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**JAMAICA: SERVSTAT FOLLOW-UP AND
INITIATION OF PHASE TWO ACTIVITIES
FOR THE NFPB.**

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FAMILY PLANNING MANAGEMENT DEVELOPMENT

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I. EXECUTIVE SUMMARY

As part of its ongoing technical assistance in Management Information Systems to the National Family Planning Board (NFPB) of Jamaica, the Family Planning Management Development (FPMD) project carried out a two person trip to Jamaica. The primary purpose of the trip was to install the latest version of ServStat, the NFPB's service delivery statistics software, and to initiate activities for Phase Two, particularly with respect to the accounting and financial management information systems.

The latest version of ServStat was installed and staff from the Statistics Office was trained in its use. The staff was also trained in the use of R&R Report Writer, and the query and graphics functions of FoxPro for Windows. They were able to demonstrate the capability of generating most of the information required in the NFPB's quarterly reports, as well as other ad hoc information queries. The implementation of ServStat is almost complete with only the documentation and on-line help function remaining. These will be delivered at the time that a follow up training session is carried out.

The Ernst & Young NFPB Accounting Systems and Procedures Manual was reviewed, and recommendations were made for modifying the proposed chart of accounts to include funds accounting and make it more compatible with computerization. In addition, three commercial computer payroll packages were evaluated and a recommendation was to acquire the one which best meets the accounting and finance needs, and whose data file format is most compatible with other NFPB data sets. Once the new payroll system is implemented along with a manual accounting system reflecting the Ernst & Young recommendations, follow up work will be initiated for the computerization of the overall system.

Very preliminary work was done on helping the NFPB to extract information from the Options private physicians survey, but a mechanism for this needs to be formalized. Future MIS work will focus on pulling data from more sources, including the logistics system, and combining them in a unified, more accessible format. Focus will also shift increasingly toward improved use of the information which does exist with the NFPB, and in Jamaica in general.

II. BACKGROUND

The Family Planning Management Development (FPMD) project of Management Sciences for Health (MSH), at the request of USAID/Jamaica under the Family Planning Initiatives Project, is providing technical assistance in management information systems (MIS) to the Jamaican National Family Planning Board (NFPB). The first concentrated effort in MIS by FPMD was a needs assessment carried out in January-February of 1993. The needs assessment led to the identification of MIS-related activities to be carried out in two phases.

During 1993 and early 1994, Phase One activities have focused on two specific outputs: the development and implementation of a computerized service statistics system (ServStat) to provide faster, more flexible access to service delivery data, and the implementation of an MIS Workshop with NFPB upper and middle level managers to sensitize them to the importance of management information systems for effective organizational performance.

Based on specifications developed during the initial needs assessment visit, ServStat was designed as a computerized system for data entry, processing and maintenance, and reporting of family planning service Statistics of the MOH and other important NGOs providing family planning services, in Boston during the period from February through May, 1993.

The system was developed by Kip Eckroad using the FoxPro database package, and was installed at the NFPB during his TDY of June 27th-July 8, 1993. During this same TDY Mr. Eckroad reviewed the system being used at the MOH/HIU and together with representatives from the NFPB and the MOH developed the mechanisms for transferring the data (timing, export functions, etc.) from the HIU to the NFPB. The Statistics Unit staff was provided a basic training in the use of the system, data entry, edit and reporting functions as well. Using first quarter data from 1993, made available by the MOH, Mr. Eckroad provided initial training in data manipulation and reporting. Initial, basic documentation of the system was developed and submitted to the NFPB in FPMD's trip report of July, 1993, with the understanding the NFPB Statistics Unit would continue working with the system and provide FPMD feedback on any required adjustments.

Additional revisions were made and a new version of ServStat was installed during a November visit, when a new computer donated by USAID/Jamaica was set up in the NFPB Statistics office. Following the November visit, Saeed Osmani took over responsibility for making final improvements and additions to the software. Installation of the completed version and formal training in its use was one of the primary objectives of this trip.

