



**REPUBLIC OF SOUTH SUDAN  
MINISTRY OF FINANCE AND PLANNING**

**CHART OF ACCOUNTS  
2022/23**

*Interim COA, entered into the IFMIS by MOFP Management and  
is effective for use from 01/07/2022.*

**grss-mof.org**

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# 2022/23 FUND CLASSIFICATION

Fund Type	Fund	Sub-Fund	Description
5			<b>CONSOLIDATED FUNDS</b>
	511		<b>CONSOLIDATED FUNDS</b>
		51101	General Fund
		51102	Carry over from Previous year
	512		<b>Loans</b>
		51201	Loan 1 - place holder
		51202	Loan 2 - place holder
	515		<b>Non Discretionary Payments</b>
		51501	Oil production costs
		51502	Interest and Debt payment
		51503	Nilepet subsidies
	516		<b>Contingency Fund</b>
		51601	Contingency Fund
	517		<b>DISASTER</b>
	51701	COVID 19	
599		<b>ARCISS/ND payments</b>	
	59901	ARCISS/ND implem. payments	
6			<b>EXTERNAL GRANT FUNDS</b>
	611		<b>World Bank</b>
		61105	(WB) LGSDP
	615		<b>African Development Bank</b>
		61503	(ADB) TA for Transport
	699		<b>ARCISS implementation</b>
	69901	ARCISS/ND implementation	
7			<b>EXTERNAL LOAN FUNDS</b>
	711		<b>World Bank (IDA)</b>
		71101	(WB) LGSDP
	712		<b>China Exim Bank</b>
		71201	(China Ex) Airport
	713		<b>African Development Bank</b>
		71301	(ADB) Fula R Hydropower
		71302	(ADB) Juba-Nadapal Road
	799		<b>ARCISS/ND implementation</b>
		79901	ARCISS/ND implementation
8			<b>ARREARS</b>
	811		<b>Arrears</b>
	81101	Arrears	
9			<b>RCF FUND</b>
	911		<b>RCF FUND</b>
	91101	RCF	

**2022/23 ORGANISATION  
CLASSIFICATION - MINISTRIES**

Spending Agency	Agency	Directorate	Description
100	1001		<b>(MOF) Min Fin &amp; Planning</b>
			<b>(MOF) Fin &amp; Planning</b>
		100101	Administration & Finance
		100102	Accounts
		100103	Budget and Revenue
		100104	Sectoral Planning
		100105	Internal Audit
		100106	Macro Planning and Aid Coordination
		100107	Procurement
		100108	GATC
	100109	Petroleum Revenue Management	
101	1011		<b>(MPO) Min of Petroleum</b>
			<b>(MPO) Petroleum</b>
		101101	Administration & Finance
	101102	Petroleum Authority	
	101103	Planning, Research & Training	
102	1012		<b>Nilepet</b>
		101201	Nilepet
102	1021		<b>(MMI) Min of Mining</b>
			<b>(MMI) Mining</b>
		102101	Administration & Finance
		102102	Planning, Training & Research
		102103	Minerals Development
		102104	Geological Surveys
	102105	Technical Services	
103	1031		<b>(MTI) Min Trade Inv &amp; Industry</b>
			<b>(MTI) Trade Inv &amp; Industry</b>
		103101	Administration & Finance
		103102	Planning, Research and Statistics
		103103	Private Sector Development
		103104	Domestic Trade
		103105	Industry
		103106	External Trade
		103107	Bilateral and Multilateral Trade
	103108	Trade Fairs and Exhibition	
104	1041		<b>(MLH) Min Lands, Housing &amp; UD</b>
			<b>(MLH) Lands, Housing &amp; Urban</b>
		104101	Administration & Finance
		104102	Housing
		104103	Urban Sanitation
		104104	Physical Planning
		104105	Lands
		104106	Survey
		104107	Research and Training
			104108

**2022/23 ORGANISATION  
CLASSIFICATION - MINISTRIES**

Spending Agency	Agency	Directorate	Description		
105	1051		<b>(MOI) Min Investment</b>		
			<b>(MOI) Investment</b>		
		105101	Administration & Finance		
		105102	Investment Promotion		
		105103	Investor Service		
106	1061		<b>(WRI) Min Water R &amp; Irrig</b>		
			<b>(WRI) Water Res &amp; Irrigat</b>		
		106101	Administration & Finance		
		106102	Hydrology and Survey		
		106103	Irrigation and Drainage		
		106104	Planning and Programmes		
		106105	Rural Water Supply and Sanitation		
		106106	Water Resources Management		
		107	1071		<b>(MHE) Min High Ed, Sci &amp; Tech</b>
					<b>(MHE) Higher Educ, Sci &amp; Tech</b>
				107101	Administration & Finance
107102	Planning, Budgeting and Grants				
107103	Training and External Relation				
107104	Admission, Evaluation & Auth of Cert				
107105	Science, Technology and Innovation				
107106	Acc of Private&Foreign Higher Inst				
107107	G.Secretariat of the Nat Council				
107108	University of Juba				
107109	University of Upper Nile				
107110	University of Bahr el Ghazal				
107111	Rumbek University				
107112	Dr. John Garang University				
107113	Northern Bahr ElGhazal Poly-technic				
107114	Torit Science&Techn Poly-Technic				
107115	Western Equatoria Poly-Technic				
107116	Bentui University (Poly-Technic)				
107117	National Students Welfare Funds				
107118	Research and Development Centre				

**2022/23 ORGANISATION  
CLASSIFICATION - MINISTRIES**

Spending  
Agency

Agency Directorate Description

108

**(MED) Min Gen Educ & Instruc**

1081

**(MED) Gen Education & Instruc**

108101	Administration & Finance
108102	Planning & Budgeting
108103	National Curriculum Develop Centre
108104	Gender Equity&Inclusive Education
108105	Alternative Education Systems (AES)
108106	Inspection and Supervision
108107	Technical&Vocational Edu & Training
108108	Basic and Secondary Education
108109	Teacher Develop&Management Services
108110	National&Foreign Languages Centre

109

**(MOH) Min Health**

1091

**(MOH) Health**

109101	Administration & Finance
109102	Policy, Planning, Budget&Research
109103	Medical Commission
109104	Int Health and Coordination
109105	Reproductive Health Plans
109106	Primary Health Care Plans
109107	Med Training & Professional Deve
109108	Pharmaceuticals
109109	Medical Services
109110	Preventive Health Services
109111	Juba Teaching Hospital
109112	Wau Teaching Hospital
109113	Malakal Teaching Hospital
109114	Kiir Mayardit Women's Hospital
109115	Pub. Health Lab & Blood Trans
109116	Alcardinal Kidney Hospital

110

**(MED) Min Energy & Dams**

1101

**(MED) Min Energy & Dams**

110101	Administration & Finance
110102	Planning & Projects
110103	Dam Implementation Unit
110104	Engineering & Grid Operations

111

**(MTR) Min Transport**

1111

**(MTR) Min Transport**

111101	Administration and Finance
111102	River Transport
111103	Road Transport and Safety
111104	Railways Transport

**2022/23 ORGANISATION  
CLASSIFICATION - MINISTRIES**

Spending Agency	Agency	Directorate	Description
112	1121		<b>(MRB) Min Roads &amp; Bridges</b>
			<b>(MRB) Min Roads &amp; Bridges</b>
		112101	Administration and Finance
		112102	Material & Research
		112103	Roads & Bridges
		112104	Planning and Policy Formulation
113	1131		<b>(MAF) Min Agric &amp; Food Sec</b>
			<b>(MAF) Agriculture &amp; Food Sec</b>
		113101	Administration and Finance
		113102	Planning and Agricultural Economics
		113103	Agri Production&Extension Services
		113104	Plant Protection
		113105	Cooperative Development
		113106	Research
		113107	National Projects
		113108	Food Security
		113109	Mechanization
		113110	Rural Development
113111	Training and Education		
114	1141		<b>(MLF) Min Livestock &amp; Fisher</b>
			<b>(MLF) Livestock &amp; Fisheries</b>
		114101	Administration, Finance and HRD
		114102	Livestock & Fisheries Extension
		114103	Fisheries&Aquaculture Development
		114104	Veterinary services
		114105	Livestock&Fisheries Research& Deve
		114106	Planning, Statistics&Gender Analysis
		114107	Investment, Marketing & Supplies
		114108	Animal Production&Range Management
114109	State Collaboration&Special project		
115	1151		<b>(MEF) Min Envir &amp; Forestry</b>
			<b>(MEF) Environment &amp; Forestry</b>
		115101	Administration and Finance
		115102	Environmental Management
		115103	Envir Planning&Sustainable Deve
		115104	Wetlands and Biodiversity
		115105	Climate Change and Meteorology
		115106	Environmental Education&Information
		115107	Afforestation&Natural Conservation
		115108	Forest Utilization, Sawmilling&Indus
115109	Agro Forestry&Forest Extension		
115110	Survey and Inventory		

**2022/23 ORGANISATION  
CLASSIFICATION - MINISTRIES**

Spending Agency	Agency	Directorate	Description
116	1161		<b>(MWT) Min Wildl Cons &amp; Tourism</b>
			<b>(MWT) Wildlife Conservation</b>
		116101	Administration and Finance
		116102	Tourism
		116103	Planning
		116104	Wildlife Conservation
117	1171		<b>(MOPA) Min of Presidential Affairs</b>
			<b>(MOPA) Min of Presidential Affairs</b>
		117101	Administration and Finance
		117102	Decentralization&Intergov Relations
		117103	Gov Performa Management Secretariat
		117104	Policy and Research
		117105	Special Program and Public affairs
		117106	Bureau of Religious Affairs
		117107	Security and Protection
		117108	State House Administration
		117109	Presidential Medical Unit
		117110	Communication and Public Relation
		117111	Legal Administration
		117112	First lady Office
		117113	State Protocol
		117114	Northern Corridor Implementation
		117115	OFVP
		117116	OVP(1)- Economic Cluster
		117117	OVP(2)- Infrastructure Cluster
		117118	OVP(3)- Service Cluster
		117119	OVP(4)- Gender & Youth Cluster
		117120	Great Lakes Coordinat Office
		117121	Excutive-OOP
117122	Presidential Advisors		
118	1181		<b>(MCA) Min Cabinet Affairs</b>
			<b>(MCA) Cabinet Affairs</b>
		118101	Administration and Finance
		118102	Policy Analysis and Research
		118103	Protocol,Public Relati&Comm Press
		118104	Cabinet Resolutions and ICT
		118105	Engineering Council



