3	Capital B	Discontinued with effect from April 1, 2019
4	Deposit Funds	Funds held for specific purposes not derived from the Estimates of Expenditure
5	Special Funds	Funds such as Trust, Revolving and other special funds
6	Capital	This financial pattern represents all GOJ developmental projects (NB. a merger of the former Capital A and Capital B financial patterns).
9	Other Funds	Funds other than those above.

Level 2 - Fund Sub-Type

Type	Description	
1	Voted	Budgetary funds provided to MDAs by virtue of the Appropriation Act passed each year by Parliament
2	Statutory	Budgetary funds provided based on the authority of the Constitution or an Act of Parliament other than the Appropriation Act. Statutory Provisions represents a first charge on the Consolidated Fund.
0	Not Applicable	Not applicable or not relevant

4.4 Fund Source Code (4 digits)

This segment is for capturing the funding bodies and the type of funds (i.e. loan or grant).

The Fund Source Code has the following segments:-

Fund Source Segment	Description	
Funding Body	Code for each funding body	3 digits
Loan/Grant	Stating whether the Development Fund is a loan or a grant	1 digit

4.5 Function Code (4 Digits)

This is a detailed classification of the socioeconomic objectives, that general government units aim to achieve through various kinds of outlays. It identifies distinctly and separately the broad objectives and services of the government. The functional classification is largely based on the CoFoG structure from GFS 2014 and is broken down as follows:

Function:	The main division of a function	2 digits
Sub function:	Details of a function	2 digits

4.6 Programme Code (5 Digits)

(NB. *The current Programmes and Sub-programmes are being rationalised by the MOFPS and some codes and nomenclatures may change. However the Programme and Sub-programme structure will not change*)

Programmes are major areas which are critical to the achievement of government's objectives with one clear policy objective that produces at least one outcome and a group of outputs. Below are examples of Programmes:

Function/Sub-function	Programme
03 – Public Order and Safety 01- Police Services	001 – Executive Direction and Administration

Each function has its own range of Programmes but there are certain Programmes which are common and therefore applicable to all ministries. For example, the Programme 'Executive Direction and Administration' records expense in respect of top level policy formulation and is relevant to all ministries. Other examples of common programmes are Training, Disaster Management, etc.

The Sub-Programme is a clearly identifiable component of work covered by a Programme. For example, under the Programme 001 – Executive Direction and Administration there are the following Sub-Programmes::

Sub - Programme 01 – General Administration
Sub - Programme 02 - Planning and Development

The Programme Code comprises of 2 segments with 5 digits as shown below: -

Programme Segment:	Main Division of a Programme	3 digits
Sub-Programme segment:	Sub-Division of a Programme	2 digits

4.7 Activity/Project Code (5 Digits)

(NB. The current Activities/Projects are being rationalised by the MOFPS and some codes and nomenclatures may change)

This segment is for capturing the tasks under the Recurrent Head and Projects under the Capital Heads. Activities are operations or tasks of a routine and ongoing nature while Projects sometimes called “developmental projects” are undertakings with finite duration with specific goals involving interrelated activities. They represent government’s investment in the country, usually infrastructure investment as well as social development. Projects are generally financed by loans or grants from development partners.

The Activity/Project code shall consist of five (5) digits with the first digit representing whether it is an activity or a project , as shown below:

1	Activity
2	Project

4.8 SubActivity/ Component Code (2 Digits)

This is a sub-division of an Activity and a project.

4.9 Subsub Activity/SubComponent Code (2 Digits)

This is a sub-division of a SubActivity or a Component.

4.10 Economic Classification- Object Code (6 Digits)

The Economic Classification segment captures the budget, accounting, statistical and macro fiscal reporting. It is broken down as follows:

Category:	Type of Economic Classification viz. Revenue, Expense, Non-Financial Assets, Financial Assets, Financial Liabilities, Equity (Net Assets)	1 digit
Object:	Main heading	1 digit
Sub Object:	Sub-heading	2 digits
Detailed Sub Object:	Sub-sub-heading	2 digits

4.11 Location Code (4 digits)

This segment allows both revenues and expenses to be reported by location ,It is broken down as follows:

Parish:	2 digits
Constituency:	2 digits

CHART OF ACCOUNTS

ORGANISATION CODE

5 Organisation Segment

5.1 What is the Organisation Code?

This is the ‘*who*’; i.e. the public sector organisation involved in the financial transactions.

5.2 Segments of the Organisation Code

The Organisation segment group consists of the following four (4) segments:-

Segment	Size	Comments
Ministry	(2 digits)	This segment is for capturing a Ministry and unattached departments
Department	(3 digits)	This segment is for capturing departments and executive agencies
Other Organisations	(5 digits)	This segment is for capturing , public bodies and other organisations falling under a Ministry in addition to sub-divisions of a Ministry or Department The first digit of the Code represents the type of Organisation and the remaining four digits represent a unique code for the organisation

5.3 Description of Organisation Types

Ministry

A governmental organisation, headed by a minister, that is established to manage a specific sector of public administration.

Unattached Departments

These are organisations established by the Constitution or an Act of Parliament that do not fall under a Ministry. They are accountable to Parliament and are captured in the Estimates of Expenditure as separate heads.

Departments

These are autonomous organisations of Government under a Ministry and are captured in the Estimates of Expenditure as separate heads.

Executive Agencies

These are autonomous organisations of Government under a Ministry that operate under the Executive Agencies Act, 2002 and are captured in the Estimates of Expenditure as separate heads.

Public Bodies

These are statutory bodies, Government companies and Institutions. There are two broad types of Public Bodies viz:

1. Public bodies that are not of a business or commercial nature and engages predominantly in government/public service functions . They are supported primarily from the Consolidated Fund either partially or fully.

2. Public Bodies that operate commercially. They are mostly Government companies but a few are statutory bodies. Most of them are self-financing but some are financed either partially or substantially from the Consolidated Fund.

Internal Organisations

These are internal organisations under a Ministry, Department or Agency.

5.4 Ministry Codes (including unattached Departments)

Unattached Departments	Code	Notes
His Excellency the Governor General and Staff	01	<i>Unattached Departments are coded from 00 to 14</i>
Houses of Parliament	02	
Office of the Public Defender	03	
Office of the Contractor-General	04	
Auditor General	05	
Office of the Services Commissions	06	
Office of the Children's Advocate	07	
Independent Commission of Investigations	08	
Integrity Commission	09	
Ministry		<i>Ministries are coded from 15 to 99</i>
Office of the Prime Minister	15	
Office of the Cabinet	16	
Ministry of Tourism	17	
Ministry of Economic Growth and Job Creation	19	
Ministry of Finance and The Public Service	20	
Ministry of National Security	26	
Ministry of Justice	28	
Ministry of Foreign Affairs and Foreign Trade	30	
Ministry of Labour and Social Security	40	
Ministry of Education, Youth and Information	41	
Ministry of Health	42	
Ministry of Culture, Gender, Entertainment and Sport	46	
Ministry of Industry, Commerce, Agriculture and Fisheries	50	
Ministry of Science and Technology	56	
Ministry of Transport and Mining	68	
Ministry of Local Government and Community Development	72	

5.5 Department Codes (including Executive Agencies)

Department	Dept. Code	Note	
Jamaica Information Service	010	EA	<i>Departments including Execcutive Agencies are coded from 001 to 999</i>
Accountant General's Department	011		
Jamaica Customs Agency	012	EA	
Debt Amortisation& Interest Charges	018		
Pensions	019		
Registrar General's Department and Island Record Office	020	EA	
Police Department	022		

Department	Dept. Code	Note
Court of Appeal	023	
Department of Correctional Services	024	
Director of Public Prosecutions	025	
Family Courts	026	
Parish Courts	027	
Revenue Court	028	
Supreme Court	029	
Administrator General's Department	030	EA
Attorney General	031	
Trustee in Bankruptcy (<i>closed March 31, 2017</i>)	032	
Office of the Parliamentary Counsel	033	
Bellevue Hospital	034	
Government Chemist	035	
Companies Office of Jamaica	038	EA
Post and Telecommunication Department	039	
Forestry Department	046	EA
National Land Agency	047	EA
National Environment and Planning Agency	048	EA
Management Institute for National Development	049	EA
National Works Agency	050	EA
Child Protection and Family Services Agency (CPFSA) (formerly CDA)	051	EA
Legal Reform Department	052	
Passport, Immigration and Citizenship Agency	053	EA
Court Management services	054	
Tax Administration Jamaica	056	
Institute of Forensic Science and Legal Medicine	057	

5.6 Organisation Types

The following are the types of organisations under the level “Other Organisations”

Other Organisation	Type Code
Local Authorities	1.
Embassies and High Commissions	2.
Health Authorities, Hospitals & Health Centres	3.
Non Commercial Public Bodies	4.
Commercial Public Bodies	5.
Internal Organisation	6.
Schools, Colleges and Universities	7.

5.7 Other Organisations Codes

This is a five (5) digit code with the first digit depicting the type of organisation and the remaining four (4) digits providing the unique code of the organisation.

Below is an example of the full organisation code of an “Other Organisation” using the Hanover Municipal Corporation as an example:

Ministry	Department	Other Organisation	
		Type	Code
<i>Ministry of Local Government & Community Development</i>	<i>Not Applicable</i>	<i>Local Authorities</i>	<i>Hanover Municipal Corporation</i>
72	000	1	1007

LOCAL AUTHORITIES	Org Type	CODE
Kingston and St. Andrew Municipal Corporation	1	1000
St. Thomas Municipal Corporation	1	1001
Portland Municipal Corporation	1	1002
St. Mary Municipal Corporation	1	1003
St. Ann Municipal Corporation	1	1004
TrelawnyMunicipal Corporation	1	1005
St. James Municipal Corporation	1	1006
Hanover Municipal Corporation	1	1007
Westmoreland Municipal Corporation	1	1008
St. Elizabeth Municipal Corporation	1	1009
Manchester Municipal Corporation	1	1010
Clarendon Municipal Corporation	1	1011
St. Catherine Municipal Corporation	1	1012
Portmore Municipal Council	1	1013

EMBASSIES AND HIGH COMMISSIONS	Org Type	CODE
Embassy of Jamaica at Havana, Cuba	2	1014
Embassy of Jamaica at Beijing, People's Republic of China	2	1015
Embassy of Jamaica at Berlin, Germany	2	1016
Embassy of Jamaica at Bogota, Colombia	2	1017
Embassy of Jamaica at Caracas, Venezuela	2	1018
Embassy of Jamaica at Mexico City, Mexico	2	1019
Embassy of Jamaica at Santo Domingo, Dominican Republic	2	1020
Embassy of Jamaica at Tokyo, Japan	2	1021
Embassy of Jamaica at Washington, United States of America	2	1022
Embassy of Jamaica In Brazil	2	1023
Embassy of Jamaica in Kuwait	2	1024
Jamaican High Commission at Ottawa, Canada	2	1025
Jamaican High Commission in Abuja, Nigeria	2	1026

EMBASSIES AND HIGH COMMISSIONS	Org Type	CODE
Jamaican High Commission in Port of Spain, Trinidad	2	1027
Jamaican High Commission, South Africa	2	1028
Jamaican Mission to the European Union at Brussels, Belgium	2	1029
Jamaica Consulate – General at Toronto, Canada	2	1030
Jamaica Consulate-General at Miami, United States of America	2	1031
Jamaica Consulate-General at New York, United States of America	2	1032
Jamaica High Commission at London, United Kingdom	2	1033
Permanent Mission of Jamaica to the office of the United Nations and Specialized agencies at Geneva, Switzerland	2	1034
Permanent Mission of Jamaica to the Organisation of American States at Washington D.C United States	2	1035
Permanent Mission of Jamaica to the United Nations at New York, United States of America	2	1036

HEALTH AUTHORITIES, HOSPITALS & HEALTH CENTRES	Org Type	CODE
HEALTH AUTHORITIES		
Western Regional Health Authority	3	1037
South East Regional Health Authority	3	1038
Southern Regional Health Authority	3	1039
North East Regional Health Authority	3	1040
HOSPITALS		
University Hospital of the West Indies	3	2551
South East Regional Health Authority		
Bustamante Hospital	3	2552
Hope Institute	3	2553
Kingston Public Hospital	3	2554
Linstead Hospital	3	2555
National Chest Hospital	3	2556
Princess Maragret Hospital	3	2557
Sir John Golding Rehabilitation Centre	3	2558
Spanish Town Hospital	3	2559
Victoria Jubilee Hospital	3	2560
North East Regional Health Authority		
Annotto Bay Hospital	3	2561

HEALTH AUTHORITIES, HOSPITALS & HEALTH CENTRES	Org Type	CODE
Port Antonio Hospital	3	2562
Port Maria Hospital	3	2563
St. Ann's Bay Regional Hospital	3	2564
Western Regional Health Authority		
Cornwall Regional Hospital	3	2565
Falmouth Public General Hospital	3	2566
Noel Holmes Hospital	3	2567
Savannah-la-mar Public General Hospital	3	2568
Southern Regional Health Authority		
Black River Hospital	3	2569
Chapleton Community Hospital	3	2570
Lionel Town Hospital	3	2571
Mandeville Regional Hospital	3	2572
May Pen Hospital	3	2573
Percy Junor Hospital	3	2574
HEALTH CENTRES		
SOUTH EAST REGIONAL HEALTH AUTHORITY		
Kingston & St. Andrew Health Services – Health Centres		
Alpha Dental	3	2575
Bull Bay Health Centre	3	2576
Slippen Road Comprehensive Health Centre	3	2577
Chin Loy Health Centre	3	2578
Content Gap Health Centre	3	2579
Dallas Health Centre	3	2580
Denham Town Health Centre	3	2581
Drewsland Health Centre	3	2582
Duhaney Park Health Centre	3	2583
Edna Manley Health Centre	3	2584
Essex Hall Health Centre	3	2585
Glen Vincent Health Centre	3	2586
Golden Spring Health Centre	3	2587
Gordon Town Health Centre	3	2588
Hagley Park Health Centre	3	2589
Hall's Delight Health Centre	3	2590
Harbour View Health Centre	3	2591

HEALTH AUTHORITIES, HOSPITALS & HEALTH CENTRES	Org Type	CODE
Jamaica College Dental	3	2592
King Weston Health Centre	3	2593
Lawrence Tavern Health Centre	3	2594
Lenworth Jacobs Health Centre	3	2595
Majestic Gardens Health Centre	3	2596
Marriage Guidance Health Centre	3	2597
Mary Issa Health Centre	3	2598
Mavis Bank Health Centre	3	2599
Maxfield Park Comprehensive Health Centre	3	2600
Mount Charles Health Centre	3	2601
Mount Pleasant Health Centre	3	2602
Nannyville Health Centre	3	2603
National Chest Dental	3	2604
Norman Gardens Health Centre	3	2605
Olympic Gardens Health Centre	3	2606
Operation Friendship	3	2607
Padmore Health Centre	3	2608
Parks Road Health Centre	3	2609
Port Royal Health Centre	3	2610
Red Hills Health Centre	3	2611
Rock Hall Health Centre	3	2612
Rollington Town Health Centre	3	2613
Seaview Gardens Health Centre	3	2614
Social and Preventative Medicine	3	2615
St. Margaret's Health Centre	3	2616
Stony Hill Health Centre	3	2617
Sunrise Health Centre	3	2618
Victoria Jubilee Family Planning	3	2619
Windward Road Comprehensive Health Centre	3	2620
Oak Glades Health Centre	3	2621
St. Catherine Health Services- Health Centres		
Bartons Health Centre	3	2622
Bellas Gate Health Centre	3	2623
Bog Walk Health Centre	3	2624
Bois Content Health Centre	3	2625

HEALTH AUTHORITIES, HOSPITALS & HEALTH CENTRES	Org Type	CODE
Bridgeport Dental	3	2626
Browns Town Health Centre	3	2627
Browns Hall Health Centre	3	2628
Central Village Health Centre	3	2629
Cheesefield Health Centre	3	2630
Christian Pen Health Centre	3	2631
Church Pen Health Centre	3	2632
Connors Health Centre	3	2633
Cumberland Road Health Centre	3	2634
Ewarton Health Centre	3	2635
Glengoffe Health Centre	3	2636
Greater Portmore Health Centre	3	2637
Guys Hill Health Centre	3	2638
Harkers Hall Health Centre	3	2639
Kitson Town Health Centre	3	2640
Linstead Health Centre	3	2641
Lluidas Vale Health Centre	3	2642
Old Harbour Health Centre	3	2643
Orangefield Health Centre	3	2644
Point Hill Health Centre	3	2645
Redwood Health Centre	3	2646
Riversdale Health Centre	3	2647
Sligoville Health Centre	3	2648
Spring Village Health Centre	3	2649
St. Jago Park Health Centre	3	2650
Sydenham Health Centre	3	2651
Treadways Health Centre	3	2652
Troja Health Centre	3	2653
Waterford Health Centre	3	2654
Watermount Health Centre	3	2655
St. Thomas Health Services – Health Centres		
Arcadia Health Centre	3	2656
Bath Health Centre	3	2657
Cedar Valley Health Centre	3	2658
Danvers Pen Health Centre	3	2659

HEALTH AUTHORITIES, HOSPITALS & HEALTH CENTRES	Org Type	CODE
Font Hill Health Centre	3	2660
Hagley Gap Health Centre	3	2661
Isaac Barrant Health Centre	3	2662
Llandewey Health Centre	3	2663
Lloyds Health Centre	3	2664
Morant Bay Health Centre	3	2665
Port Morant Health Centre	3	2666
Rowlandsfield Health Centre	3	2667
Seaforth Health Centre	3	2668
Trinity Ville Health Centre	3	2669
White Hall Health Centre	3	2670
White Horses Health Centre	3	2671
Yallahs Health Centre	3	2672
NORTH EAST REGIONAL HEALTH AUTHORITY		
St. Ann's Health Services Health Centres		
Alexandria Community Hospital	3	2673
Bamboo Health Centre	3	2674
Bensonton/Dromilly Health Centre	3	2675
Blackstonedged Health Centre	3	2676
Bohemia Health Centre	3	2677
Borobridge Health Centre	3	2678
Brown's Town Health Centre	3	2679
Claremont Health Centre	3	2680
Clarksonville Health Centre	3	2681
Exchange Health Centre	3	2682
Gibraltar Health Centre	3	2683
Jefferyville Health Centre	3	2684
Keith Health Centre	3	2685
Lime Hall Health Centre	3	2686
Mcnie Health Centre	3	2687
Moneague Health Centre	3	2688
Muir House Bauxton Health Centre	3	2689
Ocho Rios Health Centre	3	2690
Runaway Bay Health Centre	3	2691
St. Ann's Bay Health Centre	3	2692

HEALTH AUTHORITIES, HOSPITALS & HEALTH CENTRES	Org Type	CODE
Steer Town Health Centre	3	2693
Stephney Health Centre	3	2694
Sturge Town Health Centre	3	2695
Walkerswood Health Centre	3	2696
St. Mary Health Services – Health Centres		
Albany Health Centre	3	2697
Albion Mountain Health Centre	3	2698
Annotto Bay Health Centre	3	2699
Belfield Health Centre	3	2700
Bonny Gate Health Centre	3	2701
Brainerd Health Centre	3	2702
Castleton Health Centre	3	2703
Clarke Castle Health Centre	3	2704
Clonmel Health Centre	3	2705
Enfield Health Centre	3	2706
Fellowship Hall Health Centre	3	2707
Flint River Health Centre	3	2708
Gayle Health Centre	3	2709
Hampstead Health Centre	3	2710
Heywood Hall Health Centre	3	2711
Highgate Health Centre	3	2712
Hunts Town Health Centre	3	2713
Islington Health Centre	3	2714
Jeffrey Town Health Centre	3	2715
Labyrinth Health Centre	3	2716
Long Road Health Centre	3	2717
Mason Hall Health Centre	3	2718
Oracabesa Health Centre	3	2719
Oxford Health Centre	3	2720
Port Maria Health Centre	3	2721
Retreat Health Centre	3	2722
Robins Bay Health Centre	3	2723
Rock River Health Centre	3	2724
Windsor Castle Health Centre	3	2725
Wood Park Health Centre	3	2726

HEALTH AUTHORITIES, HOSPITALS & HEALTH CENTRES	Org Type	CODE
Portland Health Services – Health Centres		
Bangor Ridge Health Centre	3	2727
Buff Bay Community Health Centre	3	2728
Cascade Health Centre	3	2729
Chepstowe Health Centre	3	2730
Fair Prospect Health Centre	3	2731
Fairy Hill Health Centre	3	2732
Fellowship Health Centre	3	2733
Fruitful Vale Health Centre	3	2734
Hectors River Health Centre	3	2735
Hope Bay Health Centre	3	2736
Manchioneal Health Centre	3	2737
Moore Town Health Centre	3	2738
Mount Pleasant Health Centre	3	2739
Nonsuch Health Centre	3	2740
Port Antonio Health Centre	3	2741
Spring Hill Health Centre	3	2742
St. Margaret’s Bay Health Centre	3	2743
Swift River Health Centre	3	2744
WESTERN REGIONAL HEALTH AUTHORITY		
Hanover Public Health Services		
Askenish Health Centre	3	2745
Cascade Health Centre	3	2746
Cave Valley Health Centre	3	2747
Chester Castle Health Centre	3	2748
Copse Health Centre	3	2749
Dias Health Centre	3	2750
Grange/Kendal Health Centre	3	2751
Great Valley Health Centre	3	2752
Green Island Health Centre	3	2753
Hopewell Health Centre	3	2754
Kingsvale Health Centre	3	2755
Logwood Health Centre	3	2756
Lucea Health Centre	3	2757
Maryland Health Centre	3	2758

HEALTH AUTHORITIES, HOSPITALS & HEALTH CENTRES	Org Type	CODE
Mount Pelier Health Centre	3	2759
Mount Peto Health Centre	3	2760
Nyerere Health Centre	3	2761
Ramble Health Centre	3	2762
Sandy Bay Health Centre	3	2763
St. James Public Health Services		
Montego Bay Type V	3	2764
Catherine Hall Health Centre	3	2765
Cambridge Health Centre	3	2766
Maroon Town Health Centre	3	2767
Salt Spring Health Centre	3	2768
Adelphi Health Centre	3	2769
Barrett Town Health Centre	3	2770
Catadupa Health Centre	3	2771
Flankers Health Centre	3	2772
Garlands Health Centre	3	2773
Glendevon Health Centre	3	2774
Goodwill Health Centre	3	2775
Granville Health Centre	3	2776
Greenpond Health Centre	3	2777
Johns Hall Health Centre	3	2778
Lottery Health Centre	3	2779
Mt. Carey Health Centre	3	2780
Mt. Salem Health Centre	3	2781
Roehampton Health Centre	3	2782
Somerton Health Centre	3	2783
Springfield Health Centre	3	2784
Tower Hill Health Centre	3	2785
Trelawny Public Health Services		
Albert Town Health Centre	3	2786
Bounty Hall Health Centre	3	2787
Bunkers Hill Health Centre	3	2788
Clarks Town Health Centre	3	2789
Deeside Health Centre	3	2790
Duanvale Health Centre	3	2791

HEALTH AUTHORITIES, HOSPITALS & HEALTH CENTRES	Org Type	CODE
Duncans Health Centre	3	2792
Falmouth Health Centre	3	2793
Jackson Town Health Centre	3	2794
Lowe River Health Centre	3	2795
Rio Bueno Health Centre	3	2796
Rock Spring Health Centre	3	2797
Sherwood Health Centre	3	2798
Stewart Town Health Centre	3	2799
Troy Health Centre	3	2800
Ulster Spring Health Centre	3	2801
Wait-a- Bit Health Centre	3	2802
Wait-a-Bit Health Centre	3	2803
Wakefield Health Centre	3	2804
WARSOP HEALTH CENTRE	3	2805
Westmoreland Public Health Services		
Baulk Health Centre	3	2806
Beeston Spring Health Centre	3	2807
Berkshire Health Centre	3	2808
Bethel Town Health Centre	3	2809
Bluefields Health Centre	3	2810
Cornwall Mountain Health Centre	3	2811
Darliston Health Centre	3	2812
Delveland Health Centre	3	2813
Georges Plain Health Centre	3	2814
Grange Hill Health Centre	3	2815
Jerusalem Mountain Health Centre	3	2816
Lambs River Health Centre	3	2817
Little London Health Centre	3	2818
Negril Health Centre	3	2819
New Works Health Centre	3	2820
Petersfield Health Centre	3	2821
Savanna-la-mar Health Centre	3	2822
St. Leonards Health Centre	3	2823
Whitehouse Health Centre	3	2824
Williamsfield Health Centre	3	2825

HEALTH AUTHORITIES, HOSPITALS & HEALTH CENTRES	Org Type	CODE
Southern Regional Health Authority		
Clarendon Public Health Services		
Aenon Town Health Centre	3	2826
Brandon Hill Health Centre	3	2827
Chapelton Health Centre	3	2828
Colonel Ridge Health Centre	3	2829
Crofts Hill Health Centre	3	2830
Crooked River Health Centre	3	2831
Cumberland Health Centre	3	2832
Darlow Health Centre	3	2833
Frankfield Health Centre	3	2834
Halse Hall Health Centre	3	2835
James Hill Health Centre	3	2836
Kellits Health Centre	3	2837
Leicesterfield Health Centre	3	2838
Lionel Town Health Centre	3	2839
Main Street Health Centre	3	2840
May Pen Health Centre	3	2841
Milk River Health Centre	3	2842
Mitchell Town Health Centre	3	2843
Mocho Health Centre	3	2844
Moravia Health Centre	3	2845
Pennants Health Centre	3	2846
Race Course Health Centre	3	2847
Raymonds Health Centre	3	2848
Reckford Health Centre	3	2849
Rock River Health Centre	3	2850
Rocky Point Health Centre	3	2851
Sandy Bay Health Centre	3	2852
Spalding Health Centre	3	2853
Thompson Town Health Centre	3	2854
Toll Gate Health Centre	3	2855
Tweedside Health Centre	3	2856
York Town Health Centre	3	2857

HEALTH AUTHORITIES, HOSPITALS & HEALTH CENTRES	Org Type	CODE
Manchester Public Health Services		
Bellefield Health Centre	3	2858
Bombay Health Centre	3	2859
Broad-leaf Health Centre	3	2860
Christiana Health Centre	3	2861
Cross Keys Health Centre	3	2862
Devon Health Centre	3	2863
Downs Health Centre	3	2864
Harmons Health Centre	3	2865
Harrywatch Health Centre	3	2866
Lincoln Health Centre	3	2867
Mandeville Health Centre	3	2868
Mile-Gully Health Centre	3	2869
Newport Health Centre	3	2870
Old-England Health Centre	3	2871
Porus Health Centre	3	2872
Pratville Health Centre	3	2873
Royal Flat Health Centre	3	2874
St Elizabeth Public Health Services		
Aberdeen Health Centre	3	2875
Balaclava Health Centre	3	2876
Bellevue Health Centre	3	2877
Black River Health Centre	3	2878
Braes River Health Centre	3	2879
Burnt Savannah Health Centre	3	2880
Elderslie Maternity Centre	3	2881
Fyffes Pen Health Centre	3	2882
Ginger Hill Health Centre	3	2883
Junction Health Centre	3	2884
Lacovia Health Centre	3	2885
Magotty Health Centre	3	2886
Malvern Health Centre	3	2887
Middle Quarters Health Centre	3	2888
Myersville Health Centre	3	2889
New Market Health Centre	3	2890

HEALTH AUTHORITIES, HOSPITALS & HEALTH CENTRES	Org Type	CODE
Newell Maternity Centre	3	2891
Pepper Health Centre	3	2892
Portsea Health Centre	3	2893
Prospect Health Centre	3	2894
Santa Cruz Health Centre	3	2895
Southfield Health Centre	3	2896
Springfield Health Centre	3	2897

NON COMMERCIAL PUBLIC BODIES	Org Type	CODE
Agricultural Credit Board	4	1041
Agricultural Development Corporation (ADC)	4	1042
Agro-Investment Corporation	4	1043
Air Transport Licensing Board	4	1044
Anti-Dumping and Subsidies Commission	4	1045
Appeals Tribunal	4	1046
Architects Registration Board	4	1047
Asset Recovery Agency	4	1048
Audit Commission	4	1049
Banana Board	4	1050
Board of Examiners	4	1051
Board of Supervision	4	1052
Broadcasting Commission	4	1053
Bureau of Standards Jamaica (BSJ)	4	1054
Bureau of Gender Affairs	4	1055
Cannabis Licensing Authority	4	1056
Capital Development Fund	4	1057
Caribbean Examination Council	4	1058
Casino Gaming Commission	4	1059
Central Board of Health	4	1060
Charities Authority	4	1061
Cinematograph Authority	4	1062
Cocoa Industry Board	4	1063
Coconut Industry Board	4	1064
Coffee Industry Board	4	1065

NON COMMERCIAL PUBLIC BODIES	Org Type	CODE
Commission for the Prevention of Corruption	4	1066
Commission of Strata Corporations	4	1067
Consumer Affairs Commission	4	1068
Correction Services Production Company (COSPROD)	4	1069
Council of Community Colleges of Jamaica	4	1070
Culture, Health, Arts, Sports & Education (CHASE) Fund	4	1071
Department of Cooperatives and Friendly Societies	4	1072
Dental Council	4	1073
Early Childhood Commission	4	1074
E-Gov Jamaica Ltd.	4	1075
E-Learning Company	4	1076
Electoral Commission of Jamaica	4	1077
Fair Trading Commission	4	1078
Firearm Licensing Authority (FLA)	4	1079
Golden Age Home - Vineyard Town	4	1080
Golden Age Home – Denham Town	4	1081
Hazardous Substances Regulatory Authority	4	1082
Hope Institute	4	1083
Human Employment and Resource Training	4	1084
Independence Park Limited	4	1085
Industrial Dispute Tribunal	4	1086
Institute of Jamaica	4	1087
Institute of Sports	4	1088
Integrity Commission	4	1089
International Centre for Environmental and Nuclear Sciences (ICENS)	4	1090
International Financial Services Authority	4	1091
Island Traffic Authority	4	1092
Jamaica 4-H Clubs	4	1093
Jamaica Agricultural Society	4	1094
Jamaica Anti-Doping Commission (JADCO)	4	1095
Jamaica Bauxite Institute (JBI)	4	1096
Jamaica Business Development Corporation	4	1097
Jamaica Civil Aviation Authority	4	1098
Jamaica Council for Persons with Disabilities	4	1099
Jamaica Cultural Development Commission (JCDC)	4	1100

NON COMMERCIAL PUBLIC BODIES	Org Type	CODE
Jamaica Dairy Development Board	4	1101
Jamaica Defence Force	4	1102
Jamaica Fire Brigade	4	1103
Jamaica Foundation for Lifelong Learning (formerly JAMAL)	4	1104
Jamaica Intellectual Property Office	4	1105
Jamaica International Financial Service Authority	4	1106
Jamaica Legion	4	1107
Jamaica Library Service	4	1108
Jamaica National Agency for Accreditation	4	1109
Jamaica National Children's Home	4	1110
Jamaica National Commission for UNESCO	4	1111
Jamaica National Heritage Trust (JNHT)	4	1112
Jamaica Racing Commission	4	1113
Jamaica Red Cross	4	1114
Jamaica Reservation Services Limited	4	1115
Jamaica Social Investment Fund	4	1116
Jamaica Special Economic Zone Authority (JSEZA)	4	1117
Jamaica Society for the Blind	4	1118
Jamaica Teaching Council	4	1119
Jamaica Tertiary Education Commission	4	1120
Jamaica Tourist Board (JTB)	4	1121
Jamaica Vacations (JamVac)	4	1122
JAMPRO	4	1123
Land Development and Utilization Commission	4	1124
Legal Aid Council	4	1125
Management Authority (Plant Genetic Resources for Food and Agriculture)	4	1126
Maritime Authority of Jamaica (MAJ)	4	1127
Medical Council	4	1128
Metropolitan Management Transport Holdings	4	1129
Minimum Wage Advisory Commission	4	1130
Municipal and Parish Councils Commission	4	1131
National Advisory Council on Disabilities	4	1132
National Commission on Reparations	4	1133
National Commission on Science and Technology	4	1134
National Contracts Commission	4	1135

NON COMMERCIAL PUBLIC BODIES	Org Type	CODE
National Council for Cultural Affairs	4	1136
National Council for Senior Citizen	4	1137
National Council on Drug Abuse (NCDA)	4	1138
National Council on Education	4	1139
National Council on Technical and Vocational Education and Training (NCTVET)	4	1140
National Education Inspectorate	4	1141
National Education Trust	4	1142
National Energy Solutions Limited /Rural Electrification Programme	4	1143
National Family Planning Board	4	1144
National Health Fund (NHF)	4	1145
National Insurance Fund	4	1146
National Irrigation Commission Limited	4	1147
National Library of Jamaica	4	1148
National Parenting Support Commission	4	1149
National Road Operating & Constructing Company (NROCC)	4	1150
National Road Safety Council	4	1151
National Solid Waste Management Authority (NSWMA)	4	1152
National Youth Service	4	1153
Negril/Green Island Area, Local Planning Authority	4	1154
Nursing Council	4	1155
Nutrition Advisory Council	4	1156
Nutrition Products Limited	4	1157
Office of Disaster Preparedness and Emergency Management	4	1158
Office of the Children's Registry	4	1159
Office of the Political Ombudsman	4	1160
Office of the Supervisory of Insolvency	4	1161
Office of Utilities Regulation (OUR)	4	1162
Parole Board	4	1163
Permanent Salaries Review Board	4	1164
Pesticides Control Authority (PCA)	4	1165
Pharmacy Council	4	1166
Pimento Industry Board	4	1167
Planning Institute of Jamaica	4	1168
Police Civilian Oversight Authority	4	1169