Phase Two activities will include several additional areas of systems development, including assistance in the development of a computerized accounting and financial

management system, once the basic parameters and procedures have been specified in the work being carried out by Ernst & Young (formerly Pannell Kerr Forster). This area of activity represents the other primary objective of this trip.

Other Phase Two activities will include refinements to the ServStat system, focusing on the use of its information, and on integration with supplementary service related information such as logistics, population data and the survey of private physicians. Efforts will be made to construct an executive information system (EIS), integrating key variables from different sources and different functional areas into a single, user friendly interface for decision-making by senior NFPB officials. Phase Two will also include ongoing MIS technical assistance and training, with the possibility of additional workshop(s) focusing on the use of information from the systems which have been implemented.

III. PURPOSE/SCOPE OF WORK

The purpose of this trip was two fold: 1) to install the latest version of ServStat and provide formal training in its use, and 2) to initiate activities for Phase Two focusing primarily on accounting and financial management.

A. SERVSTAT

The specific purposes of this portion of the consultancy were:

- to install the new version of the computerized Service Statistic Information System (ServStat); and
- to train the Statistic Department of NFPB in the use of the new ServStat's options, FoxPro and Report Writer Software (R&R).

B. PHASE TWO

The specific purposes of this portion of the consultancy were:

- to review the accounting procedures manual developed by Ernst & Young with focus on proposed chart of accounts;
- Evaluate payroll software packages and make recommendation; and
- Explore potential for accessing database from the Options physicians survey and generate requested information.

IV. DESCRIPTION OF ACTIVITIES

A. SERVSTAT

Prior to the trip Mr. Osmani completed the remaining basic functions of the ServStat software which included the following:

- the set filter function which allows the user to select and view a sub set of the data;
- the set order function which allows the user to select the order in which records will be viewed; and
- the reindexing function which rebuilds the indexes that are being used by ServStat Program.

The decision was made that the ad-hoc query function and the graphics capability could best be handled by working directly through FoxPro for Windows. The Foxfire reporting function was replaced by a module which allows the user to select predefined R&R Report Writer reports, set filters, and send output to a variety of printers or file formats. By working directly in R&R the user can create and print unlimited new reports.

While in Jamaica, Mr. Osmani concentrated his efforts on supporting ServStat. The first priority was to install the new version of ServStat in the computer of NFPB's Statistic office. This was followed by a training period, in which the Statistic staff (Mr. Josephs, Mrs. Bethgee Stephenson, Mrs. Viviene Soarce and Mrs. Yvonne Marsh) were introduced to the new functionality of ServStat..

After installation and during the initial training, an important problem regarding imported data came out. The Statistic office has always imported data directly from MOH, and most of the time the imported data came with blank records, or empty or mis-coded fields. These blank records and empty or mis-coded fields produced inaccurate reports and confusing results. To resolve the problem, a new module was developed within the framework of the importing section of ServStat to check the newly arrived data before accepting it. The program works closely with the data file's four key fields (Parish Code, Center Code, Month and Year fields,) to test the accuracy of new data. The program will mark the invalid records and send them to a file in a directory named, "Bad-Data". Also, the program reminds the operator to send back the bad data to MOH to be corrected. Once the bad data is corrected, the program will accept it and will delete the previous imported data.

Teaching FoxPro "RQBE":

The second step was to train the Statistic staff to use FoxPro RQBE (Relational Query By Example) as part of the strategy to use FoxPro directly for ad-hoc queries and graphics. To accomplish this the staff needed to know the basic of working in FoxPro. The Statistics staff was trained in the basic commands such as creating, opening, and modifying a database file as well as adding, deleting, editing, and searching records.

They were taught the various steps in using RQBE such that they could gather specific information from one or multiple related tables. For instance, the staff learned to select databases and set relations, select specific fields (including computed variables), set conditions, and direct output to tabular or graphic form.

In addition, the basics of the Disk Operating System (DOS), were reviewed, including making, removing, changing directory, copying and deleting specific files.

Teaching "Report Writer" Software:

The third step was to teach the Report Writer software to the Statistics staff. R&R Report Writer is a report generating software capable making complex reports using files with various database formats. The program is intuitive and easy to use.