**2022/23 ORGANISATION  
CLASSIFICATION - MINISTRIES**

Spending Agency	Agency	Directorate	Description
119	1191		<b>(MFA) Min Foreign Affairs &amp; IC</b>
			<b>(MFA) Foreign Affairs &amp; Int Co</b>
		119101	Administration and Finance
		119102	Institute for Diplomatic Studies
		119103	Bilateral Relations
		119104	Multilateral Relations
		119105	International Cooperation
		119106	Protocol and Public Relations
		119107	Consular Affairs
		119108	Planning and Research
		119109	Political Affairs
119110	China Affairs		
120	1201		<b>(MPB) Min Peace Building</b>
			<b>(MPB) Peace Building</b>
		120101	Administration and Finance
		120102	Conflict Resolution & Social Cohesi
		120103	Plan, Research, Peace Monitoring & Eval
120104	Coordination & Public Relations		
121	1211		<b>(MPA) Parliamentary Affairs</b>
			<b>(MPA) Parliamentary Affairs</b>
		121101	Administration and Finance
		121102	Governance Affairs
121103	Legislative Affairs		
122	1221		<b>(MFE) Min Federal Affairs</b>
			<b>(MFE) Min Federal Affairs</b>
		122101	Administration & Finance
		122102	State & Intergov Linkages
		122103	Policy Training & Research
		122104	Planning & Programmes
122105	Federal Affairs		
123	1231		<b>(MI) Min Information</b>
			<b>(MI) Min Information</b>
		123101	Administration and Finance Info
		123102	Information
		123103	Information Technology Services
123104	Planning, Training and Research		
124	1241		<b>(MEA) Min East African Affairs</b>
			<b>(MEA) East African Affairs</b>
	124101	Administration & Finance	

**2022/23 ORGANISATION  
CLASSIFICATION - MINISTRIES**

Spending  
Agency

Agency Directorate Description

<b>125</b>		<b>(MPH) Min Public Service &amp; HRD</b>
	<b>1251</b>	<b>(MPH) Public Service &amp; HRD</b>
	125101	Administration & Finance
	125102	Management Services
	125103	Human Resource Development
	125104	Human Resource Management
	125105	Record Management
	125106	Pension and Social Insurance
	125107	Policy, Planning and Budget
	125108	Recruitment
<b>126</b>		<b>(MOL) Min Labour</b>
	<b>1261</b>	<b>(MOL) Labour</b>
	126101	Administration & Finance
	126102	Labour & Industrial Relations
	126103	Vocational Training HQ
	126104	Occupational Health & Safety
	126105	Planning and Labour Statistics
<b>127</b>		<b>(MOJ) Min Just &amp; Constit Aff</b>
	<b>1271</b>	<b>(MOJ) Justice &amp; Constit Aff</b>
	127101	Administration & Finance
	127102	Public Prosecutions
	127103	Legislation, Gazette, Printing & Pub
	127104	Training and Research
	127105	Registration of Business
	127106	Contracts, Conve&Treaties & Leg Aid
	127107	Civil Litigation and Legal Opinion
<b>128</b>		<b>(MIH) Min Interior HQ</b>
	<b>1281</b>	<b>(MIH) Interior HQ</b>
	128101	Administration & Finance
	128102	Planning and Projects
	128103	Public Relations and Research
	128104	Legal Affairs
	128105	Immigration

**2022/23 ORGANISATION  
CLASSIFICATION - MINISTRIES**

Spending Agency	Agency	Directorate	Description
129	1291		<b>(POL) Police Service</b>
			<b>(POL) Police Service</b>
		129101	General Administration
		129102	Finance
		129103	CID
		129104	Traffic
		129105	Police Professional Standard Unit
		129106	Social Welfare
		129107	Operations,Communication& Installat
		129108	Logistics
		129109	Legal Affairs
		129110	ICT
		129111	Training and Planning & Research
129112	Border Police Unit		
130	1301		<b>(PRN) Prisons Service</b>
			<b>(PRN) Prisons Service</b>
		130101	Administration & Finance
		130102	D/G (States Directorates)
		130103	Training&Human Resource Development
		130104	Prisoners Affairs,Probation&After C
		130105	Procurement and Logistics
130106	Production,Investment&Vocational Re		
131	1311		<b>(FIR) Fire Brigade</b>
			<b>(FIR) Fire Brigade</b>
		131101	Administration & Finance
		131102	Strategy
		131103	Fire Prevention
		131104	Training
131105	Emergency Response		

**2022/23 ORGANISATION  
CLASSIFICATION - MINISTRIES**

Spending  
Agency

Agency Directorate Description

132

**(MDV) Min Defence**

1321

**(MDV) Defence**

132101	MoD Finance
132102	Administration and Human Resources
132103	Internal Audit
132104	Finance SSPDF GHQs
132105	SSPDF General Administration
132106	Health Services
132107	Military Justice GHQs - Bilpam
132108	General Training
132109	Supply
132110	Transport and maintenance
132111	Military Pension Fund
132112	Policy and Planning
132113	Procurement
132114	Production
132115	Inspection
132116	Public & International Relation
132117	Ground Forces
132118	Air Force
132119	Presidential Guards
132120	Education and sports
132121	Moral Orientation
132122	Research and Transformation
132123	Military Colleges
132124	Military Organization
132125	JVVM
132126	Military Police
132127	Office of the Commander in Chief
132128	Office of the Hon. Deputy Minister
132129	Office of the Hon. Minister
132130	Office of the Hon. Undersecretary

133

**(NSS) National Security**

1331

**(NSS) National Security**

133101	ISB Administration & Finance
133102	GIB HQs Administration & Finance
133103	GIB Foreign Station Group A
133104	GIB Foreign Station Group B
133105	GIB Foreign Station Group C

**2022/23 ORGANISATION  
CLASSIFICATION - MINISTRIES**

Spending Agency	Agency	Directorate	Description
134	1341		<b>(MGC) Min Gender Child &amp; Soc</b>
			<b>(MGC) Gender, Child &amp; Soc Wel</b>
		134101	Administration & Finance
		134102	Gender
		134103	Social Welfare
		134104	Child Welfare
135	1351		<b>(MHD) Min Hum Aff &amp; Disaster</b>
			<b>(MHD) Hum Aff &amp; Disaster Mngmt</b>
		135101	Administration & Finance
		135102	Planning and Coordination
		135103	Disaster Management
136	1361		<b>(MCM) Culture,Mseu.&amp; Nat.Heri.</b>
			<b>(MCM) Culture,Mseu.&amp; Nat.Heri.</b>
		136101	Administration & Finance
		136102	Culture Management
		136103	Museums
137	1371		<b>(MYS) Min Youth and Sport</b>
			<b>(MYS) Min Youth and Sport</b>
		137101	Administration & Finance
		137102	Sports
		137103	Youth
		137104	Planning,Research & Statistics
		137105	Technical & Vocat Edu Training
137106	Youth Empowerment		
139	1391		<b>(VA) Veteran Affairs</b>
			<b>(VA) Veteran Affairs</b>
		139101	Veteran Affairs
		139102	Wounded Heroes
		139103	Veteran Benefits
		139104	Social & Cultural Affairs
140	1401		<b>(TPS) Telecom&amp;Postal Services</b>
			<b>(TPS) Telecom&amp;Postal Services</b>
		140101	Administration & Finance
		140102	Information Communicat Technology
		140103	Postal Service
	140104	Planning, Training and Research	

## 2021/22 ORGANISATION CLASSIFICATION - COMMISSIONS

Spending Agency	Agency	Directorate										
200	2001	(AUD) Audit Chamber										
		(AUD) Audit Chamber										
		<table border="1"> <tr> <td>200101</td> <td>Administration &amp; Finance</td> </tr> <tr> <td>200102</td> <td>Audit</td> </tr> <tr> <td>200103</td> <td>State Audit</td> </tr> </table>	200101	Administration & Finance	200102	Audit	200103	State Audit				
200101	Administration & Finance											
200102	Audit											
200103	State Audit											
201	2011	(STA) Nat Bureau Stats										
		(STA) Nat Bureau Stats										
		<table border="1"> <tr> <td>201101</td> <td>Finance &amp; Support Services</td> </tr> <tr> <td>201102</td> <td>Economic Statistics</td> </tr> <tr> <td>201103</td> <td>Geog Informa System(GIS) &amp; IT</td> </tr> <tr> <td>201104</td> <td>Field Oper, Meth Stans&amp;Data Mana.</td> </tr> <tr> <td>201105</td> <td>Population and Social Statistics</td> </tr> </table>	201101	Finance & Support Services	201102	Economic Statistics	201103	Geog Informa System(GIS) & IT	201104	Field Oper, Meth Stans&Data Mana.	201105	Population and Social Statistics
		201101	Finance & Support Services									
		201102	Economic Statistics									
		201103	Geog Informa System(GIS) & IT									
201104	Field Oper, Meth Stans&Data Mana.											
201105	Population and Social Statistics											
202	2021	(ACC) Anti-Corruption Comm										
		(ACC) Anti-Corruption Comm										
		<table border="1"> <tr> <td>202101</td> <td>Administration &amp; Finance</td> </tr> <tr> <td>202102</td> <td>Corruption Prevention &amp; Edu.</td> </tr> <tr> <td>202103</td> <td>Investigation and Legal services</td> </tr> <tr> <td>202104</td> <td>State Coordination&amp;Donor Relat</td> </tr> </table>	202101	Administration & Finance	202102	Corruption Prevention & Edu.	202103	Investigation and Legal services	202104	State Coordination&Donor Relat		
		202101	Administration & Finance									
		202102	Corruption Prevention & Edu.									
202103	Investigation and Legal services											
202104	State Coordination&Donor Relat											
203	2031	(RDF) Rec & Dev Fund										
		(RDF) Rec & Dev Fund										
		<table border="1"> <tr> <td>203101</td> <td>Administration &amp; Finance</td> </tr> <tr> <td>203102</td> <td>Programmmes</td> </tr> </table>	203101	Administration & Finance	203102	Programmmes						
203101	Administration & Finance											
203102	Programmmes											
204	2041	(FFM) FFAMC										
		(FFM) FFAMC										
		<table border="1"> <tr> <td>204101</td> <td>Administration &amp; Finance</td> </tr> <tr> <td>204102</td> <td>Fiscal Allocation</td> </tr> <tr> <td>204103</td> <td>Monitoring</td> </tr> </table>	204101	Administration & Finance	204102	Fiscal Allocation	204103	Monitoring				
		204101	Administration & Finance									
204102	Fiscal Allocation											
204103	Monitoring											
205	2051	(SSRA)SS Revenue Authority										
		(SSRA)Revenue Authority										
		<table border="1"> <tr> <td>205101</td> <td>Support Service Division</td> </tr> <tr> <td>205102</td> <td>Audit &amp; Compliance Division</td> </tr> <tr> <td>205103</td> <td>Customs Division</td> </tr> <tr> <td>205104</td> <td>Domestic Tax Revenue Division</td> </tr> <tr> <td>205105</td> <td>States &amp; Legal Affairs Division</td> </tr> </table>	205101	Support Service Division	205102	Audit & Compliance Division	205103	Customs Division	205104	Domestic Tax Revenue Division	205105	States & Legal Affairs Division
		205101	Support Service Division									
		205102	Audit & Compliance Division									
		205103	Customs Division									
205104	Domestic Tax Revenue Division											
205105	States & Legal Affairs Division											