NON COMMERCIAL PUBLIC BODIES	Org Type	CODE
Port Security Corps Limited (PSC)	4	1170
Private Security Regulation Authority	4	1171
Professional Engineers Registration Board	4	1172
Protection of Plant Genetic Resources for Food and Agriculture Management Authority	4	1173
Public Accountancy Board	4	1174
Public Broadcasting Corporation of Jamaica	4	1175
Quarantine Authority	4	1176
Real Estate Board	4	1177
Rent Assessment Board	4	1178
River Rafting Authority	4	1179
Road Maintenance Fund	4	1180
Rural Agricultural Development Authority (RADA)	4	1181
Rural Water Supply Company Ltd.	4	1182
Scientific Research Council	4	1183
Seismic (Earthquake) Research Unit	4	1184
Social Development Commission	4	1185
Spectrum Management Authority (SMA)	4	1186
Sports Development Foundation	4	1187
Statistical Institute of Jamaica	4	1188
Sugar Industry Authority (including SIRI)	4	1189
Teachers Services Commission	4	1190
The Council of Professions Supplementary to Medicine	4	1191
Tobacco Industry Control Authority	4	1192
Toll Authority of Jamaica	4	1193
Tourism Enhancement Fund (TEF)	4	1195
Tourism Product Development Company (TPDCo)	4	1196
Trade Board Limited	4	1197
Transport Authority	4	1198
Universal Access Fund Company Limited (UAF)	4	1199
University Council of Jamaica	4	1200
Urban and Rural Transport Boards	4	1201
Veterinary Board	4	1202
Water Resource Authority (WRA)	4	1203
Women's Centre Foundation of Jamaica	4	1204

COMMERCIAL PUBLIC BODIES	Org Type	CODE
Aeronautical Telecommunications Limited (AEROTEL)	5	1205
Agricultural Marketing Corporation	5	1206
Agricultural Support Services and Productive Projects Fund Limited (ASSPFL)	5	1207
Air Jamaica (Legacy)	5	1208
Airports Authority of Jamaica	5	1209
Bank of Jamaica	5	1210
Bath Fountain of St. Thomas the Apostle	5	1211
Caymanas Track Limited	5	1212
Central Wastewater Treatment Company	5	1213
Clarendon Alumina Production Limited (CAP)	5	1214
Development Bank of Jamaica Ltd	5	1215
Devon House Development Company Limited	5	1216
Factories Corporation of Jamaica	5	1217
Financial Institutions Services (FIS)	5	1218
Financial Sector Adjustment Company Ltd.	5	1219
Financial Services Commission	5	1220
Harmonization Limited	5	1221
Housing Agency of Jamaica (HAJ)	5	1222
Jamaica Bauxite Mining (JBM)	5	1223
Jamaica Commodity Trading Company (JCTC)	5	1224
Jamaica Deposit Insurance Corporation	5	1225
Jamaica Exotic Flavours and Essences Company Limited	5	1226
Jamaica International Free Zone Development	5	1227
Jamaica Mortgage Bank	5	1228
Jamaica Railway Corporation	5	1229
Jamaica Ultimate Tyre Company Ltd.	5	1230
Jamaica Urban Transit Company	5	1231
Kingston Free Zone Company	5	1232
Kingston Waterfront Redevelopment Company Limited	5	1233
Micro Investment Development Agency	5	1234
Milk River Hotel and Spa	5	1235
Montego Bay Free Zone Company	5	1236
Montego Bay Metro Company Limited	5	1237
Montego Beach (1975) Limited	5	1238

COMMERCIAL PUBLIC BODIES	Org Type	CODE
Montego Freeport Limited	5	1239
Montego Shopping Centre Limited	5	1240
National Export-Import Bank of Jamaica (EXIM Bank)	5	1241
National Hotel & Properties Limited	5	1242
National Housing Trust (NHT)	5	1243
National Water Commission	5	1244
Norman Manley International Airport	5	1245
Ocho Rios Commercial Centre	5	1246
Overseas Examination Commission	5	1247
Petrocaribe Development Fund (PDF)	5	1248
Petrojam Ethanol Company Limited	5	1249
Petrojam Limited	5	1250
Petroleum Corporation of Jamaica	5	1251
Port Authority of Jamaica	5	1252
Portmore Commercial Development Company	5	1253
Ports Authority Management Service Limited	5	1254
Ports Management and Security Limited	5	1255
Postal Corporation of Jamaica	5	1256
Runaway Bay Water Company Limited	5	1257
Self Start Fund	5	1258
St Ann Development Company Limited	5	1259
Students' Loan Bureau	5	1260
Sugar Company of Jamaica (SCJ) Legacy	5	1261
Sugar Company of Jamaica Holdings Ltd.	5	1262
Urban Development Cooperation (UDC)	5	1263
Wigton Windfarm Limited	5	1264

INTERNAL ORGANISATIONS	Org Type	CODE
Accounts, Securities and Financial Investigation	6	1265
Administration and Special Services	6	1266
Administration of Internal Audit	6	1267
Administration of Labour Laws	6	1268
Administration of National Insurance	6	1269
Agricultural Planning and Policy	6	1270
Airport Operations – Kingston	6	1271
Anti-Corruption Branch	6	1272
Appeals	6	1273
Appointment and Personnel Transactions in the Central Government	6	1274
Archives and Records Division	6	1275
Assets & Office Management	6	1276
Armoury	6	1277
Administration	6	1278
Bilateral and Regional Affairs Division	6	1279
Building Repair and Maintenance	6	1280
Bureau of Special Investigation	6	1281
Border and Vital Security Branch	6	1282
Band	6	1283
Cabinet Support and Policy Division	6	1284
Caribbean Regional Drug and Training Centre (REDRAC)	6	1285
Caribbean Search Centre	6	1286
Central Government Auditing Service	6	1287
Centre for Investigation of Sexual Offences and Child Abuse	6	1288
Chancery and Protocol	6	1289
Chaplaincy Unit	6	1290
Child Care Institutions	6	1291
Child Labour Unit	6	1292
Climate Change Division	6	1293
Collector of Customs – Kingston	6	1294
Commerce Division	6	1295
Communication and Public Relation Unit	6	1296
Community Development & Sports	6	1297
Community Services Branch	6	1298
Compliance & Enforcement	6	1299

INTERNAL ORGANISATIONS	Org Type	CODE
Consolidated Fund	6	1300
Constituency Development Fund	6	1301
Co-operative and Friendly Societies Division	6	1302
Corporate Management and Development Division	6	1303
Corporate Office	6	1304
Corporate Planning and Administration Division	6	1305
County of Cornwall Health Administration	6	1306
Criminal Justice Reform	6	1307
Custodial Services Division	6	1308
Customs House – Montego Bay	6	1309
Corporate Affairs Division	6	1310
Community Renewal Programme Secretariat	6	1311
Community Security and Safety Branch	6	1312
Corporate Communications Unit	6	1313
Canine Operations Unit	6	1314
Crime Portfolio	6	1315
Conferences and Meetings	6	1316
Communication and Public Affairs Division	6	1317
Central Administration	6	1318
Commissioner’s Office	6	1319
Convalescent Home	6	1320
Circuit –St.Thomas Parish Court	6	1321
Circuit –Portland Parish Court	6	1322
Circuit –St.Mary Parish Court	6	1323
Circuit –St.Ann Parish Court	6	1324
Circuit –Trelawny Parish Court	6	1325
Circuit –St.James Parish Court	6	1326
Circuit –Hanover Parish Court	6	1327
Circuit –Westmoreland Parish Court	6	1328
Circuit –St.Elizabeth Parish Court	6	1329
Circuit –Manchester Parish Court	6	1330
Circuit –Clarendon Parish Court	6	1331
Circuit –St.Catherine Parish Court	6	1332
Contribution to Caribbean Examination Council	6	1333
Debt Management Division	6	1334

INTERNAL ORGANISATIONS	Org Type	CODE
Development Division	6	1335
Diaspora and Consular Affairs	6	1336
Direction and Administration	6	1337
Economic Assessment Audit Division	6	1338
Economic Management Division	6	1339
Education Administration	6	1340
Educational Services Division	6	1341
Electricity Division	6	1342
Energy Division	6	1343
Entertainment and Culture	6	1344
Environment & Risk Management	6	1345
Estates and Liquidation	6	1346
Facilities and Utilities Management	6	1347
Family Services Division	6	1348
Finance and Administration	6	1349
Financial Investigation Division	6	1350
Financial Management and Accounting Services	6	1351
Financial Management Information Systems Infrastructures Support	6	1352
Financial Regulations Division	6	1353
Financial Statement Audit Unit	6	1354
Firearm and Tactical Training Unit	6	1355
Food Stamps and Public Assistance	6	1356
Food Storage and Infestation Prevention Division	6	1357
Foreign Service Operations Division	6	1358
Foreign Trade Division	6	1359
Fraud Squad	6	1360
General Administration	6	1361
Government Record Centre	6	1362
General Police Function Unit	6	1363
Government Children's Home	6	1364
Government Place of Safety	6	1365
Global Logistic Hub	6	1366
Government Trustee	6	1367
Health Administration	6	1368
Health Education	6	1369

INTERNAL ORGANISATIONS	Org Type	CODE
Hospital	6	1370
House of Representatives	6	1371
Housing Directorate	6	1372
Housing Services	6	1373
Human Resource Development	6	1374
Human Resource Management and Other Support Services	6	1375
Human Resource Policy and Planning	6	1376
Human Rights	6	1377
Home Circuit –Supreme Court	6	1378
Immigration, Passport and Citizenship	6	1379
Industrial Relation Unit	6	1380
Industrial Relations and Allied Service Division	6	1381
Industrial Safety Division	6	1382
Industry Division	6	1383
Information and Customer Service Centre	6	1384
Information and Education Division	6	1385
Information Communication & Technology	6	1386
Information Division	6	1387
Information Management Branch	6	1388
Information Standards & Education	6	1389
Infrastructure, Planning, Policy and Strategy	6	1390
Internal Mail Transport	6	1391
International and Industry Liaison	6	1392
Investment Division	6	1393
Inspectorate of Constabulary	6	1394
Jamaica Archives and Records	6	2548
Jamaica Productivity Centre	6	1395
Judgement & Interim Proceedings	6	1396
Judicial Support Services	6	1397
Juror Services-Kingston Coroners Court	6	1398
Kingston Coroners	6	1399
Land Administration Management	6	1400
Land Valuation and Estate Department	6	1401
Large Taxpayer Office	6	1402
Law Review Secretariat	6	1403

INTERNAL ORGANISATIONS	Org Type	CODE
Legal Advisor to the Government	6	1404
Legal Aid Support	6	1405
Legal Medicine Unit	6	1406
Legal Services Unit	6	1407
Liguanea Region	6	1408
Local Government & Community Service Administration	6	1409
Local Government and Other Statutory Auditing Services	6	1410
Law Revision Unit	6	1411
Mail Planning Branch	6	1412
Maintenance and Operations, Jamaica Defence Force	6	1413
Management Development Branch	6	1414
Manpower Services Division	6	1415
Marine Operations – Kingston	6	1416
Medical Services Branch	6	1417
Meteorological Services	6	1418
Mines and Geology Division	6	1419
Monitoring Public Sector Entities	6	1420
Multilateral Affairs Division	6	1421
Major Organised and Anti Corruption Task Force	6	1422
Mobile Reserve (Re-Actionary Force)	6	1423
Mounted Troup Unit	6	1424
Motorised Patrol Unit	6	1425
Marine Division	6	1426
Mico Care Centre for Testing Evaluation and Research	6	1427
Major Investigation Task Force	6	1428
National Disease Control	6	1429
National Insurance Investment Secretariate	6	1430
National Registration (Preparatory Unit)	6	1431
National Security Policy Coordination Unit	6	1432
NIS Disbursement	6	1433
National Intelligence Unit	6	1434
Non Government Organisations	6	1435
Office of the Leader of Opposition	6	1436
Office of the Political Ombudsman	6	2549
Office of the Special Coroner	6	1437

INTERNAL ORGANISATIONS	Org Type	CODE
Office of Titles	6	1438
Overseas Mail	6	1439
Other Private Sector Welfare Organisation	6	1440
Operations Branch	6	1441
Office of the Special Coroner (Juror Service)	6	1442
Pension Administration	6	1443
Performance Audit Unit	6	1444
Planning and Development Division	6	1445
Planning and Evaluation	6	1446
Planning, Research and Statistics	6	1447
Plant Quarantine/Produce Inspection Branch	6	1448
Police Staff	6	1449
Policy Coordination & Administration Directorate	6	1450
Policy Directorate	6	1451
Port Operation – Montego Bay	6	1452
Postal Division 1	6	1453
Postal Division 2	6	1454
Product Development	6	1455
Product Quality Support	6	1456
Programmes and Management Co-ordination Division	6	1457
Project Management and Technical Services Division	6	1458
Projects and Allied Services	6	1459
Property Management	6	1460
Public Assistance and Food Security Programme	6	1461
Public Accountability Inspectorate	6	1462
Public Enterprises Division	6	1463
Police National Computer Centre	6	1464
Public Expenditure Division	6	1465
Public Expenditure Policy and Coordination	6	1466
Public Gardens and Zoo Division	6	1467
Public Relation Unit	6	1468
Public Sector Transformation and Modernisation Division	6	1469
Public Sector Transformation Unit	6	1470
Public Sector Modernisation Division	6	1471
Prime Minister's Official Residence and Offices	6	1472

INTERNAL ORGANISATIONS	Org Type	CODE
Port Division	6	1473
Protective Services Unit	6	1474
Private Places of Safety	6	1475
Private Children's Home	6	1476
Police Control	6	1477
Quality Assurance Unit	6	1478
Regional Guidance and Counselling Unit	6	1479
Regional Office	6	1480
Registry	6	1481
Rehabilitation Services Branch	6	1482
Research and Development Division	6	1483
Research, Planning and Legal Services (formerly Policy Strategy and Plan	6	1484
Revenue Appeals Division	6	1485
Revenue Protection Division	6	1486
Rural Physical Planning	6	1487
Region 3 – Ministry of labour (St Anns Bay)	6	1488
Region 5 – Ministry of Labour (Mandeville)	6	1489
Region 4 – Ministry Of Labour (Mo Bay)	6	1490
Resident Magistrate	6	1491
School Personnel and Administration Services	6	1492
Secretariat for Hearing and Appeals Tribunal	6	1493
Secretariat, Pan American Health Organisation	6	1494
Social and Community Development	6	1495
Social Partnership Council Secretariat	6	1496
Special Projects Unit	6	1497
Squatter Management Branch	6	1498
Standards and Monitoring Unit	6	1499
Statutory Audit and Special Investigation Division	6	1500
Strategic Policy, Planning and Monitoring Division	6	1501
Strategic Reform	6	1502
Survey Department	6	1503
Serious and Organised Crime Division	6	1504
Security Services Portfolio	6	1505
Seat Risk Support	6	1506
Sustainable Environment and Tourism Projects	6	1507

INTERNAL ORGANISATIONS	Org Type	CODE
Taxation Policy	6	1508
Technical Admin	6	1509
Technical Service & Major Projects	6	1510
Telecommunication Services	6	1511
Tertiary	6	1512
The Senate	6	1513
Town Planning Department	6	1514
Treasury Deposits Division	6	1515
Tripartite National Productivity Centre	6	1516
Transnational Crime and Narcotics Division	6	1517
Traffic Division	6	1518
Transport and Repairs Workshop	6	1519
Trafficking in Person Secretariat	6	1520
Technical Services	6	1521
Urban & Regional Planning	6	1522
University Education	6	1523
Valuation	6	1524
Veterinary Services Division	6	1525
Victim Services Division	6	1526
Visual Identification	6	1527
Water Monitoring & Policy Development	6	1528
Western Regional Office – Office of the Prime Minister	6	1529
Women's Centres	6	1530
Youth Policy & Programme Development	6	1531

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Bethlehem Moravian College	7	1532
Brown's Town Community College	7	1533
Caribbean Maritime University	7	1534
Caribbean School of Medical Sciences of Jamaica	7	2550
Church Teachers College	7	1535
College of Agriculture, Science and Education (CASE)	7	1536
Cornwall School of Nursing	7	1537
Creative Production and Training Centre Ltd. (CPTC	7	1538
Edna Manley College of the Visual & Performing Arts	7	1539
EXED Community College	7	1540
G.C. Foster College of Physical Education and Sport	7	1541
Jamaica Police Academy	7	1542
Justice Training Institute	7	1543
Kingston School of Nursing	7	1544
Knox Community College	7	1545
Mico University College	7	1546
Moneague Community College	7	1547
Montego Bay Community College	7	1548
National College for Educational Leadership	7	1549
National Police College of Jamaica	7	1550
Norman Manley Law School	7	1551
Portmore Community College	7	1552
Sam Sharpe Teachers College	7	1553
Shortwood Teachers College	7	1554
St. Joseph Teachers College	7	1555
University of Technology	7	1556
University of the West Indies	7	1557

REGION 1 SCHOOLS	Org Type	CODE
MINISTRY OF EDUCATION REGION 1 – OFFICE	7	1558
All Saints	7	1559
Allman Hill Primary & Junior High	7	1560
Allman Town	7	1561

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Allman Town Primary	7	1562
Alpha Infant	7	1563
Alpha Primary	7	1564
Andrew Bowden Hill Primary and Infant	7	1565
Ardenne High	7	1566
August Town Primary	7	1567
Balcombe Drive Primary & Junior High	7	1568
Balmagie Primary	7	1569
Brandon Hill Primary & Junior High	7	1570
Calabar High	7	1571
Calabar Primary & Junior High and Infant	7	1572
Camperdown High	7	1573
Campion College	7	1574
Carberry Court Special School	7	1575
Cavaliers All Age	7	1576
Central Branch All Age	7	1577
Central Branch Infant	7	1578
Charlie Smith High	7	1579
Chetolah Park Primary	7	1580
Clan Carthy High	7	1581
Clan Carthy Primary	7	1582
Clifton Primary	7	1583
Cockburn Gardens Primary & Junior High	7	1584
Constant Spring Primary & Junior High	7	1585
Constitution Hill Primary	7	1586
Content Gap Primary	7	1587
Convent of Mercy Academy "Alpha	7	1588
Craighton Primary	7	1589
Dallas Primary & Junior High	7	1590
Danny Williams School for the Deaf	7	1591
Denham Town High	7	1592
Denham Town Primary	7	1593
Donald Quarrie High	7	1594
Drews Avenue Primary and Infant	7	1595
Duhaney Park Primary	7	1596

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Dunoon Park Technical High	7	1597
Dunrobin Primary	7	1598
Dupont Primary and Infant	7	1599
Edith Dalton James High	7	1600
Edna Manley College of the Visual& Performing Arts	7	1601
Elletson Primary and Infant	7	1602
Essex Hall Primary	7	1603
Excelsior Community College	7	1604
Excelsior High	7	1605
Excelsior Primary	7	1606
Franklin Town Primary	7	1607
Friendship Brook Primary	7	1608
Gaynstead High	7	1609
George Headley Primary	7	1610
Golden Spring Primary	7	1611
Golden Valley Primary and Infant	7	1612
Greenwich All Age	7	1613
Grove Primary	7	1614
Haile Selassie High	7	1615
Half Way Tree Primary	7	1616
Hall's Delight Primary & Junior High	7	1617
Harbour View Primary	7	1618
Holy Childhood High	7	1619
Holy Family Primary and Infant	7	1620
Holy Rosary Primary	7	1621
Holy Trinity High	7	1622
Hope Valley Experimental Primary and Infant	7	1623
Immaculate Conception High	7	1624
Iris Gelley Primary	7	1625
Jack's Hill Primary and Infant	7	1626
Jamaica College	7	1627
Jessie Ripoll Primary	7	1628
John Mills Primary & Junior High and Infant	7	1629
Jones Town Primary	7	1630
King Weston Primary	7	1631

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Kingston College	7	1632
Kingston High	7	1633
Kingston Technical High	7	1634
Lawrence Tavern Primary	7	1635
Lister Mair Gilby High School for the Deaf	7	1636
Louise Bennett Coverley All Age	7	1637
Majesty Gardens Infant	7	1638
Mannings Hill Primary	7	1639
Maverley Primary & Junior High	7	1640
Mavis Bank High	7	1641
Maxfield Park Primary	7	1642
Meadowbrook High	7	1643
Melrose Primary & Junior High	7	1644
Merl Grove High	7	1645
Mico Practising Primary & Junior High	7	1646
Mona Heights Primary	7	1647
Mona High	7	1648
Mount Fletcher Primary	7	1649
Mountain View Primary	7	1650
New Day Primary & Junior High	7	1651
New Gardens Primary and Infant	7	1652
New Providence Primary	7	1653
Norman Gardens Primary & Junior High	7	1654
Norman Manley High	7	1655
North Street Congregational Primary	7	1656
Oberlin High	7	1657
Padmore Primary	7	1658
Papine High	7	1659
Pembroke Hall High	7	1660
Pembroke Hall Primary	7	1661
Penwood High	7	1662
Port Royal Primary and Infant Port Royal	7	1663
Red Hills Primary	7	1664
Rennock Lodge All Age	7	1665
Rock Hall All Age	7	1666

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Rollington Town Primary	7	1667
Rousseau Primary	7	1668
Seaview Gardens Primary	7	1669
Seaward Primary & Junior High	7	1670
Shortwood Practising Primary & Junior High and Infant	7	1671
Somerset All Age and Infant	7	1672
St. Alban's Primary	7	1673
St. Aloysius Primary	7	1674
St. Andrew High	7	1675
St. Andrew Primary	7	1676
St. Andrew Technical High	7	1677
St. Annes Infant	7	1678
St. Anne's Primary	7	1679
St. Benedict's Primary	7	1680
St. Francis Primary and Infant	7	1681
St. George's College	7	1682
St. George's Girls Primary and Infant	7	1683
St. Hugh's High	7	1684
St. Joseph's Infant	7	1685
St. Joseph's Teachers' College	7	1686
St. Jude's Primary	7	1687
St. Martin de Porres Primary	7	1688
St. Michael's Infant	7	1689
St. Michael's Primary	7	1690
St. Patrick's Primary	7	1691
St. Peter Claver Primary	7	1692
St. Richard's Primary	7	1693
St. Theresa's All Age	7	1694
Stony Hill Primary & Junior High and Infant	7	1695
Swallowfield Primary & Junior High	7	1696
Tarrant High	7	1697
Tarrant Primary	7	1698
Tavares Gardens Primary	7	1699
Abilities Foundation	7	1700
The Queens School	7	1701

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
The Randolph Lopez School of Hope	7	1702
The Salvation Army School for the Blind	7	1703
Tivoli Gardens High	7	1704
Trench Town Primary	7	1705
Union Gardens Infant	7	1706
Unity Primary and Infant Unity	7	1707
Vauxhall High	7	1708
Westphalia All Age	7	1709
Whitfield All Age	7	1710
Windward Road Primary & Junior High	7	1711
Wolmer's Boys School	7	1712
Wolmer's High School for Girls	7	1713
Woodford Primary	7	1714

REGION 2 SCHOOLS	Org Type	CODE
MINISTRY OF EDUCATION REGION 2 – OFFICE	7	1715
Aeolus Valley All Age	7	1716
Airy Castle Primary	7	1717
Albion Mountain Primary	7	1718
Amity Hall Primary and Infant	7	1719
Annotto Bay High	7	1720
Annotto Bay Primary	7	1721
Arcadia Primary	7	1722
Avocat Primary & Junior High	7	1723
Barking Lodge Primary	7	1724
Bath Primary & Junior High	7	1725
Baxters Mountain Primary	7	1726
Beecham Hill Primary and Infant	7	1727
Belfield Primary	7	1728
Belle Castle Primary and Infant	7	1729
Bellevue Primary	7	1730
Bethesda Primary	7	1731
Birnamwood Primary	7	1732

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Bloomfield Primary	7	1733
Boscobel Primary	7	1734
Boston Primary and Infant	7	1735
Boundbrook Infant	7	1736
Boundbrook Primary	7	1737
Brainerd Primary	7	1738
Brimmer Vale High	7	1739
Bromley Primary	7	1740
Buff Bay High	7	1741
Buff Bay Primary	7	1742
Bull Bay All Age	7	1743
Bybrook Primary	7	1744
Camberwell Primary	7	1745
Carron Hall High	7	1746
Carron Hall Infant	7	1747
Carron Hall Primary	7	1748
Cascade Primary & Junior High	7	1749
Castleton Primary & Junior High	7	1750
Cedar Valley Primary & Junior High and Infant	7	1751
Charles Town Primary	7	1752
Claverty Cottage Primary	7	1753
Clonmel Primary & Junior High	7	1754
Comfort Castle Primary & Junior High	7	1755
Coopers Hill Primary	7	1756
Dalvey Primary	7	1757
Derry Primary	7	1758
Devon Pen Primary	7	1759
Donnington Primary	7	1760
Drapers All Age	7	1761
Duckenfield Primary	7	1762
Easington Primary	7	1763
Enfield Primary & Junior High	7	1764
Epsom Primary	7	1765
Fair Prospect High	7	1766
Fair Prospect Primary	7	1767

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Fairfield Primary	7	1768
Fellowship Primary & Junior High	7	1769
Font Hill Primary	7	1770
Free Hill Primary and Infant	7	1771
Fruitful Vale Primary	7	1772
Galina Primary and Infant	7	1773
Gayle Primary	7	1774
Golden Grove Primary and Infant	7	1775
Goshen Primary	7	1776
Grants Pen Primary and Infant	7	1777
Hampstead Primary	7	1778
Happy Grove High	7	1779
Hayfield Primary	7	1780
Highgate Primary & Junior High	7	1781
Hillside Primar	7	1782
Hillside Primary	7	1783
Hope Bay All Age	7	1784
Horace Clarke High	7	1785
Iona High	7	1786
Jack's River Primary	7	1787
Jackson Primary & Junior High	7	1788
Jeffrey Town Primary	7	1789
Johns Town Primary	7	1790
Johnson Mountain Primary	7	1791
Ken Wright Primary	7	1792
Labyrinth Primary	7	1793
Lewisburgh Primary	7	1794
Long Road Primary	7	1795
Lyssons Primary	7	1796
Lystra Primary	7	1797
Mahoe Hill Primary	7	1798
Manchioneal All Age	7	1799
Marlborough Primary	7	1800
Martin Primary	7	1801
Marymount High	7	1802

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Mason Hall Primary	7	1803
May River Primary	7	1804
Middleton Primary	7	1805
Minto Primary	7	1806
Moore Town Primary & Junior High	7	1807
Morant Bay High	7	1808
Morant Bay Primary	7	1809
Mount Angus Primary & Junior High	7	1810
Mount Hermon Primary & Junior High	7	1811
Mount Joseph Primary	7	1812
Mount Pleasant Primary	7	1813
Mount Vernon Primary	7	1814
New Orange Hill Primary and Infant	7	1815
Newstead Primary	7	1816
Nonsuch Primary	7	1817
Norwich Primary	7	1818
Old Pera Primary	7	1819
Oracabessa High	7	1820
Oracabessa Primary	7	1821
Orange Bay Primary	7	1822
Paisley All Age	7	1823
Paul Bogle High	7	1824
Penlyne Castle Primary	7	1825
Port Antonio High	7	1826
Port Antonio Primary	7	1827
Port Maria Infant	7	1828
Port Maria Primary	7	1829
Port Morant Primary & Junior High	7	1830
Prospect Primary	7	1831
Ramble Primary	7	1832
Reach Primary and Infant	7	1833
Retreat Primary & Junior High	7	1834
Richmond Gap Primary and Infant	7	1835
Richmond Primary and Infant	7	1836
Robert Lightbourne High	7	1837

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Robin's Bay Primary	7	1838
Rock Hall All Age	7	1839
Rock River Primary	7	1840
Rowlandsfield Primary	7	1841
Rural Hill Primary	7	1842
Scotts Hall Primary	7	1843
Seaforth High	7	1844
Seaforth Primary	7	1845
Seaside Primary	7	1846
Sherwood Forest Primary	7	1847
Shirley Castle Primary	7	1848
Skibo Primary	7	1849
Spring Garden Primary	7	1850
St. Agnes Infant	7	1851
St. Margaret's Bay All Age	7	1852
St. Mary High	7	1853
St. Mary Technical High	7	1854
St. Thomas Technical High	7	1855
Tacky High	7	1856
Thornton Primary	7	1857
Three Hills Primary	7	1858
Titchfield High	7	1859
Tranquility Primary and Infant	7	1860
Trinity Primary	7	1861
Trinityville Primary	7	1862
Wallingford Primary	7	1863
Water Valley Primary	7	1864
White Hall Primary	7	1865
White Horses Primary	7	1866
Wilmington Primary	7	1867
Winchester Primary	7	1868
Windsor Castle All Age	7	1869
Windsor Forest Primary	7	1870
Windsor Primary	7	1871
Woburn Lawn Primary	7	1872

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Yallahs High	7	1873
Yallahs Primary	7	1874
Zion Hill Primary	7	1875

REGION 3 SCHOOLS	Org Type	CODE
MINISTRY OF EDUCATION REGION 3 – OFFICE	7	1876
Aabuthnott Gallimore High	7	1877
Aboukir Primary	7	1878
Albert Town High	7	1879
Albert Town Primary and Infant	7	1880
Alderton Primary	7	1881
Alva Primary and Infant	7	1882
Bamboo Primary & Junior High	7	1883
Beecher Town Primary	7	1884
Bellevue Primary & Junior High	7	1885
Bensonton Primary	7	1886
Bethany Primary	7	1887
Bob Marley Primary & Junior High	7	1888
Bohemia All Age	7	1889
Bounty Hall Primary	7	1890
Brampton Primary	7	1891
Breadnut Hill Primary	7	1892
Brown's Town Community College	7	1893
Brown's Town High	7	1894
Brown's Town Infant	7	1895
Brown's Town Primary	7	1896
Camperdown Primary	7	1897
Cascade Primary	7	1898
Cedric Titus High	7	1899
Chalky Hill All Age	7	1900
Charlton Infant	7	1901
Charlton Primary	7	1902
Chester Primary	7	1903

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Clapham Primary	7	1904
Claremont All Age	7	1905
Clark's Town Primary	7	1906
Clarksonville All Age	7	1907
Clydesdale Primary	7	1908
Daniel Town Primary	7	1909
Discovery Bay All Age	7	1910
Duanvale Primary	7	1911
Duncans All Age	7	1912
Eccleston Primary	7	1913
Epworth Primary	7	1914
Exchange All Age	7	1915
Falmouth All Age	7	1916
Falmouth Infant	7	1917
Ferncourt High	7	1918
First Hill All Age	7	1919
Fort George Primary and Infant	7	1920
Free Hill Primary	7	1921
Freemans Hall Primary and Infant	7	1922
Gibraltar All Age	7	1923
Golden Grove All Age	7	1924
Grants Mountain Primary	7	1925
Granville Primary	7	1926
Hague Primary and Infant	7	1927
Hampden Primary and Infant	7	1928
Hastings Primary	7	1929
Higgins Land Primary & Junior High	7	1930
Holland High	7	1931
Hoolebury Primary	7	1932
Inverness Primary and Infant	7	1933
Irons Mountain Primary	7	1934
Keith Primary	7	1935
Kinloss Primary	7	1936
Lime Hall Primary	7	1937
Lime Tree Gardens Primary and Infant	7	1938

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Linton Park All Age	7	1939
Lowe River Primary & Junior High	7	1940
Lower Buxton All Age	7	1941
Madras All Age	7	1942
Marcus Garvey Technical	7	1943
Moneague Primary & Junior High	7	1944
Mount Moriah Primary and Infant	7	1945
Mount Waddy Primary	7	1946
Mount Zion Primary	7	1947
Muirhouse Primary & Junior High	7	1948
Murray Mountain Primary	7	1949
Muschett High	7	1950
Ocho Rios High	7	1951
Ocho Rios Primary	7	1952
Parry Town Primary	7	1953
Philadelphia Primary	7	1954
Prickly Pole Primary	7	1955
Priory Primary and Infant	7	1956
Refuge Primary	7	1957
Retirement Primary	7	1958
Rio Bueno Primary	7	1959
Runaway Bay All Age	7	1960
Salt Marsh Primary	7	1961
Sawyers Primary	7	1962
Servite Primary	7	1963
Spring Garden Primary and Infant	7	1964
St. Ann's Bay Infant	7	1965
St. Ann's Bay Primary	7	1966
St. Christopher's School for the Deaf	7	1967
St. George's All Age	7	1968
St. Hilda's Diocesan High	7	1969
Steer Town High	7	1970
Steer Town Primary & Junior High	7	1971
Stewart Town Primary	7	1972
Sturge Town Primary	7	1973

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
The Edgehill School of Special Education	7	1974
Troy High	7	1975
Troy Primary	7	1976
Turnberry Primary	7	1977
Ulster Spring Primary	7	1978
Unity Primary	7	1979
Village Primary	7	1980
Wait-A-Bit All Age	7	1981
Wakefield Primary	7	1982
Waldensia Primary	7	1983
Walkerswood All Age	7	1984
Waltham Abbey Primary	7	1985
Warsop Primary	7	1986
Watt Town All Age	7	1987
Westwood High	7	1988
William Knibb Memorial High	7	1989
Wilson's Run Primary	7	1990
York Castle High	7	1991
York Castle Primary	7	1992

REGION 4 SCHOOLS	Org Type	CODE
MINISTRY OF EDUCATION REGION 4 – OFFICE	7	1993
Anchovy High	7	1994
Adelphi Primary	7	1995
Albion Primary & Junior High	7	1996
Anchovy Primary	7	1997
Ashton All Age	7	1998
Askenish All Age	7	1999
Barneyside Primary	7	2000
Barracks Road Primary	7	2001
Barrett Town All Age	7	2002
Beaufort Primary	7	2003
Belmont Academy	7	2004