Once they mastered the basics of Report Writer Software, the staff could use its different options for making easy yet complex reports. The use of R&R Report Writer proved to be easier than working in FoxPro, and hence became the preferred method for generating ad-hoc queries. However, the Statistics Unit staff needed to show the output of reports in graphical form, but the Report Writer does not have an option for making graphs. To resolve this dilemma, the staff learned to output a report to a Lotus spreadsheet file format and make the graphs by using the spreadsheet program. A copy of the graph and the staff's other sample reports are attached as Appendix A.

B. PHASE TWO

Mr. Eckroad was only in Jamaica March 24-29, and focused most of his attention on issues related to the start up of Phase Two activities. In doing this he worked primarily with Mr. Lennox Deane in discussing the accounting procedures manual and evaluating the payroll software, and with Mr. Barrington Gordon in reviewing and revising the chart of accounts. He also worked briefly with Mrs. Marion Kenneally in clarifying the information needed from the physicians survey database.

The accounting procedures manual had not been available for review prior to the trip, and time did not permit a thorough analysis of this document. It seems to go into considerable detail on accounting norms and procedures, but does not seem to provide much detail on the operationalization of the system and the next steps that need to be

taken. The NFPB plans to begin manual implementation of the recommendations right away, but there are issues with the proposed chart of accounts which may effect computerization later. The chart of accounts which was presented in the procedures manual was reviewed and a modified version was developed based on five digit code instead of one with four digits. (See Appendix B.) The main difference is that the modified chart of accounts provides for inclusion of funds source in reporting expense consolidation (budget categories) and actual expenses. A crucial consideration is that the NFPB be able to track budgets and expenses by funding source as well as by operational department.

The Ernst & Young consultants recommended that the NFPB move ahead quickly on the computerization of their payroll system, since it was the most likely to benefit in terms of savings in time. They recommended three commercial packages which are popular in Jamaica and which they felt would meet NFPB's needs. They are: 1) Superpay by Computer Services Ltd., 2) IPS Payroll by Interface Consultants Ltd., and 3) MicroPay by WGT Aptec. Mr. Eckroad accompanied Mr. Deane in receiving demonstrations of each package and in inquiring into the strengths and weaknesses of each. In the presentation of MicroPay it was not clear that the software could deal satisfactorily with the funds accounting issue, and it appeared that export to Foxpro file format might be problematic. Both the Superpay and IPS Payroll systems seemed to accommodate all of the NFPB requirements; while they did not explicitly provide for funds accounting, this could probably be accomplished using their job costing capability. Although both of these packages seemed similar in their capabilities, IPS Payroll was selected as preferable since it is written in FoxPro and its data can be easily merged with the NFPB's other databases (e.g. service statistics).

The Options Project requested assistance for the NFPB in extracting specific information from their database of the private physicians survey. This was done using the R&R Report Writer software. A couple of the questions posed by NFPB staff were unable to be answered due to lack of relevant data in the database.

V. FINDINGS AND RECOMMENDATIONS

A. SERVSTAT

The three-week-training session was very productive; it completely covered the new, as well as previous capabilities of ServStat, and provided a basic understanding of FoxPro RQBE and Report Writer Software. Before the training, the Statistics Unit was having trouble producing a quarterly report; the staff had to go through time-consuming procedures to calculate the numerical parts of reports using calculators. By using the computerized programs which were presented, the Statistic office is now able to process and prepare a report in a few hours as opposed to the days, or even weeks that were required previously. Furthermore, the training provided the necessary skills for the staff to get additional information themselves as the need arises.

The training in ServStat, FoxPro and R&R Report Writer covered a large amount of sophisticated information in a relatively short period of time. While the Statistics staff is motivated and are capable of demonstrating all of the concepts which were covered, it will be important to provide follow up technical assistance to assure that their current momentum is not lost.

B. PHASE TWO

Implementation of the accounting procedures manual should begin as soon as possible. There should be a period of manual operation in order to assure that the norms and procedures are well understood. Once it is clear that the chart of accounts is providing the requisite specificity of information and the new forms are operational in terms of recording the information, then steps can be taken toward computerization. It is probably practical to consider a computerized payroll system right away since that part of the process is straight forward once the expenses codes are agreed upon.