## 2021/22 ORGANISATION CLASSIFICATION - COMMISSIONS

Spending Agency	Agency	Directorate
206		(PGC) Petroleum and Gas Comm
	2061	(PGC) Petroleum and Gas Comm
	206101	Administration & Finance
	206102	Technical Affairs
207		(STD) Nat Bureau of Standards
	2071	(STD) Bureau of Standards
	207101	Administration & Finance
	207102	Technical Operation
	207103	Metrology Services
	207104	Planning, Reserch & Statistic
	207105	States Coordination
208		(EC) Electricity Cooperation
	2081	(EC) Electricity Cooperation
	208101	Administration & Finance
	208102	Generation and Transmission Grid
	208103	Commercial Operations
	208104	Operations and Maintenance
	208105	Planning and Projects
209		(UWC) Urban Water Corporation
	2091	(UWC) Urban Water Corporation
	209101	Administration & Finance
	209102	Planning & Capital Development
	209103	Technical Services & Operations
	209104	Information Management System
210		(PPA) Public Procurement&Assets
	2101	(PPA) Public Procurement&Assets
	210101	Administration & Finance
211		(NEC) National Examination Coun
	2111	(NEC) National Examination Coun
	211101	Administration & Finance
	211102	Primary School Examinations
	211103	Secondary School Examinations
	211104	Research and Evaluation
	211105	Printing and Production
212		(RDC) Research&Develop Centers
	2121	(RDC) Research&Develop Centers
	212101	Administration & Finance
	212102	placeholder
	212103	placeholder

## 2021/22 ORGANISATION CLASSIFICATION - COMMISSIONS

Spending Agency	Agency	Directorate
213		(SSF) Student Support Fund
	2131	(SSF) Student Support Fund
		213101 Administration & Finance
214		(HAC) HIV/Aids Commission
	2141	(HAC) HIV/Aids Commission
		214101 Administration & Finance
		214102 Prevention
		214103 Monitoring and Evaluation
		214104 Community Mobilizat, Care&Support
		214105 Policy and Planning
215		(DFC) Drug & Food Control Auth
	2151	(DFC) Drug & Food Control Auth
		215101 Administration & Finance
		215102 Marketing Authorization
		215103 Quality Control
		215104 Licensing and Registration
		215105 Inspection and Surveillance
216		(HSF) Health Care Support Fund
	2161	(HSF) Health Care Support Fund
		216101 Administration & Finance
217		(RA) SS Roads Authority
	2171	(RA) SS Roads Authority
		217101 Admin & Human Resources Deve
		217102 Planning and Programming
		217103 Projects
		217104 Roads Maintenance
		217105 Finance
		217106 Procurement
218		(CAA) Civil Aviation Authority
	2181	(CAA) Civil Aviation Authority
		218101 Administration & Finance
		218102 Corp Planning & Int Relations
		218103 Metrology
		218104 Air Navigation Services
		218105 Aviation Security
		218106 Aerodromes
		218107 Aviation Safety&Flight Operation



## 2021/22 ORGANISATION CLASSIFICATION - COMMISSIONS

Spending Agency	Agency	Directorate
219		(LND) Land Commission
	2191	(LND) Land Commission
		219101 Administration & Finance
		219102 Land Policy and Laws
		219103 Mediation and Arbitration
		219104 Research and Training
220		(EMA) Environ Management Aut
	2201	(EMA) Environ Management Aut
		220101 Administration & Finance
221		(NLA) Nat Legisl Assembly
	2211	(NLA) Nat Legisl Assembly
		221101 NLA Operations
		221102 Assembly Support Staff
222		(LGB) Local Government Board
	2221	(LGB) Local Government Board
		222101 Administration & Finance
		222102 Local Gov&Traditional Authorit
		222103 Planning, Training and Programs
223		(NEC) Nat Elections Comm
	2231	(NEC) Nat Elections Comm
		223101 Admin&Finance
		223102 Public Outreach & Voter Educ
		223103 Logistic & Operations
		223104 Techn Services
224		(COS) Council of States
	2241	(COS) Council of States
		224101 Administration & Finance
		224102 Council of States
225		(NCR) Nat Constit Review Comm
	2251	(NCR) Nat Constit Review Comm
		225101 Constitution Review
226		(NCIA) North Corr Implem Auth
	2261	(NCIA) North Corr Implem Auth
		226101 Administration & Finance
		226102 Research & Development
		226103 Infrastructure
		226104 Special Projects

## 2021/22 ORGANISATION CLASSIFICATION - COMMISSIONS

Spending Agency	Agency	Directorate
227		<b>(PPC) Political Parties Council</b>
	2271	<b>(PPC) Political Parties Council</b>
	227101	Administration & Finance
	227102	Registration
228		<b>(PC) Peace Commission</b>
	2281	<b>(PC) Peace Commission</b>
	228101	Administration & Finance
	228102	Information and Public Relation
	228103	Monit&Eval of Peace activities
	228104	Peace Building & conflict Manag
229		<b>(NCA) Nat Comms Authority</b>
	2291	<b>(NCA) Nat Comms Authority</b>
	229101	Administration & Finance
	229102	Technical Affairs
	230	<b>(SRC) Salaries &amp; Remueration Comm</b>
230	2301	<b>(SRC) Salaries &amp; Remueration Comm</b>
	230101	Administration & Finance
231		<b>(EJC) Empl Justice Chamber</b>
	2311	<b>(EJC) Empl Justice Chamber</b>
	231101	Administration & Finance
	231102	investigation
	231103	Research, Planning & Training
232		<b>(PGC) Publ Grievances Chamber</b>
	2321	<b>(PGC) Publ Grievances Chamber</b>
	232101	Administration & Finance
	233	<b>(CSC) Civil Service Commission</b>
233	2331	<b>(CSC) Civil Service Commission</b>
	233101	Administration & Finance
	233102	Monitoring and Evaluation
	233103	Grievance and Investigation
	233104	Research, Planning&Documentation
234		<b>(PSC) Parliament Service Comm</b>
	2341	<b>(PSC) Parliament Service Comm</b>
	234101	Parliamentary Service

## 2021/22 ORGANISATION CLASSIFICATION - COMMISSIONS

Spending Agency	Agency	Directorate
235		(SSBC) SS Broadcasting Comm
	2351	(SSBC) SS Broadcasting Comm
		235101 Administration & Finance
236		(MA) Media Authority
	2361	(MA) Media Authority
		236101 Administration & Finance
237		(AIC) Access to Info Comm
	2371	(AIC) Access to Info Comm
		237101 Administration & Finance
		237102 Technical Services (DTS)
238		(JSS) Judiciary of South Sudan
	2381	(JSS) Judiciary of South Sudan
		238101 Administration & Finance
		238102 Supreme Court
		238103 Judicial Service Council
		238104 Justices & Judges
		238105 Training and Scientific Research
		238106 Judges Affairs
		238107 Land Registr & physical infrast
		238108 Payam and Local Courts
239		(JSC) Judicial Service Comm
	2391	(JSC) Judicial Service Comm
		239101 Administration & Finance
240		(LRC) Law Review Commission
	2401	(LRC) Law Review Commission
		240101 Administration & Finance
		240102 Law Review
		240103 Info, Doc & Publication
241		(CSS) Commun Sec & Small Arms
	2411	(CSS) Commun Sec & Small Arms
		241101 Administration & Finance
		241102 Security Research & Policy
		241103 Small Arms Control S&P
		241104 Capacity Building
242		(HRC) Human Rights Commission
	2421	(HRC) Human Rights Commission
		242101 Administration & Finance
		242102 Investigation and Legal Services
		242103 Human Rights Protection & Inspec
		242104 Research, Training & Documentation
		242105 State Offices

## 2021/22 ORGANISATION CLASSIFICATION - COMMISSIONS

Spending Agency	Agency	Directorate
243		<b>(CRA) Comm for Refugee Affairs</b>
	2431	<b>(CRA) Comm for Refugee Affairs</b>
		243101 Administration & Finance
		243102 Program and Coordination
		243103 Refugee Protection and Welfare
244		<b>(DMA) De-Mining Authority</b>
	2441	<b>(DMA) De-Mining Authority</b>
		244101 Administration & Finance
		244102 Operations
		244103 MRE and Public Relations
		244104 Victim Assistance
		244105 Regional Administration
245		<b>(DDR) Disarm Demob &amp; Reint</b>
	2451	<b>(DDR) Disarm Demob &amp; Reint</b>
		245101 Administration & Finance
		245102 Management of DDR programs
		245103 Research, Policy, Planning & Documen
246		<b>(FIU) Financial Intelligence Unit</b>
	2461	<b>(FIU) Financial Intelligence Unit</b>
		246101 Administration & Finance
		246102 Internal Audit
		246103 Mon. & Oper. Analys.
		246104 Legal & Compliance
		246105 ICT and System Security.
247		<b>(RRC) Relief &amp; Rehab Comm</b>
	2471	<b>(RRC) Relief &amp; Rehab Comm</b>
		247101 Administration & Finance
		247102 Programmes & Operation
		247103 Registration and NGOs Affairs
248		<b>(WWO) War Disabled, Wid &amp; Orph</b>
	2481	<b>(WWO) War Disabled, Wid &amp; Orph</b>
		248101 Administration & Finance
		248102 War Disabled
		248103 War Widows
		248104 War Orphans
		248105 Project and Capacity Building
249		<b>(USA) Universal Serv Access Fund</b>
	2491	<b>(USA) Universal Serv Access Fund</b>
		249101 Administration & Finance