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Bethel Infant	7	2005
Bethel Primary & Junior High	7	2006
Bethel Town All Age	7	2007
Bickersteth Primary and Infant	7	2008
Blauwearie Primary	7	2009
Bogue Hill All Age	7	2010
Broughton Primary	7	2011
Brownsville Primary	7	2012
Buckingham Primary	7	2013
Cacoon Castle Primary	7	2014
Cacoon Primary	7	2015
Cairn Curran Primary	7	2016
Caledonia All Age and Infant	7	2017
Cambridge High	7	2018
Cambridge Infant	7	2019
Cambridge Primary	7	2020
Carmel Primary	7	2021
Catadupa Primary & Junior High	7	2022
Catherine Hall Primary and Infant	7	2023
Cave Valley All Age	7	2024
Chambers Pen Primary	7	2025
Chantilly Primary	7	2026
Chatsworth Primary and Infant	7	2027
Chester Castle All Age	7	2028
Chetwood Memorial Primary	7	2029
Church Hill Primary	7	2030
Claremont All Age	7	2031
Clifton Primary	7	2032
Cokes View Primary	7	2033
Content Primary	7	2034
Corinaldi Avenue Primary	7	2035
Cornwall College	7	2036
Cornwall Mountain All Age	7	2037
Cove Primary	7	2038
Culloden Infant	7	2039

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Darliston Primary	7	2040
Dumfries Primary	7	2041
Dundee All Age	7	2042
Enfield Primary & Infant	7	2043
Esher Primary	7	2044
Farm Primary & Junior High	7	2045
Ferris Primary	7	2046
Flankers Primary & Junior High	7	2047
Friendship Infant	7	2048
Friendship Primary	7	2049
Frome Technical High	7	2050
Garlands Primary & Junior High	7	2051
George's Plain Primary	7	2052
Glendevon Primary & Junior High	7	2053
Godfrey Stewart High	7	2054
Goodwill Primary and Infant	7	2055
Grange Hill High	7	2056
Grange Hill Primary	7	2057
Granville All Age	7	2058
Green Island High	7	2059
Green Island Primary	7	2060
Green Pond High	7	2061
Green Pond Primary and Infant	7	2062
Gurney's Mount Primary	7	2063
Haddo Primary and Infant	7	2064
Herbert Morrison Technical High	7	2065
Holly Hill Primary and Infant	7	2066
Hopewell High	7	2067
Howard Cooke Primary	7	2068
Irwin High	7	2069
Irwin Primary	7	2070
Jericho Primary	7	2071
John's Hall All Age	7	2072
Kendal Primary	7	2073
Kentucky Primary & Junior High	7	2074

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Kew Park Primary and Infant	7	2075
Kings Primary	7	2076
Knockalva Agricultural High	7	2077
Knockalva Technical High	7	2078
Lethe All Age	7	2079
Little Bay All Age and Infant	7	2080
Little London High	7	2081
Little London Primary	7	2082
Lottery Primary	7	2083
Lucea Infant	7	2084
Lucea Primary	7	2085
Maldon High	7	2086
Maldon Primary	7	2087
Manning's High	7	2088
Maryland All Age	7	2089
Maud McLeod High	7	2090
Mearnsville Primary	7	2091
Merlene Ottey High	7	2092
Middlesex Corner Primary	7	2093
Montego Bay High	7	2094
Montego Bay Infant	7	2095
Moreland Hill Primary	7	2096
Mount Airy All Age	7	2097
Mount Alvernia High	7	2098
Mount Grace Primary & Junior High	7	2099
Mount Hannah Primary	7	2100
Mount Hermon Primary	7	2101
Mount Horeb All Age and Infant	7	2102
Mount Peto Primary	7	2103
Mount Salem Primary & Junior High	7	2104
Mount Ward Primary	7	2105
Mount Zion	7	2106
Negril All Age	7	2107
New Castle Primary	7	2108
New Hope Primary & Junior High	7	2109

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
New Roads All Age	7	2110
New Works Primary and Infant	7	2111
Niagara Primary	7	2112
Orange Hill Primary	7	2113
Paul Island Primary	7	2114
Peggy Barry Primary and Infant	7	2115
Pell River Primary	7	2116
Petersfield High	7	2117
Petersfield Primary and Infant	7	2118
Petersville All Age	7	2119
Pondside Primary	7	2120
Porter's Mountain Primary	7	2121
Providence Heights Infant	7	2122
Retrieve All Age	7	2123
Revival All Age	7	2124
Rhodes Hall High	7	2125
Riverside All Age	7	2126
Roehampton Primary	7	2127
Rusea's High	7	2128
Salem Primary & Junior High	7	2129
Salt Spring Primary	7	2130
Salter's Hill All Age	7	2131
Sandy Bay Primary & Junior High	7	2132
Savanna-La-Mar Infant	7	2133
Savanna-La-Mar Primary	7	2134
Seaford Town Primary	7	2135
Sheffield All Age	7	2136
Sir Clifford Campbell Primary	7	2137
Somerton All Age and Infant	7	2138
Spot Valley High	7	2139
Springfield Primary	7	2140
St. James High	7	2141
St. John's Infant	7	2142
St. Leonard's Primary	7	2143
St. Paul's Primary	7	2144

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
St. Simon Primary	7	2145
Strawberry Primary & Junior High	7	2146
Success Primary	7	2147
Success Primary & Junior High	7	2148
Sudbury All Age	7	2149
Sunderland Primary	7	2150
The Llandilo School of Special Education	7	2151
Tower Hill Primary	7	2152
Townhead Primary	7	2153
Unity Primary	7	2154
Upper Rock Spring All Age and Infant	7	2155
Vaughansfield Primary and Infant	7	2156
Watford Hill Primary	7	2157
Williamsfield All Age	7	2158

REGION 5 SCHOOLS	Org Type	CODE
MINISTRY OF EDUCATION REGION 5 – OFFICE	7	2159
Aberdeen Primary & Junior High	7	2160
Accompong Primary	7	2161
Albion Primary	7	2162
Alligator Pond Primary and Infant	7	2163
Austin Primary	7	2164
B. B. Coke High	7	2165
Balaclava Primar	7	2166
Ballards Valley Primary	7	2167
Barbary Hall Primary	7	2168
Beersheba Primary	7	2169
Belair High	7	2170
Bellefield High	7	2171
Bellefield Primary and Infant	7	2172
Bethabara Infant	7	2173
Bethabara Primary & Junior High	7	2174
Bethany Primary	7	2175
Bethlehem All Age and Infant	7	2176

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Bigwoods Primary	7	2177
Bishop Gibson High	7	2178
Black River High	7	2179
Black River Primary and Infant	7	2180
Bogue Primary	7	2181
Brae's River Primary	7	2182
Brinkley Primary	7	2183
Broadleaf Primary	7	2184
Brompton Primary	7	2185
Bryce Primary	7	2186
Bull Savannah Primary and Infant	7	2187
Burnt Savannah Primary	7	2188
Campbell's Castle Primary and Infant	7	2189
Carisbrook Primary	7	2190
Chantilly Primary	7	2191
Christiana (Leased) Primary and Infant	7	2192
Christiana High	7	2193
Christiana Moravian Primary and Infan	7	2194
Clapham Primary	7	2195
Coley Mountain Primary	7	2196
Comfort Hall All Age	7	2197
Craighead Primary	7	2198
Crawford Primary	7	2199
Cross Keys High	7	2200
DeCarteret College	7	2201
Ebenezer Primary	7	2202
Elderslie Primary & Junior High	7	2203
Epping Forest Primary	7	2204
Fairfield Primary	7	2205
Ferguson Primary	7	2206
Frankfield Primary and Infant	7	2207
Fullerswood Primary	7	2208
Fyffes Pen Primary	7	2209
Geneva Primary	7	2210
Giddy Hall All Age	7	2211

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Ginger Hill All Age	7	2212
Glen Stuart Primary	7	2213
Goshen All Age	7	2214
Grove Town Primary	7	2215
Hampton School	7	2216
Happy Grove Primary	7	2217
Harmons Primary	7	2218
Harry Watch Primary	7	2219
Hatfield Primary & Junior High	7	2220
Holland Primary	7	2221
Holmwood Technical High	7	2222
Hopewell Primary	7	2223
Huntley Primary and Infant	7	2224
Kendal Primary	7	2225
Kilmarnock Primary	7	2226
Lacovia High	7	2227
Lacovia Primary	7	2228
Lalor Primary	7	2229
Leeds Primary	7	2230
Lewisville High	7	2231
Lititz All Age and Infant	7	2232
Maggotty High	7	2233
Manchester High	7	2234
Mandeville Infant	7	2235
Mandeville Primary & Junior High	7	2236
Marie Cole Memorial Primary	7	2237
Marlie Hill Primary	7	2238
May Day High	7	2239
Mayfield All Age	7	2240
McIntosh Memorial Primary	7	2241
Medina Primary	7	2242
Merrywood Primary	7	2243
Middle Quarters All Age	7	2244
Middlesex Infant	7	2245
Mile Gully High	7	2246

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Mile Gully Primary	7	2247
Mizpah Primary	7	2248
Morningside Primary	7	2249
Mount Olivet Primary	7	2250
Mount Osborn Primary	7	2251
Mount St. Joseph Catholic High	7	2252
Mountainside Primary	7	2253
Mulgrave Primary	7	2254
Munro College	7	2255
Nain Primary & Junior High	7	2256
Nazareth Primary	7	2257
New Broughton Primary	7	2258
New Forest Primary & Junior High and Infant	7	2259
New Green Primary	7	2260
Newcombe Valley Primary	7	2261
Newell High	7	2262
Newton Primary	7	2263
Nightingale Grove Primary	7	2264
Old England Primary and Infant	7	2265
Park Mountain Primary	7	2266
Parottee Primary	7	2267
Patrick Town Primary	7	2268
Pedro Plains Primary	7	2269
Pepper Primary	7	2270
Pike Primary	7	2271
Pisgah Primary	7	2272
Plowden Primary and Infant	7	2273
Pondside Primary	7	2274
Porus High	7	2275
Porus Infant	7	2276
Porus Primary	7	2277
Pratville Primary and Infant	7	2278
Prospect Primary	7	2279
Quickstep Primary	7	2280
Ramble Primary	7	2281

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Red Bank Primary	7	2282
Retirement Primary	7	2283
Richmond Primary	7	2284
Robins Hall Primary	7	2285
Roger Clarke High	7	2286
Rose Hall Primary	7	2287
Rose Hill Primary and Infant	7	2288
Roses Valley Primary	7	2289
Russells Primary	7	2290
Sandy Bank Primary	7	2291
Santa Cruz Primary & Junior High	7	2292
Schoolfield Primary and Infant	7	2293
Seaview Primary and Infant	7	2294
Siloah Primary	7	2295
Slipe Leased Primary and Infant	7	2296
Snowdon Primar	7	2297
Somerset Primary	7	2298
Springfield All Age	7	2299
St. Albans Primary	7	2300
St. Elizabeth Technical High	7	2301
St. Jago Primary	7	2302
St. Marys Primary	7	2303
St. Paul's Primary	7	2304
Sydney Pagon Agricultural High	7	2305
The Woodlawn School of Special Education	7	2306
Thornton Primary and Infant	7	2307
Top Hill Primary	7	2308
Top Hill Primary and Infant	7	2309
Victoria Town Primary	7	2310
Villa Road Primary & Junior High	7	2311
Warminster Primary	7	2312
Waterloo Primary	7	2313
White Hill Primary	7	2314
Winston Jones High	7	2315
Woodlands Primary	7	2316

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Zion Hill Primary	7	2317

REGION 6 SCHOOLS	Org Type	CODE
MINISTRY OF EDUCATION REGION 6 – OFFICE	7	2318
Aenon Town All Age	7	2319
Alley Infant	7	2320
Alley Primary	7	2321
Alston High	7	2322
Alston Primary and Infant	7	2323
Anderson Town Primary	7	2324
Angels Primary	7	2325
Arthurs Seat Primary	7	2326
Ascot High	7	2327
Ascot Primary	7	2328
Ashley Primary and Infant	7	2329
Bailleston Primary	7	2330
Bartons Primary	7	2331
Bellas Gate Primary	7	2332
Belmont Park Primary	7	2333
Bermaddy Primary	7	2334
Berry Hill Primary and Infant	7	2335
Berwick Primary	7	2336
Beulah All Age	7	2337
Bog Walk High	7	2338
Bois Content Primary	7	2339
Bonnett Primary & Infant	7	2340
Bonnett Primary & Infant	7	2341
Braeton Primary & Junior High	7	2342
Brandon Hill Primary	7	2343
Bridgeport High	7	2344
Bridgeport Infant	7	2345
Brixton Hill Primary and Infant	7	2346
Browns Hall Primary	7	2347

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Bunkers Hill Primary	7	2348
Bustamante High	7	2349
Cassava River Primary and Infant	7	2350
Cedar Valley Primary and Infant	7	2351
Central High	7	2352
Chandlers Pen Primary & Junior High	7	2353
Chapleton All Age	7	2354
Charlemont High	7	2355
Clarendon College	7	2356
Claude McKay High	7	2357
Coffee Piece Primary	7	2358
Collington Primary	7	2359
Crescent Primary	7	2360
Crofts Hill Primary & Junior High	7	2361
Crooked River All Age	7	2362
Cross Primary & Junior High	7	2363
Cumberland All Age	7	2364
Cumberland High	7	2365
Davis Primary	7	2366
Denbigh High	7	2367
Denbigh Primary	7	2368
Dinthill Technical High	7	2369
Eccleston Primary	7	2370
Edwin Allen High	7	2371
Effortville Primary	7	2372
Elgin Primary	7	2373
Eltham High	7	2374
Eltham Infant	7	2375
Eltham Park Primary	7	2376
Ensom City Primary	7	2377
Evelyn Mitchell Infant	7	2378
Ewarton High	7	2379
Ewarton Primary	7	2380
Foga Road High	7	2381
Foga Road Infant	7	2382

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Four Paths Primary & Junior High	7	2383
Frankfield Primary and Infant	7	2384
Free Town Primary	7	2385
Friendship Primary	7	2386
Garden Hill Primary	7	2387
Garlogie Primary & Junior High	7	2388
Garvey Maceo High	7	2389
Giblatore Primary	7	2390
Gimme-me-bit Primary	7	2391
Ginger Ridge All Age	7	2392
Glengoffe High	7	2393
Glenmuir High	7	2394
Good Hope Primary	7	2395
Grateful Hill Primary	7	2396
Gravel Hill Primary	7	2397
Greater Portmore High	7	2398
Greater Portmore Primary	7	2399
Green Park Primary & Junior High	7	2400
Gregory Park Primary	7	2401
Guanaboa Vale Primary	7	2402
Guys Hill High	7	2403
Guys Hill Primary	7	2404
Hamwalk Primary	7	2405
Harewood Primary	7	2406
Hayes Primary & Junior High	7	2407
Hazard Primary	7	2408
Homestead Primary	7	2409
Horizon Park Primary	7	2410
Independence City Primary	7	2411
Innswood High	7	2412
James Hill Primary	7	2413
Jericho Primary	7	2414
John Austin All Age	7	2415
Johns Hall Primary	7	2416
Jonathan Grant High	7	2417

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Jose Marti Technical High	7	2418
Juan De Bolas Primary	7	2419
Jubilee Town Primary	7	2420
Kellits High	7	2421
Kellits Primary	7	2422
Kemps Hill High	7	2423
Kensington Primary	7	2424
Kilsyth Primary and Infant	7	2425
Kitson Town All Age	7	2426
Knox College	7	2427
Leicesterfield Primary & Junior High and Infant	7	2428
Lennon High	7	2429
Linstead Primary & Junior High	7	2430
Lluidas Vale Primary	7	2431
Long Look Primary	7	2432
Lucky Valley Primary	7	2433
Main Ridge Primary	7	2434
Marlie Hill Primary and Infant	7	2435
Marlie Mount Primary and Infant	7	2436
May Pen Infant	7	2437
May Pen Primary	7	2438
McAuley Primary	7	2439
McCook Primary	7	2440
McGrath High	7	2441
McNie All Age	7	2442
Milk River Primary	7	2443
Mineral Heights Primary	7	2444
Mitchell Town Primary	7	2445
Mitchell's Hill Primary	7	2446
Mocho Primary and Infant	7	2447
Moores Primary	7	2448
Moravia Primary	7	2449
Morgans Forest Primary and Infant	7	2450
Morgans Pass Primary	7	2451
Mount Airy Primary and Infant	7	2452

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Mount Carmel Primary	7	2453
Mount Hermon Primary	7	2454
Mount Liberty Primary	7	2455
Mount Moreland Primary & Junior High	7	2456
Mount Nebo Primary	7	2457
Mount Providence Primary	7	2458
Mount Rosser Primary and Infant	7	2459
Naggo Head Infant	7	2460
Naggo Head Primary	7	2461
New Mount Industry Primary	7	2462
Old Harbour Bay Primary	7	2463
Old Harbour High	7	2464
Old Harbour Primary	7	2465
Orangefield Primary	7	2466
Osbourne Store Primary & Junior High	7	2467
Park Hall Primary and Infant	7	2468
Paul Mountain Primary	7	2469
Pear Tree Grove Primary	7	2470
Pindars Valley Primary	7	2471
Planters Hall All Age and Infant	7	2472
Pleasant Valley Primary	7	2473
Point Hill Leased Primary & Junior High	7	2474
Polly Ground Primary	7	2475
Port Henderson Primary	7	2476
Portland Cottage Primary	7	2477
Portsmouth Primary	7	2478
Prospect Primary	7	2479
Race Course Primary	7	2480
Red Hills Primary	7	2481
Redwood Primary	7	2482
Rest Primary & Junior High	7	2483
Richmond Park Primary	7	2484
Ritchies Primary	7	2485
Rock Primary	7	2486
Rock River All Age	7	2487

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Rose Hill Primary	7	2488
Rosemount Primary and Junior High	7	2489
Rosewell Primary	7	2490
Salt Savannah Primary and Infant	7	2491
Sanguinetti Primary	7	2492
Sargeantville Primary	7	2493
Scotts Pass Primary and Infant	7	2494
Seafield Primary and Infant	7	2495
Seymour Edwards Infant	7	2496
Simon Primary & Infant	7	2497
Simon Primary and Infant	7	2498
Sligoville All Age	7	2499
Smithville Primary	7	2500
Southborough Primary	7	2501
Spaldings High	7	2502
Spaldings Primary	7	2503
Spanish Town High	7	2504
Spanish Town Infant	7	2505
Spanish Town Primary	7	2506
Spring Gardens All Age	7	2507
Springvale Primary	7	2508
St. Catherine High	7	2509
St. Catherine Primary	7	2510
St. Faiths Primary	7	2511
St. Jago High	7	2512
St. Johns Primary	7	2513
St. Mary's All Age	7	2514
St. Mary's College	7	2515
Staceyville Primary	7	2516
Sunbury All Age	7	2517
Tacius Golding High	7	2518
The Cedar Grove Academy	7	2519
The Windsor School of Special Education	7	2520
Thompson Town High	7	2521
Thompson Town Primary and Infant	7	2522

SCHOOLS, COLLEGES AND UNIVERSITIES	Org Type	CODE
Time & Patience Primary	7	2523
Toll Gate Primary and Infant	7	2524
Top Hill Primary	7	2525
Top Jackson Primary	7	2526
Treadlight Primary	7	2527
Tredegar Park All Age	7	2528
Troja Primary & Junior High	7	2529
Trout Hall All Age	7	2530
Tulloch Primary	7	2531
Tweedside Primary	7	2532
Tydixon Primary	7	2533
Vere Technical High	7	2534
Victoria Primary	7	2535
Victoria Primary	7	2536
Wakefield Primary	7	2537
Wanstead Primary and Infant	7	2538
Waterford High	7	2539
Waterford Infant	7	2540
Waterford Primary	7	2541
Watermount Primary	7	2542
Watsonton Primary	7	2543
White Marl Primary & Junior High	7	2544
Wood Hall Primary	7	2545
York Street Primary	7	2546
York Town Primary	7	2547

CHART OF ACCOUNTS

FINANCIAL PATTERN

6 Financial Pattern

6.1 Financial Pattern Type

This segment is for indicating the stream or type of funds as shown below:

Code	Fund Type	Description
1	Recurrent Expenditures	Funds for housekeeping expenses (i.e. expenses of a recurring nature which are critical to the day-to-day operations of the Government)
2	Capital A Expenditures	Discontinued as at April 1, 2019
3	Capital B Expenditures	Discontinued as at April 1, 2019
4	Deposit Funds	Funds held for specific purposes not derived from the Estimates of Expenditure
5	Special Funds	Funds such as Trust, Revolving and other special funds
6	Capital	This financial pattern represents all GOJ developmental projects (NB. a merger of the former Capital A and Capital B financial patterns).
9	Other Funds	Funds other than those above.

6.2 Financial Pattern Sub-Type

This segment is for indicating the the sub-type of financial pattern types

Type	Sub-Type	Description
1	Voted	Budgetary funds provided to MDAs by virtue of the Appropriation Act passed each year by Parliament
2	Statutory	Budgetary funds provided based on the authority of the Constitution or an Act of Parliament other than the Appropriation Act. Statutory Provisions represents a first charge on the Consolidated Fund.
9	Others	Others not elsewhere specified
0	Not Applicable	Not applicable or not relevant

6.3 Financial Pattern Full Code Combination

Code	Description
11	Recurrent - Voted
12	Recurrent - Statutory
45	Deposit - Departmental Deposits
61	Capital - Voted
62	Capital - Statutory

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FUND SOURCE CODE

7 FUND SOURCE SEGMENT

7.1 Funding Body– Level 1

Code	Funding Body
100	Consolidated Fund
101	Appropriations-in-aid

Multilateral Organisation	<i>A multilateral organisation is an international organisation whose membership is made up of member governments, who collectively govern the organisation and are its primary source of funds.</i>
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Code	Funding Body - Multilateral Organisations
200	International Monetary Fund
201	International Bank for Reconstruction and Development (IBRD)
202	International Finance Corporation (IFC)
203	International Development Agency (DA)
204	United Nations International Children's Educational Fund (UNICEF)
205	European Union
206	United Nations Development Programme (UNDP)
207	United Nations Environmental Programme (UNEP)
208	United Nations Educational, Scientific and Cultural Organisation (UNESCO)
209	International Fund for Agricultural Development (IFAD)
210	Food and Agriculture Organisation (FAO)
211	World Health Organisation (WHO)
212	World Trade Organisation (WTO)
213	International Labour Organisation (ILO)
214	Organisation of Petroleum Exporting Countries (OPEC) Fund for International Development
215	Caribbean Development Bank (CDB)
216	Inter-American Development Bank (IDB) or (IADB)
217	Petro-Caribe
218	CARICOM
219	Pan-American Health Organisation PAHO
220	Bureau of International Narcotics and Law Enforcement Affairs
221	Latin American and Caribbean Energy Organisation
222	Organization of American States (OAS)
223	ACP Group
224	European Economic Community (EEC)
225	Nordic Development Fund
226	European Investment Bank
227	Commonwealth Fund for Technical Co-operation (CFTC)

Code	Funding Body - Multilateral Organisations
	Bilateral Organization
300	United States Agency for International Development (USAID)
301	Canadian International Development Agency (CIDA)
302	Department for International Development (DFID)
303	British Foreign and Commonwealth Office (BFCO)
304	China Exim Bank
305	China Co-Financing Fund (519)
306	Government of the People's Republic of China
307	Korean International Corporation Agency (KPRF)
308	Venezuelan Investment Fund
309	Bank of Economic and Social Development of Venezuela
310	ALBA Bank – Venezuela
311	Netherland
312	Belgium
313	Japan International Cooperation Agency
314	Embassy of Japan
315	Overseas Economic Cooperation Fund (OECF) –Japan
316	Spanish Agency for International Cooperation for Development (AECID)
317	Saudi Fund for Development
318	Government of Germany
319	Indian Government
320	Kuwaiti Fund for Development
321	Mexican Government
322	Global Affairs Canada
323	United Kingdom
324	Swedish International Development Agency (SIDA)
325	Germany
326	United States Department of Agriculture (USDA)
327	Inter-American Institute for Cooperation on Agriculture (IICA)
	Other Organizations
400	Climate Investment Fund
401	Adaptation Fund (AF)
402	International Centre for Ocean Development (ICOD)
403	Global Fund
404	Global Environmental Facility (GEF)
405	Coffee Industry Board Common Fund for Commodities
406	Common Fund for Commodities
407	Tourism Enhancement Fund
408	Bill and Melinda Gates Foundation
409	Universal Service Fund

Code	Funding Body - Multilateral Organisations
410	The Nature Conservancy (TNC)
411	National Health Fund
412	Jamaica Conservation Development Trust
413	International Development Research Centre(IDRC)
414	International Atomic Energy Agency (IAEA)
415	Quick Start Trust Fund (QSTF)
416	Citrus Growers Association
417	Development Bank of Jamaica
418	International Association for Community Development (IACD)
419	Bureau of International Narcotics and Law Enforcement Affairs
420	Caribbean Agricultural Research and Development Institute (CARDI)
421	Compete Caribbean
422	Trust Fund for Statistical Capacity Building (TFSCB) - World Bank
423	ING Bank NV
424	Universal Postal Union

7.2 Loan/Grant – Level 2

Funding Body	Loan/Grant	
100	0	Not applicable
101	0	Not applicable
***	1	Loan
***	2	Grant

CHART OF ACCOUNTS

FUNCTION CODE

8 Function Segment

8.1 Structure of the Function Code

Functions identify distinctly and separately the broad objectives and services of the government. The functional classification is aligned to the GFS 2014 Classification of Expense by Function of Government. Functions are determined based on the socioeconomic objectives of the government and areas that are of general interest.

Several functions are further divided into sub-functions to allow for greater analysis. The Functional classification is different from the Organisational segment. The Organisational segment is divided based on Ministries, Departments and Agencies (MDAs) while functions are more sector based.

Functions are only required for expense transactions.

Table 8.1: Segments of the Function Code

Segment	Comments
Function	Provides classification of a sector of Government
Sub-Function	Provides further details of the means of achieving the broad sector/subsector (objectives) of Government.

8.2 Function Description

The GFS Manual 2014 classifies the functions of government into 10 functional groups (which have also been utilised in this segment for Jamaica) as follows:-

01 GENERAL PUBLIC SERVICES

Refer to the administration, operation or support of executive and legislative organs, financial and fiscal affairs, and external affairs. It also includes foreign economic aid to developing countries and economic aid routed through international organisations. The category further provides for general services such as personnel services, overall planning and statistical services, and basic research and research and development (R&D) in the general public service.

01 Executive And Legislative

- Administration, operation or support of executive and legislative organs.
- Parliaments, chambers of deputies, senates, assemblies, town councils, etc.; advisory, administrative and political staffs attached to chief executive offices and legislatures; libraries and other reference services serving mainly executive and legislative organs; physical amenities provided to the chief executive, the legislature and their aides; permanent or ad hoc commissions and committees created by or acting on behalf of the chief executive or legislature.

Includes: office of the chief executive at all levels of government - office of the monarch, governor general, president, prime minister, governor, mayor, etc.; legislative bodies at all levels of government

Excludes: ministerial offices, offices of heads of departments of local governments, interdepartmental committees, etc. concerned with a specific function (classified according to function).

02 Economic and Fiscal Policies Management)

- Administration of financial and fiscal affairs and services; management of public funds and public debt; operation of taxation schemes;
- Operation of the treasury or ministry of finance, the budget office, the inland revenue agency, the customs authorities, the accounting and auditing services;
- Production and dissemination of general information, technical documentation and statistics on financial and fiscal affairs and services.

Includes: financial and fiscal affairs and services at all levels of government.

Excludes: underwriting or flotation charges and interest payments on government loans;supervision of the banking industry

03 Personnel Management

- Administration and operation of general personnel services, including development and implementation of general personnel policies and procedures covering selection, promotion, rating methods, the description, evaluation and classification of jobs, the administration of civil service regulations and similar matters.

Excludes: personnel administration and services connected with a specific function (classified according to function).

04 Foreign Affairs

- Administration of external affairs and services;
- Operation of the ministry of external affairs and diplomatic and consular missions stationed abroad or at offices of international organizations; operation or support of information and cultural services for distribution beyond national boundaries; operation or support of libraries, reading rooms and reference services located abroad;
- regular subscriptions and special contributions to meet general operating expenses of international organizations.

Excludes: economic aid to developing countries and countries in transition; economic aid missions accredited to foreign governments ; contributions to aid programs administered by international or regional organizations ; military units stationed abroad ; military aid to foreign countries ; general foreign economic and commercial affairs; tourism affairs and services .

05 Economic Planning and Statistical Services

- Administration and operation of overall economic and social planning services and of overall statistical services, including formulation, coordination and monitoring of overall economic and social plans and programs and of overall statistical plans and programs.

Excludes: economic and social planning services and statistical services connected with a specific function (classified according to function)

06 Public Works (General Services)

- Administration and operation of general services such as centralized supply and purchasing services, maintenance and storage of government records and archives, operation of government owned or occupied buildings, central motor vehicle pools, government operated printing offices, centralized computer and data processing services, etc.

Excludes: other general services connected with a specific function (classified according to function).

07 Public Debt Management – Internal Debt

- Interest payments and outlays for underwriting and floating government local loans.

Excludes: administrative costs of public debt management..

08 Public Debt Management – External Debt

- Interest payments and outlays for underwriting and floating government external loans.

Excludes: administrative costs of public debt management.

99 Other General Public Services

- Administration, operation or support of general public services not elsewhere captured such as registration of voters, holding of elections and referendums, administration of non-self-governing and trust territories, etc.

Includes: general public services that cannot be assigned to elsewhere, transfers of a general character between different levels of government

02 DEFENSE AFFAIRS AND SERVICES

- Administration of military defense affairs and services;
- Operation of land, sea, air and space defense forces; operation of engineering, transport, communication, intelligence, personnel and other non-combat defense forces; operation or support of reserve and auxiliary forces of the defense establishment.

Includes: offices of military attachés stationed abroad; field hospitals.

Excludes: military aid missions; base hospitals ; military schools and colleges where curricula resemble those of civilian institutions even though attendance may be limited to military personnel and their families; pension schemes for military personnel.

03 PUBLIC ORDER AND SAFETY

01 Police Services

- Administration of police affairs and services, including alien registration, issuing work and travel documents to immigrants, maintenance of arrest records and statistics related to police work, road traffic regulation and control, prevention of smuggling and control of offshore and ocean fishing; operation of regular and auxiliary police forces, of port, border and coast guards, and of other special police forces maintained by public authorities; operation of police laboratories; operation or support of police training programs.

Includes: traffic wardens.

Excludes: police colleges offering general education in addition to police training

02 Fire Protection Services

- Administration of fire prevention and fire fighting affairs and services;
- Operation of regular and auxiliary fire brigades and of other fire prevention and fire fighting services maintained by public authorities; operation or support of fire prevention and fire fighting training programs.

Includes: civil protection services such as mountain rescue, beach surveillance, evacuation of flooded areas, etc.

Excludes: civil defense ; forces especially trained and equipped for fighting or preventing forest fires

03 Law Courts

- Administration, operation or support of civil and criminal law courts and the judicial system, including enforcement of fines and legal settlements imposed by the courts and operation of parole and probation systems; legal representation and advice on behalf of government or on behalf of others provided by government in cash or in services.

Includes: administrative tribunals, ombudsmen and the like.

Excludes: prison administration

04 Correctional Services

- Administration, operation or support of prisons and other places for the detention or rehabilitation of criminals such as prison farms, workhouses, reformatories, borstals, asylums for the criminally insane, etc.

09 Other Public Order and Safety

- Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programs and budgets relating to public order and safety; preparation and enforcement of legislation and standards for the provision of public order and safety; production and dissemination of general information, technical documentation and statistics on public order and safety.

Includes: public order and safety affairs and services that cannot be assigned elsewhere

04 ECONOMIC AFFAIRS

01 Industry and Commerce

- Administration of general economic and commercial affairs and services, including general foreign commercial affairs; formulation and implementation of general economic and commercial policies; liaison among different branches of government and between government and business;
- Regulation or support of general economic and commercial activities such as export and import trade as a whole, commodity and equity markets, overall income controls, general trade promotion activities, general regulation of monopolies and other restraints on trade and market entry, etc.; supervision of the banking industry;
- Operation or support of institutions dealing with patents, trademarks, copyrights, company registration, weather forecasting, standards, hydrologic surveys, geodesic surveys, etc.;
- Grants, loans or subsidies to promote general economic and commercial policies and programs.

Includes: consumer education and protection.

02 Labour Relations and Employment Services

- Administration of general labour affairs and services; formulation and implementation of general labour policies; supervision and regulation of labour conditions (hours of work, wages, safety, etc.);
- Liaison among different branches of government and between government and overall industrial, business and labour organizations;
- operation or support of general programs or schemes to facilitate labor mobility, to reduce sex,race, age and other discrimination, to reduce the rate of unemployment in distressed or underdeveloped regions, to promote the employment of disadvantaged or other groups characterized by high unemployment rates, etc.; operation of labor exchanges; operation or support of arbitration and mediation services;
- Production and dissemination of general information, technical documentation and statistics on general labour affairs and services;
- Grants, loans or subsidies to promote general labor policies and programs.

Excludes: labour affairs of a particular industry provision of social protection in the form of cash benefits and benefits in kind to persons who are unemployed .

03 Agriculture, Fishing and Forestry

- Administration of agricultural affairs and services; conservation, reclamation or expansion of arable land; agrarian reform and land settlement; supervision and regulation of the agricultural industry;
- Construction or operation of flood control, irrigation and drainage systems, including grants, loans or subsidies for such works;
- operation or support of programs or schemes to stabilize or improve farm prices and farm incomes;
- operation or support of extension services or veterinary services to farmers, pest control services,crop inspection services and crop grading services;
- Production and dissemination of general information, technical documentation and statistics on agricultural affairs and services;
- Compensation, grants, loans or subsidies to farmers in connection with agricultural activities,including payments for restricting or encouraging output of a particular crop or for allowing land to remain uncultivated.