It was clear from the brief experience with the database of the private physician survey that there is a wealth of information from the work of other CAs which needs to be made more accessible to the NFPB on a day-to-day basis. Phase Two activities will need to focus more on these issues.

VI. FUTURE ACTIVITIES

A. SERVSTAT - DOCUMENTATION AND TRAINING

The documentation for the ServStat software has been contracted with a firm specializing in this area. A User's Manual, together with the on-line help facility, should be complete by August. At that time a follow up visit should be planned to introduce the documentation and any new modifications. The visit would include an additional two weeks of training to reinforce what was accomplished on this trip. The training should also include hands-on demonstrations to some of the senior level managers (such as Mrs. Radlein, Mrs. Davis and Dr. McDonald) so that they will begin to have first hand knowledge of the kind of information which is available.

It was originally contemplated that the logistics data from the warehouse would also be accessible to ServStat in order to facilitate comparative analysis and reporting. Steps should be taken to assess the status of the logistics information system, and develop plans for its integration if that is possible.

B. PAYROLL AND ACCOUNTING - NEXT STEPS

The next step is for the NFPB Finance office to move ahead with the manual implementation of the procedures established in the Ernst & Young manual. To do this the accounting books should be brought up to date and balanced in order for the new system to have a "clean" starting point. They can also move ahead with the plans to acquire a computerized payroll system, with the possibility that FPMD can collaborate with the purchase price. Once these things are in place it will be appropriate for a follow up visit to assess the progress and begin to consider options for the computerization of the rest of the accounting system.

C. ACTIVITY PLANNING AND MONITORING SYSTEM

One of the needs which was identified for Phase Two implementation is to develop an information system to monitor the NFPB's annual activity plans. The next visit should include follow up work with IE&C which was begun last year and expand that effort to include the other departments. Specifications for the system should be developed and agreed upon at that time, and a computerized system should be installed in time for next year's planning cycle.