## 2022/23 ACTIVITY

### CLASSIFICATION - ACCOUNTABILITY SECTOR

Sect	Prog	Act	Description
10			<b>ACCOUNTABILITY</b>
	1000		<b>Economic Mngmt &amp; Resource Mob</b>
		100001	(RDF) Manage RDF Investments
	1001		<b>National Planning &amp; Budgeting</b>
		100101	(FFM) Allocation
		100102	(FFM) Monitoring
		100103	(FFM) Training and Research
	1002		<b>Audit, transparency &amp; account</b>
		100201	(AUD) National Accounts Audit
		100202	(AUD) Monitoring & Evaluation
	1003		<b>National Statistics</b>
		100301	(STA) Economic Statistics
		100302	(STA) GIS & Remote Sensing
		100303	(STA) Monitoring & Evaluation
		100304	(STA) Social & Demog Stats
		100305	(STA) Census & Survey
		100306	(STA) 2014 Census
	1004		<b>Corruption Elimination</b>
		100401	(ACC) Corruption Prev & Educ
		100402	(ACC) Legal services
		100403	(ACC) State Coord & staff dev
		100404	(ACC) Prosecution
	1099		<b>Support Services</b>
		109901	(ACC) General Administration
		109902	(AUD) General Administration
		109903	(STA) General Administration
		109904	(FFM) General Administration
		109905	(RDF) General Administration
		109906	(STA) Provision of IT Services
		109907	(STA) State Off Rumbek
		109908	(STAT) State Office Fin & Admin

## 2022/23 ACTIVITY

### CLASSIFICATION - ECONOMIC FUNCTIONS

Sect	Prog	Act	Description
11			<b>ECONOMIC FUNCTIONS</b>
	1100		<b>Develop Energy and Mining Ind</b>
		110001	(MMI) Geological Surveys
		110002	(MMI) Minerals Development
		110003	(MPO) Petroleum
		110004	(MPO) Planning & Staff Devt
		110005	(PGC) Technical Affairs
		110006	(MMI) Planning & Staff Devt
		110007	(MMI) Technical Services
	1101		<b>Power Management &amp; Development</b>
		110101	(EC) Planning for projects
		110102	(EC) Generation&Transmi Grid
		110103	(EC) Commercial Operations
		110104	(EC) Operations & Maintenance
	1102		<b>Dev &amp; harmon of standards</b>
		110201	(STD) Standards development
		110202	(STD) Planning & Training
		110203	(STD) Standards & grades dev
		110204	(STD) Metrology & Hall Marking
		110205	(STD) States Coordination
	1103		<b>Urban Water Supply</b>
		110301	(UWC) Planning & Capital Deve
		110302	(UWC) Techn Services & Operat
		110303	(UWC) Information Mgt System
	1104		<b>Water Resource Development</b>
		110401	(WRI) Sust and int wat res
		110402	(WRI) Strategic Plans
		110403	(WRI) Access to safe water
		110404	(WRI) Irrig & drain facilities
		110405	(WRI) Obs networks & WIMS
		110406	(WRI) Water Harv & Flood contl
		110407	(WRI) Harvest and flood con
		110408	(WRI) Rural&towns Sani. Supply
		110409	(WRI) Wash trfs to states
		110410	(WRI) Hydro data collection
		110411	(WRI) Wash trfs to counties

## 2022/23 ACTIVITY

### CLASSIFICATION - ECONOMIC FUNCTIONS

Sect	Prog	Act	Description
	<b>1105</b>		<b>Trade &amp; Commerce</b>
		110501	(MTI) Exteral trade
		110502	(MTI) Domestic trade
		110503	(MTI) Plan, Research & Comms
		110504	(MTI) Private sector
		110505	(MTI) SS Business Forum
		110506	(MTI) Bi & Multilateral Trade
		110507	(MTI) Trade Fairs and Exhibition
	<b>1106</b>		<b>Economic Mngmt &amp; Resource Mob</b>
		110601	(SSRA) Mngmt & admin customs
		110602	(SSRA) Mngmt & admin tax
		110603	(SSRA) Maximise GRSS revenues
		110604	(SSRA) Audit & Compliance
		110605	(SSRA) States & Legal Affairs
		110606	(MOF) Petroleum Unit
	<b>1107</b>		<b>National Planning &amp; Budgeting</b>
		110701	(MOF) Budget prep & implem
		110702	(MOF) Macroeconomic & Planning
		110703	(MOF) Sectoral Planning
		110704	(MOF) Macro Plan & Aid Coordinat
		110705	(MOF) Instit Support to PFM
	<b>1108</b>		<b>National Financial Management</b>
		110801	(MOF) Govt Accounting Training
		110802	(MOF) Internal Audit
		110803	(MOF) Procurement Policy & Adm
		110804	(MOF) Budget execution managm
		110805	(MOF) Managing State Block
		110806	(MOF) Managing STAG
		110807	(MOF) Managing CDG
		110808	(MOF) Managing Abyei Block
		110809	(MOF) Manag. Payam Devel. Grant
		110810	(MOF) Managing 2% Oil Transfer
		110811	(MOF) Managing 3% Oil Transfer
		110812	(MOF) County Block Transfers
		110813	(MOF) Agric & Non-oil reserve
		110814	(MOF) Arrears/Reserves
		110815	(MOF) Int payment & bank chges
		110816	(MOF) Oil Payments to Sudan
		110817	(MOF) BSS Advance
		110818	(MOF) Treasury Bills
		110819	(MOF) Oil Company Loans
		110820	(MOF) ICT

## 2022/23 ACTIVITY

### CLASSIFICATION - ECONOMIC FUNCTIONS

Sect	Prog	Act	Description
	<b>1109</b>		<b>Housing Dev &amp; Physical Plan</b>
		110901	(MLH) Local building materials
		110902	(MLH) Additional housing Juba
		110903	(MLH) Housing Policy & Schemes
		110904	(MLH) Project coordination
		110905	(MLH) Urban land use planning
		110906	(MLH) Surveying of States
		110907	(MLH) Land reg & licensing
	<b>1110</b>		<b>Urban Sanitation</b>
		111001	(MLH) Urban Sanitation
	<b>1111</b>		<b>Promote Domestic &amp; foreign invest</b>
		111101	(MOI) Investment Promotion
		111102	(MOI) Investor Service
		111103	(MOI) Plan&Poli Review, Res&Stat
	<b>1199</b>		<b>Support Services</b>
		119901	(EC) General Administration
		119902	(EC) HR Management
		119903	(MPO) General Administration
		119904	(UWC) General Administration
		119905	(WRI) Responsive Admin
		119906	(UWC) UWC Board of Directors
		119907	(STD) Admin of state programs
		119908	(STD) General Administration
		119909	(MTI) General Administration
		119910	(MMI) General Administration
		119911	(MOI) General Administration
		119912	(MOF) General Administration
		119913	(SSRA) General Administration
		119914	(MLH) General Administration
		119915	(PGC) General Administration
		119916	(PPA) General Administration



## 2022/23 ACTIVITY

### CLASSIFICATION - EDUCATION SECTOR

Sect	Prog	Act	Description
12			<b>EDUCATION</b>
	1200		<b>Basic Education</b>
		120001	(MGE) Early Childhood Dev
		120002	(MGE) Primary Education
		120003	(MGE) Sec wide mon for BE
	1201		<b>Higher &amp; Tertiary Education</b>
		120101	(MHE) Alt Education Systems
		120102	(MHE) Planning & Budgeting
		120103	(MHE) Admission & Evaluation
		120104	(MHE) Private & Foreign HE
		120105	(MHE) Tech & Techn Educ Serv
		120106	(MHE) Juba University
		120107	(MHE) Bahr ElGhazal University
		120108	(MHE) John Garang University
		120109	(MHE) Rumbek University
		120110	(MHE) Upper Nile University
		120111	(MHE) NBG University
		120112	(MHE) Torit University
		120113	(MHE) Western Equatoria Uni
		120114	(MHE) Nat Council of Higher Ed
		120115	(MHE) Bentui University
		120116	(MHE) National Students Welfare F
		120117	(MHE) Research and Deve Centre
		120118	(MHE) Science, Technology and Innov
		120119	(MHE) G.Secretariat of the Nat Coun
	1202		<b>Policy &amp; Systems Development</b>
		120201	(MGE) Planning & Budgeting
		120202	(MGE) Gender & Social Change
		120203	(MGE) Primary Schools construc
		120204	(MGE) Sec wide mon for PSD
		120205	(MGE) Inspection & Supervision
	1203		<b>Alternative Education Systems</b>
		120301	(MGE) Alt Education Systems
		120302	(MGE) Sec wide mon for AES

## 2022/23 ACTIVITY

### CLASSIFICATION - EDUCATION SECTOR

**1204 Cap Strength & Quality Assur**

120401	(MGE) Qual Assur & Stand Dev
120402	(MGE) Examinations
120403	(MGE) Teacher Training
120404	(MGE) Curriculum Development
120405	(MGE) National languages
120406	(MGE) Arapi NTTI
120407	(MGE)Malakal NTTI
120408	(MGE) Maper NTTI
120409	(MGE) Maridi NTTI
120410	(MGE) Mbili NTTI
120411	(MGE) Rombur NTTI
120412	(MGE) Rumbek NTTI
120413	(MGE) Nat teacher dev and mgmt
120414	(MGE) School insp
120415	(MGE) Sec wide mon for CSQ

**1205 Post-Primary Education**

120501	(MGE) Secondary Education
120502	(MGE) Techn & Voc Education
120503	(MGE) Co-curricular activities
120504	(MGE) Sec Teachers Incent
120505	(MGE) Secwide mon for PPE

**1206 National Examinations Council**

120601	(NEC) Primary Education
120602	(NEC) Secondary Education
120603	(NEC) Research and Evaluation
120604	(NEC) Printing and Production