Excludes: multi-purpose development projects

Forestry

- Administration of forestry affairs and services; conservation, extension and rationalized exploitation of forest reserves; supervision and regulation of forest operations and issuance of tree-felling licenses;
- Operation or support of reforestation work, pest and disease control, forest fire-fighting and fire prevention services and extension services to forest operators;

- Production and dissemination of general information, technical documentation and statistics on forestry affairs and services;
- Grants, loans or subsidies to support commercial forest activities.

Includes: forest crops in addition to timber.

Fishing and hunting

This class covers both commercial fishing and hunting, and fishing and hunting for sport. The fishing and hunting affairs and services listed below refer to activities that take place outside natural parks and reserves.

- Administration of fishing and hunting affairs and services; protection, propagation and rationalized exploitation of fish and wildlife stocks; supervision and regulation of freshwater fishing, coastal fishing, ocean fishing, fish farming, wildlife hunting and issuance of fishing and hunting licenses;
- Operation or support of fish hatcheries, extension services, stocking or culling activities, etc.;
- Production and dissemination of general information, technical documentation and statistics on fishing and hunting affairs and services;
- Grants, loans or subsidies to support commercial fishing and hunting activities, including the construction or operation of fish hatcheries.

Excludes: control of offshore and ocean fishing; administration, operation or support of natural parks and reserves.

04 Fuel and Energy

Coal and other solid mineral fuels

This class covers coal of all grades, lignite and peat irrespective of the method used in their extraction or beneficiation and the conversion of these fuels to other forms such as coke or gas.

- Administration of solid mineral fuel affairs and services; conservation, discovery, development and rationalized exploitation of solid mineral fuel resources; supervision and regulation of the extraction, processing, distribution and use of solid mineral fuels;
- Production and dissemination of general information, technical documentation and statistics on solid mineral fuel affairs and services;
- Grants, loans or subsidies to support the solid mineral fuel industry and the coke, briquette or manufactured gas industries.

Excludes: solid mineral fuel transportation affairs (classified to the appropriate class of group).

Petroleum and natural gas

This class covers natural gas, liquefied petroleum gases and refinery gases, oil from wells or other sources such as shale or tar sands and the distribution of town gas regardless of its composition.

- Administration of petroleum and natural gas affairs and services; conservation, discovery, development and rationalized exploitation of petroleum and natural gas resources; supervision and regulation of the extraction, processing, distribution and use of petroleum and natural gas;
- production and dissemination of general information, technical documentation and statistics on petroleum and natural gas affairs and services;
- grants, loans or subsidies to support the petroleum extraction industry and the industry refining crude petroleum and related liquid and gaseous products.

Excludes: petroleum or gas transportation affairs (classified to the appropriate class of group).

Nuclear fuel

- Administration of nuclear fuel affairs and services; conservation, discovery, development and rationalized exploitation of nuclear material resources; supervision and regulation of the extraction and processing of nuclear fuel materials and of the manufacture, distribution and use of nuclear fuel elements;
- Production and dissemination of general information, technical documentation and statistics on nuclear fuel affairs and services;
- Grants, loans or subsidies to support the nuclear materials mining industry and the industries processing such materials.

Excludes: nuclear fuel transportation affairs (classified to the appropriate class of group; disposal of radioactive wastes .

Other Fuels

- Administration of affairs and services involving fuels such as alcohol, wood and wood wastes, bagasse and other non-commercial fuels;
- production and dissemination of general information, technical documentation and statistics on availability, production and utilization of such fuels;
- grants, loans or subsidies to promote the use of such fuels for the production of energy.

Excludes: forest management ; wind and solar heat or ; geothermal resources (70436).

Electricity: This class covers both traditional sources of electricity such as thermal or hydro supplies and newer sources such as wind or solar heat.

- Administration of electricity affairs and services; conservation, development and rationalized exploitation of electricity supplies; supervision and regulation of the generation, transmission and distribution of electricity;
- construction or operation of non-enterprise-type electricity supply systems;
- production and dissemination of general information, technical documentation and statistics on electricity affairs and services;
- grants, loans or subsidies to support the electricity supply industry, including such outlays for the construction of dams and other works designed chiefly to provide electricity.

Excludes: non-electric energy produced by wind or solar heat

Non-electric energy)

Administration of non-electric energy affairs and services which chiefly concern the production, distribution and utilization of heat in the form of steam, hot water or hot air;

- construction or operation of non-enterprise-type systems supplying non-electric energy;
- production and dissemination of general information, technical documentation and statistics on availability, production and utilization of non-electric energy;
- grants, loans or subsidies to promote the use of non-electric energy.

Includes: geothermal resources; non-electric energy produced by wind or solar heat.

05 MINING, MANUFACTURING, AND CONSTRUCTION

Mining of mineral resources other than mineral fuels

This class covers metal-bearing minerals, sand, clay, stone, chemical and fertilizer minerals, salt, gemstones, asbestos, gypsum, etc.

- Administration of mining and mineral resource affairs and services; conservation, discovery, development and rationalized exploitation of mineral resources; supervision and regulation of prospecting, mining, marketing and other aspects of mineral production;
- production and dissemination of general information, technical documentation and statistics on mining and mineral resource affairs and services;
- grants, loans or subsidies to support commercial mining activities.

Includes: issuance of licenses and leases, regulation of production rates, inspection of mines for conformity to safety regulations, etc.

Excludes: coal and other solid fuels, petroleum and natural gas and nuclear fuel materials.

Manufacturing

Administration of manufacturing affairs and services; development, expansion or improvement of manufacturing; supervision and regulation of the establishment and operation of manufacturing plants; liaison with manufacturers' associations and other organizations interested in manufacturing affairs and services;

- production and dissemination of general information, technical documentation and statistics on manufacturing activities and manufactured products;
- grants, loans or subsidies to support manufacturing enterprises.

Includes: inspection of manufacturing premises for conformity with safety regulations, protection of consumers against dangerous products, etc.

Excludes: affairs and services concerning the coal processing industry, the petroleum refinery industry or the nuclear fuel industry.

Construction

Administration of construction affairs and services; supervision of the construction industry; development and regulation of construction standards;

- production and dissemination of general information, technical documentation and statistics on construction affairs and services.

Includes: issuance of certificates permitting occupancy, inspection of construction sites for conformity with safety regulations, etc.

Excludes: grants, loans and subsidies for the construction of housing, industrial buildings, streets, public utilities, cultural facilities, etc. (classified according to function); development and regulation of housing standards

06 Road Construction and Repairs

- Construction and repairs of roads and bridges

07 Road transport (CS)

- Administration of affairs and services concerning operation, use, construction and maintenance of road transport systems and facilities (roads, bridges, tunnels, parking facilities, bus terminals, etc.);
- supervision and regulation of road users (vehicle and driver licensing, vehicle safety inspection, size and load specifications for passenger and freight road transport, regulation of hours of work of bus, coach and lorry drivers, etc.), of road transport system operations (granting of franchises, approval of freight tariffs and passenger fares and of hours and frequency of service, etc.) and of road construction and maintenance;
- Construction or operation of non-enterprise-type road transport systems and facilities;
- Production and dissemination of general information, technical documentation and statistics on road transport system operations and on road construction activities;
- Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of road transport systems and facilities.

Includes: highways, urban roads, streets, bicycle paths and footpaths.

Excludes: road traffic control ; grants, loans and subsidies to road vehicle manufacturers ; street cleaning ; construction of noise embankments, hedges and other anti-noise facilities including the resurfacing of sections of urban highways with noise reducing surfaces ; street lighting .

08 Shipping Ports and Lighthouses

Water transport

- Administration of affairs and services concerning operation, use, construction and maintenance of inland, coastal and ocean water transport systems and facilities (harbors, docks, navigation aids and equipment, canals, bridges, tunnels, channels, breakwaters, piers, wharves, terminals, etc.);
- Supervision and regulation of water transport users (registration, licensing and inspection of vessels and crews, regulations concerning passenger safety and freight security, etc.), of water transport system operations (granting of franchises, approval of freight tariffs and passenger fares and of hours and frequency of service, etc.) and of water transport facility construction and maintenance;
- Construction or operation of non-enterprise-type water transport systems and facilities (such as ferries);

- Production and dissemination of general information, technical documentation and statistics on water transport system operations and on water transport facility construction activities;
- Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of water transport systems and facilities.

Includes: radio and satellite navigation aids; emergency rescue and towing services.

Excludes: grants, loans and subsidies to shipbuilders.

09 Rail transport

- Administration of affairs and services concerning operation, use, construction or maintenance of railway transport systems and facilities (railway roadbeds, terminals, tunnels, bridges, embankments, cuttings, etc.);
- Supervision and regulation of railway users (rolling stock condition, roadbed stability, passenger safety, security of freight, etc.), of railway transport system operations (granting of franchises, approval of freight tariffs and passenger fares and of hours and frequency of service, etc.) and of railway construction and maintenance;
- Construction or operation of non-enterprise-type railway transport systems and facilities;
- Production and dissemination of general information, technical documentation and statistics on railway transport system operations and on railway construction activities;
- Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of railway transport systems and facilities.

Includes: long-line and interurban railway transport systems, urban rapid transit railway transport systems and street railway transport systems; acquisition and maintenance of rolling stock.

Excludes: grants, loans and subsidies to rolling stock manufacturers; construction of noise embankments, hedges and other anti-noise facilities including the resurfacing of sections of railways with noise reducing surfaces.

10 Civil Aviation

- Administration of affairs and services concerning operation, use, construction and maintenance of air transport systems and facilities (airports, runways, terminals, hangars, navigation aids and equipment, air control amenities, etc.);
- Supervision and regulation of air transport users (registration, licensing and inspection of aircraft, pilots, crews, ground crews, regulations concerning passenger safety, investigation of air transport accidents, etc.), of air transport system operations (allocation of routes, approval of freight tariffs and passenger fares and of frequency and levels of service, etc.) and of air transport facility construction and maintenance;
- Construction or operation of non-enterprise-type public air transport services and facilities;
- Production and dissemination of general information, technical documentation and statistics on air transport system operations and on air transport facility construction;
- Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of air transport systems and facilities.

Includes: radio and satellite navigation aids; emergency rescue services; scheduled and non-scheduled freight and passenger services; regulation and control of flying by private individuals.

Excludes: grants, loans and subsidies to aircraft manufacturers .

11 Postal Services

- Administration of the Postal services

12 Telecommunication Services

- Administration of affairs and services concerning construction, extension, improvement, operation and maintenance of communication systems (postal, telephone, telegraph, wireless and satellite communication systems);
- Regulation of communication system operations (granting of franchises; assignment of frequencies, specification of markets to be served and tariffs to be charged, etc.);
- Production and dissemination of general information, technical documentation and statistics on communication affairs and services;

- Grants, loans or subsidies to support the construction, operation, maintenance or upgrading of communication systems.

Excludes: radio and satellite navigation aids for water transport and air transport ; radio and television broadcasting systems.

13 Tourism

□ Administration of tourism affairs and services; promotion and development of tourism; liaison with the transport, hotel and restaurant industries and other industries benefiting from the presence of tourists;

- operation of tourist offices at home and abroad, etc.; organization of advertising campaigns, including the production and dissemination of promotional literature and the like;
- compilation and publication of statistics on tourism.

14 Physical Planning and Development

- Physical Planning and Development

15 Scientific and Technological Services

Administration and operation of government agencies engaged in applied research and experimental development related to mining, manufacturing and construction;

- Grants, loans or subsidies to support applied research and experimental development related to mining, manufacturing and construction undertaken by non-government bodies such as research institutes and universities.

Excludes: basic research

99 Other Economic Affairs

- Administration, operation or support activities relating to general and sectoral economic affairs that cannot be assigned elsewhere.

05 ENVIRONMENTAL PROTECTION AND CONSERVATION

The breakdown of environmental protection is based upon the Classification of Environmental Protection Activities (CEPA) as elaborated in the European System for the Collection of Economic Information on the Environment (SERIEE) of the Statistical Office of the European Communities (Eurostat).

01 Solid Waste Management

This group covers collection, treatment and disposal of waste. Waste collection includes sweeping of streets, squares, paths, markets, public gardens, parks, etc.; collection of all types of waste, whether selective by type of product or undifferentiated covering all waste, and their transport to place of treatment or discharge. Waste treatment includes any method or process designed to change the physical, chemical or biological character or composition of any waste so as to neutralize it, to render it non-hazardous, to make it safer for transport, to make it amenable for recovery or storage or to reduce it in volume. Waste disposal includes final placement of waste for which no further use is foreseen by landfill, containment, underground disposal, dumping at sea or any other relevant disposal method.

- Administration, supervision, inspection, operation or support of waste collection, treatment and disposal systems;
- Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such systems.

Includes: collection, treatment and disposal of nuclear waste.

02 Waste Water Management

This group covers sewage system operation and waste water treatment. Sewage system operation includes management and construction of the system of collectors, pipelines, conduits and pumps to evacuate any waste water (rainwater, domestic and other available waste water) from the points of generation to either a sewage treatment plant or to a point where waste water is discharged to surface water. Waste water treatment includes any mechanical, biological or advanced process to render waste water fit to meet applicable environment standards or other quality norms.

- Administration, supervision, inspection, operation or support of sewage systems and waste water treatment;
- Grants loans or subsidies to support the operation, construction, maintenance or upgrading of such systems.

03 Pollution Abatement

This group covers activities relating to ambient air and climate protection, soil and groundwater protection, noise and vibration abatement and protection against radiation. These activities include construction, maintenance and operation of monitoring systems and stations (other than weather stations); construction of noise embankments, hedges and other anti-noise facilities including the resurfacing of sections of urban highways or railways with noise reducing surfaces; measures to clean pollution in water bodies; measures to control or prevent the emissions of greenhouse gases and pollutants that adversely affect the quality of the air; construction, maintenance and operation of installations for the decontamination of polluted soils and for the storage of pollutant products; transportation of pollutant products.

- Administration, supervision, inspection, operation or support of activities relating to pollution abatement and control;
- Grants, loans or subsidies to support activities relating to pollution abatement and control.

04 Protection of Biodiversity and Landscape

This group covers activities relating to the protection of fauna and flora species (including the reintroduction of extinct species and the recovery of species menaced by extinction), the protection of habitats (including the management of natural parks and reserves) and the protection of landscapes for their aesthetic values (including the reshaping of damaged landscapes for the purpose of strengthening their aesthetic value and the rehabilitation of abandoned mines and quarry sites).

- Administration, supervision, inspection, operation or support of activities relating to the protection of biodiversity and landscape;
- Grants, loans or subsidies to support activities relating to the protection of biodiversity and landscape.

99 Other Environmental Protection and Conservation

- Administration, management, regulation, supervision, operation and support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programs and budgets for the promotion of environmental protection; preparation and enforcement of legislation and standards for the provision of environmental protection services; production and dissemination of general information, technical documentation and statistics on environmental protection.

Includes: environmental protection affairs and services that cannot be assigned elsewhere..

06 HOUSING AND COMMUNITY AMENITIES

01 Housing Development

- Administration of housing development affairs and services; promotion, monitoring and evaluation of housing development activities whether or not the activities are under the auspices of public authorities; development and regulation of housing standards;
- Slum clearance related to provision of housing; acquisition of land needed for construction of dwellings; construction or purchase and remodeling of dwelling units for the general public or for people with special needs;

- Production and dissemination of public information, technical documentation and statistics on housing development affairs and services;
- Grants, loans or subsidies to support the expansion, improvement or maintenance of the housing stock.

Excludes: development and regulation of construction standards ; cash benefits and benefits in kind to help households meet the cost of housing.

02 Community Development (CS)

- Administration of community development affairs and services; administration of zoning laws and land-use and building regulations;
- Planning of new communities or of rehabilitated communities; planning the improvement and development of facilities such as housing, industry, public utilities, health, education, culture, recreation, etc. for communities; preparation of schemes for financing planned developments;
- Production and dissemination of general information, technical documentation and statistics on community development affairs and services.

Excludes: plan implementation, that is, the actual construction of housing, industrial buildings, streets, public utilities, cultural facilities, etc. (classified according to function); agrarian reform and land resettlement ; administration of construction standards and housing standards

03 Water Supply Services

- Administration of water supply affairs; assessment of future needs and determination of availability in terms of such assessment; supervision and regulation of all facets of potable water supply including water purity, price and quantity controls;
- Construction or operation of non-enterprise-type of water supply systems;
- Production and dissemination of general information, technical documentation and statistics on water supply affairs and services;
- Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of water supply systems.

Excludes: irrigation systems ; multi-purpose projects); collection and treatment of waste water.

99 Other Housing And Community Amenities

- Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programs and budgets relating to housing and community amenities; preparation and enforcement of legislation and standards relating to housing and community amenities; production and dissemination of general information, technical documentation and statistics relating to housing and community amenities.

Includes: administration, operation or support activities relating to housing and community amenities that cannot be assigned elsewhere

07 HEALTH AFFAIRS SERVICES

This includes spending on services provided to individual persons and services provided on a collective basis. Areas such as medical products, appliances and equipment, outpatient services, hospital services and public health services are included in this division.

Government outlays on health include expenditures on services provided to **individual** persons and services provided on a **collective** basis. Collective health services are concerned with matters such as formulation and administration of government policy; setting and enforcement of standards for medical and paramedical personnel and for hospitals, clinics, surgeries, etc.; regulation and licensing of providers of health services; and applied research and experimental development into medical and health-related matters.

01 Health Administration

Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall health policies, plans, programs and budgets; preparation and enforcement of legislation and standards for the provision of health services, including the licensing of medical establishments and medical and paramedical personnel; production and dissemination of general information, technical documentation and statistics on health.

Includes: health affairs and services that cannot be assigned elsewhere.

02 Medical Products, Appliances, And Equipment

This group covers medicaments, prostheses, medical appliances and equipment and other health related products obtained by individuals or households, either with or without a prescription, usually from dispensing chemists, pharmacists or medical equipment suppliers. They are intended for consumption or use outside a health facility or institution. Such products supplied directly to outpatients by medical, dental and paramedical practitioners or to in-patients by hospitals and the like are included in outpatient services or hospital services.

03 Outpatient Services

This group covers medical, dental and paramedical services delivered to outpatients by medical, dental and paramedical practitioners and auxiliaries. The services may be delivered at home, in individual or group consulting facilities, dispensaries or the outpatient clinics of hospitals and the like. Outpatient services include the medicaments, prostheses, medical appliances and equipment and other health-related products supplied directly to outpatients by medical, dental and paramedical practitioners and auxiliaries. Medical, dental and paramedical services provided to in-patients by hospitals and the like are included in hospital services .

04 Hospital Services

Hospitalization is defined as occurring when a patient is accommodated in a hospital for the duration of the treatment. Hospital day-care and home-based hospital treatment are included, as are hospices for terminally ill persons. This group covers the services of general and specialist hospitals, the services of medical centers, maternity centers, nursing homes and convalescent homes which chiefly provide in-patient services, the services of military base hospitals, the services of institutions serving old people in which medical monitoring is an essential component and the services of rehabilitation centers providing in-patient health care and rehabilitative therapy where the objective is to treat the patient rather than to provide long-term support. Hospitals are defined as institutions which offer in-patient care under direct supervision of qualified medical doctors. Medical centers, maternity centers, nursing homes and convalescent homes also provide in-patient care but their services are supervised and frequently delivered by staff of lower qualification than medical doctors. The group does not cover facilities such as military field hospitals , surgeries, clinics and dispensaries devoted exclusively to outpatient care , institutions for disabled persons and rehabilitation centers providing primarily long-term support , retirement homes for elderly persons . Neither does it cover payments to patients for loss of income due to hospitalization. Hospital services include medicaments, prostheses, medical appliances and equipment and other health-related products supplied to hospital patients. It also includes non-medical expenditure of hospitals on administration, non-medical staff, food and drink, accommodation (including staff accommodation), etc.

05 Public Health Services

- Provision of public health services;
- Administration, inspection, operation or support of public health services such as blood-bank operation (collecting, processing, storing, shipping), disease detection (cancer, tuberculosis, venereal disease), prevention (immunization, inoculation), monitoring (infant nutrition, child health), epidemiological data collection, family planning services and so forth;
- Preparation and dissemination of information on public health matters.

Includes: public health services delivered by special teams to groups of clients, most of whom are in good health, at workplaces, schools or other non-medical settings; public health services not connected

with a hospital, clinic or practitioner; public health services not delivered by medically qualified doctors; public health service laboratories.

Excludes: medical analysis laboratories ; laboratories engaged in determining the causes of disease .

08 RECREATION, CULTURE, AND RELIGION

Government outlays on recreation, culture, and religion include expenditures on services provided to individual persons and households and expenditures on services provided on a collective basis. Collective services are provided to the community as a whole. They include activities such as formulation and administration of government policy; formulation and enforcement of legislation and standards for providing recreational and cultural services; and applied research and experimental development into recreational, cultural and religious affairs and services.

01 Recreational and sporting services

- Provision of sporting and recreational services; administration of sporting and recreational affairs; supervision and regulation of sporting facilities;
- Operation or support of facilities for active sporting pursuits or events (playing fields, tennis courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymnasia, etc.); operation or support of facilities for passive sporting pursuits or events (chiefly specially equipped venues for playing cards, board games, etc.); operation or support of facilities for recreational pursuits (parks, beaches, camping grounds and associated lodging places furnished on a non-commercial basis, swimming pools, public baths for washing, etc.);
- Grants, loans or subsidies to support teams or individual competitors or players.

Includes: facilities for spectator accommodation; national, regional or local team representation in sporting events.

Excludes: zoological or botanical gardens, aquaria, arboreta and similar institutions ; sporting and recreational facilities associated with educational institutions (classified to the appropriate function

02 Art and Cultural services

- Provision of cultural services; administration of cultural affairs; supervision and regulation of cultural facilities;
- operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.); production, operation or support of cultural events (concerts, stage and film productions, art shows, etc.);
- Grants, loans or subsidies to support individual artists, writers, designers, composers and others working in the arts or to organizations engaged in promoting cultural activities.

Includes: national, regional or local celebrations provided they are not intended chiefly to attract tourists.

Excludes: cultural events intended for presentation beyond national boundaries ; national, regional or local celebrations intended chiefly to attract tourists ; production of cultural material intended for distribution by broadcasting..

03 Broadcasting and Publishing Services)

- Administration of broadcasting and publishing affairs; supervision and regulation of broadcasting and publishing services;
- operation or support of broadcasting and publishing services;
- Grants, loans or subsidies to support: the construction or acquisition of facilities for television or radio broadcasting; the construction or acquisition of plant, equipment or materials for newspaper, magazine or book publishing; the production of material for, and its presentation by, broadcasting; the gathering of news or other information; the distribution of published works.

Excludes: government printing offices and plants; provision of education by radio or television broadcasting .

04 Religious and other Community Services (CS)

- Administration of religious and other community affairs;
- Provision of facilities for religious and other community services, including support for their operation, maintenance and repair;
- Payment of clergy or other officers of religious institutions; support for the holding of religious services; grants, loans or subsidies to support fraternal, civic, youth and social organizations or labour unions and political parties.

05 Youth Development Services

- Youth development services

99 Other Recreation, Culture, and Religion

- Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programs and budgets for the promotion of sport, recreation, culture and religion; preparation and enforcement of legislation and standards for the provision of recreational and cultural services; production and dissemination of general information technical documentation and statistics on recreation, cultural and religion.

Includes: affairs and services relating to recreation, culture and religion that cannot be assigned elsewhere.

09 EDUCATION AFFAIRS AND SERVICES

Government outlays on education include expenditures on services provided to individual pupils and students and expenditures on services provided on a collective basis. Collective educational services are concerned with matters such as formulation and administration of government policy; setting and enforcement of standards; regulation, licensing and supervision of educational establishments; and applied research and experimental development into education affairs and services. However, overhead expenses connected with administration or functioning of a group of schools, colleges, etc. are considered to be individual expenditures and are classified to the relevant subfunction under this function.

The breakdown of education is based upon the level categories of the 1997 International Standard Classification of Education (ISCED-97) of the United Nations Educational, Scientific and Cultural Organization (UNESCO). This division includes military schools and colleges where curricula resemble those of civilian institutions, police colleges offering general education in addition to police training and the provision of education by radio or television broadcasting. Expenditures so incurred are classified to the relevant sub-function under this function.

to (7095) as appropriate.

01 Education Administration

- Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall educational policies, plans, programs and budgets; preparation and enforcement of legislation and standards for the provision of education, including licensing of educational establishments; production and dissemination of general information, technical documentation and statistics on education.

Includes: education affairs and services that cannot be assigned elsewhere.

02 Pre-primary Education (Early Childhood Education)

- Provision of pre-primary education at ISCED-97 level 0;
- Administration, inspection, operation or support of schools and other institutions providing pre-primary education at ISCED-97 level 0.

Excludes: subsidiary services to education (70960).

03 Primary Education

Provision of primary education at ISCED-97 level 1;

- administration, inspection, operation or support of schools and other institutions providing primary education at ISCED-97 level 1.

Includes: literacy programs for students too old for primary school.

Excludes: subsidiary services to education

04 Secondary Education

Lower-secondary education

- Provision of lower-secondary education at ISCED-97 level 2;
- administration, inspection, operation or support of schools and other institutions providing lowersecondary education at ISCED-97 level 2;
- Scholarships, grants, loans and allowances to support pupils pursuing lower-secondary education at ISCED-97 level 2.

Includes: out-of-school lower-secondary education for adults and young people.

Excludes: subsidiary services to education (70960).

- Provision of lower-secondary education at ISCED-97 level 2;
- Administration, inspection, operation or support of schools and other institutions providing lowersecondary education at ISCED-97 level 2;
- Scholarships, grants, loans and allowances to support pupils pursuing lower-secondary education at ISCED-97 level 2.

Includes: out-of-school lower-secondary education for adults and young people.

Excludes: subsidiary services to education .

Upper-secondary education

- Provision of upper-secondary education at ISCED-97 level 3;
- Administration, inspection, operation or support of schools and other institutions providing uppersecondary education at ISCED-97 level 3;
- Scholarships, grants, loans and allowances to support pupils pursuing upper-secondary education at ISCED-97 level 3.

Includes: out-of-school upper-secondary education for adults and young people.

Excludes: subsidiary services to education

Post-secondary non-tertiary education

- Provision of post-secondary non-tertiary education at ISCED-97 level 4;
- Administration, inspection, operation or support of institutions providing post-secondary non-tertiary education at ISCED-97 level 4;
- Scholarships, grants, loans and allowances to support students pursuing post-secondary non-tertiary education at ISCED-97 level 4.

Includes: out-of-school post-secondary non-tertiary education for adults and young people.

Excludes: subsidiary services to education.

05 Tertiary Education

First stage of tertiary education

- Provision of tertiary education at ISCED-97 level 5;

- Administration, inspection, operation or support of universities and other institutions providing tertiary education at ISCED-97 level 5;
- Scholarships, grants, loans and allowances to support students pursuing tertiary education at ISCED-97 level 5.

Second stage of tertiary education

- Provision of tertiary education at ISCED-97 level 6;
- Administration, inspection, operation or support of universities and other institutions providing tertiary education at ISCED-97 level 6;
- Scholarships, grants, loans and allowances to support students pursuing tertiary education at ISCED-97 level 6.

Excludes: subsidiary services to education

06 Education Not Definable by Level

- Provision of education not definable by level (that is, educational programs, generally for adults, which do not require any special prior instruction, in particular vocational training and cultural development);
- Administration, inspection, operation or support of institutions providing education not definable by level;
- Scholarships, grants, loans and allowances to support students pursuing education programs not definable by level.

07 Subsidiary Services to Education

- Provision of subsidiary services to education;
- administration, inspection, operation or support of transportation, food, lodging, medical and dental care and related subsidiary services chiefly for students regardless of level.

10 SOCIAL SECURITY AND WELFARE SERVICES

This covers expense on services and transfers provided to individual persons and households and also on a collective basis. These services and transfers include benefits in cash and kind for sickness and disability, old age, unemployment, housing, social exclusion and to survivors, family and children.

Government outlays on social protection include expenditures on services and transfers provided to **individual** persons and households and expenditures on services provided on a **collective** basis.

Collective social protection services are concerned with matters such as formulation and administration of government policy; formulation and enforcement of legislation and standards for providing social protection; and applied research and experimental development into social protection affairs and services.

The social protection functions and their definitions are based on the 1996 European System of integrated Social Protection Statistics (ESSPROS) of the Statistical Office of the European Communities (Eurostat).

01 Sickness and Disability

- Provision of social protection in the form of cash benefits or benefits in kind that replace in whole or in part loss of earnings during a temporary inability to work due to sickness or injury;
- Administration, operation or support of such social protection schemes;
- Cash benefits, such as flat-rate or earnings-related sick leave payments, miscellaneous payments provided to help persons temporarily unable to work due to sickness or injury;

- Benefits in kind, such as assistance with daily tasks provided to persons temporarily unable to work due to sickness or injury (home help, transport facilities, etc.).

Disability

- Provision of social protection in the form of cash benefits or benefits in kind to persons who are fully or partially unable to engage in economic activity or lead a normal life due to a physical or mental impairment that is either permanent or likely to persist beyond a minimum prescribed period;
- Administration, operation or support of such social protection schemes;
- Cash benefits, such as disability pensions paid to persons below the standard retirement age who encounter a disability which impairs their ability to work, early retirement benefits paid to older workers who retire before reaching the standard retirement age due to reduced capacity to work, care allowances, allowances paid to disabled persons undertaking work adapted to their condition or undergoing vocational training, other periodic or lump-sum payments paid to disabled persons for social protection reasons;
- Benefits in kind, such as lodging and possibly board provided to disabled persons in appropriate establishments, assistance provided to disabled persons to help them with daily tasks (home help, transport facilities etc.), allowances paid to the person who looks after the disabled person, vocational and other training provided to further the occupational and social rehabilitation of disabled persons, miscellaneous services and goods provided to disabled persons to enable them to participate in leisure and cultural activities or to travel or to participate in community life.

Excludes: cash benefits and benefits in kind paid to disabled persons on reaching the standard retirement

02 Senior Citizen (Old age)

- Provision of social protection in the form of cash benefits and benefits in kind against the risks linked to old age (loss of income, inadequate income, lack of independence in carrying out daily tasks, reduced participation in social and community life, etc.);
- administration, operation or support of such social protection schemes;
- Cash benefits, such as old-age pensions paid to persons on reaching the standard retirement age, anticipated old-age pensions paid to older workers who retire before the standard retirement age, partial retirement pensions paid either before or after the standard retirement age to older workers who continue working but reduce their working hours, care allowances, other periodic or lumpsum payments paid upon retirement or on account of old age;
- Benefits in kind, such as lodging and sometimes board provided to elderly persons either in specialized institutions or staying with families in appropriate establishments, assistance provided to elderly persons to help them with daily tasks (home help, transport facilities etc.), allowances paid to the person who looks after an elderly person, miscellaneous services and goods provided to elderly persons to enable them to participate in leisure and cultural activities or to travel or to participate in community life.

Includes: pension schemes for military personnel and for government employees.

Excludes: early retirement benefits paid to older workers who retire before reaching standard retirement age due to disability or unemployment .

03 Survivor's Assistance

- Provision of social protection in the form of cash benefits and benefits in kind to persons who are survivors of a deceased person (such as the person's spouse, ex-spouse, children, grandchildren, parents or other relatives);
- Administration, operation or support of such social protection schemes;
- Cash benefits, such as survivors' pensions, death grants, other periodic or lump-sum payments to survivors;
- Benefits in kind, such as payments towards funeral expenses, miscellaneous services and goods provided to survivors to enable them to participate in community life.

04 Family and Children

- Provision of social protection in the form of cash benefits and benefits in kind to households with dependent children;
- Administration, operation or support of such social protection schemes;
- Cash benefits, such as maternity allowances, birth grants, parental leave benefits, family or child allowances, other periodic or lump-sum payments to support households and help them meet the costs of specific needs (for example, those of the lone parent families or families with handicapped children);
- Benefits in kind, such as shelter and board provided to pre-school children during the day or part of the day, financial assistance towards payment of a nurse to look after children during the day, shelter and board provided to children and families on a permanent basis (orphanages, foster families, etc.), goods and services provided at home to children or to those who care for them, miscellaneous services and goods provided to families, young people or children (holiday and leisure centers).

Excludes: family planning services

05 Unemployment

- Provision of social protection in the form of cash benefits and benefits in kind to persons who are capable of work, available for work but are unable to find suitable employment;
- Administration, operation or support of such social protection schemes;
- Cash benefits, such as full and partial unemployment benefits, early retirement benefits paid to older workers who retire before reaching the standard retirement age due to unemployment or job reduction caused by economic measures, allowances to targeted groups in the labor force who take part in training schemes intended to develop their potential for employment, redundancy compensation, other periodic or lump-sum payments to the unemployed, particularly the long-term unemployed;
- Benefits in kind, such as mobility and resettlement payments, vocational training provided to persons without a job or retraining provided to persons at risk of losing their job, accommodation, food or clothes provided to unemployed persons and their families.

Excludes: general programs or schemes directed towards increasing labor mobility, reducing the rate of unemployment or promoting the employment of disadvantaged or other groups characterized by high unemployment ; cash benefits and benefits in kind paid to unemployed persons on reaching the standard retirement age .

06 Housing

- Provision of social protection in the form of benefits in kind to help households meet the cost of housing (recipients of these benefits are means-tested);
- Administration, operation or support of such social protection schemes;
- Benefits in kind, such as payments made on a temporary or long-term basis to help tenants with rent costs, payments to alleviate the current housing costs of owner-occupiers (that is to help with paying mortgages or interest), provision of low-cost or social housing.

99 Other Social Security and Welfare Services

- Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall social protection policies, plans, programs and budgets; preparation and enforcement of legislation and standards for the provision of social protection; production and dissemination of general information, technical documentation and statistics on social protection.

Includes: provision of social protection in the form of cash benefits and benefits in kind to victims of fires, floods, earthquakes and other peacetime disasters; purchase and storage of food, equipment and other supplies for emergency use in the case of peacetime disasters; other social protection affairs and services that cannot be assigned elsewhere.