D. IDENTIFICATION OF DATA TO INCLUDE IN EIS

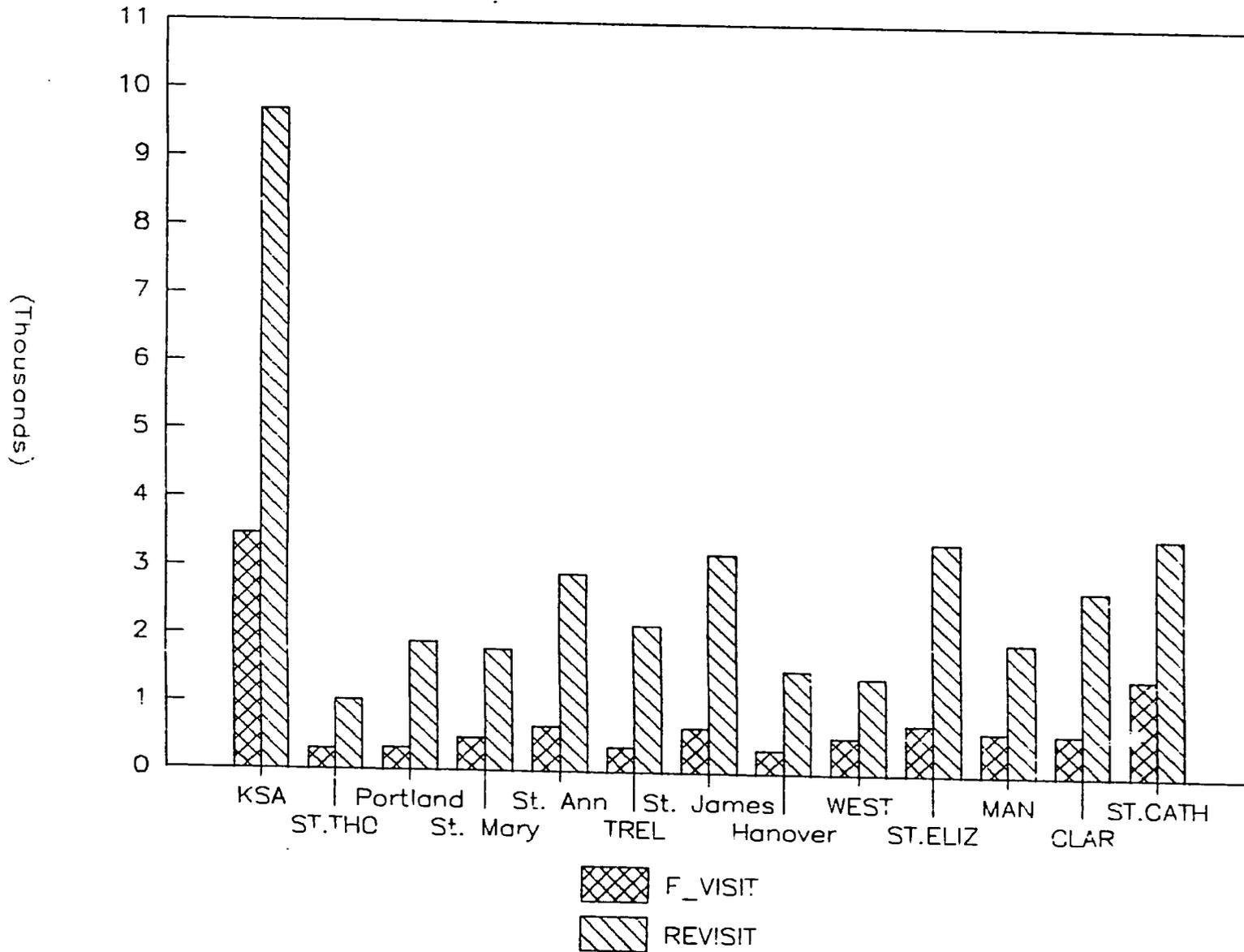
Now that the service statistics information system is functioning relatively well, efforts must be directed toward identifying other sources of information and pulling them together into a unified framework in which the executive and mid-level managers can more readily access them. Specifically, the private physicians survey, and other datasets

developed by participating CAs, should be loaded on the Statistics Office computer, and staff should be trained to query these sources of information. Once most of these data sets have been installed and made accessible, there workshops can be planned focusing on the use of available information for improved decision making.

APPENDIX A. SAMPLE REPORTS AND GRAPHS

ATTENDANCE BY VISITS FOR

QUARTER ENDING DECEMBER 1993



DISTRIBUTION OF HEALTH CENTRES PROVIDING FAMILY PLANNING SERVICE
RANKED BY NUMBER OF NEW ACCEPTORS JAN.-DEC. 1993

RANK	PARISH	CLINIC	NEW ACCEPTORS
1	1	GLEN VINCENT	1246
2	1	OLYMPIC GARDENS	295
3	14	RIVERSDALE	275
4	12	MANDEVILLE	232
5	14	WATERFORD	168
6	1	HARBOUR VIEW	146
7	1	ALEXANDER ROAD	142
8	1	LENWORTH JACOBS F.P.	136
9	14	LINSTEAD	134
10	1	Centre # 4	130
11	10	SAVANNA-LA-MAR	120
12	6	BETH JACOBS FAMILY PLANNING	119
13	1	Centre # 77	115
14	1	MARRIAGE GUIDANCE	114
15	1	NORMAN GARDENS	112
16	14	OLD HARBOUR	111
17	3	YALLAHS	110
17	14	CUMBERLAND ROAD	110
18	8	CATHERINE HALL	108
19	4	PORT ANTONIO	100
20	1	EDNA MANLEY	97
20	1	DUHANEY PARK	97
21	13	RAYMONDS	95
22	10	NEGRIL	93
22	14	HARKERS HALL	93
23	8	MONTEGO BAY (UNION STREET)	92
24	11	SANTA CRUZ	90
25	1	STONY HILL	89
25	12	CHRISTIANA	89
26	7	FALMOUTH	88
27	11	BLACK RIVER	86
28	6	RUNAWAY BAY	84
28	9	LUCEA	84
29	8	MOUNT SALEM	79
30	1	DENHAM TOWN	78
30	5	HIGHGATE	78
31	11	NEWELL R.M.C.	76
32	10	PETERSFIELD	74
33	1	VICTORIA JUBILEE F.P.	73
34	3	MORANT BAY	71
35	14	SYDENHAM (VILLA NOVA)	70
36	14	ST. JAGO PARK	68
37	5	ORACABESSA	66
38	1	ROLLINGTON TOWN	65
38	13	CURATOE HILL	65
39	1	SOCIAL AND PREV MED.	64
39	8	GLENDEVON	64
40	13	MAY PEN WEST (DENBIGH)	63
41	11	ELDERSLIE R.M.C.	61
42	12	PORUS	60
			57