**1299 Support Services**

129901	(MGE) General Administration
129902	(MHE) General Administration
129903	(MGE) Sec wide mon for SS
129904	(NEC) General Administration
129905	(RDC) General Administration
129906	(SSF) General Administration

## 2022/23 ACTIVITY

### CLASSIFICATION - HEALTH SECTOR

Sect	Prog	Act	Description
13			<b>HEALTH</b>
	<b>1300</b>		<b>Reduce prevalence of HIV/AIDS</b>
		130001	(HAC) Monitoring & Evaluation
		130002	(HAC) Care & Support
		130003	(HAC) Prevention
		130004	(HAC) Policy & Planning
		130005	(HAC) Community Mobilisation
	<b>1301</b>		<b>Community and Public Health</b>
		130101	(MOH) Reproductive Health
		130102	(MOH) Preventative Health Serv
		130103	(MOH) Primary Healthcare
		130104	(MOH) Boma Health Initiative
		130105	(MOH) Incent prim care work
	<b>1302</b>		<b>Secondary/Tertiary Health Care</b>
		130201	(MOH) Juba Teaching Hospital
		130202	(MOH) Wau Teaching Hospital
		130203	(MOH) Malakal Teach Hospital
		130204	(MOH) State & county hospitals
		130205	(MOH) Alcardinal Kidney Hospi
		130206	(MOH) Kiir Mayardit Womens H
		130207	(MOH) Public Health Lab & BTS
		130208	(MOH) Med Services
		130209	Pub. Health Lab & Blood Trans
	<b>1303</b>		<b>Planning Coordination &amp; Monit</b>
		130301	(MOH) Int Health & Coord
		130302	(MOH) Policy, Planning & Budget

## 2022/23 ACTIVITY

### CLASSIFICATION - HEALTH SECTOR

Sect	Prog	Act	Description
13			<b>HEALTH</b>
	<b>1304</b>		<b>Human Resources Development</b>
		130401	(MOH) Health Training Instit
		130402	(MOH) HSIs
		130403	(MOH) College of Phys & Surg
	<b>1305</b>		<b>Pharma Inspect &amp; Qual Control</b>
		130501	(DFC) Pharmaceutical inspect
		130502	(DFC) Regulated products test
	<b>1306</b>		<b>Pharma License &amp; Registration</b>
		130601	(DFC) Licensing
		130602	(DFC) Registration
	<b>1307</b>		<b>Pharmaceuticals &amp; Equipment</b>
		130701	(MOH) Pharma procurement
	<b>1399</b>		<b>Support Services</b>
		139901	(MOH) General Administration
		139902	(HAC) Admin of State Offices
		139903	(HAC) General Administration
		139904	(MOH) Access Medical Claims
		139905	(DFC) General Administration
		139906	(HSF) General Administration

## 2022/23 ACTIVITY CLASSIFICATION - INFRASTRUCTURE SECTOR

Sect	Prog	Act	Description
14			<b>INFRASTRUCTURE</b>
	1400		<b>Roads Maintenance &amp; Devt</b>
		140001	(MRB) maintenance of roads
		140002	(RA) Strat & Business Plan
		140003	(MRB) Roads & Bridges & PMT
		140004	(MRB) R&B construc & manag
		140005	(MRB) Qual control & research
		140006	(MRB) Routine Maintenance
		140007	(RA) Development Projects
		140008	(RA) Maintenance of roads
	1401		<b>Air/River/Rail Transport Dev</b>
		140101	(MTR) Road safety
		140102	(CAA) Civil Aviation policy
		140103	(MTR) Rail policy and feas
		140104	(CAA) Juba Airport Phase I
		140105	(MTR) Juba River Port
	1402		<b>Civil Aviation</b>
		140201	(CAA) Accident Investigation
		140202	(CAA) Aerodromes
		140203	(CAA) ANS
		140204	(CAA) Safety & Standards
		140205	(CAA) Aviation Security
		140206	(CAA) Planning & Research
		140207	(CAA) Meteorological Service
		140208	(CAA) CEO & Advisers
		140209	(CAA) Air Navigation Services

## 2022/23 ACTIVITY CLASSIFICATION - INFRASTRUCTURE SECTOR

Sect	Prog	Act	Description
14			<b>INFRASTRUCTURE</b>
	1403		<b>Power Management &amp; Development</b>
		140301	(MED) Dam Implementation Unit
		140302	(MED) Engineering & Grid Ops
		140303	(MED) Fula Rapids Hydro Prject
		140304	(MED) Fula Rapids Hydro Transm
		140305	(MED) Juba Power Distribution
		140306	(MED) Planning & Projects
	1499		<b>Support Services</b>
		149901	(MTR) General Administration
		149902	(MRB) General Administration
		149903	(CAA) General Administration
		149904	(RA) Procurement
		149905	(RA) HR & Admin Functions
		149906	(RA) General Administration
		149907	(MED) General Administration

## 2022/23 ACTIVITY CLASSIFICATION - NATURAL RESOURCES SECTOR

Sect	Prog	Act	Description
15			<b>NATURAL RESOURCES AND RURAL</b>
	1500		<b>Environmental Management</b>
		150001	(MEF) Pollution prev & control
		150002	(MEF) Environmental profiling
		150003	(MEF) Environmental awareness
		150004	(MEF) Wetlands & Biodiversity
		150005	(MEF) Metereological services
		150006	(MEF)Afforestation&Nat.Conserv
		150007	(MEF)Forest Utili,Sawmil&Indus
		150008	(MEF)Agro Forestry&Forest Ext
		150009	(MEF)Survey and Inventory
	1501		<b>Agriculture and Food Security</b>
		150101	(MAF) Planning Policy
		150102	(MAF) Agriculture & Production
		150103	(MAF) Research & Extension
		150104	(MAF) Food Crisis Response
		150105	(MAF) Food Sec Policy Coordina
		150106	(MAF) National Food Reserve
		150107	(MAF) Analysis & Comm
		150108	(MAF) Plant Protection
		150109	(MAF) National Projects
		150110	(MAF) Mechanization
		150111	(MAF) Training and Education
	1502		<b>Livestock and Fisheries</b>
		150201	(MLF) Plannig,Stat&Gender Anal
		150202	(MLF) Veterinary Services
		150203	(MLF) Prod & Range Management
		150204	(MLF) Fisheries & Aqua Dev
		150205	(MLF) Research & Nat Resources
		150206	(MLF) Invest,Markeking& Suppl
		150207	(MLF) Livestock&Fish Extension
		150208	(MLF) State Colla&Special proj
	1503		<b>Cooperatives &amp; Rural Dev</b>
		150301	(MAF)Co-operative Development
		150302	(MAF)Community Development
		150303	(MAF) Amadi Institute
		150304	(MAF) Planning & Training

## 2022/23 ACTIVITY CLASSIFICATION - NATURAL RESOURCES SECTOR

Sect	Prog	Act	Description
	<b>1504</b>		<b>Wildlife &amp; Tourism</b>
		150401	(MWT) Wildlife Conservation
		150402	(MWT) Nimule National Park
		150403	(MWT) Boma National Park
		150404	(MWT) Boma Training Centre
		150405	(MWT) Luri Training Centre
		150406	(MWT) Planning
		150407	(MWT) Tourism
	<b>1506</b>		<b>Land Management</b>
		150601	(LND) Land use policy & reg
		150602	(LND) Land dispute med & reg
		150603	(LND) Mediation and Arbitration
		150604	(LND) Research and Training
	<b>1599</b>		<b>Support Services</b>
		159901	(MEF) General Administration
		159902	(MLF) General Administration
		159903	(MAF) General Administration
		159904	(MWT) General Administration
		159905	(LND) General Administration
		159906	(MAF) Mngmt State Operation
		159907	(MAF) Safety Net & Skills Dev
		159908	(EMA) General Administration



# 2022/23 ACTIVITY

## CLASSIFICATION - PUBLIC ADMINISTRATION SECTOR

Sect	Prog	Act	Description
16			<b>PUBLIC ADMINISTRATION</b>
	1600		<b>Legislation</b>
		160001	(NLA) Assembly & Committee Ops
		160002	(MPA) Legislative Affairs
	1601		<b>Executive Funct o/t President</b>
		160101	(MOPA) Advice to President
		160102	(MOPA) Support to Vice Pres
		160103	(MOPA) Legal advice
		160104	(MOPA) Support to Pres office
		160105	(MOPA) Coord & Pres Prioities
	1602		<b>Public Service Policy</b>
		160201	(MPH) Human Resource manage
		160202	(CSC) Planning & Documentation
		160203	(PGC) Publ grievances investig
		160204	(MPH) Human Resource Deve.
		160205	(CSC) Investig & Grievance
		160206	(MPH) Budgetig & Mngmt Serv
		160207	(CSC) Monitoring & Evaluation
		160208	(MPH) Pension
		160209	(MPH) Recruitment
		160210	(MPH) Records management
		160211	(MPH) Pol, Planning & Budget
		160212	(MPH) Management Services
	1603		<b>Foreign Relations &amp; Int Coop</b>
		160301	(MFA) Bilateral Relations
		160302	(MFA) Consular Service
		160303	(MFA) Protocol & Public Relat
		160304	(MFA) Multilateral relations
		160305	(MFA) Int cooperation
		160306	(MFA) Political Affairs
		160307	(MFA) China Affairs
		160308	(MFA) Institute for Diplomatic Stud
		160309	(MFA) Planning and Research
		160310	(MOPA) Coord with member countries

**2022/23 ACTIVITY**  
**CLASSIFICATION - PUBLIC ADMINISTRATION**  
**SECTOR**

<b>Sect</b>	<b>Prog</b>	<b>Act</b>	<b>Description</b>
	<b>1604</b>		<b>Inter-G.Policy Coord. &amp; Monit.</b>
		160401	(LGB) Programs & TAL Council
		160402	(MOPA) Decentr & Intergovt Aff
		160403	(LGB) Local Govt Training
		160404	(MFE) State & Intergov Linkgs
		160405	(MFE) Policy Training & Res
		160406	(MFE) Planning & Programmes
		160407	(MFE) Federal Affairs
	<b>1605</b>		<b>Conducive Env for Labour</b>
		160501	(EJC) Investigation
		160502	(EJC) Training & Research
		160503	(EJC) State Affairs
		160504	(MOL) Labour & Ind Relations
		160505	(MOL) Malakal Voc Train Centre
		160506	(MOL) Multi Serv Train Centre
		160507	(MOL) Wau Voc Train Centre
		160508	(MOL) Aluakluak Voc Train Cent
		160509	(MOL) Occupat Health & Safety
		160510	(MOL) Inst.Train. College, Juba
		160511	(MOL) Maban Voc Train Centre
		160512	(MOL) Spirit Africa VTC
		160513	(MOL) Voc. Training HQs Juba
		160514	(MOL) Other revenue
		160515	(MOL) Planning & Labour Stat
		160516	(MOL) Bor Voc Training Centre