8.3 Functional Classification Code

Function	SubFunction	Description
00	00	Not Applicable
01		General Public Services
	01	Executive and Legislative Services
	02	Economic and Fiscal Policies Management
	03	Personnel Management
	04	Foreign Affairs
	05	Economic Planning and Statistical Services
	06	Public Works
	07	Public Debt Management- Internal Debt
	08	Public Debt Management- External Debt
	99	Other General Public Service
02	00	Defence Affairs and Services
03		Public Order and Safety
	01	Police Services
	02	Fire Protection Services
	03	Law Courts
	04	Correctional Services
	99	Other Public Order And Safety
04		Economic Affairs
	01	Industry and Commerce
	02	Labour Relations and Employment Services
	03	Agriculture, Fishing and Forestry
	04	Fuel and Energy
	05	Mining, Manufacturing and Construction
	06	Road Construction and Repairs
	07	Road Transport
	09	Shipping, Ports, and Light Houses
	08	Rail Transport
	10	Civil Aviation
	11	Postal Services
	12	Telecommunication Services
	13	Tourism
	14	Physical Planning and Development
	15	Scientific and Technological Services
	99	Other Economic Affairs
05		Environmental Protection and Conservation
	01	Solid Waste Management
	02	Waste Water Management
	03	Pollution Abatement
	04	Protection Of Biodiversity and Landscape
	99	Other Environmental Protection and Conservation
06		Housing And Community Amenities
	01	Housing Development
	02	Community Development
	03	Water Supply Services
	99	Other Housing and Community Amenities
07		Health Affairs and Services
	01	Health Administration

Function	SubFunction	Description
	02	Medical Products, Appliances and Equipment
	03	Outpatient Services
	04	Hospital Services
	05	Public Health Services
08		Recreation, Culture and Religion
	01	Recreational and Sporting Services
	02	Art and Cultural Services
	03	Broadcasting and Publishing Services
	04	Religious and Other Community Services
	05	Youth Development Services
	99	Other Recreation, Culture and Religion
09		Education Affairs and Services
	01	Education Administration
	02	Pre-Primary Education
	03	Primary Education
	04	Secondary Education
	05	Tertiary Education
	06	Education Not Definable By Level
	07	Subsidiary Services To Education
10		Social Security and Welfare Services
	01	Sickness and Disabled
	02	Senior Citizens
	03	Survivors Assistance
	04	Family and Children
	05	Unemployment
	06	Housing
	99	Other Social Security and Welfare Services
99	00	Unallocated

CHART OF ACCOUNTS

PROGRAMME

SEGMENT

(NB. The current Programmes and Sub-programmes are being rationalised by the MOFPS and some codes or their nomenclatures may change. However the Programme and Sub-programme structure will not change.)

9 PROGRAMME SEGMENT

9.1 Overview

An overview of the definition and purpose of the programme segment is set out below.

Programme/sub-Programme– These are major areas which are critical to the achievement of Government’s objectives. There are standard programmes which are used across all functions such as Training, Research and Development and Disaster Management. There are also blocks of programme codes reserved for each function. Sub-programme is a clearly identifiable component of work covered by a Programme.

9.2 Definition of a Programme

In accordance with Results Based Management (RBM), a Programme is a group of sub-programmes, activities/projects with one clear policy objective that produces at least one outcome and a group of outputs. Performance indicators and targets should be identified for each programme and Sub-programme. This will provide a monitoring mechanism for measuring and reporting on outcomes and outputs at programme and sub-programme levels.

A full revision of the existing list of programmes is outside the scope of this manual. However a review of the existing programmes revealed that some programmes are not in keeping with the general definition of a programme as there are no clear objectives or outcomes identified. This will be addressed when the public sector moves towards Results Based Management.

The table below details the Programme Segment:

Table 8.1 - Programme Classification Segment

Segment	Comments
Programme	The Principal segments of a Function/Sub-Function on the basis of which objectives are set and strategies devised to achieve the purpose of the function
Sub-Programme	Sub-division of a programme to facilitate planning and execution of strategies to achieve the objective set for a programme.

9.3 List of Programmes/SubProgrammes

Programme	Programme Description	SProg	SubProgrammeDescription
000	Not Applicable	000	Not Applicable
001	Executive Direction & Administration	01	General Administration
		02	Planning and Development
		03	Technical Administration
		04	Standards and Regulations
		05	Environmental Management
		07	Commonwealth Organisations
		08	International Organisations
		20	Audits
		22	Inservice Training
		23	Policy Coordination and Administration
		24	Central Control and Direction
		25	Schools Personnel
		26	National Rapporteur on Trafficking in Person
		27	Support Services
		28	Culture, Health, Arts, Sport and Education
002	Training	04	Inservice Training
		05	Direction and Administration
		20	Training Management
		22	Training of Health Professionals
		26	Training of Officers
		31	Training of Maritime Officers
		99	Other Training Schemes
003	Research and Development	01	General Administration
		02	Planning and Development
		03	Technical Administration
		20	Livestock Research and Improvement
		21	Crop Research and Development
		22	Plant Protection and Apiculture
		24	Post Entry Plant Quarantine
		25	Grants to Scientific Research Council
004	Regional and International Cooperation	06	Regional Organizations
		07	Commonwealth
		08	International Organizations
		20	International Trade Organizations
005	Disaster Management	05	Surveillance, Prevention and Control of DiseasesDiseases
		09	Flood Damage

Programme	Programme Description	SProg	SubProgrammeDescription
		22	Disaster Preparedness
		26	Office of Disaster Preparedness
006	Social & Economic Support Programme	29	Student Welfare
007	School Improvement Services	20	General Administration
		21	Regional Administration
008	Constituency Development Fund	99	Others
009	Regional Direction and Administration	20	General Administration
		21	Region I - Kingston
		22	Region II - Port Antonio
		23	Region I11 – St Ann’s Bay
		24	Region IV – Montego Bay
		25	Region V - Mandeville
		26	Region VI – Spanish Town
		27	Region VII – May Pen
010	Assistance to Public Sector and Other Bodies	11	Assistance to Public Sector Bodies
		12	Assistance to Other Bodies
		21	Commercial Correctional Services
011	Poverty Alleviation Programme	01	General Administration
		24	Jamaica Social Investment Fund (JSIF)
099	Unallocated	20	Contingencies
100	Crop/Livestock	20	Crop/Livestock Production
101	Rural Development - Survey, Land Administration, Settlement and Land Reform	01	General Administration
		20	Land Administration and Management
102	Forestry and Wildlife	20	Forestry
105	Irrigation	20	Irrigation Services
		22	Grants to NIC for Construction of Irrigation Infrastructure
		23	Water Infrastructure
		26	Rural Development
108	Agricultural Extension Services	20	Crop/Livestock Production
		26	Rural Development
110	Agro Industries	20	Sugar
111	Agricultural Education		
112	Planning and Policy	01	General Administration
		02	Planning and Development
		06	Regional Organisations
		08	International Organisations
		20	Marketing and Information
113	Technical Directorate	01	General Administration
		20	Plant Quarantine and Produce Inspection
		21	Crop Research and Development

Programme	Programme Description	SProg	SubProgrammeDescription
		23	Zoos and Gardens
		25	Fisheries
		30	Veterinary Services
118	Agricultural Support Services	01	General Administration
119	Praedial Larceny Prevention Coordination	20	Prevention of Agricultural Theft
		21	Prevention of farm Theft Coordination
120	Plant Quarantine Produce Inspection and Food Safety	20	Quarantine Services and Produce Inspection
		21	Quarantine Services
		22	Produce Inspection and Food Safety
121	Zoos and Gardens	01	General Administration
		20	Development and Maintenance of Public Gardens
122	Fisheries	01	General Administration
		20	Management and Development of Fisheries
123	Veterinary Services	01	General Administration
		20	Laboratory Services
		21	Veterinary Quarantine
		22	Field Operations and Animal Fertility
		23	Veterinary Epidemiology Public Health and Food Safety
124	Other Programmes	99	Other Expenditure
125	Elections	20	Electoral Services
126	Government Office Buildings	20	Rehabilitation and Maintenance
		22	Construction
127	National Identification System	20	Establishment of a Common Identity Card for all Purposes
130	Economic Policy	20	Economic Management
131	Fiscal Policy and Management	20	Taxation Policy and Management
		21	Taxation Administration
		23	Resources Management
133	Economic Planning	02	Planning and Development
134	Statistical Services	20	Statistics, Surveys and Analysis
135	Management of Public Services	02	Central Services
		20	Standards and Policy
		21	Operations
		22	Industrial Relations
		24	Public, Police and Judicial Services Commissions
		25	Municipal and Parish Councils Services Commissions
		26	Centralized Stenotype Service
136	Pensions and Retirement Benefits	20	Superannuation

Programme	Programme Description	SProg	SubProgrammeDescription
		21	Public Officers in General Services
		22	Military Personnel
		23	Teachers
		24	Police Personnel
		25	Legislators
		26	Widows/Widowers & Orphans
		28	Electoral Commission of Jamaica
		99	Others
139	Protection of the Rights of Children	51	Advocacy and Protection
140	Governor General's Establishment	20	Administration & Upkeep
141	House of Parliament	01	General Administration
		20	The Senate
		21	The House of Representatives
		22	Commissions of Parliament
		23	Commissions Set Up by Parliament
		24	Office of the Leader of Opposition
143	Protection of the Rights of Citizens	20	Investigation of Complaints from the Public
144	Promotion of the Integrity of Contracts and Licenses	20	Monitoring of Government Contracts, Licenses and Permits
145	Corporate Office of the Prime Minister	01	General Administration
		02	Planning and Development
150	Management of Foreign Affairs and Foreign Trade	20	Diaspora and Consular Affairs
		22	Organizations based in Jamaica
		23	Bilateral Relations
151	Overseas Representation	20	High Commissions
		21	Embassies
		22	Consulates-General
		23	Permanent Missions
152	Public Sector Reform Programme	20	Improvement in Public Sector Management
153	Management and Support	21	Management and Development
201	Housing Schemes	20	Low Income Housing
		21	Construction of Houses and Related Infrastructures
202	Regulation	01	General Administration
225	Arterial Roads	20	Maintenance of Roads and Structures
		21	Construction and Improvement
226	Secondary Roads	20	Maintenance of Roads and Structures
		24	Construction and Improvement of Roads and Structures
227	Tertiary Roads		
228	Urban Roads, Kingston and St. Andrew	21	Construction and Improvement
230	Road traffic and Safety	20	Traffic Engineering and Surveys

Programme	Programme Description	SProg	SubProgrammeDescription
		21	Road Safety
231	Supporting Services	24	Construction and Improvement of Roads and Structures
		27	Design and Other Services
232	Toll Road Authority	01	General Administration
233	Infrastructures	25	Improvement of Roads and Structures
248	Teachers' Services	20	Career Development, Discipline and Retirement of Teachers
		21	Hearing of Appeals
249	Tertiary Education Accreditation	20	Tertiary Education
250	Delivery of Early Childhood Education	20	Basic Schools
		21	Infant Schools
		22	Early Childhood Commission
		24	Public Assistance Services
		25	National Strategic Plan
251	Delivery of Primary Education	20	Primary Schools
		21	All Age Schools
252	Delivery of Secondary Education	20	Secondary Education
		23	Junior High Schools and Junior High Departments
		25	Technical Vocational Schools
		26	Agricultural Secondary Schools
		27	Career Advancement Programme
253	Delivery of Tertiary Education	20	Tertiary Education
		21	University Education
		22	Training of Health Professionals
		23	Multi Disciplinary Colleges
		25	Teachers' Colleges
		26	Tertiary Agricultural Education
		27	Education Support Services
		29	Student Welfare
254	Delivery of Technical/Vocational Education	25	Secondary Schools
		26	Secondary Agricultural Education
		24	School Supervision and Administration
255	Delivery of Special Education	20	Schools for the Mentally Challenged
		21	Schools for the Hearing Impaired
		22	Schools for Visually Impaired
		24	Hope Valley Experimental School
		25	Non-Government Organizations
		26	Mico Care Centre for Testing Evaluation and Research
		27	School Supervision and Administration
		28	Other Special Education Schools

Programme	Programme Description	SProg	SubProgrammeDescription
256	Teachers Education and Training	21	Teachers' Colleges - Secondary Education
		22	Teachers' Colleges - Physical Education
		23	Teachers' Colleges - General Education
		24	Scholarships for Teachers
		25	Inservice Training for Teachers
257	Delivery of Adult Education	20	Adult Literacy
258	Core Educational Services	20	Guidance and Counseling
		21	Student Assessment
		22	Core Curriculum
		23	Media Services
		27	Educational Partnerships
		98	Other Services
259	Library Services	20	Schools Library Service
		21	Public Library Service
260	Nutrition	20	School Snack Programme
		21	School Feeding Programme
277	Health Services Support	01	General Administration
		20	Delivery of Health Services
		25	Registrar General and Island Records Office
		26	Common Health Services
		27	Air Quality Standards
278	Family Planning	04	Training for Family Planning Support
		20	Family Planning Support
280	Health Services Delivery	25	Maintenance and Upgrading of Facilities
290	Public Health Care Programme	20	Delivery of Health Care - South East Regional Health Authority (SERHA)
		21	Delivery of Health Care - North East Regional Health Authority (NERHA)
		22	Delivery of Health Care - Western Regional Health Authority (WRHA)
		23	Delivery of Health Care - Southern Regional Health Authority (SRHA)
		25	Maintenance and Upgrading of Facilities
301	Industrial Development and Export Promotion	01	General Administration
		23	Registrar of Companies
		25	Promotion of Economic Development
		33	Industrial Development
		34	MSME Development
		35	Protection of Intellectual Property Rights
302	Regulation and Administration of Commerce	01	General Administration
		03	Technical Administration
		28	Commerce Regulation and Administration
303	Consumer and Public Protection	01	General Administration

Programme	Programme Description	SProg	SubProgrammeDescription
		22	Consumer Affairs
		23	Hazardous Substance Regulation
		24	Fair Trading
304	Protection of Intellectual Property Rights	20	Administration of Intellectual Property Law
305	Promotion of Economic Development	20	Economic Development Support
306	Administration of Insolvency	01	General Administration
307	Production and Productivity	20	Agricultural Producers' Support
		21	Dairy Sector Development
		26	Rural Development
325	Social Welfare Services	20	Grants to Parish Council for Poor Relief Services
		21	Poor Relief Services
		24	Public Assistance Services
		26	Assistance to Ex-Servicemen
		27	Gender Welfare
		28	Private Sector Social Welfare Programme
		31	Residential Care for the Elderly
326	Family Services	05	Direction and Administration
		20	Children's Homes
		21	Places of Safety
		22	Foster Care
327	Prevention and Control of Drug Abuse	21	Control and Investigation of Drug Trafficking
		22	Rehabilitation
328	Social Security Services	20	National Insurance Scheme
350	Re-Payment of Loans	20	Market Issues
		21	Institutional Loans
		22	Treasury Bills
		23	Sinking Fund
		24	Bilateral Loans from Govt/Govt Bodies
		25	Loans from Multilateral and International Bodies
		26	Contingent Payment
		27	Special Bond Issue
352	Interest Charges	20	Perpetual Amenities
		21	Market issues
		22	Institutional Loans
		23	Treasury Bills
		24	Bilateral Loans from Govt/ Govt. Bodies
		25	Loans from Multilateral and International Bodies
		27	Loan Contingencies and Incidental Expenses
357	Regulation of Real Estate Business & Profession	20	Real Estate Management
376	Land Use Planning and Development	02	Planning and Development

Programme	Programme Description	SProg	SubProgrammeDescription
		21	Town and Country Planning
		22	Planning and Policy Development
377	Area Development	20	Grants to Urban Development Corporation
400	Defence Force Services	20	Military Services
		21	Air Wing
		22	Coast Guard
		23	Engineering Services
420	Police Operations	20	Territorial Police Operations
		21	Strategic Police Operations
		22	Road Traffic Safety
421	Passport Services	01	General Administration
422	Citizenship Services	01	General Administration
423	Immigration Services	01	General Administration
424	Investigations	01	General Administration
		20	Criminal Investigation
		21	Internal Investigations
425	Maintenance of Law and Order	20	Investigation into Complaints Against Members of the Security Forces
		21	Criminal Investigation
		23	Police Operations
		24	Internal Security
		25	Auxiliaries
		26	Support Services
		27	Crime Management and Justice Support
		28	Investigation into Complaints Against Members of the Security Forces
426	Legal Services	20	Legal Assistance
		21	Reform and Revision of Laws
		22	Legal Education
		24	Administration of Estates
		25	Legal Services to Government and Government Officers
		26	Administration of Bankruptcy Act
		27	Criminal Prosecutions
		28	Legislative Drafting
		29	Strategic Planning, Policy Research and Evaluation
427	Administration of Justice	20	Courthouses & judicial Residences
		22	Justice improvement
		23	Adjudication of Cases
		24	Major Improvements to Public Buildings
428	Adult Institutions	20	Tower St. Adult Correctional Centre
		21	St. Catherine Adult Correctional Centre
		23	Equipment and Facilities

Programme	Programme Description	SProg	SubProgrammeDescription
		99	Other Correctional Centres
429	Juvenile Institutions	20	Correctional and Reform Centres
		21	Metcalf Street Juvenile Remand Centre
430	Central Administration	01	General Administration
431	Prevention and Rehabilitation	20	Probation and Parole Services
		22	Deported Persons Programme
433	Border Patrol	01	General Administration
		20	Risk Management and Intelligence
		21	Control and Enforcement
434	Trade Facilitation and Revenue Control	20	Preservation of Arts, Heritage and Culture
450	Promotion of Arts and Culture	21	Protection of National Heritage
		22	Cultural Development
		23	Cultural Affairs
		24	Art and Culture
451	Public Libraries	20	National Library of Jamaica
		21	Public Library Services
465	Preservation of Official and Other Permanent Records	01	General Administration
467	Production and Marketing of Radio and Television Programmes	20	Creative Production and Training
468	Information on Public Sector	01	General Administration
475	Fire Protection Services	20	Jamaica Fire Brigade
477	Community Development Services	20	Social Development Commission
478	Cooperative Services	05	Direction and Administration
479	Surveys and Investigations	03	Technical Administration
		20	Underground Water Management
		23	Domestic Water Infrastructure
480	Rural Water Supply Management	23	Domestic Water Infrastructure
484	National Solid Waste Management Authority	20	Solid Waste Management
485	Drought Mitigation	20	Domestic Water Distribution
500	Youth Development	01	General Administration
		21	Grants to Private Social Service Organizations
		22	Training and Entrepreneurship
		34	Youth Development
501	Promotion of Sports	01	General Administration
		20	Management and Maintenance of National Sporting Facilities
		21	Coordination and Management
		22	Anti-Doping Operations
		51	Development of Sports Complex
525	General Assistance grants	20	Support to Local Authorities
		22	Support to Municipal Councils
		26	

Programme	Programme Description	SProg	SubProgrammeDescription
526	Social Security and Welfare Services	20	Poor Relief Services by Local Authorities
550	Railway Operations	20	Jamaica Railway Corporation
552	Civil Aviation Administration	21	Civil Aviation Authority
555	Postal Operations and Delivery Services	20	Post Offices and Postal Agencies
		21	Postal Administration
		22	Mail Sorting
		23	Mail transport
		24	Overseas Mail
		25	Engineering Services
556	Telecommunication Services	03	Technical Administration
558	Improvement of Public Transport	25	Assistance to the Half Tree Transport Centre
		31	Public Passenger Transportation
560	Maritime Organizations	01	General Administration
576	Geological and Geo - Technical Services	01	General Administration
578	Geological, Geo Technical Regulatory Services	01	General Administration
		03	Technical Administration
600	Meteorological, Weather and Climate Services	02	Planning and Development
		20	Meteorological Information, and Severe Weather Watch
625	Protection and Conservation	01	General Administration
		20	Natural Resources, Conservation
		21	Land Conservation
		22	Ozone Protection and Conservation
626		20	Air Quality Standards
650	Promotion of Tourism	20	Tourism Services
		21	Tourism Product Development and Services
651	Tourism Product Development and Services	20	Grants to Tourism Product Development Company
700	Electrification Services	20	Licensing and Inspection
701	Energy Conservation and Management	20	Energy Efficiency
		21	Energy Management
704	Energy Policy	01	General Administration
725	Manpower Services	01	General Administration
		20	Employment Services
726	Promotion and Supervision	20	Industrial Safety
		21	Industrial Relations
727	Municipality Development	20	Portmore Municipality Authority
728	Promotion of Integrity in the Public Service	20	Anti-Corruption Initiatives/Services

CHART OF ACCOUNTS

ACTIVITY/ PROJECT SEGMENT

(NB. The current Activities and Projects are being rationalised by the MOFPS and some codes or their nomenclatures may change. However the structure of Activities and Projects will not change)

10 ACTIVITY/PROJECT SEGMENT

10.1 Purpose of the Activity/Project Segment

This segment is a child of the Sub-Program segment. It serves a dual purpose i.e. it takes the face of an Activity when it is recurrent funds and the face of Project when it is capital funds . Capital funds can either be Capital A or B.

10.2 What is an Activity?

An activity is a specific task undertaken by an organisation. It is work performed or to be performed.

10.3 What is a Project?

Government Projects also called “Development Projects” are undertakings with a finite duration with specific goals involving interrelated activities. They primarily represent government’s capital investment in the country.

Projects maybe funded totally from Government revenues or jointly by government and. loans or grants from multilateral or bilateral agencies or other organisations.

The Funds Source segment captures the source of funds for the project.

10.4 Structure of the Activity/Project Code

The Activity/Project code shall consist of five (5) digits with the first digit representing whether it is an activity or a project and the remaining four digits representing the activity/project number as shown below:

1	Activity
2	Project

10.5 List of Activity Codes

Code	Description
1 0000	Not Applicable
1 0001	Direction and Management
1 0002	Financial Management and Accounting Services
1 0003	Human Resource Management and Other Support Services
1 0004	Legal Services
1 0005	Direction and Administration
1 0007	Membership Fees, Grants and Contributions
1 0010	Research, Evaluation and Development
1 0012	Agricultural and Horticultural Services
1 0017	Training
1 0019	Phytosanitary Research
1 0056	Labour Day
1 0099	Contingencies
1 0112	Epidemiology and Surveillance
1 0142	Plant Quarantine and Produce Inspection

Code	Description
1 0148	Laboratory Services
1 0154	Repairs Services
1 0155	Land Titling
1 0162	Construction Services
1 0163	Grant for Direction and Administration
1 0164	Extension Services
1 0169	Land Valuation
1 0170	Production Incentives
1 0173	Plantation Development
1 0174	Forestry Management
1 0181	Management and Development of Capture Fisheries
1 0182	Management and Development of Aquaculture
1 0188	Land Survey and Mapping
1 0201	Registration of Voters
1 0202	Holding of Elections
1 0204	Information and Technology Services
1 0205	Rehabilitation and Maintenance Works
1 0212	Upgrading of Buildings
1 0220	Computer Services
1 0226	Publicity
1 0227	Management Information Systems
1 0228	Corporate and Strategic Planning
1 0229	Macro Economic Planning Management
1 0230	Economic Planning
1 0235	Taxation Policy Development and Implementation
1 0236	Financial Investigations
1 0256	Subscription to the Institute for Latin American Integration (INTAL)
1 0257	Computerization
1 0259	Subscription to Caribbean Development Bank
1 0260	Subscription to Inter-American Development Bank
1 0261	Subscription to World Bank (IBRD)
1 0279	Administration of Internal Audit
1 0281	Contribution to Economic Commission for Latin –America and the Caribbean (ECLAC)
1 0282	Contingent Payment on Guaranteed Loans (Internal)
1 0283	Loan Raising Expenses
1 0294	Compensation
1 0297	Maintenance of the Public Sector Establishment
1 0299	Industrial Relations
1 0302	Pensions Administration
1 0303	Scholarships and Assistance
1 0308	Motor Vehicle Loans to Public Officers

Code	Description
1 0312	Public Officers Pensions, Monthly Allowances and Gratuities
1 0313	Supplement to Pensions
1 0314	Contract Gratuities
1 0315	Pension Contributions
1 0317	Compassionate Awards
1 0319	Government Pensioners Relief Fund
1 0320	Jamaica Defence Force Pension
1 0323	Teachers Pensions
1 0324	Constabulary Pensions and Gratuities
1 0325	Special Constabulary Pensions and Gratuities
1 0326	Refund of Contributions by Police Sub-Officers and Men
1 0327	Refund of Contributions by Men of Special Constabulary
1 0328	Retiring Benefits to Legislators
1 0329	Widows/Widowers and Orphans Pensions
1 0330	Supplement to Widows/Widowers and Orphans Pension
1 0331	Refund of Family Benefits Contributions
1 0338	Corporate Services
1 0340	General Training and Development for the Public Sector
1 0341	Office of the Leader of the Opposition
1 0351	General Administration
1 0354	Remuneration and Allowances
1 0357	Central Government Auditing Services
1 0358	Local Government Auditing Services
1 0359	Statutory Audits and Special Investigations
1 0360	Placement, Career Development, Discipline and Retirement of Central Government Officers
1 0361	Placement, Career Development, Discipline and Retirement of Local Government Officers
1 0362	Stenotype Services
1 0377	Protocol and Information Services
1 0383	Peace Corps Office in Jamaica
1 0425	Planning and Coordination of State Ceremonies
1 0428	Conferences and Meetings
1 0429	Printing and Publications
1 0444	Government Pensioners Health Insurance Scheme
1 0447	Management Services
1 0448	Standards and Monitoring
1 0451	Employers' Contribution to Sagicor Life Jamaica Ltd.
1 0470	Technology Administration
1 0475	Financial Management Information Systems Infrastructure Support
1 0483	Special Benefits
1 0497	Jamaica Survey of Living Conditions
1 0502	Planning and Design

Code	Description
1 0508	Management of Housing Schemes
1 0515	Contribution to Housing Fund for Capital Development
1 0518	Estate Management
1 0528	Fixed Assets Acquisition
1 0530	Refund of Tuition
1 0539	Subscription to Caricom Development Fund
1 0566	Grant for General Administration of Outdoor Poor Relief Services
1 0567	Outdoor Poor Relief Services
1 0574	Chevron Judgment Award
1 0575	Vital Statistics and Civil Registration
1 0576	Vision 2030 Jamaica National Development Plan
1 0578	Electoral Commission Pension
1 0600	Emergency Repairs to Roads
1 0614	River Training
1 0620	Traffic Management and Control
1 0625	Bridge Development and Construction
1 0632	Directorate of Major Projects
1 0633	Technical Services
1 0634	Asset Management
1 0635	Ocho Rios Road Development
1 0636	Secondary, Main, Parish Council and Arterial Roads
1 0641	Old HarbourByPass Road
1 0643	Cleaning of Gullies
1 0647	Maintenance of Secondary Roads
1 0656	Jamaica Emergency Employment Programme (JEEP)
1 0657	Integrated Resort Development
1 0700	Supervision of Education System
1 0701	Planning, Monitoring and Evaluation
1 0704	Training in Management of Resources
1 0705	Training for Education Officers
1 0706	Training for Non-Teaching Staff
1 0713	Supervision of Primary Education
1 0714	Community and Private School Assistance
1 0715	Delivery of Instruction
1 0718	Inservice Training - Secondary Education
1 0719	Supervision of Facilities
1 0720	Inservice Training - Tertiary Education
1 0723	Scholarships and Tuition Fees
1 0724	Boarding Grants (UWI)
1 0732	Boarding Assistance
1 0735	Assessment and Instructions
1 0745	Scholarships - Primary Education

Code	Description
1 0746	Scholarships - Secondary Education
1 0748	Inservice Training-Technical/ Vocational
1 0749	Inservice Training - Special Education
1 0751	Inservice Training - Guidance and Counselling
1 0752	Teachers Exchange Scheme
1 0753	Distance Education Project
1 0754	Grant for Literacy Programme
1 0756	Contribution to Caribbean Examinations Council
1 0757	Development of Books and Other Educational Materials
1 0761	Grant to the National Council on Education
1 0762	Purchase and Distribution of Books
1 0763	Parish Library Assistance
1 0764	Product Development
1 0765	Distribution of Products
1 0767	Financial Assistance to Students
1 0769	Supervision of Secondary Education
1 0772	Supervision of Tertiary Institutions
1 0776	Repairs and Maintenance
1 0788	Management of Overseas Food Aid Receipts
1 0789	Supervision of Special Education
1 0790	Tuition Assistance
1 0799	Other Scholarships
1 0811	Training of Nurses at Kingston School of Nursing
1 0812	Training of Nurses at Cornwall School of Nursing
1 0817	Training of Nurse Anaesthetists
1 0879	Regional Services
1 0882	Grant to Public Bodies
1 0883	Overseas Specialist Medical Treatment
1 0891	Delivery of Health Services at Bellevue Hospital
1 0892	Rehabilitation and Community Health Services
1 0893	Government Chemist
1 0895	Records and Information Management
1 0912	Development and Monitoring of Standards and Regulations
1 0916	National Laboratory Services
1 0917	Health Systems Improvements
1 0918	Project Planning and Implementation
1 0919	Delivery of Health Services
1 0920	Emergency Medical Service
1 0921	Provision of Pharmaceutical and Medical Supplies
1 0923	Post Graduate Training of Doctors
1 0927	Waste Management Services

Code	Description
1 0928	HIV/AIDS Control
1 0930	Grant to St. Joseph's Hospital
1 0931	Effective Preventive Health Care
1 0932	Jamaica/Cuba Ophthalmology Centre
1 0934	Health Promotion and Protection
1 0935	Health Services Planning and Integration
1 0940	Exam Fees Assistance
1 0944	Labour Market Reform
1 0946	National Parenting Support Commission
1 0947	Jamaica Tertiary Education Commission
1 0991	Street Children Support Services
1 1012	Overseas Representation and Regional Offices
1 1013	Investment and Export Promotion Services
1 1017	Food Protection, Inspection and Disinfestation Services
1 1036	Monitoring and Evaluation
1 1039	Customer Services
1 1058	National Education Trust
1 1060	National Education Inspectorate
1 1068	Hazardous Substances Regulation
1 1069	Special Economic Zone Administration
1 1070	Cannabis Licensing
1 1100	Grant to United Way of Jamaica
1 1101	Grant to Council for Voluntary Social Services
1 1105	Children's Services
1 1120	Delivery of Children and Family
1 1122	Assistance to Homeless (Street People)
1 1127	Rehabilitation Support
1 1129	Persons With Disabilities Support Services
1 1130	Senior Citizens Welfare Support
1 1155	Early Stimulation for the Disabled (0-6 years)
1 1157	Ananda Alert - Missing Children Intervention
1 1200	Repayment of Local Registered Stock Issued to the Bank of Jamaica
1 1201	Repayment of Other Local Registered Stock (LRS)
1 1204	Repayment of CommericalBank Loans
1 1205	Repayment of Equity Investment Bonds
1 1206	Repayment of Other Local Registered Stock (LRS) issued for the Finanacial Sector Restructuring (FINSAC)
1 1207	Redemption of Treasury Bills
1 1208	Contributions to Sinking Fund for Local Registered Stock
1 1210	Repayment of Loans from Commerical Banks
1 1211	Repayment of Suppliers Credit
1 1213	Repayment of Loans from the United States Agency for International Development (USAID)

Code	Description
1 1214	United States Department of Agriculture (USDA) PL-480
1 1216	Payment of Annuities
1 1217	Interest on Special Local Registered Stocks issued to BOJ
1 1218	Interest on Other Local Registered Stocks (LRS)
1 1220	Interest on National Development Bonds
1 1221	Interest on Commercial Bank Loans
1 1224	Discount on Treasury Bills
1 1225	Interest on Loans from Commercial Banks
1 1229	Interest on Loans from United States Agency for International Development (USAID)
1 1230	Interest on Loans from United States Department of Agriculture (USDA) PL480
1 1234	Interest on Loans from the International Bank for Reconstruction & Development (IBRD)
1 1235	Repayment of Loans from the Inter-American Development Bank (IDB)
1 1236	Repayment of Loans from the International Bank for Reconstruction and Development (IBRD)
1 1240	Interest on Loans from Public Sector Entities
1 1241	Repayment of Loans from Public Sector Entities
1 1242	Interest on National Savings Bonds
1 1243	Repayment of GOJ Investment Debentures
1 1245	Interest on Government of Jamaica (GOJ) Investment Debentures
1 1247	Contribution to Sinking Funds for GOJ Investment Debentures
1 1248	Interest on US\$-Denominated Loan Issuance
1 1252	Repayment of Salary Bonds
1 1260	Interest on Local Registered Stock (LRS) issued for the Financial Sector Restructuring
1 1264	Interest on US\$250m 11.625% Bond 2022
1 1265	Interest on Expected New International Capital Market Bonds
1 1266	Interest on Expected New Borrowings from Multilateral and International Bodies
1 1272	Interest on US\$300m plus US\$125m 10.625% Bonds 2017
1 1273	Contingent Payment on Guaranteed Loans (External)
1 1280	Interest on US\$300M 9.0% Bond 2015
1 1281	Interest on US\$250M 9.25% Bond 2025
1 1282	Interest on US\$250M 8.5% Bond 2036
1 1283	Interest on US\$500m 8.0% Bond 2039
1 1288	Repayment on Gauranteed Loans - Contingencies
1 1289	Liability Management
1 1291	Redemption of Promissory Notes issued in 1978 to Rio Tito Alcan Inc.
1 1292	Contingency for Liability Management
1 1298	Repayment of Other Loans
1 1299	Interest on Other Loans (Loans From Multilateral and International Bodies)
1 1303	Maintenance of Jamaica Conference Centre
1 1325	Spatial Data Management
1 1338	Squatter Management
1 1348	Repayment of Jamaica Dollar Benchmark Investment Notes