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31 March 94
Table 1

NEW ACCEPTORS BY METHOD 1993

Parish	Total	Pill	Depo	IUD	Diaph	Condom	Sperm
C.S.A.	6607	3315	916	188	12	2136	4
St. Thomas	808	397	177	7	0	227	
Portland	824	470	191	15	0	146	
St. Mary	1446	675	209	4	0	557	
St. Ann	1876	817	454	94	2	501	
Freelawny	991	468	169	2	0	352	
St. James	1650	1001	220	52	1	373	
Manover	1497	560	165	2	2	754	1
Westmorland	1191	706	261	14	1	208	
St. Elizabeth	1688	940	310	12	2	409	1
Manchester	2091	1194	249	10	0	605	3
Warendon	2296	1083	379	4	0	811	1
St. Catherine	3764	1880	644	16	0	1222	
=====							
Grand Total----->	26729	13506	4344	420	20	8301	13

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TOTAL ATTENDANCE AT FAMILY PLANNING CLINICS
FOR QUARTER ENDING SEPT.1993

PARISH	TOTAL	MALE	FEMALE	F\VISITS	REVIS
Kingston - St. Andrew	15,468	2,258	13,210	2,404	13,0
St. Thomas	1,474	138	1,336	340	1,3
Portland	2,281	566	1,715	283	1,9
St. Mary	2,681	677	2,004	439	2,2
St. Ann	3,537	241	3,296	561	2,9
Trelawny	1,471	294	1,177	377	1,0
St. James	3,731	463	3,268	602	3,1
Hanover	2,235	454	1,781	407	1,8
Westmorland	2,320	766	1,554	483	1,8
St. Elizabeth	4,320	1,116	3,204	579	3,7
Manchester	3,074	343	2,731	825	2,2
Clarendon	3,484	695	2,789	907	2,5
St. Catherine	5,914	524	5,390	1,184	4,7
=====					
TOTAL----->	51,990	8,535	43,455	9,391	42,5

TOTAL ATTENDANCE AT FAMILY PLANNING CLINICS
FOR QUARTER ENDING JUNE 1993

PARISH	TOTAL	MALE	FEMALE	F\VISITS	REVISITS
Kingston - St. Andrew	13,615	1,464	12,151	2,460	11,155
St. Thomas	1,369	153	1,216	213	1,156
Portland	2,173	489	1,684	276	1,897
St. Mary	2,737	743	1,994	607	2,130
St. Ann	3,691	368	3,323	674	3,017
Trelawny	1,603	345	1,258	325	1,278
St. James	3,761	363	3,398	482	3,279
Hanover	2,157	381	1,776	772	1,385
Westmorland	1,886	392	1,494	385	1,501
St. Elizabeth	4,453	1,032	3,421	623	3,830
Manchester	3,027	356	2,671	608	2,419
Clarendon	3,536	657	2,879	695	2,841
St. Catherine	5,891	460	5,431	1,242	4,649
=====					
TOTAL----->	49,899	7,203	42,696	9,362	40,537