## 2022/23 ACTIVITY

### CLASSIFICATION - PUBLIC ADMINISTRATION SECTOR

Sect	Prog	Act	Description
	1606		<b>Presidential Operations</b>
		160601	(MOPA) OFVP
		160602	(MOPA) OVP (1)
		160603	(MOPA) OVP (2)
		160604	(MOPA) OVP (3)
		160605	(MOPA) OVP (4)
		160606	(MOPA) Gov Performa Mgt Secretariat
		160607	(MOPA) Presidential Medical Unit
		160608	(MOPA) First lady Office
		160609	(MOPA) Northern Corridor Implement
		160610	(MOPA) Advisors Support staff
		160611	(MOPA) Comms & PR
		160612	(MOPA) VIP ceremonial function
		160613	(MOPA) Presidential services
		160614	(MOPA) Pol, Research & Monit
		160615	(MOPA) Security & protection
		160616	(MOPA) Presidential functions
		160617	(MOPA) Legal advice
		160618	(MOPA) Religious affairs
	1607		<b>National Elections Mangmt</b>
		160701	(NEC) Elections Management
		160702	(NEC) State High Commitees
		160703	(NEC) Logistic & Operations
		160704	(NEC) Technical Services
	1608		<b>Governance Policy &amp; Support</b>
		160801	(MPA) Multiparty democ & gov
	1609		<b>Council of States</b>
		160901	(COS) Council of States Operations
	1610		<b>Supp to Cabinet and Exec &amp; ECF</b>
		161001	(MCA) Secretariat
		161002	(MCA) Meetings and functions
		161003	(MCA) Ec Policy Analysis
		161004	(MCA) Emer Contingency Fund
		161005	(MCA) Engineering Council
	1611		<b>Constitution Review</b>
		161101	(NCR) National Constitution Review

## 2022/23 ACTIVITY

### CLASSIFICATION - PUBLIC ADMINISTRATION SECTOR

Sect	Prog	Act	Description
	<b>1612</b>		<b>Northern Corridor</b>
		161201	(NCIA) Research & Development
		161202	(NCIA) Infrastructure
		161203	(NCIA) Special Projects
	<b>1613</b>		<b>ARCISS implementation</b>
		161301	ARCISS implementation
	<b>1614</b>		<b>Political Parties Council</b>
		161401	(PPC) Register, de-register
		161402	(PPC) Communication and Public R
	<b>1615</b>		<b>Regulating Telecoms</b>
		161501	(NCA) Regulating Telecoms
	<b>1616</b>		<b>Trade &amp; Commerce</b>
		161601	(MEA) East African community
	<b>1617</b>		<b>Access to Public Information</b>
		161701	(MI) Broadcasting news
		161702	(MI) Radio & TV in Wau
		161703	(MI) Radio & TV in Malakal
		161704	(TPS) Information collection
		161705	(MA) Media Authority
		161706	(AIC) Technical Services (DTS)
	<b>1618</b>		<b>Improve Telecom/Postal Service</b>
		161801	(TPS) Telecoms regs & licenses
		161802	(TPS) Manages national postal
		161803	(MI) Ministerial Planning
		161804	(MI) Capacity building
		161805	(MI) Responsible E-government
		161806	(TPS) Planning, Train & Resear
		161807	(MI) Govt Printing Press
		161808	(MI) Information
		161809	(MI) Planning, Train & Resear
	<b>1619</b>		<b>Peace Building&amp;Conflict Resol.</b>
		161901	(MPB) Peace Building
		161902	(MPB) Plan, Research, Peace Monit&Eval
		161903	(PC) Information and Public Relation
		161904	(PC) Monit&Eval of Peace activities
		161905	(PC) Peace Building & conflict Manag
		161906	(MPB) Coordination & Public Relation
		161907	(PC) State Peace Coordination Office

**2022/23 ACTIVITY**  
**CLASSIFICATION - PUBLIC ADMINISTRATION**  
**SECTOR**

Sect	Prog	Act	Description
	1699		<b>Support Services</b>
		169901	(MOPA) General Administration
		169902	(MCA) General Administration
		169903	(NLA) Assembly Support Staff
		169904	(MPH) General Administration
		169905	(NEC) Commission Headquarters
		169906	(MPA) General Administration
		169907	(CSC) General Administration
		169908	(MFA) General Administration
		169909	(LGB) General Administration
		169910	(EJC) General Administration
		169911	(PGC) General Administration
		169912	(COS) General Administration
		169913	(MFA) Group B Embassies
		169914	(MFA) Group C Embassies
		169915	(MCA) Constit Posth salaries
		169916	(NEC) Technical Services
		169917	(NEC) Establish Info Tech
		169918	(PSC) General Administration
		169919	(NCIA) General Administration
		169920	(MFA) Group A Embassies
		169921	(MFE) General Administration
		169922	(PPC) General Administration
		169923	(MOL) General Administration
		169924	(MPB) General Administration
		169925	(NCA) General Administration
		169926	(MEA) General Administration
		169927	(MI) General Administration Info
		169928	(MA) General Administration
		169929	(AIC) General Administration
		169930	(SRC) General Administration
		169931	(PC) General Administration
		169932	(SSBC) General Administration
		169933	(TPS) General Administration Telecom
		169934	(USA) General Administration Telecom

# 2022/23 ACTIVITY CLASSIFICATION - RULE OF LAW

Sect	Prog	Act	Description
17			<b>RULE OF LAW</b>
	1700		<b>Access to Justice</b>
		170001	(JSS) Justices & Judges
		170002	(JSS) Construction & renov
		170003	(JSS) Supreme Court
		170004	(JSS) Training & Sci Research
		170005	(JSS) Judges Affairs
		170006	(JSS) Land Registr&physi infrast
		170007	(JSS) Payam and Local Courts
	1701		<b>Law Review &amp; Constitut Dev</b>
		170101	(MOJ) Research & Training
		170102	(LRC) Laws & documents
		170103	(MOJ) Publication & printing
		170104	(MOJ) Contracts, conv & treaty
		170105	(MOJ) Civil Litigation
		170106	(MOJ) Registration
		170107	(MOJ) Human Rights & Legal Aid
	1702		<b>Professional Policing</b>
		170201	(POL) Internal training
		170202	(POL) Social welfare & PR
		170203	(POL) Procurement & logistics
		170204	(POL) State Police Services
		170205	(POL) CID
		170206	(POL) Traffic
		170207	(POL) Pol Professional Stan Unit
		170208	(POL) Operations,Commu & Instal
		170209	(POL) Legal Affairs
		170210	(POL) ICT
		170211	(POL) Border Police Unit
	1703		<b>Secure Prison institutions</b>
		170301	(PRN) Prisoner care & upkeep
		170302	(PRN) Staff social services
		170303	(PRN) Comms, Info & Reporting
		170304	(PRN) Staff Training & HRD
		170305	(PRN) Procurement & Logistics
		170306	(PRN) Prisoner Voc Training
		170307	(PRN) Mobile Reserve Force

# 2022/23 ACTIVITY CLASSIFICATION - RULE OF LAW

Sect	Prog	Act	Description
	<b>1704</b>		<b>Fire prevention &amp; protection</b>
		170401	(FIR) Strategy
		170402	(FIR) Fire Prevention
		170403	(FIR) Training
		170404	(FIR) Emergency Response
	<b>1705</b>		<b>Human Rights Commission</b>
		170501	(HRC) Investig & Legal Serv
		170502	(HRC) Hum Rights Prot & Monit
		170503	(HRC) Research & Training
	<b>1706</b>		<b>Internal security &amp; coordin</b>
		170601	(MIH) Legal Affairs
		170602	(MIH) Planning & Agri.Projects
		170603	(MIH) Public Relati.& Research
		170604	(MIH) Immigration
		170605	(MIH) Refugee Affairs
		170606	(MIH) Logistics
		170607	(MIH) Human Resources
		170608	(MIH) Immigration Attache
	<b>1707</b>		<b>Ensure effective laws</b>
		170701	(LRC) Resear laws & docs (EL)
		170702	(LRC) Review laws
	<b>1708</b>		<b>Refugees Protection</b>
		170801	(CRA) Program & Coordination
		170802	(CRA) Refugees Protect & Welf
	<b>1709</b>		<b>Comm Sec &amp; Small Arms Control</b>
		170901	(CSS) Security Res & Policy
		170902	(CSS) Strategy & Planning
		170903	(CSS) Agricultural Projects

# 2022/23 ACTIVITY CLASSIFICATION - RULE OF LAW

Sect	Prog	Act	Description
	1799		<b>Support Services</b>

179901	(MOJ)	General Administration
179902	(JSS)	Judiciary Support Staff
179903	(LRC)	General Administration
179904	(MIH)	General Administration
179905	(PRN)	General Administration
179906	(POL)	General Administration
179907	(FIR)	General Administration
179908	(JSS)	General Administration
179909	(CSS)	General Administration
179910	(MOJ)	State Office Admin
179911	(HRC)	General Administration
179912	(HRC)	State Offices Admin
179913	(PRN)	Abyei Administration
179914	(PRN)	State Offices Admin
179915	(CRA)	General Administration
179916	(POL)	Finance
179917	(JSC)	General Administration