Code	Description
1 1351	Interest on Jamaica Dollar Benchmark Investment Notes
1 1352	Interest on United States Dollar Benchmark Notes
1 1353	Interest on CPI Indexed Investment Notes
1 1360	Repayment of US\$200m 8.5% Bond Due 2021
1 1361	Interest on US\$800m 7.625% Bond Due 2025
1 1410	Maintenance of Telecommunication Equipment
1 1422	Purchase of Vehicles
1 1428	Public Affairs and Communications
1 1430	Witness Protection
1 1432	Passport Services
1 1433	Citizenship Services
1 1444	Inspectorate of Constabulary
1 1445	Implementation of Strategic Review Recommendations
1 1450	Repayment of Loan from Japan
1 1454	Dispute Resolution Foundation
1 1463	Human Resource Policy and Planning
1 1466	Development of Cultural and Creative Industries (DCCI)
1 1497	Repayment of US\$300m 9.0% Bond Due 2015
1 1498	Commissions of Enquiry – 2010 West Kingston Occurences
1 1503	Criminal and Civil Justice
1 1509	Research, Planning and Legal Services (formerly Policy Strategy and Plan)
1 1511	Construction and Improvement of Police Stations and other Buildings
1 1512	Purchase of Vehicles and Boats
1 1518	Operation of Motor Vehicles
1 1520	Information and and Communication Technology Services
1 1521	Community Relations and Welfare
1 1529	Traffic Control
1 1537	Immigration Services
1 1539	District Constables
1 1549	Training Expenses
1 1551	Diet Charges
1 1555	Parole/After Care Services
1 1584	HQ Stores
1 1585	Detention and Courts
1 1592	Modernisation Initiatives and Special Projects
1 1593	Horiozn Remand Centre
1 1600	Museum Administration
1 1602	Cultural and Scientific Heritage Promotion
1 1603	Research on and Preservation of Indigenous Flora and Fauna
1 1604	Preservation and Promotion of Artifacts
1 1605	Art Forms-Knowledge and Skills Development

Code	Description
1 1606	Cultural Heritage-Documentation, Preservation and Dissemination
1 1607	Regional and International Support Services
1 1608	Protection of National Monuments and Sties
1 1609	Heritage Research and Information
1 1610	Development of Cultural Activities
1 1611	Promotion of Cultural Activities
1 1612	Celebration of National Events
1 1615	Acquiring Printed and Audio Visuals Materials
1 1616	Organizing and Perserving Materials
1 1617	Disseminating Information and Publications
1 1634	Culture, Entertainment and Creative Industries
1 1640	Investigations
1 1641	Performing Arts - Regional Exposure
1 1642	Northern Jamaica Development
1 1650	Research and Preservation
1 1662	Public Relations
1 1665	Regional Information Services
1 1666	Production of Television Programmes
1 1667	Production of Radio Programmes
1 1672	Audio Visual Archives Management
1 1673	Editorial and Photography
1 1674	Access to Information
1 1685	Feasibility Studies for GOJ Public Investment Projects
1 1708	Grant for Maintenance of Fire Hydrants
1 1721	Grant for Rehabilitation of Fire Vehicles
1 1722	Grant for Acquisition of Fire Fighting Equipment
1 1723	Grant for Repair to Fire Stations
1 1724	Grant for Rehabilitation of Fire Hydrants
1 1735	Directorate of Water Services
1 1761	Trucking of Water
1 1770	Rapid Response Water Delivery
1 1780	National Poverty Reduction Programme
1 1784	Implementation of Water Sector Policy and Rural Water Supply Development Strategy
1 1785	Construction/Maintenance of Water Supply Systems
1 1803	Contributions to Commonwealth Secretariat for Youth Programmes
1 1808	Catastrophe Risk Insurance
1 1818	Grant for Promotion of Sports
1 1826	Youth Development and Advocacy
1 1827	Management of Independence Park Limited
1 1836	Interest on Loans from Japan
1 1837	Management of Trelawny Stadium

Code	Description
1 1840	Interest on US\$750mn 8% Bond 2019
1 1851	Interest on US\$200m 8.5% Bond 2021
1 1854	Improvement to the Water Distribution System for the National Stadium
1 1860	Information and Complaints Operation
1 1870	Corruption Prosecution
1 1903	Assistance to Infirmaries
1 2004	Project Management and Coordination
1 2007	Banana Breeding
1 2013	Research Station Management
1 2015	Animal Breeding & Husbandry
1 2030	Communication and Public Relations
1 2036	Agricultural Marketing
1 2072	Nature Preservation
1 2077	Food Safety Modernization
1 2079	Radial Larceny Deterrence
1 2106	Weather Services
1 2107	Climate Services
1 2115	Grant for Research Administration
1 2116	Promotion and Distribution of Products
1 2119	Information Services
1 2120	Process Development
1 2121	Product Research and Development
1 2126	National Screwworm Programme
1 2127	National Animal Identification and Traceability
1 2129	Sample Collection and Analysis
1 2130	Port Surveillance and Import/Export Inspection
1 2131	Live Animal Quarantine
1 2132	Disease Surveillance and Emergency Disease Preparedness
1 2133	Epidemiology Risk Analysis
1 2134	Registration and Certification of Farms/Animal Holdings
1 2135	Inspection and Monitoring of Terrestrial and Aquatic Animals
1 2137	Delivery of Animal Reproductive Technology
1 2224	Postal Stationery and Printing
1 2226	Transportation Mail
1 2228	Postal Delivery Services
1 2136	Facilities and Property Management
1 2138	Maintenance of International Laboratory Standards
1 2258	Procurement Directorate
1 2259	Road Safety Promotion
1 2266	National Transport Cooperatives Society Judgement
1 2303	Inspection of Mines and Quarries

Code	Description
1 2305	Seismic Research
1 2307	Metallic Minerals Exploration
1 2308	Non-Metallic Minerals Exploration
1 2309	Geological and Geotechnical Assessments
1 2408	Public Education and Communication
1 2424	Environmental Management and Conservation
1 2425	Spatial Planning
1 2426	Watershed Areas
1 2501	Overseas Marketing
1 2502	Product Development
1 2503	Product Quality Support
1 2507	Operations
1 2517	Entertainment Policy and Monitoring
1 2602	Electrical Inspection and Evaluation
1 2700	Statistics and Research
1 2703	International Prevention for the Elimination of Child Labour
1 2704	Overseas Employment and Migration
1 2705	Administration of Overseas Workers Compulsory Savings Programme
1 2706	Inspection of Factories, Buildings and Docks
1 2707	Conciliation Services
1 2708	Disputes Resolution Support
1 2709	Administration of Labour Laws
1 2710	Overseas Liasison Services
1 2711	National Productivity Support Services
1 2713	Work Permit Services
1 2714	Local Employments Services
1 2715	Social Intervention Programme (formerly Special Youth Employment and Training Project)
1 2716	Vocational Education for the Disabled
1 2717	Jamaica Central Labour Organization
1 2718	Repayment of Loan to JUTC
1 2719	EXIM Bank - New Loans for SMEs
1 2720	Oil Hedge Programme
1 2721	Losses to the Bank of Jamaica
1 2722	Noranda Bauxite Arbitration Dispute
1 2723	Grant for the Purchase of a Traffic Ticket Management System
1 2724	GIS Enterprise License Agreement Payment
1 2800	Delivery of Specialized Instruction
1 2801	Post Secondary Certification
1 2802	Scholarships for Teachers - Primary Education
1 2803	Scholarships for Teachers - Secondary Education
1 2816	Foster Care Assistance

Code	Description
1 2818	Enforcement and Compliance
1 2819	Auxiliary Health Care Services
1 2821	PATH Beneficiary Assistance
1 2822	School Feeding Assistance
1 8918	Marcus Garvey - Preservation of Legacy
1 8983	Youth Information Centre (formerly Operation Phoenix)
1 8993	Other Training
1 8998	Support to Other Private Welfare Organisations
1 8999	Clubs and Societies Support
1 9125	Computerisation of Revenue Services
1 9350	Growth Inducement
1 9396	Growth Inducement Programme

10.6 List of Project Codes

Code	Description
2 0000	Not Applicable
2 0151	Rehabilitation of Irrigation Infrastructure- National Irrig
2 0167	Farm Roads
2 0170	Production Incentives
2 0282	Contingent Payment on Guaranteed Loan (Internal)
2 0528	Fixed Assets Acquisition
2 0528	Fixed Assets Acquisition
2 0592	Acquisition of Aircraft
2 0596	Cyber Security Initiatives
2 0774	Construction, Renovation and Improvements
2 0774	Construction, Renovation and Improvements
2 0948	Health Services Improvement
2 0948	Health Services Improvement
2 0948	Health Services Improvement
2 0954	Santa Cruz Outreach Centre
2 0955	Creative Production & Training Centre
2 0956	Independence Park Limited Facilities Upgrading
2 0999	Contingency for Natural Disasters/Infrastructure Rehabilitat
2 1122	Assistance to Homeless (Street People)
2 1204	Repayment of Commercial Bank Loans
2 1207	Redemption of Treasury Bills
2 1210	Repayment of Loans from Commercial Banks
2 1213	Repayment of Loans from the United States Agency for Interna
2 1214	United States Department of Agriculture (USDA) PL-480

Code	Description
2 1235	Repayment of Loans from the Inter-American Development Bank
2 1236	Repayment of Loans from the International Bank for Reconstru
2 1241	Repayment of Loans from Public Sector Entities
2 1252	Repayment of Salary Bonds
2 1288	Repayment on Guaranteed Loans - Contingencies
2 1292	Contingency for Liability Management
2 1298	Repayment of Other Loans
2 1348	Repayment of Jamaica Dollar Benchmark Investment Notes
2 1360	Repayment of US\$200m 8.5% Bond Due 2021
2 1363	Repayment of US\$750m 8.0% Bond 2019
2 1364	Repayment of 11.625% on US\$250M Bond 2022
2 1422	Purchase of Vehicles
2 1422	Purchase of Vehicles
2 1423	Purchase of Telecommunication Equipment
2 1426	Purchase and Overhaul of Air Craft
2 1450	Repayment of Loan from Japan
2 1511	Construction and Improvement of Police Stations and other Bu
2 1511	Construction and Improvement of Police Stations and other Bu
2 1513	Construction & Improvement of Courthouses
2 1517	Construction and Improvement of Buildings
2 1565	Construction and Improvement - JDF
2 1686	Contingency Provision – Public Investment Management System
2 1777	Solar System Projects
2 1785	Construction/Maintenance of Water Supply Systems
2 1844	Purchase of Buses
2 1858	Justice Sector Reform Programme
2 2066	Agricultural Competitiveness Programme Bridging Project
2 2067	Third City Planning – Scoping Studies
2 2068	Establishment of UN House
2 2263	E-Learning Project
2 9083	Offices of the Ministry of Foreign Affairs and Foreign Trade
2 9237	Early Childhood Development Project (IBRD)
2 9263	Public Sector Modernisation Programme II
2 9313	Road Rehabilitation Project II (Kuwait)
2 9316	Rehabilitation and Reintegration of Local Offenders and Depo
2 9331	Education System Transformation Programme (IBRD/IADB)
2 9334	Palisadoes Shore and Road Project
2 9337	HIV Prevalence in Most-at-Risk Population Reduced (USAID)
2 9364	Development of National Policy and Plan of Action on Interna
2 9372	Energy Efficiency and Conservation Loan Programme
2 9381	Fiscal Administration Modernisation Programme (IADB)
2 9388	Justice Undertakings for Social Transformation (JUST)

Code	Description	
2	9394	PPCR Phase II - Improving Climate Data and Information Manag
2	9399	Enhancing the Resilience of the Agricultural Sector and Coas
2	9399	Enhancing the Resilience of the Agricultural Sector and Coas
2	9408	Integrated Management of the Yallahs/Hope River Watershed Ma
2	9416	Integrated Social Protection and Labour Programme
2	9419	Promoting Quality Education and Advancing the Reality of a C
2	9421	Major Infrastructure for Development Programme (MIDP)
2	9422	Social and Economic Inclusion of Persons With Disabilities
2	9429	HCFC Phase Out Management Plan Implementation
2	9430	Programme for Reduction of Maternal and Child Mortality (PRO
2	9451	School Sanitation Project
2	9452	Jamaica Integrated Community Development Project
2	9453	Justice, Security, Accountability and Transparency Project (
2	9453	Justice, Security, Accountability and Transparency Project (
2	9457	Citizen Security and Justice Programme III (IDB/DFID/DFATD/E
2	9457	Citizen Security and Justice Programme III (IDB/DFID/DFATD/E
2	9462	Jamaica Foundations for Competiveness and Growth
2	9463	Strategic Public Sector Transformation Project
2	9465	Economic Partnership II (EPA II) Capacity Building Project
2	9469	Youth Employment in Digital and Animation Industries
2	9471	Poverty Reduction Programme IV
2	9475	Pilot Programme for Climate Resilience II (PPCRII) - Adaptat
2	9478	Public Sector Transformation - Support the MOFP Transformati
2	9480	Promoting Community Based Climate Resilience in the Fisherie
2	9481	Support to the National HIV/AIDS Response in Jamaica
2	9484	Strengthening of Health Systems in Jamaica
2	9485	Construction of Early Childhood Institutions Project
2	9487	Integrated Support to the Jamaica Social Protection Strategy
2	9488	Jamaica Disaster Vulnerability Reduction Project (JDVR)
2	9489	Upgrade to International Postal System.
2	9491	Jamaica Water Resources Development Master Plan
2	9495	Business Process Outsourcing Expansion Programme
2	9498	Trifold National Transport Repository Project
2	9501	Southern Coastal Highway Improvement Project
2	9502	Portmore Hagen Climate Change Park
2	9503	Technical Cooperation Facility V
2	9505	Integrating Water, Land and Ecosystems Management in Caribbe
2	9507	Hermitage Dam Rehabilitation Study
2	9509	Improvement of Emergency Communication System in Jamaica (IE
2	9510	Essex Valley Irrigation Infrastructure Development Programme
2	9512	Technical Cooperation Facility VI (TCF VI)

Code	Description
2 9513	Developing a Comprehensive Bush Fire Warning Index for Effec
2 9514	Reintegration and Rehabilitation of Involuntary Returned Mig
2 9516	Support to the Energy Management and Efficiency Programme
2 9518	School Renovation and Construction
2 9523	Advancing Jamaican Biodiversity Data Products and Informatio
2 9523	Advancing Jamaican Biodiversity Data Products and Informatio
2 9524	Local Government Adaptation to Climate Change
2 9525	Fisheries Ecosystem Adaptation Strategies and Technologies
2 9527	Support for Sustainability of Education Sector Reform
2 9528	Partnership for Improved Safety and Security in Schools
2 9530	Upgraded Flood Early Warning System for Rio Cobre Watershed
2 9531	Strengthening the Institutional Capacity of Financial Servic
2 9532	Implementation of the National Identification System for Eco
2 9533	Energy Management and Efficiency Programme
2 9534	Basic Needs Trust Fund (BNTF9) (CDB)
2 9535	Support to Rural Micro Enterprises (CDB)
2 9536	Public Sector Transformation Implementation Project
2 9537	Credit Enhancement Programme (IDB)
2 9538	Security Strengthening Project
2 9539	Support to Tertiary Institutions
2 9541	Spanish Town Hospital Upgrade
2 9542	Redevelopment of the National Stadium
2 9543	Redevelopment of Trelawny Stadium
2 9544	Strengthening the Disaster Risk Management (DRM) Capacity of
2 9545	Climate Change Adaptation and Risk Reduction Technology and
2 9546	Green Climate Readiness Support

10.7 Sub-Activity/Component Sub-Project Segment (2 Digits)

Sub- Activities are detailed breakdown of an activity. Components are sub-division of a Project. The segment is called Sub-Activity on the Recurrent Head and component on the Capital Head.

Project Code	Component Code	Description
00000	00	Not Applicable

10.8 Sub-subActivity/Sub-Component Segment (2 Digits)

This segment is a further break-out of sub-activities and sub-components

CHART OF ACCOUNTS

ECONOMIC CLASSIFICATION SEGMENT

Revenues

Expenses – Recurrent Expenditure

Non Financial Assets – Capital Expenditure

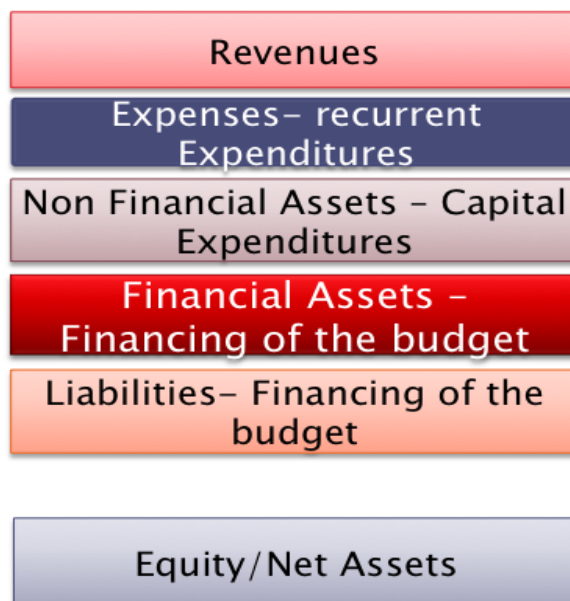
Financial Assets

Financial Liabilities

11 ECONOMIC CLASSIFICATION SEGMENT

11.1 Overview

The economic classification segment covers the following areas:



The structure provides for a convergence of budget, financial statistical and macro-fiscal reporting. It supports the following:-

- A well formulated budget
- It allows daily monitoring of the fiscal position
- It supports cash flow management and forecasting
- It supports statistical reporting
- It can support reporting in accordance with the cash basis IPSAS, Modified Accrual reporting or reporting according to the full Accrual IPSAS.

11.2 Economic Classification Segment

The Economic Classification Code consists of the following segments:-

Segment	Comments
C- Class	The segment represents the type of economic code classification e.g. revenue, expense, non financial assets, financial assets, liabilities and equity (net assets)
O - Object	This Segment represents the broad headings of revenues, expenses, non-financial assets, financial assets and financial liabilities.
S1 - Sub-Object	This segment provides a breakdown of the object codes and provides an intermediate reporting level
S2 - Detailed Sub-Object	This segment provides a breakdown of the sub-object codes and represents the level at which transactions are posted to the general ledger

11.3 Revenue Classification Codes

C	O	S1	S2	Description	GFS Code	Tax Type	OLD	
							HEAD	S/HEAD
1	0	0	0	REVENUE	1	Code		
1	1	00	00	TAX REVENUES	11			
				Taxes on income, profits and capital gains (GFS)	111			
1	1	01	00	Income Tax				
1	1	01	01	Company Income Tax	11120	111	4	1
1	1	01	02	Individual Income Tax	11110	112	4	2
1	1	02	00	Withholding Tax			4	4
1	1	02	01	Withholding Tax –Interest& Dividends	11110	117		
1	1	06	00	Education Tax				
1	1	06	01	Education Tax	11110	121	16	
1	1	07	00	Contractors Levy - 2%				
1	1	07	01	Contractors Levy - 2%	11130	137	17	
				Taxes on Property	113			
1	1	10	00	Property Taxes				
1	1	10	01	Transfer Tax	11300	TTX		
1	1	10	02	Property Tax	11310	101		
1	1	10	03	Asset Tax	11320	131		
				Taxes on Goods & Services				
1	1	15	00	General Consumption Tax			18	0
1	1	15	01	General Consumption Tax (GCT)	11411	006		
1	1	16	00	Special Consumption Taxes (SCT)			19	0
1	1	16	01	Special Consumption Tax	11420	008		
1	1	18	00	Excise Duties				
1	1	18	01	Excise Duties	11420	900		
1	1	19	00	Stamp Duties			7	0
1	1	19	01	Stamp Duties	11414	050	7	0
1	1	20	00	Betting Gaming & Lotteries			12	0
1	1	20	01	Betting Gaming & Lotteries- Duties, Fees, Levies	11440	138		
1	1	25	00	Motor Vehicle Licenses	11451		8	0
1	1	25	01	Motor Vehicle Licenses				
1	1	30	00	Other Licences				
1	1	30	01	Telecommunication Licences - SMA	11452			
1	1	30	03	Customs Brokers Licence	11452		9	1
1	1	30	04	Gaming Machines Licence	11452		9	2
1	1	30	09	Tourist Shop Licences	11452		9	3
1	1	30	10	Tourist Shop Operators Licence	11452		9	4
1	1	30	11	Hotel Licence Duty	11452		9	5
1	1	30	13	Proprietors Club Registration	11452		0	
1	1	30	14	Coin Operated Machine (GPT)	11452		0	
1	1	30	15	Still & Distillers	11452		0	
1	1	30	16	Shipping Master Fee	11452	014		
1	1	30	17	Beach Licence Fees	14220			
1	1	30	18	Prospecting Rights Licence				
1	1	30	19	Special Exclusive Prospecting Licence				

C	O	S1	S2	Description	GFS Code	Tax Type	OLD	
1	1	30	20	Quarry Licence Renewal				
1	1	30	21	Application for New Quarry Licence				
1	1	30	99	Other Licence			6	6
1	1	32	00	Environment Levy			20	0
1	1	32	01	Environmental Levy	11452	020		
1	1	35	00	Telephone Call Tax			21	0
1	1	35	01	Telephone Call Tax				
				Taxes on International Trade and Transactions	115			
1	1	50	00	Customs			1	0
1	1	50	01	Import Duty	11510	001	1	1
1	1	53	00	Travel Tax			11	0
1	1	53	01	Travel Tax	11560	130		
1	1	53	02	Passenger Levy	11560			
1	1	55	00	Import Licences				
1	1	55	01	Import Licences – Trade Board				
				Other Taxes GFS 116				
1	1	60	00	Quarry Tax	11452		0	
1	1	60	01	Quarry Tax	11452		0	
1	1	62	00	Minimum Business Tax			21A	
1	1	62	01	Minimum Business Tax			21A	
1	2	00		NON-TAX REVENUES				
				Social Contributions GFS	12			
1	2	01	00	Pension (Social Security) Contributions	122			
1	2	01	01	Employee Contributions	122			
1	2	01	02	Employer Contributions	122			
1	2	01	03	6% Pension Contribution – Councillors	122			
1	2	01	04	Pension Contributions: Widows and Orphans	122			
1	2	01	05	Pension Contributions: Members of the Legislature	122			
1	2	01	06	Pension Contributions: Other Government Authorities for Seconded Officers	122			
1	2	01	08	Pension Contributions: Constabulary	122			
1	2	01	09	Pension Contributions: Special Constables	122			
1	2	01	10	Provident Fund	122			
				Other RevenuesGFS	14			
1	2	02	00	Post Office			22	0
1	2	02	01	Sale of Stamps	14210		22	1
1	2	02	02	Postage fees	14210		22	2
1	2	02	03	Commission on Money Order and Postal Orders	14210			
1	2	02	04	C.O.D. and Customs Clearance Fees on Parcels	14210			
1	2	02	05	Shares of Postage on Parcels	14210		22	5
1	2	02	06	Rental of Property	14210			
1	2	02	07	Rental of Letter Boxes and Bags	14210		22	7
1	2	02	08	Terminal Dues	14210			
1	2	02	99	Other Postal Revenue	14210		22	9
1	2	03	00	Interest and Dividends (Property Income)			23	
1	2	03	01	Interest from on-lending	14110		23	1
1	2	03	02	Interest earned on Local Currency Bank Accounts	14110		23	2

C	O	S1	S2	Description	GFS Code	Tax Type	OLD	
1	2	03	03	Interest Earned on Foreign Currency bank Accounts	14110		23	3
1	2	03	04	Interest Earned on Loans and Advances to Public Officers	14110		23	4
1	2	03	05	Interest on Government Deposits MDA	14110		23	5
1	2	03	06	Profits on Government owned Companies – Dividends	14120			
1	2	03	07	BOJ Profits	14120			
1	2	04	00	Royalties			25	
1	2	04	01	Bauxite Royalties	14150		25	1
1	2	04	02	Silica Sand Royalties	14150			
1	2	04	03	Limestone Royalties	14150		25	2
1	2	04	04	Marble Royalties	14150		25	3
1	2	04	05	Other Royalties not elsewhere classified	14150			
1	2	05	00	Fines, Penalties and Forfeits				
1	2	05	01	Ticketing (Traffic Fines)	14300			
1	2	05	03	Fines R.M. & P.S. Courts	14300			
1	2	05	09	Other Court Fines	14300			
1	2	05	10	Fines, forfeitures & Sundries	14300			
1	2	05	11	Penalty for late and non-payment of sundry taxes and licences	14300			
1	2	05	12	Applied Penalties	14300			
1	2	05	13	Applied Interest	14300			
1	2	05	14	Elec. Law(Penalty for non-renewal of licence	14300			
1	2	05	15	FSC-Fixed Penalty	14300			
1	2	05	16	BOJ-Fixed Penalty	14300			
1	2	05	17	Seizures/overtime goods	14300			
1	2	05	18	Forfeited Recognisances	14300			
1	2	05	19	Forfeiture of loan Agreement (MDB)	14300			
1	2	05	20	Penalty Payments for Breaches of Customs Act and Regulations	14300			
1	2	05	21	Sale of Forfeited goods – F I D	14300			
1	2	05	22	Sale of Seized Items	14300			
1	2	05	23	Cash Seized an Forfeited	14300			
1	2	05	24	Penalty for Breaches of Spirit Licences	14300			
1	2	06	00	Registration& Renewal Fees				
1	2	06	01	Registration of Jamaica Investment Capital Growth Funds	14220			
1	2	06	02	Registration of Drugs	14220			
1	2	06	03	Registration Fees – Cooperative & Friendly Society	14220			
1	2	06	04	Registration of Special Resolution	14220			
1	2	06	05	Registration of New Car Dealers	14220			
1	2	06	06	Registration of Used Car Dealers	14220			
1	2	06	07	Members Club Registration Fee	14220	255		
1	2	06	08	Registration of Business Names Fees	14220			
1	2	06	09	Fees for Registration of Trademark	14220			
1	2	06	10	Fees – Travel Agencies Registration Act	14220			

C	O	S1	S2	Description	GFS Code	Tax Type	OLD	
1	2	06	11	Fees – Registration of Clubs Act	14220			
1	2	06	12	Fees – Factories Registration	14220	256		
1	2	06	13	Contractors Registration fees	14220			
1	2	06	14	Travel Agency Registration/Inspection.	14220			
1	2	06	15	Registration & ID Card Services	14220			
1	2	06	16	Fees – FIA Licence Registration	14220			
1	2	06	17	Fees – Banking Licence Registration 1973	14220			
1	2	06	18	Fees – Building Societies	14220			
1	2	06	19	Fees – Scotia Bank Jamaica Economic Growth Fund	14220			
1	2	06	20	Fees – Employment Agencies	14220	258		
1	2	06	21	Fees – Travel Agencies	14220			
1	2	06	22	Fees – Vendors Bailiff	14220			
1	2	06	23	Fees – Recruitment of Workers Act	14220			
1	2	06	24	Registration of Pharmacies and Pharmacists	14220			
1	2	06	25	Dealers Registration (Trade Board)	14220			
1	2	06	26	Car Dealers Registration (Trade Board)	14220			
1	2	06	27	Registration of Change in Office	14220			
1	2	06	28	Annual fee for IP Societies	14220			
1	2	06	29	Licensed Security Dealers	14220	400		
1	2	08	00	Permits				
1	2	08	01	Drug Permit	14220			
1	2	08	02	Work Permit	14220			
1	2	08	03	Permit to Host Events	14220			
1	2	08	04	Export Permit	14220			
1	2	08	99	Other Permits	14220			
1	2	10	00	Rental of Property				
1	2	10	01	Rental of Lettings (Land and Buildings)	14210			
1	2	10	02	Rental of EDDC and other Buildings	14210			
1	2	10	03	Rents – Crown Lands and Other Government Properties	14150			
1	2	10	04	Land Settlement Properties	14210			
1	2	10	05	Rental of Land-Leased properties	14210			
1	2	10	06	Bluefield Guest House	14210			
1	2	10	07	Human Resource Management (Rental of Premises)	14210			
1	2	10	99	Rental of Other Property	14210			
1	2	11	00	Courts, Police & Fire Services Fees				
1	2	11	01	Police Report Fee – Badge Applicant	14220	149		
1	2	11	02	Police Certificates	14220			
1	2	11	03	Accident Report	14220			
1	2	11	04	Finger Print Search (Formerly User Service Fees)	14220			
1	2	11	05	Band Receipts	14220			
1	2	11	06	Police Record Fees				
1	2	11	20	Fees – R.M. Courts	14220	253		
1	2	11	21	Fees – P.S. Courts	14220	254		
1	2	11	22	Sale of Marriage Licences				
1	2	11	40	Fire Inspection Fees	14220			

C	O	S1	S2	Description	GFS Code	Tax Type	OLD	
1	2	11	41	Fire Certification & Application	14220			
1	2	12	00	Visa & Passport Fees				
1	2	12	01	Visa Fees from Overseas Missions	14220			
1	2	12	02	Authentication fees	14220			
1	2	12	03	Rush fees	14220			
1	2	12	04	Consul fees	14220			
1	2	12	05	Postage Fee	14220			
1	2	12	06	Naturalisation Fees	14220			
1	2	12	07	Issue of Passports	14220			
1	2	14	00	Education and Training				
1	2	14	01	Training College Exam Fees	14220			
1	2	14	02	Lifeguard Examination	14220			
1	2	14	03	Training of Safety Monitor & Demonstration	14220			
1	2	14	04	Jamaica School Certificate (JSC) Exam Fees	14220			
1	2	14	05	Transcripts	14220			
1	2	14	06	Repayment of Bond	14220			
1	2	14	07	Training – Department .of Cooperatives	14220			
1	2	14	08	Library Publications	14220			
1	2	15	00	Commissions & Service Cost Recovery				
1	2	15	01	Commission, Fees and Charges against the Bankrupt	14220			
1	2	15	02	Soldiers' Contributions to Various Services	14220			
1	2	15	03	Chancery Fund Commission	14220			
1	2	15	04	Commission fees from Jamaica National Small Business	14220		22	10
1	2	15	05	Commission Fees from Ministry of Labour and Social Security for handling Welfare Payments	14220		22	11
1	2	15	06	Commission on the sale of Ministry of Water & Housing Water Tanks and Water Coupons	14220		22	12
1	2	15	07	Reimbursement by NIS to the MLSS	14220			
1	2	15	08	Net Service Charge for Shipping and Airline Carriers	14220			
1	2	15	09	Net Service Charge for services rendered by Excise Officers	14220			
1	2	15	10	Sale of Services and Cost Recovery– JDF				
1	2	15	11	Sale of Services – CRDC				
1	2	15	12	Scientific Research Council (SRC) Promotion and Distribution of Products				
1	2	15	13	Charges for Administering Intestate Estate (50% of Gross Receipts)				
1	2	15	14	Reimbursement - NIS				
1	2	15	15	JAMPRO Receipts				
1	2	15	16	LAMP Land Tenure Fund				
1	2	15	17	National Irrigation Commission Receipts				
1	2	15	18	Investment and Export Promotion Fees				
1	2	15	19	Agro Parks Receipts				
1	2	15	20	Administration Fees				
1	2	15	21	Real Estate Board Fees				

C	O	S1	S2	Description	GFS Code	Tax Type	OLD
1	2	15	22	Rural Water Supply Ltd. Fees			
1	2	15	23	COSPROD Receipts			
1	2	15	24	Public Broadcasting Cooperation Jamaica Fees			
1	2	15	25	St. Joseph's Hospital Patient Fees			
1	2	15	26	National Family Planning Board Donation and Sale			
1	2	15	27	Contribution re Insurance coverage for athletes			
1	2	15	28	Contributions re Promotion of Sports			
1	2	15	29	Independence Park Ltd.			
1	2	15	30	Trelawny Stadium			
1	2	15	31	Jamaica National Heritage Trust			
1	2	15	32	Jamaica Cultural Development Commission			
1	2	15	33	Fisheries Division			
1	2	15	34	Plant Quarantine			
1	2	15	35	Research & Development			
1	2	15	36	Rural Agricultural Development Authority			
1	2	15	37	Jamaica Dairy Development Board			
1	2	15	38	Veterinary Services			
1	2	15	39	Jamaica Business Development Corporation			
1	2	15	40	Jamaica Intellectual Property Office			
1	2	15	41	The Trade Board Limited			
1	2	15	42	National Energy Solution Fees			
1	2	15	43	Mines & Geology Division Fees			
1	2	15	44	Toll Road Authority - Monitoring Fees			
1	2	15	45	Island Traffic Authority - Fees			
1	2	15	46	Caribbean Maritime Institute - Fees			
1	2	15	47	Maritime Authority of Jamaica - Fees			
1	2	15	48	National Solid Waste Management Authority Fees			
1	2	15	49	Social Development Commission Fees			
1	2	16	00	Technical/Professional and Other Fees			
1	2	16	01	Laboratory Analysis – Metallic Minerals	14220		
1	2	16	02	Fees from Laboratory analyses	14220		
1	2	16	03	Veterinary Fees and Supplies	14220		
1	2	16	04	Fees for Tender Documents	14220		
1	2	16	05	Quarantine Fees	14220		
1	2	16	06	Dredging Fees	14220		
1	2	16	07	Audit Fees	14220		
1	2	16	08	Patent fees	14220		
1	2	16	09	Design Fees	14220		
1	2	16	10	Survey Fees	14220		
1	2	16	11	Attorney's Fee/ Photocopying	14220		
1	2	16	12	Fees on Government Guaranteed Loans	1421		
1	2	16	13	Executive Agency Investment Fund Management Fees	14220		
1	2	16	14	Letter of Transfer	14220		
1	2	16	15	Certification Fees	14220		
1	2	16	16	Lien Information Form	14300		
1	2	16	17	Discharge of Lien Forms	14300		