NUMBER AND PERCENTAGE OF NEW FAMILY PLANNING ACCEPTORS BY METHOD AND PARISH
FOR YEAR 1993

PARISH NAME	<u>M E T H O D O F C O N T R A C E P T I O N</u>												
	<u>M O R E R E L I A B L E</u>						<u>L E S S R E L I A B L E</u>						
	TOTAL	PILL	%	INJ.	%	IUD	%	DIA.	%	CONDOM	%	SPERM.	%
Kingston - St. Andrew	10,797	4,814	44.59	1,519	14.07	189	1.8	13	0.1	4,215	39.04	47	0.4
St. Thomas	1,127	538	47.74	262	23.25	7	0.6	0	0.0	320	28.39	0	0.0
Portland	1,163	645	55.46	316	27.17	18	1.5	0	0.0	182	15.65	2	0.2
St. Mary	1,952	898	46.00	310	15.88	5	0.3	0	0.0	738	37.81	1	0.1
St. Ann	2,544	1,095	43.04	627	24.65	103	4.0	2	0.1	706	27.75	11	0.4
Trelawny	1,356	632	46.61	271	19.99	3	0.2	0	0.0	450	33.19	0	0.0
St. James	2,365	1,430	60.47	339	14.33	66	2.8	2	0.1	524	22.16	4	0.2
Hanover	1,846	766	41.50	220	11.92	2	0.1	2	0.1	840	45.50	16	0.9
Westmorland	1,750	1,018	58.17	444	25.37	19	1.1	1	0.1	267	15.26	1	0.1
St. Elizabeth	2,549	1,443	56.61	510	20.01	12	0.5	5	0.2	563	22.09	16	0.6
Manchester	2,745	1,590	57.92	377	13.73	12	0.4	1	0.0	730	26.59	35	1.3
Clarendon	2,850	1,378	48.35	457	16.04	1	0.0	0	0.0	994	34.88	20	0.7
St. Catherine	5,040	2,311	45.85	853	16.92	11	0.2	0	0.0	1,860	36.90	5	0.1
Grand Total----->	38,084	18,558	48.73	6,505	17.08	448	1.2	26	0.1	12,389	32.5	158	0.4

APPENDIX B. CHART OF ACCOUNTS

The following is a proposed NFPB chart of accounts with a five digit code defined as follows:

- The first digit is the account category (e.g. Balance Sheet, Revenue, Expenses Consolidation, Expenses).
- For Balance Sheet Categories the next two digits are sub-accounts.
- For the Revenue and Expense categories the second digit is the source of funds.
- For the Expense categories the third digit is the Department budgeting or incurring the expense.
- The final two digits represent account detail categories.

10000	Balance Sheet	12000	Liabilities
11000	Assets	12100	Long Term Liabilities
11100	Fixed Assets	12101	Long Term Loans
11101	Investments	12200	Short Term Liabilities
11105	Land	12205	Accounts Payable
11111	Buildings	12210	Accruals
11115	Office Equipment	12215	Bank Overdraft
11116	Clinic Equipment	13000	Equity
11117	Training Equipment	13001	Accumulated Fund
11118	Computer Equipment	13005	Surplus (Deficit)
11121	Motor Vehicles	20000	Revenue
11200	Current Assets	21000	Gov. Jamaica
11201	Inventories - USAID	21001	Government Grants
11202	Inventories - CDC	21005	Sale - Contraceptives
11203	Inventories - Local	21010	Miscellaneous
11221	Accounts Receivable	22000	World Bank
11225	Advances - Staff	22001	USAID Grants
11226	Staff Loans	22005	USAID - Drugs & Supplies
11227	Car Loans	23000	USAID
11228	Telephone - Staff	23001	CDC- Grants
11241	Security Deposits	23005	CDC - Sales
11245	Petro Coupons	23010	CDC - Interest
11251	Advances - Donations	24000	CDC
11252	Advances - World Bank	24001	Donations
11253	Advances - AVSC	24005	Interest
11254	Advances - UNFPA	30000	Expense Consolidation
11255	Advances - Ja Pop Health	31000	Gov. Jamaica
11271	Petty Cash	31022	Uniforms and laundry
11274	Bank Account - GoJ	31023	Customs
11275	Bank Account - USAID	31002	Drugs and Supplies
11276	Bank Account - CDC	31003	Education, promo. and pub.
11277	Bank Account - AVSC	31004	Electricity and Water
11278	Bank Account - Donations	31005	Entertainment