# 2022/23 ACTIVITY CLASSIFICATION - SECURITY

Sect	Prog	Act	Description
18			<b>SECURITY</b>
	1800		<b>Operation of the SSPDF</b>
		180001	(MD) Ground Forces
		180002	(MD) Airforce Unit
		180003	(MD) Presidential Guard
		180004	(MD) Joint Ver Monitor Mechan
	1801		<b>SSPDF Training &amp; Orientation</b>
		180101	(MD) General Training
		180102	(MD) Education & Sports
		180103	(MD) Moral Orientation
		180104	(MD) Research & Transformation
		180105	(MD) Military Colleges
	1802		<b>Management of DDR Programmes</b>
		180201	(DDR) Reintegration programmes
		180202	(DDR) Nat reintegration progr
		180203	(DDR) Research, Policy, Plan & Documen
	1803		<b>Policy formulation</b>
		180301	(MD) Policy & Planning
		180302	(MD) Procurement
		180303	(MD) Production
		180304	(MD) Inspection
		180305	(MD) PR & Internat Rel
		180306	(MD) Pension
		180307	(MD) Supply
		180308	(MD) Internal Audit
		180309	(MD) Defence Attache Grp A
		180310	(MD) Defence Attache Grp B
		180311	(MD) Defence Attache Grp C
	1804		<b>Administration of the SSPDF</b>
		180401	(MD) Military Organization
		180402	(MD) Military Justice
		180403	(MD) Military Police
		180404	(MD) Health Services
	1805		<b>SSPDF Logistics</b>
		180501	(MD) Transport & Maintenance
	1806		<b>Mine Action</b>
		180601	(DMA) Human Resource Managm
		180602	(DMA) Explosive ordin removal
		180603	(DMA) Education & PR
		180604	(DMA) Policy & management

## 2022/23 ACTIVITY CLASSIFICATION - SECURITY

Sect	Prog	Act	Description
	<b>1807</b>		<b>Veteran Affairs</b>
		180701	(VA) Veteran Affairs
		180702	(VA) Wounded Heroes
		180703	(VA) Veteran Benefits
		180704	(VA) Social & Cultural Aff
		180705	(VA) State Office
	<b>1808</b>		<b>National Intelligence</b>
		180801	(NSS)GIB Foreign Station Group A
		180802	(NSS)GIB Foreign Station Group B
		180803	(NSS)GIB Foreign Station Group C
	<b>1809</b>		<b>Financial Intelligence Unit</b>
		180901	(FIU) Internal Audit
		180902	(FIU) Mon.&Oper.Analys.
		180903	(FIU) Legal&Compliance
		180904	(FIU) ICT and System Security.
	<b>1899</b>		<b>Support Services</b>
		189901	(DMA) General Administration
		189902	(DDR) State Offices Admin
		189903	(DDR) General Administration
		189904	(DMA) Regional Administration
		189905	(MD) Office of the C-i-C
		189906	(MD) Office of H.E. Minister
		189907	(MD) Office of U/Secretary
		189908	(MD) Office of Dmin
		189909	(VA) State Offices
		189910	(MD) Administration & HR
		189911	(NSS) General Administrat ISB
		189912	(MD) Finance
		189913	(MD) Finance SSPDF GHQs
		189914	(MD) SSPDF General Admin
		189915	(FIU) General Administration
		189916	(NSS) General Administration GIB

## 2022/23 ACTIVITY CLASSIFICATION - SOCIAL & HUMANITARIAN AFFAIRS SECTOR

Sect	Prog	Act	Description
19			<b>SOCIAL AND HUMANITARIAN AREAS</b>
	<b>1900</b>		<b>Culture &amp; Heritage</b>
		190001	(MCM) Culture Management
		190002	(MCM) Museums
		190003	(MCM) National Heritage/Archives
		190004	(MCM) Planning, Stat & Document
	<b>1901</b>		<b>Return &amp; Reintegration of IDPs</b>
		190101	(RRC) Repatriation
		190102	(RRC) Resettlement & Reintegr
		190103	(RRC) Rehab & Reconstruction
	<b>1902</b>		<b>Empower Vulnerable Groups</b>
		190201	(WVO) War Disabled
		190202	(WVO) War Widows
		190203	(WVO) War Orphans
		190204	(WVO) Projects & Cap building
	<b>1903</b>		<b>Humanitarian &amp; Disaster Manag.</b>
		190301	(MHD) Planning & Coordination
		190302	(MHD) Disaster Management
		190303	(RRC) Relief
		190304	(RRC) NGOs Affairs
		190305	(MHD) Early Warning System
	<b>1904</b>		<b>Social Welf &amp; Gend.Equa.Serv.</b>
		190401	(MGC) Plan, Research & Doc
		190402	(MGC) Gender
		190403	(MGC) Child Welfare
		190404	(MGC) Social Welfare
	<b>1905</b>		<b>Promote Youth and Sports</b>
		190501	(MYS) Youth
		190502	(MYS) Planning, Research & Stat
	<b>1906</b>		<b>Sports Development</b>
		190601	(MYS) Sports
		190602	(MYS) Techni&Voc Edu Training
		190603	(MYS) Youth Empowerment
	<b>1999</b>		<b>Support Services</b>
		199901	(MGC) General Administration
		199902	(MHD) General Administration
		199903	(RRC) D/Dir State Offices
		199904	(WVO) General Administration
		199905	(MGC) State Offices
		199906	(MYS) General Administration
		199907	(RRC) General Administration
		199908	(MCM) General Administration

## 2022/23 REVENUE PROG/ACTIVITIES

Sect	Prog	Act	Description
99			<b>Revenue</b>
	9900		<b>Oil revenue</b>
		<b>990000</b>	Oil revenue
		<b>990001</b>	Nile Pet.
		<b>990002</b>	Nile Pet Refined Products
		<b>990003</b>	Refined Products -excl NilePet
		<b>990004</b>	Advance sales/loan repayments
		<b>990005</b>	Sudan (arrears)
		<b>990006</b>	Other
	9901		<b>Non-oil revenue</b>
		<b>990100</b>	PIT
		<b>990101</b>	Sales Tax/VAT
		<b>990102</b>	Excise
		<b>990103</b>	Business Profit Tax
		<b>990104</b>	Customs
		<b>990105</b>	Other revenue
		<b>990106</b>	RCF Fund

# 2022/23 STATES LOCATION AND CLASSIFICATION

S/No	State	County	Description
1	101		<b>Central Government</b>
		10100	Central Government
	102		<b>Central Equatoria</b>
		10200	Central Equatoria
	103		<b>Eastern Equatoria</b>
		10300	Eastern Equatoria
	104		<b>Jonglei</b>
		10400	Jonglei
	105		<b>Lakes</b>
		10500	Lakes
	106		<b>Northern Bahr El-Ghazal</b>
10600		Northern Bahr El-Ghazal	
107		<b>Unity</b>	
	10700	Unity	
108		<b>Upper Nile</b>	
	10800	Upper Nile	
109		<b>Warrap</b>	
	10900	Warrap	
110		<b>Western Bahr El-Ghazal</b>	
	11000	Western Bahr El-Ghazal	
111		<b>Western Equatoria</b>	
	11100	Western Equatoria	
2	201		<b>Abyei Admin Area</b>
		20100	Abyei
	202		<b>Greater Pibor Admin Area</b>
		20200	Greater Pibor Admin Area
	203		<b>Ruweng Admin Area</b>
		20300	Ruweng

# 2022/23 REVENUE CLASSIFICATION

Chapter	Item	Sub-item	Description
11			<b>Oil Revenue</b>
	111		<b>Crude Oil revenue</b>
		11100	Domestic Crude Oil Revenue
		11101	Export Crude Oil Revenue
	112		<b>Refined Oil Product Revenue</b>
		11200	Diesel
		11201	Gasoline
		11202	Residual Products
		11203	Other Refined Product Revenue
	113		<b>Other Oil Revenue</b>
		11300	Lease Area Rentals
		11301	Signature Bonus
		11302	Production Bonus
		11303	Scholarship Bonus
		11304	Other Oil Associated revenue
12			<b>Taxes</b>
	121		<b>Taxes on Income and Profits</b>
		12100	Personal Income Tax - Private
		12101	Personal Income Tax - Public
		12102	Business Profit Tax
		12103	Dividend Withholding
		12104	Interest Withholding
		12105	Tax Withholding on Rent
	122		<b>Property Taxes(State use only)</b>
		12200	Property Tax
		12201	Land Tax
		12202	Taxes on Fin.& Capital Transa.
	123		<b>General Taxes on Goods &amp; Serv</b>
		12300	Sales Taxes
		12301	Motor Vehicle Tax
		12302	Tax on Use of Other Goods
	124		<b>Excise Duty on Goods &amp; Serv</b>
		12400	Excise Tax on Fuel
		12401	Non Alcoholic Beverages
		12402	Alcoholic Beverages
		12403	Cigarettes and tobacco
		12404	Vehicles
		12405	Other Excise Tax

# 2022/23 REVENUE CLASSIFICATION

Chapter	Item	Sub-item	Description
	125		<b>Taxes on Int Trade &amp; Transact</b>
		12500	Customs & Other Import Duties
		12501	Taxes on Exports
	126		<b>Other Taxes</b>
		12600	Unclassified Taxes
13			<b>Grants and Transfers</b>
	131		<b>From Foreign Governments</b>
		13100	Current Grants from forgn gov
		13101	Capital Grants from forgn gov
	132		<b>Transfers from Other Gov Units</b>
		13200	Grants Current - Salaries
		13201	Grants Current - Operating
		13202	Grants Current - Block
	133		<b>Transfers Capital</b>
		13300	Grants Capital - Conditional
		13301	Grants Capital - County Deve.
	134		<b>Transfers Other Oil</b>
		13400	2% Oil Transfer
		13401	3% Oil Transfer
	135		<b>Transfers from Internatio.Org.</b>
		13500	Current grants from Int Orgs
		13501	Capital grants from Int Orgs
14			<b>Other Revenue</b>
	141		<b>Property income</b>
		14100	Interest
		14101	Dividends
		14102	Withdrawals from Income of QC
		14103	Royalties (National)
		14104	Land, For, Fish & Graze Rights
		14105	Other Rent
		14106	Exchange rate gains