C	O	S1	S2	Description	GFS Code	Tax Type	OLD	
1	2	16	18	Commissioners Agent	14220			
1	2	16	19	Agricultural Land Management Division (Rural Physical Planning)	14220			
1	2	16	20	Warehouse Fees	11510	002	1	
1	2	16	21	Sale of Revised Laws of Jamaica				
1	2	16	22	Scrap Metal	14220			
1	2	16	23	Collateral letter	14220			
1	2	16	24	Public Key Infrastructure				
1	2	16	25	Arbitration				
1	2	16	26	Electric Lighting Act Fees				
1	2	16	27	Receipts from Agricultural Stations				
1	2	17	00	Processing & Miscellaneous Fees				
1	2	17	01	Customs Processing Fee – other duty	14220	011		
1	2	17	02	Customs Administration Fee	14220	012		
1	2	17	03	Data Capture Fee	14220	045		
1	2	17	04	Bill / Sight	14220	070		
1	2	17	05	Fees – Petrol Filling Station	14220			
1	2	17	06	Wharfinger Fees	14220			
1	2	17	07	Food Storage and Prevention of Infestation Division – Inspection Fees	14220			
1	2	17	08	Terminal dues	14220			
1	2	17	09	Search Certificates	14220			
1	2	17	11	General Searches/Photocopying	14220			
1	2	17	12	Annual Charge on Assets of Corporate Bodies	14220			
1	2	17	13	Irrevocable Standing Orders	14220			
1	2	17	14	Salary Deductions Processing Fees/Irrevocable Standing Order	14220			
1	2	17	17	Amendment to Rules Fees	14220			
1	2	17	18	On and Off Trailer Plates	11451			
1	2	17	19	Standard and Compliance Fees 2.5%				
1	2	17	20	Special Consumption Tax 2.5%				
1	2	17	21	Excise Tax 2.5%				
1	2	17	22	Property Tax 2.5%				
1	2	17	23	National Health Fund 2.5%				
1	2	17	24	Road Maintenance Fund 2.5%				
1	2	17	25	Trade Licence 2.5%				
1	2	17	26	Passport Immigration and Citizenship Agency Fee				
1	2	17	27	Firearm Licensing Authority User Fees				
1	2	17	99	Other Processing Fees				
1	2	99	00	Other Non-Tax Revenue	14500			
1	2	99	01	Parents Contribution toward Maintenance of Children in Children's Home	14500			
1	2	99	02	Sale of Unserviceable Stores				
1	2	99	03	Sale of Gazettes				
1	2	99	04	Recovery of Pension and Salary				
1	2	99	05	Sale of Receipt Book				
1	2	99	06	Recovery of Prior Year's Expenditure				

C	O	S1	S2	Description	GFS Code	Tax Type	OLD	
1	2	99	07	Petro Caribe				
1	2	99	08	Tourism Enhancement Fund				
1	2	99	09	HEART Trust/NTA				
1	2	99	10	National Health Fund				
1	2	99	11	Universal Service Fund				
1	2	99	99	Other non-tax Revenue	14500			
				Grants GFS 131 AND 132				
1	3	00	00	GRANTS	13000			
1	3	01	00	Current Grants – Foreign Government				
1	3	01	01	Netherlands				
1	3	01	98	Miscellaneous Grants				
1	3	01	99	Other Foreign Government Current Grants				
1	3	02	00	Current Grants – International Organisation				
1	3	02	01	World Bank –Current Grants	13210			
1	3	02	02	European Union	13210			
1	3	03	00	Current Grants – Local Organisation				
1	3	03	01	Capital Development Fund				
1	3	03	02	National Commercial Bank–Current Grants	13310			
1	3	04	00	Capital Grants – Foreign Government				
1	3	04	01	European Union – Capital Grants	13120			
1	3	04	02	Netherlands – Capital Grants	13120			
1	3	04	03	Other Foreign Government - Capital Grants				
1	3	05	00	Capital Grants – International Organisation	13320			
1	3	05	01	World Bank – Capital Grants				
1	3	06	00	Capital Grants – Local Organisation				
1	3	06	01	Capital Development Fund				
1	3	06	02	National Commercial Bank –Capital Grants				

11.4 Expense Classification Codes

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
2	0	00	0	EXPENSE	2	O	S1	S2	S3	
2	1	00	00	COMPENSATION OF EMPLOYEES	21	21	00	00	00	210000
2	1	01	00	Salaries	21110	21	10	00	00	none
2	1	01	02	Salaries – Permanent Employees	21110	21	10	01	01	210101
2	1	01	03	Salaries – Temporary Employees	21110	21	10	01	02	210201
2	1	01	04	Locus Tenens	21110	21	10	01	03	210108 210208
2	1	01	05	Sessional Pay	21110	21	10	99	02	211102
2	1	01	06	Other Overtime/Honorarium	21110	21	10	99	03	211199
2	1	01	07	Seniority Payment	21110	21	10	99	04	210103
2	1	01	08	Acting Payment	21110	21	10	99	05	210202
2	1	01	09	Shift Premium	21110	21	10	99	06	211212
2	1	01	10	Salary in lieu of Leave	21110	21	10	99	07	210206
2	1	01	12	Responsibility Remuneration	21110	21	10	99	09	210106
2	1	01	16	Gratuity - Contract Officer	21110	21	10	99	13	212200
2	1	01	99	Other Salary	21110	21	10	99	99	210199
2	1	02	00	Wages	21110	21	10	02	00	210101 210201
2	1	02	01	Wages – Permanent Employees	21110	21	10	02	01	210101
2	1	02	02	Wages – Temporary Employees	21110	21	10	02	02	210201
2	1	02	03	Overtime Pay	21110	21	10	99	01	211101
2	1	02	99	Other Wages	21110	21	10	99	00	210299
2	1	03	00	Housing Allowance	21110	21	20	01	00	210300
2	1	03	01	Housing Allowance						
2	1	04	00	Utilities Allowance	21110	21	20	02	00	210400
2	1	04	01	Utilities Allowance						
2	1	05	00	Entertainment Allowance	21110	21	20	03	00	210500
2	1	05	01	Entertainment Allowance						
2	1	06	00	Duty Allowance	21110	21	20	04	00	210600
2	1	06	01	Duty Allowance		21	20	04	01	210601
2	1	06	02	Detective Allowance	21110	21	20	04	02	210602
2	1	06	03	Motor Vehicle Riders & Drivers Allowance	21110	21	20	04	03	210603
2	1	06	04	Caretakers Allowance	21110	21	20	04	04	210604
2	1	06	05	Instructors Allowance	21110	21	20	04	05	210605
2	1	06	06	Technical Allowance	21110	21	20	04	06	210606
2	1	06	07	Incentive Allowance	21110	21	20	04	07	210607
2	1	06	08	Emergency on Call (Standby) Allowance	21110	21	20	04	08	210608

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
2	0	00	0	EXPENSE	2	O	S1	S2	S3	
2	1	06	09	Mounted Police Allowance	21110	21	20	04	09	210609
2	1	06	10	Command Pay	21110	21	20	04	10	210610
2	1	06	11	Diving Pay	21110	21	20	04	11	210611
2	1	06	12	Batman Allowance	21110	21	20	04	12	210612
2	1	06	13	Night Duty Allowance	21110	21	20	04	13	210613
2	1	06	14	Administrative Allowance	21110	21	20	04	14	210614
2	1	06	15	Hospital Responsibility Allowance	21110	21	20	04	15	210615
2	1	06	16	Special Evening Class Allowance	21110	21	20	04	16	210616
2	1	06	17	Added Hours Allowance	21110	21	20	04	17	none
2	1	06	18	Emergency Roster						
2	1	06	19	Porterage						
2	1	06	20	Standby						
2	1	06	21	Kit Allowance						
2	1	06	99	Other Duty Allowance	21110	21	20	04	99	210699
2	1	07	00	Special Allowance	21110	21	20	05	00	210700
2	1	07	01	Allowance in lieu of Private Practice	21110	21	20	05	01	210701
2	1	07	02	Clinical Allowance	21110	21	20	05	02	210702
2	1	07	03	Discomfort Allowance	21110	21	20	05	03	210703
2	1	07	04	Game Warden Allowance	21110	21	20	05	04	210704
2	1	07	05	Good Conduct Chevrons	21110	21	20	05	05	210705
2	1	07	06	Hardship/Remote Allowance	21110	21	20	05	06	210706
2	1	07	07	Journal Allowance	21110	21	20	05	07	210707
2	1	07	08	Library Allowance	21110	21	20	05	08	210708
2	1	07	09	Maintenance of Equipment Allowance	21110	21	20	05	09	210709
2	1	07	10	Material and Equipment Allowance	21110	21	20	05	10	210710
2	1	07	11	Professional Material/Accessories Allowance	21110	21	20	05	11	210711
2	1	07	12	Rural Incentive Allowance	21110	21	20	05	12	210712
2	1	07	13	Spectacle Subsidy	21110	21	20	05	13	210713
2	1	07	14	Special Skills Premium	21110	21	20	05	14	210714
2	1	07	15	Trade Allowance	21110	21	20	05	15	210715
2	1	07	16	Sub-Station Allowance	21110	21	20	05	16	210716
2	1	07	17	Security Allowance Pay	21110	21	10	99	10	210107
2	1	07	18	Storage Allowance	21110	21	10	99	14	211211
2	1	07	19	Trainee Wages Stipend or Allowance	21110	21	10	99	08	210207
2	1	07	99	Other Special Allowance	21110	21	20	05	99	210799
2	1	08	00	Uniform/Clothing Allowance	22000	21	20	06	00	210800
2	1	08	01	Uniform Allowance	22000	21	20	06	01	210801
2	1	08	02	Laundry Allowance	22000	21	20	06	02	210802

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
2	0	00	0	EXPENSE	2	O	S1	S2	S3	
2	1	08	03	Protective Clothing Allowance	22000	21	20	05	04	210803
2	1	08	04	Robing and Apparel	22000	21	20	05	05	210804
2	1	08	05	Ceremonial Dress Allowance	22000	21	20	05	06	211201
2	1	08	06	Tailoring Assistance	22000	21	20	05	07	210805
2	1	08	07	Plainclothes Allowance	22000	21	20	05	08	210806
2	1	08	08	Dress Clothes	22000	21	20	05	09	210807
2	1	08	09	Initial Grant	22000	21	20	05	10	210808
2	1	08	99	Other Uniform/Clothing Allowance	22000	21	20	05	11	210899
2	1	09	00	Foreign Service/Overseas Allowances	21110	21	20	05	12	210900
2	1	09	01	Setting up Grant	21110	21	20	05	13	210901
2	1	09	02	Transfer Grant	21110	21	20	05	14	210902
2	1	09	03	Overseas Allowance	21110	21	20	05	15	210903
2	1	09	04	Clothing and Uniforms	21110	21	20	05	16	210904
2	1	09	05	Child Allowance - Foreign Service	21110	21	20	05	99	210905
2	1	09	06	Education Allowance	21110	21	20	06	00	210906
2	1	09	07	Boarding Allowance	21110	21	20	06	01	210907
2	1	09	08	Household Help Allowance	21110	21	20	06	02	210908
2	1	09	99	Other Foreign Service allowances	21110	21	20	05	04	210999
2	1	10	00	Meal Allowance	21110	21	20	05	05	211000
2	1	10	01	Refreshment Allowance	21110	21	20	05	06	211001
2	1	10	02	Supper Allowance	21110	21	20	05	07	211002
2	1	10	99	Other Meal Allowance	21110	21	20	05	08	211109
2	1	11	00	Other Allowance	21110	21	20	05	09	211200
2	1	11	01	Exchange Adjustment Allowance	21110	21	20	05	10	211203
2	1	11	02	Flying Diving & Risk Insurance	21110	21	20	05	11	211204
2	1	11	03	Intelligence Allowance	21110	21	20	05	12	211205
2	1	11	04	Shortage Allowance	21110	21	20	05	13	211206
2	1	11	05	Qualification Pay	21110	21	20	05	14	211207
2	1	11	06	Servants Pay	21110	21	20	05	15	211208
2	1	11	07	Hard-lying Allowance	21110	21	20	05	16	211209
2	1	11	09	Service Pay						
2	1	11	08	Child Allowance	21110	21	20	05	99	211213
2	1	11	99	Other Allowances	21110	21	20	06	00	211299
2	1	12	00	Termination Pay	21110	21	00	00	00	211700
2	1	12	01	Redundancy Payments	21110	21	10	99	11	211700
2	1	12	02	Separation Payment	21110	21	10	99	12	211210
2	1	13	00	Employers' Contributions	21200	21	20	06	01	211301
2	1	13	01	National Insurance Payments	21210	21	20	06	02	211300

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
2	0	00	0	EXPENSE	2	0	S1	S2	S3	
2	1	13	02	Health Insurance	21210	21	30	02	00	211400
2	1	13	03	Disability Insurance	21210	21	30	03	00	211500
2	1	13	04	Contribution to Pensions Fund	21210	21	30	04	00	211600
2	1	13	05	National Housing Trust	21210	21	30	05	00	211800
2	1	13	06	Education Tax	21210	21	30	06	00	211900
2	1	13	99	Other Employers' Contributions	21210	21	30	99	00	none
2	2	00	00	TRAVEL EXPENSES & SUBSISTENCE	21110	22	00	00	00	220000
2	2	01	00	Fixed Allowance	21110	22	10	01	00	none
2	2	01	01	Fixed Travelling Allowance (Vehicle)	21110	22	10	01	01	none
2	2	01	02	Fixed Travelling Allowance (No Vehicle)	21110	22	10	01	02	none
2	2	02	00	Full Upkeep Allowance	21110	22	10	02	00	none
2	2	02	01	Full Upkeep Allowance (Vehicle)	21110	22	10	02	01	220101
2	2	02	02	Full Upkeep Allowance (No Vehicle)	21110	22	10	02	02	none
2	2	03	00	Commuted Upkeep Allowance	21110	22	10	03	00	none
2	2	03	01	Commuted Upkeep Allowance(Vehicle)	21110	22	10	03	01	220102
2	2	03	02	Commuted Upkeep Allowance(No Vehicle)	21110	22	10	03	02	none
2	2	04	00	Commuted Taxi Allowance	21110	22	10	04	00	none
2	2	04	01	Upkeep	21110	22	10	04	01	220103
2	2	04	02	Commuted	21110	22	10	04	02	220104
2	2	04	99	Other Motor Vehicle Allowance	21110	22	10	99	00	220199
2	2	05	00	Domestic Mileage Expenses	21110	22	20	01	00	220200
2	2	05	01	Fixed Travelling Allowance (Mileage)	21110	22	20	01	01	none
2	2	05	02	Full Upkeep Allowance (Mileage)	21110	22	20	01	02	220201
2	2	05	03	Commuted Upkeep Allowance (Mileage)	21110	22	20	01	03	220202
2	2	05	04	Casual mileage	21110	22	20	01	04	none
2	2	06	00	Accommodation & Subsistence Expenses	22000	22	20	02	00	220300
2	2	06	01	Lodging (Hotel) – Local	22000	22	20	02	01	none
2	2	06	02	Subsistence Allowance (Internal)	22000	22	20	02	02	220301
2	2	06	03	Bush Allowance	21110	22	20	02	03	220302
2	2	06	04	Out of Base Allowance	21110	22	20	02	04	220303
2	2	07	00	Transport Expenses	22000	22	20	03	00	none
2	2	07	01	Toll Charges	22000	22	20	03	01	220200
2	2	07	02	Bus Fare (Internal)	22000	22	20	03	02	none
2	2	07	03	Taxi Fare (Internal)	22000	22	20	03	03	220201
2	2	07	04	Train Fare (Internal)	22000	22	20	03	04	220202

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
2	0	00	0	EXPENSE	2	0	S1	S2	S3	
2	2	07	05	Air Fare (Internal)	22000	22	20	03	05	none
2	2	07	06	Transportation of Personal Household effects (Internal)	22000	22	20	03	06	220300
2	2	07	07	Transportation of Personnel	22000	22	20	03	07	none
2	2	07	99	Other Domestic Travel Expenses	22000	22	20	99	00	220499
										220407
										220408
2	2	08	00	International Travel Expenses	22000	22	30	00	00	none
2	2	08	01	Air Fares	22000	22	30	01	00	221100
2	2	08	02	Air Fares (Foreign)	22000	22	30	01	01	221101
2	2	08	03	Repatriation of Foreign National	22000	22	30	01	02	221102
2	2	08	04	Other Foreign Travel (e.g. Boat, Ship etc.)	22000	22	30	01	99	221600
2	2	08	05	Subsistence (Foreign)	22000	22	30	02	00	221200
2	2	08	06	Per Diem	22000	22	30	03	00	none
2	2	08	07	Lodging (Hotel) – Foreign	22000	22	30	04	00	none
2	2	08	08	Visa and Other Entry Requirements	22000	22	30	05	00	none
2	2	08	09	Warm Clothing Allowance	22000	22	30	06	00	221300
2	2	08	10	Movement of Household Effects	22000	22	30	07	00	none
2	2	08	99	Other International Travel Expenses	22000	22	30	99	00	229900
2	3	00	00	RENTAL OF PROPERTY & MACHINERY	28140	23	00	00	00	230000
2	3	01	00	Rental of Land & Building		23	10	00	00	none
2	3	01	01	Rental of Land	28140	23	10	01	00	230100
2	3	01	02	Rental of Building and Other Temporary Structure	22000	23	10	02	00	230200
2	3	01	03	Commercial Building	22000	23	10	02	01	none
2	3	01	04	Residential Building	22000	23	10	02	02	none
2	3	01	05	Tent	22000	23	10	02	03	none
2	3	01	99	Other Temporary Structure	22000	23	10	02	99	none
2	3	02	00	Rental of Machinery/Equipment, Tools and Computer	28140	23	20	00	00	230300
2	3	02	01	Rental of Machinery/Equipment	28140	23	20	01	00	230300
2	3	02	02	Rental of Photocopying Machine	28140	23	20	01	01	230301
2	3	02	03	Rental of Other Machinery	28140	23	20	01	99	230399
2	3	02	04	Rental of Equipment	28140	23	20	02	00	none
2	3	02	05	Rental of Tools	28140	23	20	03	00	none
2	3	02	06	Rental of Computer Hardware & Software	28140	23	20	04	00	none
2	3	02	07	Rental of Computer Hardware	28140	23	20	04	01	230500
2	3	02	08	Rental of Computer Software	28140	23	20	04	02	230600

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
2	0	00	0	EXPENSE	2	O	S1	S2	S3	
2	3	03	00	Rental of Transport Vehicle	28140	23	30	00	00	none
2	3	03	01	Rental of Motor Vehicle	28140	23	30	01	00	230400
2	3	03	02	Rental of Aircraft	28140	23	30	02	00	230700
2	3	03	03	Rental of Boat	28140	23	30	03	00	230800
2	3	03	99	Rental of Other Transport Vehicles	28140	23	30	99	00	none
2	3	04	00	Rental of Plants & Animals	28140	23	40	00	00	none
2	3	04	01	Rental of Plants	28140	23	40	01	00	none
2	3	04	02	Rental of Animal	28140	23	40	02	00	none
2	3	05	00	Rental of Parking Spaces	28140	23	50	00	00	none
2	3	05	01	Parking Spaces	28140					none
2	3	99	00	Other Rental	28140	23	99	00	00	239900
2	3	99	01	Rental of Sanitary Disposable Units	28140	23	99	01	00	230902
2	3	99	99	Other Rental	28140	23	99	00	00	239900
2	4	00	00	UTILITIES AND COMMUNICATION SERVICES	22000	24	00	00	00	240000
2	4	01	00	Utilities	22000	24	10	00	00	none
2	4	01	01	Electricity	22000	24	10	01	00	240100
2	4	01	02	Traffic Light	22000	24	10	01	02	240102
2	4	01	03	Water	22000	24	10	02	00	240300
2	4	01	04	Fuel for Heating	22000	24	10	03	00	240500
2	4	01	99	Other Public Utility Services	22000	24	10	99	00	249900
2	4	02	00	Communication	22000	24	20	01	00	240201
2	4	02	01	Switchboard	22000	24	20	01	01	240201
2	4	02	02	Private Telephone land line	22000	24	20	01	02	240201
2	4	02	03	Closed User Group (CUG)	22000	24	20	02	01	240202
2	4	02	04	Internet	22000	24	20	03	00	310701
2	4	02	05	Cable Services (TV Services)	22000	24	20	04	00	240700
2	4	02	06	Website Hosting	22000	24	20	05	00	310701
2	4	02	99	Other Communication Device	22000	24	20	99	00	249900
						24	20	02	99	
2	5	00	00	USE OF GOODS AND SERVICES	22000	25	00	00	00	250000
2	5	01	00	Drugs , Medical Supplies and Services	22000	25	10	00	00	250100
2	5	01	01	Drugs	22000	25	10	01	00	250101
2	5	01	02	Medical Supplies	22000	25	10	02	00	250102
2	5	01	03	Medical laboratory Services	22000	25	10	03	00	none
2	5	01	04	Medical Services	22000	25	10	04	00	253601
2	5	01	05	Post Mortem	22000	25	10	05	00	253602
2	5	02	00	Administrative Operations	22000	25	20	00	00	
2	5	02	01	Food & Drink – Catering services	22000	25	20	01	01	none

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
2	0	00	0	EXPENSE	2	0	S1	S2	S3	
2	5	02	02	Other Food and Drink	22000	25	20	01	02	none
2	5	02	03	Cooking Fuel (Propane Gas, Coal, Kerosene etc).	22000	25	20	01	03	254500
2	5	02	04	Ironmongery, Crockery, Utensils & General Stores	22000	25	20	01	04	253800
2	5	02	05	Prisoners Diet	22000	25	20	01	05	
2	5	02	06	Laundry and Cleaning	22000	25	20	16	00	253700
2	5	02	07	Bank and Other Financial Institution Charges	22000	25	20	18	00	253900
2	5	02	08	Conference Expenses	22000	25	20	19	00	254300
2	5	02	09	Official Entertainment	22000	25	20	20	00	251900
2	5	02	10	Courier Services	22000	25	20	21	00	252300
2	5	02	11	Postal Charges	22000	25	20	22	00	251700
2	5	02	12	Legal Services	22000	25	20	23	00	253500
2	5	02	13	Burial Services	22000	25	20	24	00	253603
2	5	02	14	Staff Welfare (parties, gifts, etc.)	22000	25	20	25	00	255400
2	5	02	15	Surveying of Lands	22000	25	50	01	01	
2	5	02	99	Other Administration Operations	22000	25	20	99	00	
2	5	03	00	Household Items - Bedding, & Clothing (including uniforms)	22000	25	20	02	00	
2	5	03	01	Bedding	22000	25	20	02	01	250301
2	5	03	02	Towels, blankets, drapery, curtains, mats etc.	22000	25	20	02	02	none
2	5	03	03	Toiletries, cleaning materials and products	22000	25	20	02	03	252800
2	5	03	04	Clothing (including uniforms)	22000	25	20	02	04	250302
2	5	03	05	Other household items	22000	25	20	02	99	
2	5	04	00	Consultancy Services	22000	25	20	03	00	none
2	5	04	01	Foreign Consultancy Services	22000	25	20	03	01	251300
2	5	04	02	Local Consultancy Services	22000	25	20	03	02	251400
2	5	05	00	Security Services	22000	25	20	04	00	254400
2	5	05	01	Guard Service	22000	25	20	04	01	254401
2	5	05	02	Armoured Courier Service	22000	25	20	04	02	254402
2	5	05	99	Other Security Service	22000	25	20	04	99	254499
2	5	06	00	Janitorial, Pest Control and Waste Disposal Services	22000	25	20	05	00	253300
2	5	06	01	Janitorial Service	22000	25	20	05	01	253301
2	5	06	02	Pest Control Service	22000	25	20	05	02	253302
2	5	06	03	Waste Disposal Service (Solid & Liquid Waste)	22000	25	20	05	03	253303
2	5	06	99	Other Janitorial, Pest Control and Waste Disposal Services	22000	25	20	05	99	253399
2	5	07	00	Newspaper, Books & Other Publications	22000	25	20	06	00	250600

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
2	0	00	0	EXPENSE	2	0	S1	S2	S3	
2	5	07	01	Subscriptions to Magazines, Newspapers Periodicals etc.	22000	25	20	06	01	250601
2	5	07	02	Texts and Reference Books	22000	25	20	06	02	250400
2	5	07	99	Other Publications	22000	25	20	06	99	250500
2	5	08	00	Stationery and Office Supplies	22000	25	20	07	00	250700
2	5	08	01	Paper	22000	25	20	07	01	250701
2	5	08	02	File Jacket/Folder	22000	25	20	07	02	250702
2	5	08	03	Diary	22000	25	20	07	03	250703
2	5	08	04	Hard Cover Book	22000	25	20	07	04	250704
2	5	08	05	Pens, Pencils and other writing implements	22000	25	20	07	05	250705
2	5	08	06	Envelopes	22000	25	20	07	06	250706
2	5	08	99	Other Stationery and Office Supplies	22000	25	20	07	99	250799
2	5	09	00	Printing and Photocopying Service	22000	25	20	08	00	251800
2	5	09	01	Printing of Cheques and Money Orders	22000	25	20	08	01	251801
2	5	09	02	Printing of Stamps and Coupons	22000	25	20	08	02	251802
2	5	09	03	Printing of Voucher, Forms, Letterheads, Certificates etc.	22000	25	20	08	03	251803
2	5	09	04	Photocopying Service	22000	25	20	08	04	251804
2	5	09	05	Identification Cards	22000	25	20	08	05	none
2	5	09	99	Other Printing and Photocopying Service	22000	25	20	08	99	251899
2	5	10	00	Transportation	22000	25	20	09	00	251200
2	5	10	01	Local Haulage	22000	25	20	09	01	251201
2	5	10	02	Overseas Haulage	22000	25	20	09	02	251202
2	5	10	03	Delivery of Goods and Services	22000	25	20	09	03	none
2	5	10	04	JDF Airlift						
2	5	11	00	Advertising, Promotion and Public Relations	22000	25	20	10	00	251500
2	5	11	01	Local Advertising	22000	25	20	10	01	251501
2	5	11	02	Overseas Advertising	22000	25	20	10	02	251502
2	5	11	03	Local Promotions	22000	25	20	10	03	251503
2	5	11	04	Overseas Promotion	22000	25	20	10	04	251504
2	5	11	05	Public Relation Services	22000	25	20	10	05	251505
2	5	12	00	Insurance	2831	25	20	11	00	251600
2	5	12	01	Building, Furniture and Fixtures Insurance	2831	25	20	11	01	251601
2	5	12	02	Machinery & Equipment Insurance	2831	25	20	11	02	251602
2	5	12	03	Motor Vehicle Insurance	2831	25	20	11	03	251603
2	5	12	04	Computer Insurance	2831	25	20	11	04	251604
2	5	12	05	Insurance on Books	2831	25	20	11	05	251605

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
2	0	00	0	EXPENSE	2	0	S1	S2	S3	
2	5	12	99	Other Insurance	2831	25	20	11	99	251699
2	5	13	00	Maintenance of Buildings/Premises, Machinery, Furniture & Equipment (Minor repairs)	22000	25	20	12	00	252000
										251000
2	5	13	01	Electrical Materials, Fittings and Repairs	22000	25	20	12	01	251000
2	5	13	02	Construction Materials	22000	25	20	12	02	251100
2	5	13	03	Repair to Government Offices/Buildings and Other Facilities	22000	25	20	12	03	252000
2	5	13	04	Repair to Machinery and Equipment	22000	25	20	12	04	252100
										252199
2	5	13	05	Repair to Furniture and Fixtures	22000	25	20	12	05	252100
										252101
2	5	13	06	Repair and Services to Air Conditioning Unit	22000	25	20	12	06	252102
2	5	13	07	Locksmith Services, Parts and Supplies	22000	25	20	12	07	254700
2	5	13	08	Tools	22000	25	20	12	08	254000
2	5	13	09	Plumbing	22000	25	20	12	09	none
2	5	13	10	Valuation and Other Reports	22000	25	20	12	10	none
2	5	13	11	Repairs and Service to Elevator	22000	25	20	12	11	252103
2	5	13	12	Road and Trail Maintenance	22000	25	50	01	02	none
2	5	13	99	Other Maintenance	22000					
2	5	14	00	Training & Workshop Expenses	22000	25	20	13	00	253000
2	5	14	01	Lecture/ Facilitator Fee	22000	25	20	13	01	253002
2	5	14	02	Purchase of Training Apparatus and Materials	22000	25	20	13	02	253003
2	5	14	03	Rental of Training Equipment	22000	25	20	13	03	253004
2	5	14	04	Overseas Training Expenses	22000	25	20	13	04	253005
2	5	14	05	Registration, Tuition, Exam and other Fees	22000	25	20	13	05	253006
2	5	14	06	Seminars and Workshops	22000	25	20	13	06	253007
2	5	14	07	Text and Other Books	22000	25	20	13	07	253008
2	5	14	08	Food & Drink for Training & Workshop	22000	25	20	13	09	253010
2	5	14	99	Other Training Expenses	22000	25	20	13	99	253099
2	5	15	00	Licences/Fees	22000	25	20	14	00	253400
2	5	15	01	Motor Vehicle Licences	22000	25	20	14	01	253401
2	5	15	02	Drivers Licenses	22000	25	20	14	02	253402
2	5	15	05	Fitness Certificate Fee	22000	25	20	14	05	253403
2	5	15	99	Other Licences& Fees	22000	25	20	14	99	253499
2	5	16	00	Fees & Remuneration	22000	25	20	17	00	254100
2	5	16	01	Board Members Fees	22000	25	20	17	01	254100
2	5	16	02	Audit Committee Members Fees	22000	25	20	17	02	None

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
2	0	00	0	EXPENSE	2	0	S1	S2	S3	
2	5	16	03	Auditors Fees	22000	25	20	17	03	None
2	5	16	04	Accountant Fees	22000	25	20	17	04	None
2	5	16	05	Custom Brokers and Other Fees	22000	25	20	17	05	None
2	5	16	06	Police Records	22000	25	20	17	06	None
2	5	16	07	Juror's Fees	22000					
2	5	16	99	Other Fees and Remuneration	22000	25	20	17	99	None
2	5	17	00	Refund of Revenue for prior years	28210	25	20	26	00	
2	5	17	01	Refund of Revenue for prior years	28210	25	20	26	00	
2	5	18	00	Fuel, Oil and Lubricants for Vehicles	22000	25	30	01	00	250800
2	5	18	01	Fuel for Motor Vehicles	22000	25	30	01	01	250801
2	5	18	02	Oil and Lubricant (Motor Vehicles)	22000	25	30	01	02	250802
2	5	18	03	Fuel, Oil and Lubricants (Motor Cycles)	22000	25	30	01	03	250803
2	5	18	04	Fuel, Oil & Lubricants (Boats)	22000	25	30	01	04	250804
2	5	18	05	Fuel, Oil & Lubricants (Aircrafts)	22000	25	30	01	05	250805
2	5	18	06	Fuel, Oil & Lubricants (Generators)	22000	25	30	01	06	250806
2	5	18	07	Fuel, Oil Lubricants (Lawn Mower and other small engines)	22000	25	30	01	07	250807
2	5	18	99	Other Fuel, Oil and Lubricants	22000	25	30	01	99	250899
2	5	19	00	Spare Parts – Motor Vehicle, Boats & Aircraft (Costing \$50,000 and Below)	22000	25	30	02	00	250900
2	5	19	01	Motor Vehicle Spares (Service Garage)	22000	25	30	02	01	250901
2	5	19	02	Motor Vehicle Spares (Other Garage)	22000	25	30	02	02	250902
2	5	19	03	Motor Cycle Spares	22000	25	30	02	03	250903
2	5	19	04	Tyres & Tubes (Motor Vehicles & Motorcycles)	22000	25	30	02	04	250904
2	5	19	05	Boat Spares	22000	25	30	02	05	250905
2	5	19	06	Aircraft Spares	22000	25	30	02	06	250906
2	5	19	07	Lawn Mower and other Small Engine Spares	22000	25	30	02	07	250907
2	5	19	08	Bicycle Spares	22000	25	30	02	08	250908
2	5	19	99	Other Motor Vehicle, Boat & Aircraft Parts	22000	25	30	02	99	250999
2	5	20	00	Repair and Services to Vehicles	22000	25	30	03	00	252200
2	5	20	01	Repair and Services to Vehicles (Services Garage)	22000	25	30	03	01	252101
2	5	20	02	Repair & Service to Vehicles (Other Garages)	22000	25	30	03	02	252202
2	5	20	03	Repair and Service to Aircraft	22000	25	30	03	03	252204
2	5	20	04	Repair & Service to Boat (Marine)	22000	25	30	03	04	252203