31006	General expense	35007	Councillors
31007	Repairs and maintenance	40000	Expense
31008	Insurance	41000	Gov. Jamaica
31009	Loan interest	41100	Finance
31010	Mass media	41103	Temporary/casual
31011	Motor vehicle and haulage	41101	Salaries Permanent Employees
31012	Pension scheme	41102	Gratuity
31013	Salaries	41121	Upkeep
31014	Printing and stationary	41122	Mileage
31015	Professional charges	41131	Rent - Office Buildings
31016	Rent	41132	Rent - Stores
31017	Security	41104	Housing allowance
31018	Agencies subsidies	41105	Entertainment
31019	Telephone	41106	Duty allowance
31020	Training and seminars	41107	Special allowance
31021	Travelling and sub.	41108	Uniform allowance
32000	World Bank	41109	Overseas allowance
32002	Bank charges	41110	Laundry allowance
32001	Evaluation and research	41111	Overtime
32003	Education, promo. and pub.	41112	Other allowances
32004	Drugs and Supplies	41113	National insurance
32005	Salaries	41114	Blue Cross
32006	Seminars	41115	Pension fund
32007	Sterilizations	41116	Other
32008	Subsidies	41123	Subsistence
32009	Professional fees	41124	Fares
33000	USAID	41125	Transportation
33001	Advertising	41126	Overseas fares
33002	Bank charges	41133	Rent - clinics
33003	Haulage	41141	Electricity
33004	Drugs - issues	41142	Telephone
33005	Packing materials	41143	Water
33006	Panther incentive	41151	Purchases - Contraceptives
33007	Stationary	41152	Purchases - Other medical sup.
33008	Education and promo.	41153	Food and drink
34000	CDC	41154	Clothing
34001	Education and promo.	41155	Laundry
34002	Bank charges	41156	Stationary
34003	Material and equipment	41157	Petrol, oil
35000	AVSC	41158	Motor vehicle parts
35001	Salaries	41159	Electric fittings
35002	Resource workshop	41160	Transport/haulage
35003	Training	41161	Professional fees
35004	Bank charges	41162	Advertising
35005	Donations	41163	Insurance
35006	Surgical clothes	41164	Postage, etc.

- 41165 Printing
- 41166 Entertainment
- 41167 Repairs - facilities
- 41168 Repairs - equipment
- 41169 Repairs - vehicles
- 41170 Education & promotion
- 41171 Seminars & workshops
- 41172 Mass media
- 41173 License
- 41174 Audit fees
- 41175 Cleaning materials
- 41181 Subsidies - public
- 41182 Subsidies - private
- 41186 Loan repayment
- 41200-41286 same expense codes for Administration as 41100-41186 for Finance.
- 41300-41386 same expense codes for I. E. & C. as 41100-41186 for Finance.
- 41400-41486 same expense codes for Service Delivery as 41100-41186 for Finance.
- 41500-41586 same expense codes for Research & Statistics as 41100-41186 for Finance.
- 41600-41686 same expense codes for Commercial Distribution as 41100-41186 for Finance.
- 42000-42686 same departmental and expense codes for World Bank funds as 41000-41686 for Gov. Jamaica funds.
- 43000-43686 same departmental and expense codes for USAID funds as 41000-41686 for Gov. Jamaica funds.
- 44000-44686 same departmental and expense codes for CDC funds as 41000-41686 for Gov. Jamaica funds.
- 45000-45686 same departmental and expense codes for AVSC funds as 41000-41686 for Gov. Jamaica funds.
- 46000-46686 same departmental and expense codes for Donation funds as 41000-41686 for Gov. Jamaica funds.
- 42000-42686 same departmental and expense codes for World Bank funds as 41000-41686 for Gov. Jamaica funds.
- 42000-42686 same departmental and expense codes for World Bank funds as 41000-41686 for Gov. Jamaica funds.