# 2022/23 REVENUE CLASSIFICATION

Chapter Item Sub-item Description

<b>142</b>	<b>Sales of Goods and Services</b>	
<b>14200</b>	Sales by Utility Corporations	
<b>14201</b>	Airport and Seaport Fees	
<b>14202</b>	Other Market Sales	
<b>14203</b>	Tourism Licenses	
<b>14204</b>	Driving Licenses	
<b>14205</b>	Visa Fees	
<b>14206</b>	Receipt from Other Licenses	
<b>14207</b>	Registration of Comp and NGOs	
<b>14208</b>	Fees - National Identity Cards	
<b>14209</b>	Passport Fees	
<b>14210</b>	Import/Export Licenses	
<b>14211</b>	Other Administrative Fees	
<b>14212</b>	Incidental Sales	
<b>143</b>	<b>Fines and Penalties</b>	
<b>14300</b>	Traffic Fines	
<b>14301</b>	Fines and Penalties Judiciary	
<b>14302</b>	Other Fines	
<b>144</b>	<b>Sale of Fixed Assets</b>	
<b>14400</b>	Sale of Buildings & Structures	
<b>14401</b>	Sale of Equipment	
<b>14402</b>	Sale of Furniture	
<b>14403</b>	Sale of Livestock	
<b>145</b>	<b>Other Revenue</b>	
<b>14500</b>	Unclassified Receipts	
<b>14501</b>	Return of Previous Year Expen.	
<b>14502</b>	RCF Fund	



# 2022/23 EXPENDITURE CLASSIFICATION

Chapter	Item	Sub-item	Description
21			<b>Wages and Salaries</b>
	211		<b>Wages and Salaries</b>
		21100	Base Salary
		21101	Allowances - COLA
		21102	Allowances - Representation
		21103	Allowances - Responsibility
		21104	Allowances - Housing
		21105	Allowances - Job Specific
		21106	Allowances - Acting
	212		<b>Incentives and Overtime</b>
		21200	Incentives
		21201	Overtime
	213		<b>Pension Contributions</b>
		21300	Employer Pension Contribution
	214		<b>Social Benefits for GoSS Empl.</b>
		21400	Rent for Staff Accommodation
		21401	Terminal Benefits
		21402	Death Benefits & Funeral Exp
		21403	Medical benefits
		21404	Other Social Benefits
22			<b>Use of Goods and Services</b>
	221		<b>Travel</b>
		22100	Allowance - Domestic
		22101	Allowance - International
		22102	Travel - Domestic
		22103	Travel - International
	222		<b>Staff Train. &amp; Other Staff Cost</b>
		22200	Training (domestic)
		22201	Training (abroad)
		22202	Tuition Fees
		22203	Workshop, Seminar, Conferences
		22204	Staff Reloc/Repat Cost

# 2022/23 EXPENDITURE CLASSIFICATION

Chapter Item Sub-item Description

**223 Contracted Services**

22300	Casual Labour
22301	Contracted Tech/Prof Services
22302	Contracted Security& Cleaning
22303	Printing and Publishing
22304	Advertisement, Media Campaign
22305	Management Fees
22306	Vehicle Rental
22307	Non-residential Rent
22308	Hire - Equip, Plant, Machinery
22309	Transport/Storage Charges
22310	Trade Show or Exhibition

**224 Repairs and Maintenance**

22400	Vehicle Maintenance
22401	Maint of Other Transport Equip
22402	Equip, Plant, Machinery Maint.
22403	Maintenance of Buildings
22404	Maintenance - Roads& Bridges
22405	Civil Works Maint- Powr, Water

**225 Utilities and Communications**

22500	Water and Sewerage
22501	Electricity
22502	Telecommunication
22503	Postage & Courier

**226 Supplies, Tools and Materials**

22600	Medical and Vet Supplies
22601	Agric, Workshop& Lab Supplies
22602	Educ & Library Supplies
22603	Security
22604	Uniforms
22605	Food & Rations
22606	Sports Equipment
22607	Other Specialised Supplies
22608	Office Supplies
22609	HW&SW Supplies for ICT, Copier
22610	Office Water, Tea, Soft Drinks
22611	Fuels&Lubricants for Transport
22612	Fuels&Lubricants for Equip/Pro
22613	Generator, Boiler, Fridge, Irrig.

# 2022/23 EXPENDITURE CLASSIFICATION

Chapter Item Sub-item Description

	<b>227</b>	<b>Other Operating Expenses</b>
	22700	Building Insurance
	22701	Equip, Plant, Machinery Insur.
	22702	Vehicle/Transport Equip Insur.
	22703	Penalties and Court Fines
	22704	License or Registration Fee
	22705	Other Loss (Cash, Write-off)
	22706	Bank Charges
	22707	Subscription- Paper, Periodical
	22708	Visitor Hous.& Entertain
	22709	Constitut.Post Holders Advance
	22710	Exchange rate losses
	22711	Committee Operating Costs
	<b>228</b>	<b>Oil Production Costs</b>
	22800	Transit Fees
	22801	Transitional Financial Assist.
	<b>229</b>	<b>Medical Expenses</b>
	22900	Medidcal Expenses
<b>23</b>		<b>Transfers and Grants</b>
	<b>231</b>	<b>Transfers Conditional Salaries</b>
	23100	Grants Current - Salaries
	23101	Grants Current - County Salar.
	23102	Grants Current - Pensions
	<b>232</b>	<b>Transfers Operating</b>
	23200	Grants Current - Operating
	23201	Grants Current - Block
	23202	Grants Current - Block Advance
	23203	Sales Tax Adjustment Grant
	23205	Grants Current - County Operat
	23206	Grants Current - County Block
	<b>233</b>	<b>Transfers Capital</b>
	23300	Grants Capital - Conditional
	23301	Grants Capital - County Deve.
	23302	Consituency Development Fund
	<b>234</b>	<b>Oil-related Transfers</b>
	23400	2% Oil Transfer
	23401	3% Oil Transfer

# 2022/23 EXPENDITURE CLASSIFICATION

Chapter Item Sub-item Description

	<b>235</b>	<b>Transf.to International Orgs</b>
	23500	Grants to International Org.C
	23501	Grants to International Org.C
	<b>236</b>	<b>Transf to Serv Delivery Units</b>
	23600	Grant Current
	23601	Grants Capital
	23602	Grants Current - County
<b>24</b>		<b>Interest,grants,loans &amp; donat.</b>
	<b>241</b>	<b>Interest</b>
	24100	Interest - Foreign Loans
	24101	Interest - Domestic Loans
	<b>242</b>	<b>Subsidies</b>
	24200	University Subsidies
	24201	Other Institution Subsidies
	24202	Fuel Subsidies
	24203	Food Subsidies
	<b>243</b>	<b>Grants and Loans to Businesses</b>
	24300	Grants to Business Enterprise
	24301	Loans to Business Enterprise
	<b>244</b>	<b>Donations and Benefits</b>
	24400	Donations to Private Individ
	24401	Donations to Private Org
	24402	Student Benefits
	24403	Other Social Assist Benefits
<b>28</b>		<b>Capital Expenditure</b>
	<b>281</b>	<b>Infrastructure and Land</b>
	28100	Roads and Bridges
	28101	Water Supp: Drain, Bore, Sewer
	28102	Power Supply
	28103	Airstrip/Airport/Port/ Harbour
	28104	Residence Bldgs: Gov Officials
	28105	Non-residence Bldg Admin&Off.
	28106	Non-Resid.Bldg-Hospitals,Sch.
	28107	Feasibility Study: Capital Wks
	28108	Engineer./Design/Archit.Plans
	28109	Supervision of Capital Works
	28110	Land

## 2022/23 EXPENDITURE CLASSIFICATION

Chapter Item Sub-item Description

**282**

**Vehicles**

28200	Motorbikes
28201	Cars
28202	Lorry
28203	Other Transport Equipment

**283**

**Specialized Equipment**

28300	Communications Equipment
28301	Generator, Boiler, Fridge, Irrig.
28302	Tractor, Dozer, Tipper, Excavator
28303	Medical & Veterinary Equipment
28304	Agri. Lab & Workshop Equip.
28305	Tents & Impermanent Structures
28306	Other Specialised Equipment
28307	Office Furnish. Furnit. Aircon.
28308	Computer, Copier, ICT Equip.

## 2022/23 BALANCE SHEET CLASSIFICATION

Chapter	Item	Sub-item	Description
31			<b>Assets</b>
	311		<b>Treasury Single Account</b>
		31100	6911/002 Block/Consolidated
		31101	6911/003 Payment/Operating
		31102	6911/008 Salary
		31103	6911/004 Non-oil Revenue
		31104	6911/005 Tax Revenue
		31105	6911/007 Reserve Account
		31106	6911/006 Pension Account
		31107	6912/122 Customs Revenues
		31108	6912/123 State Trust account
	312		<b>Foreign Currency Accounts</b>
		31200	6921/005 USD Block Account
		31201	6911/010 GBP Sterling
		31202	6921/025 Euro Currency Acc
		31203	Stanbic USD 0240080087601
		31204	Stanbic EU 7040080087601
		31205	Stanbic KES 0140080087601
		31206	6921/24/23 Sterling Reserve
		31207	USD Citibank Ac
		31208	Euro Citibank Ac
		31209	Sterl'g Citi Ac
		31210	KCB NBO Trvl PermAc
		31211	6921/024 Direct Tax USD ac
	313		<b>Investment Accounts</b>
		31300	ORSA
		31301	Future Generations
		31302	Investments
		31303	Stanbic Marginal LC Account
		31304	Inv in Publ/Mixed Enterpr/Bank
		31305	Inv in Private Enterprise
	314		<b>Accounts Receivable</b>
		31400	Other Receivable
		31401	Loans to Government Employees
		31402	Other Loans
41			<b>Liabilities</b>
	411		<b>Accounts Payables</b>
		41100	Suppliers

## 2022/23 BALANCE SHEET CLASSIFICATION

Chapter	Item	Sub-item	Description
	<b>412</b>		<b>Other Liabilities</b>
		41200	Employee Pension Contribution
		41201	Employer Pension Contribution
		41202	Trade Union Deduction
		41203	PIT (State level Only)
		41204	Health Insurance
		41205	Student Support Deductions
		41206	SSPeoples Liberat.Move.
	<b>413</b>		<b>Loans</b>
		41300	Loans - Domestic
		41301	Loans - Foreign
		41302	Short Term Borrowings
<b>51</b>			<b>Retained earnings</b>
	<b>511</b>		<b>Retained earnings</b>
		51100	Retained Earnings Current Year
		51101	Prior Period Retained Earnings

This revised Chart of Accounts for 2022-2023 has been approved for implementation into the IFMIS by MOFP Management and is effective for use from 1 July 2022.



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**Hon. Ocum Karlo Genes**  
1st Undersecretary for Finance



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**Dhel Mayuol Tong**  
Director General for Accounts