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
2	0	00	0	EXPENSE	2	0	S1	S2	S3	
2	5	20	05	Repair and Service to Bicycle	22000	25	30	03	05	252205
2	5	20	99	Other Repair & Service to Vehicles, Boat and Aircraft	22000	25	30	03	99	252299
2	5	21	00	Technology Services	22000	25	40	00	00	
2	5	21	01	Technology Services	22000	25	40	00	00	
2	5	21	02	Repair and Maintenance of Computer Hardware	22000	25	40	01	00	252500
2	5	21	03	Maintenance of Computer Software	22000	25	40	02	00	252601
2	5	21	04	Computer Software Renewal License	22000	25	40	03	00	252602
2	5	21	05	Computer Parts, Supplies and Cabling	22000	25	40	04	00	252700
2	5	21	06	Maintenance of Telecom Equipment	22000	25	40	05	00	253200
2	5	21	99	Other Technology Services	22000					
2	5	22	00	Agricultural & Animal Supplies/Services	22000	25	50	00	00	None
2	5	22	01	Animal Supplies/Services	22000	25	50	03	00	253103
2	5	22	02	Agricultural and Gardening Supplies & Services (Plants, Seeds, Hose)	22000	25	50	01	00	254200
2	5	22	03	Seed Collection	22000	25	50	01	03	
2	5	22	04	Nursery Production	22000	25	50	01	04	
2	5	22	05	Beating Up	22000	25	50	01	05	
2	5	22	06	Plantation Development	22000	25	50	01	06	
2	5	22	99	Other Agricultural & Animal Supplies/Services	22000	25	50	01	07	
2	5	23	00	Food, Drink, Drug etc. for animals	22000	25	50	02	00	253100
2	5	23	01	Food, Drink (Animals)	22000	25 25	50 50	02 02	00 01	253100 253100
2	5	23	02	Drugs and Medical Supplies (Animals)	22000	25	50	02	02	253102
2	5	24	00	Maintenance and Cleaning of Animals	22000	25	50	03	00	253103
2	5	24	01	Maintenance and Cleaning of Animal Accommodation (Kennels, Stables etc.)	22000	25	50	04	00	253104
2	5	24	02	Veterinary Services	22000	25	50	05	00	253105
2	5	24	03	Bee Keeping Supplies	22000	25	50	06	00	255300
2	5	24	99	Other Animal Expense	22000	25	50	99	00	253199
2	5	25	00	Purchase of Low Value Assets	22000	25	60	00	00	
2	5	25	01	Purchase of Furniture and Fittings for \$50,000.00 and below (group or single)	22000	25	60	01	00	
2	5	25	02	Purchase of Computer Hardware for \$50,000 and below	22000	25	60	02	00	
2	5	25	03	Hydrants below \$50,000 and below	22000	25	20	15	00	254800

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
2	0	00	0	EXPENSE	2	O	S1	S2	S3	
2	5	25	04	Purchase of Equipment for \$50,000 and below	22000	25	60	03	00	
2	5	97	00	Bad Debt						
2	5	97	01	Bad debt						
2	5	98	00	Depreciation	23					
2	5	98	01	Buildings& Structure	23					
2	5	98	02	Heavy Machinery	23					
2	5	98	03	Equipment	23					
2	5	98	04	Transport Vehicles	23					
2	5	98	05	Furniture , Fixtures & Fittings	23					
2	5	98	06	Computer hardware	23					
2	5	98	07	Computer Software	23					
2	5	98	09	Other Intangible Fixed Assets	23					
2	5	99	00	Other Goods and Services	22000	25	99	00	00	259900
2	5	99	01	Breathalyser Supplies	22000	25	99	01	00	254600
2	5	99	02	Manufacturing Services	22000	25	99	02	00	252900
2	5	99	03	Warlike Stores	22000	25	99	03	00	252400
2	5	99	04	Chemicals and Laboratory Supplies	22000	25	99	04	00	None
2	5	99	05	Purchase/Usage of Passport	22000	25	99	05	00	255000
2	5	99	06	Pocket Money	22000	25	99	06	00	255500
2	5	99	07	Other Professional Services	22000	25	99	07	00	255600
2	5	99	08	Criminal Investigation	22000	25	99	08	00	255602
2	5	99	09	Investigating Supplies	22000	25	99	09	00	255603
2	5	99	10	Purchases of Raw Materials	22000	25	99	10	00	255700
2	5	99	11	Sporting Goods	22000	25	99	11	00	254900
2	5	99	99	Other Purchases of Other Goods & Services	22000	25	99	99	00	254900
2	6	0	00	LOAN INTEREST PAYMENTS& EXPENSES	24000	26	00	00	00	260000
2	6	01	00	Loan Interest Payments	24000	26	10	00	00	260000
2	6	01	01	Loan Interest Payments	24000	26	10	02	00	260200
2	6	01	99	Other Loan Interest Payments	24000	26	10	99	00	269900
2	6	02	00	Loan Expenses	22000	26	20	00	00	350300
2	6	02	01	Expenses of Raising Loans	22000	26	20	01	01	350300
2	6	02	02	Agency Fees	22000	26	20	01	02	350400
2	6	02	03	Commitment charges	22000	26	10	01	00	260100
2	6	02	04	Loan Service charges	22000	26	10	03	00	260300
2	7	00	00	GRANTS, CONTRIBUTIONS & SUBSIDIES	26000	30/27	00	00	00	300000
2	7	01	00	Grant to Local Organisation	26300	30	10	01	00	
2	7	01	01	Government Institutions	26300	30	10	01	01	305001

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
2	0	00	0	EXPENSE	2					
2	7	01	02	Non-Government Institutions	28210					
2	7	01	99	Other Grants	26300	30	10	01	99	305099
2	7	02	00	Grant to International Organisation	26200	30	10	02	00	307002
2	7	02	01	Government Institutions	26200	30	10	02	00	307002
2	7	02	02	Non-Government Institutions	28210					
2	7	03	00	Contribution	26000	30	20	00	00	
2	7	03	01	Contribution to Regional Organizations	26200	30	20	01	00	307001
2	7	03	02	Contribution to International Organizations	26200	30	20	02	00	307002
2	7	03	99	Other Contributions	26200	30	20	99	00	307099
2	7	04	00	Subsidies	25300	27	30	00	00	270000
2	7	04	01	To public corporations	25300	27	30	01	00	270100
2	7	04	02	To private enterprises	25300	27	30	02	00	270200
2	7	04	99	Other Subsidies	25300	27	30	99	00	279900
2	8	00	00	RETIREMENT BENEFITS	273	28	00	00	00	280000
2	8	01	00	Pension Payments	273	28	10	00	00	280000
2	8	01	01	Regular Pension Payments	273	28	10	01	00	280100
2	8	01	99	Other Pension Benefits	273	28	10	99	00	289900
2	9	00	00	AWARDS & SOCIAL ASSISTANCE	27000	27	00	00	00	290000
2	9	01	00	Awards	07					
2	9	01	01	Judgement Debts	28210	29	10	01	01	290100
2	9	01	02	Ex-Gratia Awards	28210	29	10	01	02	290100
2	9	02	00	Indemnification	28210	29	20	00	00	290100
2	9	02	01	Indemnification	22000	29	20	01	00	290100
2	9	03	00	Social Assistance	22000	29	30	00	00	
2	9	03	01	Education & Health Assistance (PATH)	27210	29	30	01	01	
2	9	03	02	Transportation Assistance	27210	29	30	01	02	
2	9	03	03	Poor Relief Assistance	27210	29	30	01	03	
2	9	03	04	Assistance re Natural Disaster	27210	29	30	01	04	
2	9	03	99	Other Social Assistance	27210	29	30	01	99	
2	9	04	00	Scholarship	28210	29	40	01	00	
2	9	04	01	Tuition	28210	29	40	02	00	

11.5 Non Financial Assets - Definition

Non financial assets are largely equivalent to noncurrent assets and include fixed assets or property, plant and equipment (PPE), inventory and intangible assets.

Description

Object 1 - Non Produced Assets

The cost of rights to land ownerships: land which is purchased for agricultural use; land which is purchased for use in connection with some construction programme; or for some public project.

Object 2 - Fixed Assets

Buildings and structures purchased: purchase of land with existing permanent improvements like buildings and other structures. The cost of construction of roads, bridges, ports, wharves, airports, buildings, etc. including the cost of permanent improvements done under contract. Included also is the Purchase of capital goods such as equipment, furniture, motor vehicle, computer hardware and software which meets the fixed asset capitalisation policy stipulated by the GOJ. Capital items purchased costing \$50,000.00 and over are the threshold for capitalising. However, items purchased costing individually below \$50,000.00 but purchased collectively for an overall value exceeding \$50,000.00 must also be capitalised. Items below the threshold are to be expensed.

Object 3 - Inventories

This includes goods for resale and spare parts. Purchase of inventory items costing below \$10,000.00 are not to be treated as inventory items but are to be expensed (mention correct codes). However, items purchased costing individually below \$10,000.00 but purchased collectively for an overall value exceeding \$10,000.00 must be treated as inventory items. Items below the threshold are expensed.

Object 4 - Valuables

This includes artefacts and paintings for museum services.

11.6 Non –Financial Assets Codes

(Items purchased for \$50,000 and over bought singly or collectively)

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
3	0	00	00	NON FINANCIAL ASSETS	31000	31	00	00	00	
3	1	00	00	LAND						
3	1	01	00	Land (Nonproduced Assets)						
3	1	01	01	Land	3141					320101
3	1	01	02	Subsoil assets	3141					
3	1	01	99	Other Nonproduced assets	3141					
3	2	00	00	FIXED ASSETS (CAPITAL GOODS)						
3	2	01	00	Buildings & Structure	31112					
3	2	01	01	Dwellings (residential buildings)	31112					

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
3	2	01	02	Nonresidential Buildings	31112					
3	2	01	99	Other structures	31112	31	20	01	99	320209
3	2	02	00	Heavy Machinery	31122	31	20	04	00	310600
3	2	02	01	Construction machinery	31122	31	20	04	01	310600
3	2	02	02	Farm Machinery	31122	31	20	04	02	310600
3	2	02	03	Generator	31122	31	20	04	03	310600
3	2	02	99	Other Heavy Machinery	31122	31	20	04	99	310600
3	2	03	00	Equipment	31122	31	20	05	00	310200
3	2	03	01	Photo Copier	31122	31	20	05	01	310200
3	2	03	02	Shredder	31122	31	20	05	02	310200
3	2	03	03	Appliances	31122	31	20	05	03	310200
3	2	03	04	Air Condition Unit	31122	31	20	05	04	310200
3	2	03	05	Laboratory Equipment	31122	31	20	06	01	310400
3	2	03	06	Medical Instrumentation	31122	31	20	06	02	310400
3	2	03	07	Audio-visual Equipment	31122	31	20	07	01	310400
3	2	03	08	Laboratory Equipment	31122	31	20	07	02	310400
3	2	03	09	Engineering Equipment	31122	31	20	08	01	310400
3	2	03	10	Scientific Equipment	31122	31	20	08	02	310400
3	2	03	11	Agricultural equipment	31122	31	20	08	03	310400
3	2	03	12	Fire Hydrants	31122					
3	2	03	99	Other Technical Equipment & Instruments	31122	31	20	08	99	310400
3	2	04	00	Transport Vehicles	31121	31	20	09	00	310500
3	2	04	01	Motor Car	31121	31	20	09	01	31050
3	2	04	02	Bus	31121	31	20	09	02	310502
3	2	04	03	Truck	31121	31	20	09	03	310503
3	2	04	04	Boat	31121	31	20	09	04	310505
3	2	04	05	Aircraft	31121	31	20	09	05	310506
3	2	04	06	Motor Cycle	31121	31	20	09	06	310504
3	2	04	07	Bicycle	31121	31	20	09	07	310507
3	2	04	99	Other Transport Vehicle	31121	31	20	09	99	319900
3	2	05	00	Furniture , Fixtures & Fittings	31122	31	20	10	00	310101
3	2	05	01	Furniture	31122	31	20	10	01	310101
						31	20	10	02	310102
						31	20	10	03	310103
						31	20	10	04	310103
3	2	05	02	Fixtures and Fittings	31122	31	20	10	05	310300
3	2	05	99	Other Furniture, Fixtures & Fittings	31122	31	20	10	99	
3	2	06	00	Computer hardware	31122	31	20	20	00	310700
										310702
3	2	06	01	Personal Computers(Desk tops)	31122	31	20	20	01	310700
3	2	06	02	Laptops & Tablets	31122	31	20	20	02	310700
3	2	06	03	Printers	31122	31	20	20	03	310700
3	2	06	04	Network cables, Switches & Routers	31122	31	20	20	04	310700
3	2	06	99	Other Computer Devices	31122	31	20	20	99	310700
3	2	07	00	Intangible Fixed Assets						
3	2	07	01	Computer Software	3113	31	20	20	05	310800

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
3	2	07	99	Other Intangible Assets	3113					
3	3	00	00	INVENTORIES (ANIMALS, SPARE PARTS, GOODS FOR SALE ETC.)		31	30	00	00	
3	3	01	00	Purchase of Animals		31	30	01	00	
3	3	01	01	Cow	31131	31	30	01	01	340100
3	3	01	02	Pig	31131	31	30	01	02	340200
3	3	01	03	Goat	31131	31	30	01	03	340300
3	3	01	04	Bird	31131	31	30	01	04	340400
3	3	01	05	Fish	31131	31	30	01	05	340700
3	3	01	06	Rabbit	31131	31	30	01	06	349904
3	3	01	07	Dog	31131	31	30	01	07	340500
3	3	01	08	Horse	31131	31	30	01	08	340600
3	3	02	00	Goods for Sale		31	30	02	00	
3	3	02	01	Seedlings	31131	31	30	02	01	
3	3	02	02	Fuel	31131	31	30	02	02	
3	3	02	03	Prescription Drugs	31131	31	30	02	03	
3	3	02	04	Fishermen Supplies	31131	31	30	02	04	
3	3	02	05	Publications	31131	31	30	02	04	
3	3	02	06	Warlike Stores	31131	31	30	02	05	
3	3	02	08	Motor Vehicle Licence Plates						
3	3	02	09	Motor Vehicle Licence Stickers						
3	3	02	99	Other Goods for Sale	31131	31	30	02	99	
3	3	03	00	Spare Parts – Motor Vehicle, Boats & Aircraft		31	30	03	00	
3	3	03	01	Motor Vehicle Spares (Service Garage)	31121	31	30	03	01	
3	3	03	02	Motor Vehicle Spares (Other Garage)	31121	31	30	03	02	
3	3	03	03	Motor Cycle Spares	31121	31	30	03	03	
3	3	03	04	Tyres & Tubes (Motor Vehicles & Motorcycles)	31121	31	30	03	04	
3	3	03	05	Boat Spares	31121	31	30	03	05	
3	3	03	06	Aircraft Spares	31121	31	30	03	06	
3	3	03	07	Lawn Mower and other Small Engine Spares	31121	31	30	03	07	
3	3	03	08	Bicycle Spares	31121	31	30	03	08	
3	3	03	09	Other Motor Vehicle, Boat & Aircraft Parts	31121	31	30	03	99	
3	4	00	00	ART & OTHER VALUABLES		31	40	01	00	
3	4	01	00	Art and Other Valuables	3112	31	40	01	01	
3	4	01	01	Art and Other Valuables	3112	31	40	01	01	

11.7 Financial Assets' Definition

A financial asset is defined as one of the following:

- Cash or cash equivalent;
- Equity instruments of another entity; and
- Contractual right to receive cash or another financial asset from another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

11.8 Financial Assets Codes

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
4	0	0	0	FINANCIAL ASSETS						
4	1	00	00	FINANCIAL INVESTMENT						
4	1	01	00	Financial Investment – Local	321					
4	1	01	01	Purchase of Equity – Private Corporations	321	32	10	13	13	330100
4	1	01	02	Purchase of Equity – Public Corporations	321	32	10	01	14	330200
4	1	01	03	Purchase of Debt Securities – Private Corporations	321	32	10	01	14	330200
4	1	01	04	Purchase of Debt Securities – Public Corporations	321	32	10	01	14	330200
4	1	02	00	Financial Investment – Foreign						
4	1	02	01	Purchase of Equity – Private Corporations	321	32	10	01	14	330200
4	1	02	02	Prchase of Equity – Public Corporations	321	32	10	01	14	330200
4	1	02	03	Purchase of Debt Securities – Private Corporations	321	32	10	01	14	330200
4	1	02	04	Purchase of Debt Securities – Public Corporations	321	32	10	01	14	330200
4	2	00	00	LOANS						
4	2	01	00	Loans Receivable - Local	3214					
4	2	01	01	Loans to Government Employees	3214					360200
4	2	01	02	Loans to Public Enterprises and Statutory Bodies	3214					360400
4	2	01	03	Loans to Local Authorities	3214					360500
4	2	01	04	Loans to Private Non-Profit Organizations	3214					360300
4	2	01	05	Loans to Private Corporations	3214					360600
4	2	01	06	Loans to Private Individuals	3214					360100
4	2	01	07	Advance to employees	3214					
4	2	01	08	Advance to other Government Entities	3214					
4	2	01	09	Advance to Private Entities	3214					
4	2	01	99	Other Loans Receivable	3214					
4	2	02	00	Loans Receivable - Foreign	3224					
4	2	02	01	Loans to Foreign Government	3224					
4	2	02	99	Other Foreign Loans Receivable	3224					
4	3	00	00	OTHER DOMESTIC FINANCIAL ASSETS						
4	3	01	00	Domestic Currency and Deposits- Treasury	3212					
4	3	01	01	Consolidated Fund Principal Bank Account	3212					
4	3	01	02	Consolidated Fund Subsidiary Bank Accounts	3212					
4	3	01	10	Treasury Single Bank Account	3212					
4	3	01	15	Treasury Deposit Bank Accounts	3212					
4	3	01	18	Contingencies Fund Bank Account	3212					
4	3	01	20	Revenue Bank Accounts	3212					
4	3	01	80	Proceeds from Divestment	3212					

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
4	3	01	91	Surplus on Sinking Fund	3212					
4	3	01	92	Sinking Fund Contribution	3212					
4	3	02	00	Domestic Currency and Deposits- MDAs	3212					
4	3	02	01	Deposits Bank Accounts	3212					
4	3	02	40	Salaries Bank Accounts	3212					
4	3	02	50	Projects Bank Accounts	3212					
4	3	02	80	Cash Float	3212					
4	3	02	99	Other Currency and deposits	3212					
4	3	03	00	Local Shares and Other Equity	3212					
4	3	03	01	Local Shares and Other Equity held in Private Corporations	3212					
4	3	03	02	Local Shares and Other Equity held in Public Corporations	3212					
4	3	99	00	Other Domestic Receivables	3218					
4	3	99	01	Loss of Funds Recoverable	3218					
4	3	99	02	Scholarship Bond Repayment	3218					
4	3	99	03	Returned/Dishonoured Cheques	3218					
4	3	99	04	Accounts Receivables - Other	3218					
4	3	99	99	Other Domestic Receivables	3218					
4	4	00	00	OTHER EXTERNAL FINANCIAL ASSETS						
4	4	01	00	Foreign Currency and Deposits	3222					
4	4	01	01	Govt. of Jamaica – New York	3222					
4	4	01	02	Crown Agents - London	3222					
4	4	01	99	Other Currency and Deposits	3222					
4	4	02	00	Foreign Shares and other Equity						
4	4	02	01	Foreign Shares and other Equity	3225					
4	4	99	00	Other Foreign Receivables						
4	4	99	99	Other Foreign Receivables						

11.9 Financial Liabilities Definition

Financial liabilities are loans and other obligations of the Government

11.10 Financial Liabilities Codes

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
5	0	00	00	FINANCIAL LIABILITIES						
5	1	00	00	LOANS PAYABLE						
5	1	01	00	Domestic Loans Payable	3314					
5	1	01	01	Local Commercial Banking Sector	3314					
5	1	01	02	Benchmark Notes & Treasury Bills	3314					
5	1	01	03	Indexed Bonds	3314					
5	1	01	04	US\$ denominated loans	3314					
5	1	01	05	Government Entities' Guarantee Loans	3314					
5	1	01	99	Other Domestic Loans	3314					

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
5	1	02	00	Multilateral Loans Payable						
5	1	02	01	World Bank Loans	3224					
5	1	02	02	Inter-American Development Bank	3224					
5	1	02	03	USAID	3224					
5	1	02	04	Caribbean Development Bank	3224					
5	1	02	05	World Bank/IDB	3224					
5	1	02	06	International Monetary Fund	3224					
5	1	02	07	OPEC	3224					
5	1	02	08	OECD/USAID	3224					
5	1	02	09	European Union	3224					
5	1	02	10	IFID	3224					
5	1	02	99	Other Multilateral Loans	3224					
5	1	03	00	Bilateral Loans Payable	3224					
5	1	03	01	Government of China	3224					
5	1	03	02	Government of Germany	3224					
5	1	03	10	Kuwait	3224					
5	1	03	99	Other Bilateral Loans	3224					
5	1	99	00	Other Foreign Loans Payable	3224					
5	1	99	01	Capital Market	3224					
5	1	99	02	Loans received under Act 39 of 1964	3224					
5	1	99	99	Other Foreign Loans	3224					
5	2	00	00	OTHER DOMESTIC FINANCIAL LIABILITIES						
5	2	01	00	Currency and Deposits						
5	2	01	01	Bank Overdraft	3314					
5	2	01	02	Deposit Control Accounts	3312					
5	2	01	99	Domestic Other Currency and Deposits	3312					
5	2	02	00	Shares and Other Equity						
5	2	02	01	Shares and Other Equity	3315					
5	2	99	00	Other Accounts Payable						
5	2	99	01	National Insurance Scheme (NIS) – Employer Contributions	3318					
5	2	99	02	National Insurance Scheme (NIS) – Self Employed or Unemployed Contributions	3318					
5	2	99	03	National Housing Trust (NHT) Contributions						
5	2	99	04	H.E.A.R.T. Remittances						
5	2	99	05	M.V. Licence Duty (Fee) – RMF						
5	2	99	06	Levies Law						
5	2	99	07	Standard Compliance Fee						
5	2	99	08	Traffic Ticket Collections						
5	2	99	09	Firearm Users Permit (Companies)						
5	2	99	10	Firearm Dealers License						
5	2	99	11	Gunsmith License						
5	2	99	12	Firearm Manufacturers License						
5	2	99	13	Approved Ranges						

C	O	S1	S2	Description	GFS	Legacy 2014-15				Legacy 2013-14 and before
						O	S1	S2	S3	
5	2	99	14	Firearm Renewal (Private)						
5	2	99	15	Class 'A' Hawkers & Peddlers Licence						
5	2	99	16	Class 'B' Hawkers & Peddlers Licence						
5	2	99	17	10% Contractors Retention						
5	2	99	18	Candidates – Parliamentary Elections						
5	2	99	19	Candidates – Parish Council Elections						
5	2	99	20	Transfer Tax Deposit						
5	2	99	21	Revenue Deposit Received(Manual Receipt)						
5	2	99	99	Other Accounts Payable						
5	3	00	00	OTHER FOREIGN FINANCIAL LIABILITIES						
5	3	01	00	Foreign Currency and Deposits						
5	3	01	01	Foreign Bank Overdraft						
5	3	01	99	Other Foreign Currency and Deposits	3324					
5	3	99	00	Other Foreign Accounts Payable						
5	3	99	01	Other Foreign Accounts Payable	3328					

11.11 Equity/Net Worth Definition

Equity/Net Worth is defined as:

- Brought forward balances; and
- Current year surplus or deficit resulting from receipts less expenditure or total assets minus total liabilities.

C	O	S1	S2	Description	GFS	Legacy 2014/15				Legacy 2013/14
						O	S1	S2	S3	
6	0	0	0	EQUITY						
6	1	00	00	EQUITY/NET WORTH						
6	1	01	00	Equity/Net Worth						
6	1	01	01	Equity/Net Worth						

C	O	S1	S2	Description	GFS	Legacy 2014/15				Legacy 2013/14
						O	S1	S2	S3	
9	0	0	0	Unclassified						
9	9	00	00	Unclassified		99	99	00	00	
9	9	99	00	Unclassified						
9	9	99	99	Unclassified						

ACCRUAL ACCOUNTING ENTITIES ONLY

C	O	S1	S2	Description	Legacy 2014/15			
					O	S1	S2	S3
7	0	00	00	PROVISIONS				
7	1	01	00	Bad Debt Provision				
7	1	01	00	Bad Debt Provision				
7	1	01	01	Bad Debt Provision				
7	2	00	00	Depreciation Provision				
7	2	01	00	Buildings & Structure				
7	2	01	01	Buildings & Structure				
7	2	02	00	Heavy Machinery				
7	2	02	01	Heavy Machinery				
7	2	03	00	Equipment				
7	2	03	01	Equipment				
7	2	04	00	Transport Vehicles				
7	2	04	01	Transport Vehicles				
7	2	05	00	Furniture , Fixtures & Fittings				
7	2	05	01	Furniture , Fixtures & Fittings				
7	2	06	00	Computer hardware				
7	2	06	01	Computer hardware				
7	2	07	00	Computer Software				
7	2	07	01	Computer Software				
7	2	09	00	Other Intangible Fixed Assets				
7	2	09	01	Other Intangible Fixed Assets				

CHART OF ACCOUNTS

LOCATION CODE SEGMENT

12 LOCATION SEGMENT

PARISH		CONSTITUENCY	
00	Not Applicable	00	Not Applicable
01	Kingston and St. Andrew		
		01	Kingston Central
		02	Kingston East and Port Royal
		03	Kingston Western
		04	St. Andrew North Eastern
		05	St. Andrew North Western
		06	St. Andrew North Central
		07	St. Andrew Western
		08	St. Andrew West Rural
		09	St. Andrew West Central
		10	St. Andrew East Rural
		11	St. Andrew East Central
		12	St. Andrew Eastern
		13	St. Andrew Southern
		14	St. Andrew South Western
		15	St. Andrew South Eastern
02	St. Thomas		
		01	St. Thomas Western
		02	St. Thomas Eastern
03	Portland		
		01	Portland Eastern
		02	Portland Western
04	St. Mary		
		01	St. Mary Western
		02	St. Mary Central
		03	St. Mary South Eastern
05	St. Ann		
		01	St. Ann North Eastern
		02	St. Ann North Western
		03	St. Ann South Eastern
		04	St. Ann South Western
06	Trelawny		
		01	Trelawny Northern
		02	Trelawny Southern
07	St. James		
		01	St. James Central
		02	St. James East Central
		03	St. James West Central
		04	St. James North Western

PARISH		CONSTITUENCY	
		05	St. James Southern
08	Hanover Parish		
		01	Hanover Eastern
		02	Hanover Western
09	Westmoreland		
		01	Westmoreland Eastern
		02	Westmoreland Western
		03	Westmoreland Central
10	St. Elizabeth		
		01	St. Elizabeth South Western
		02	St. Elizabeth North Western
		03	St. Elizabeth South Eastern
		04	St. Elizabeth North Eastern
11	Manchester		
		01	Manchester North Eastern
		02	Manchester Central
		03	Manchester North Western
		04	Manchester Southern
12	Clarendon		
		01	Clarendon South Eastern
		02	Clarendon Central
		03	Clarendon North Central
		04	Clarendon Northern
		05	Clarendon North Western
		06	Clarendon South Western
13	St. Catherine		
		01	St. Catherine West Central
		02	St. Catherine Central
		03	St. Catherine East Central
		04	St. Catherine North Western
		05	St. Catherine North Central
		06	St. Catherine North Eastern
		07	St. Catherine South Eastern
		08	St. Catherine South Central
		09	St. Catherine Southern
		10	St. Catherine South Western
		11	St Catherine Eastern

13 SUPPORTING TABLES

The Chart of Accounts in order to provide complete information shall be supported by various tables (i.e. side tables) in the databases of the FinMan and other systems.

13.1 Side Tables

Some of the main Side tables are as follows:

- TAJ's Taxpayer Registration Number File
- FinMan Client database of Bank Accounts
- FinMan Register of Government Bank Accounts (Financial Asset)
- Government Database of Non-Financial Assets (NB. Software to be procured)
- Public Debt –CSDRMS
- Location Code FinMan Database

CHART OF ACCOUNTS

MAINTENANCE

14 Maintaining the Chart of Accounts

14.1 Responsibility for Updating the COA

The Chart of Accounts shall be modified and updated from time to time by the Accountant General's Department. The updated version shall be posted on the web sites of the Accountant General's Department and the Ministry of Finance and Public Service.

<http://www.treasury.gov.jm/>

<http://www.mof.gov.jm/>

14.2 Procedure for Updating the COA

The following shall be the general principles for effecting change(s) to the COA:

- A standard COA Change Request Form must be completed stating the following:
 - description of the item to be added, removed or amended;
 - the segment affected by the proposed change;
 - justification for the proposed change; and
 - the Requestor's name and contact information;

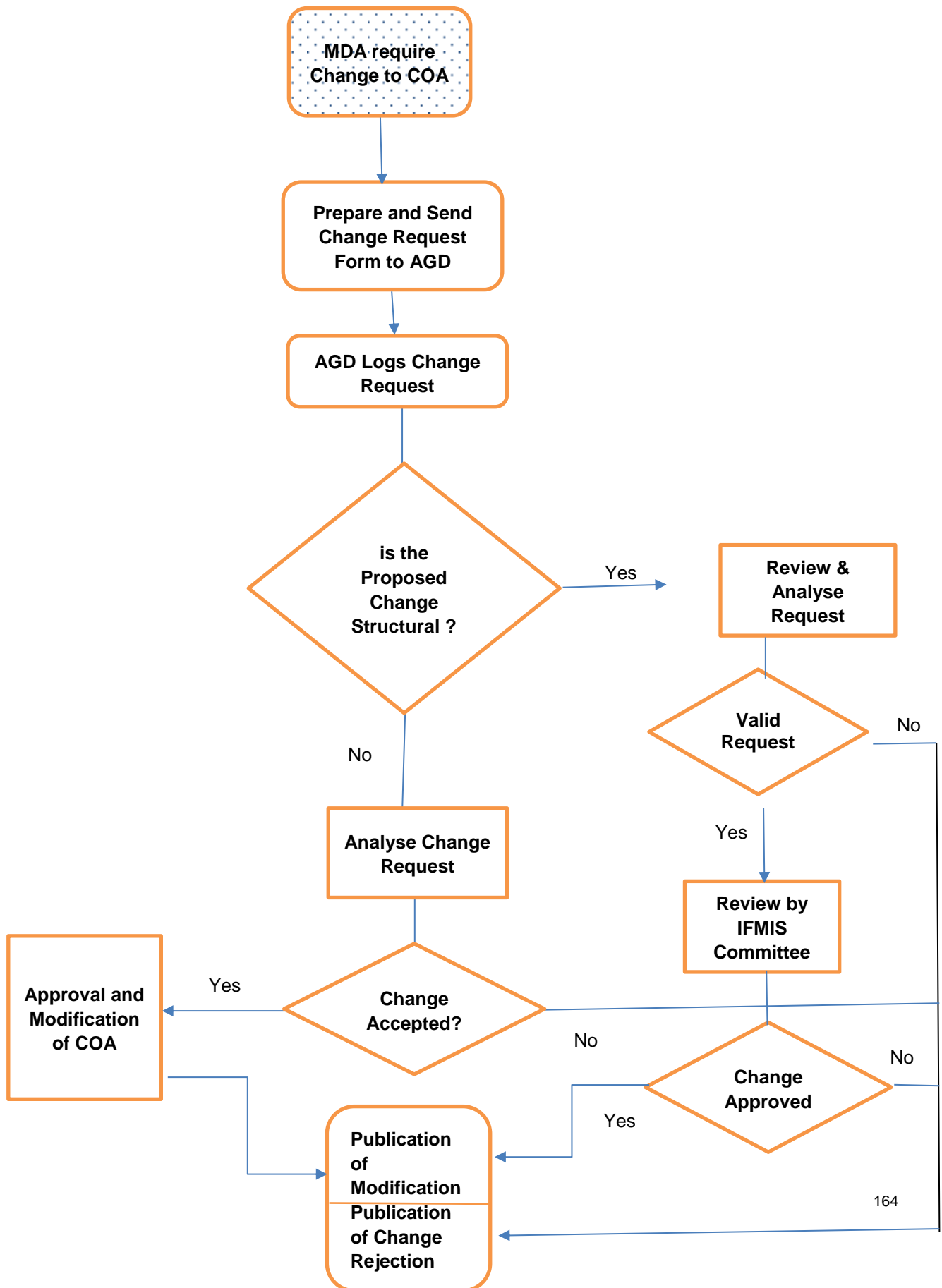
- The form must be submitted to the Deputy Accountant General responsible for the Government Accounting and Reporting Division (GARD) who shall make , if approved the relevant adjustment and advise MDAs accordingly.

- The COA Manual shall be updated annually and released prior to the passing of the Budget.

14.3 Communication of Changes to the COA

Accounting Officers, Principal Finance Officers, Directors of Finance, Financial Controllers, other heads of Accounts Department, and all relevant persons must be advised promptly of any change made to the COA.

14 Modification of COA Flow Chart



Appendix A -List of Public Corporations

Financial Public Corporation

Agro-Investment Corporation
Bank of Jamaica
Development Bank of Jamaica Ltd
Financial Services Commission
Housing Agency Of Jamaica
Jamaica Deposit Insurance Corporation
Jamaica Mortgage Bank
Micro Investment Development Agency (MIDA)
National Ex-Im Bank of Ja Ltd
National Housing Trust (NHT)
National Insurance Fund

Ackendown Newtown Development Company Limited
Aeronautical Telecommunications Limited
Airports Authority of Jamaica
Bauxite & Alumina Trading Company (BATCO)
Caymanas Track Limited
Central Waste Water Treatment Company
Clarendon Alumina Production Limited (CAP)
Factories Corporation of Jamaica
Jamaica International Freezones (PAJ Sub.)
Jamaica Railway Corporation
Jamaica Ultimate Tyre Company Ltd.
Jamaica Urban Transport Company
Kingston Freezone Zone Company
Montego Bay Freezone Company
Montego Bay Metro Limited
Montego Beach (1975) Limited
Montego Freeport Limited
Montego Shopping Centre Limited
National Health Fund
National Hotel & Properties Limited
National Road Operating & Constructing Company (NROCC)
National Water Commission
Ocho Rios Commercial Centre
Petrocaribe Development Fund (PDF)
Petrojam Limited
Petrojam/Ethanol Company Limited
Petroleum Company of Jamaica
Petroleum Corporation of Jamaica
Port Authority of Jamaica
Port Security Corps Limited
Portmore Commercial Development Company

Ports Authority Management Company Ltd
(PAJ Subsidiary)
Ports Management Securities Ltd. (PAJ Sub.)
Postal Corporation of Jamaica
Runaway Bay Water Company Limited
Rutland Point Beach Resorts Limited
SCJ Holdings Ltd.
Seawind Limited
St Ann Development Company Limited
Sugar Company of Jamaica Ltd.
Sugar Industry Authority (including SIRI)
The Ports Security Corps (PSC)
Urban Development Corporation (UDC)
Urban Maintenance (1977) Limited
Wallenford Coffee Company Ltd.
Wigton Windfarm Limited