

# BARINGO COUNTY GOVERNMENT

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KABARNET

## THE COUNTY TREASURY

27<sup>th</sup> August, 2015

BUDGET CIRCULAR NO: 2/08/2015

TO: County Executive Members

All Accounting Officers – Chief Officers

All Sub County Administrators/ Town Administrators

All Department Heads/Directors

### BUDGET CIRCULAR FOR 2016/2017 FINANCIAL YEAR

#### I. LEGAL FRAMEWORK:

The issuance of this Circular is in pursuance to the Public Finance Management Act, 2012 section 128;

(1) The County Executive Committee member for finance shall manage the budget process for the county.

(2) Not later than the 30<sup>th</sup> August in each year, the County Executive Committee member for finance shall issue a circular setting out guidelines to be followed by all of the county government's entities in the budget process.

(3) The County Executive Committee member for finance shall include in the circular—

- (a) a schedule for preparation of the budget, specifying the key dates by which the various processes are to be completed;
- (b) the methodology for the review and projection of revenues and expenditures;
- (c) key policy areas and issues to be taken into consideration when preparing the budget;
- (d) the procedures to be followed by members of the public who wish to participate in the budget process;
- (e) the format in which information and documents relating to the budget are to be submitted;
- (f) the information to be in conformity with standard budget classification systems as prescribed by regulations; and
- (g) any other information relevant to the budget process.

(4) A county government entity shall comply with the guidelines and, in particular, shall adhere to the key dates specified in the schedule referred to in subsection (3)(a).

## II. PURPOSE

1. This circular provides instructions and procedures for preparing Medium Term Budget Estimates for 2016/17-2018/19 and assessing the exchequer funds as stipulated in the Public Finance Management Act, 2012. The circular further provides vital information to direct the preparation and finalization of the budget as follows:
  - i. Guidelines for Programme based budget;
  - ii. Specific guidelines on categories of expenditure;
  - iii. Guidance on the form and content of the budget submission;
  - iv. Guidance on public participation in budget processes ;
  - v. Policy priorities for the 2016/2017; and
  - vi. Emphasize the Public Financial Management Act timelines and requirements as per the attached budget calendar in Annex 1.

### *III. Overview of the County Economic Development*

- a) It is necessary to review the existing Expenditure Budget in the first instance, to prioritize the activities and programmes, both on the Plan and Non-Plan side and identify those activities and programmes, which can be eliminated or reduced in size or merged with any other. All Departments are expected to take up the exercise of reviewing or evaluating all ongoing programmes to determine their continued relevance.
- b) Budget preparation and subsequent implementation is geared towards improving the livelihoods of the people through improved incomes and social welfare. This can only be possible if investment is done on prioritized programmes aimed at increasing the rate of economic growth.
- c) In this regard, public spending should not be seen as an end in itself but the basis for achieving development objectives outlined by departmental strategic objectives geared towards Vision 2030. The focus of the 2016/2017 will therefore be on programmes aimed at “Allocating Resources to Priority Areas for High Impact”.
- d) Enhancing economic growth, increasing employment opportunities, reducing poverty and promoting equity in line with the new constitution.

### *IV. Specific Guidelines*

#### *A. Public Expenditure Review*

2. The expenditure review evaluates the use of funds and assesses the achievement of programme objectives and appropriateness of policies. It focuses on the efficiency and effectiveness of budget implementation and whether public spending is geared towards addressing identified County Government priorities.
3. Review of programme/project performance is essential in establishing and determining the achievement of the budget for the previous period and using the information to improve the designing of programmes and setting of the targets for the next period. It is expected that, the draft will be presented on 15th September and final document will be ready for deliberation by the Executive for review within 14 days. The reviewed document will be submitted to the County Assembly on or before 21st October
4. The Programme Performance Review will be for both financial and non- financial performance indicators against the targets provided at the time of budget preparation. The Review Report should provide implementation details and progress. Accounting Officers are therefore required to ensure that Programme Performance Reviews for 2013/14 - 2014/15 financial year Budget are undertaken and finalized in their departments by 11th September 2015.

5. Departments will only be allowed to bid for resources after the finalization of the review of public expenditures in order to determine programmes to be given priority and also find out if the previous allocations to programmes achieved the intended objective.

*B. Programme-Based Budgeting (PBB)*

6. The Public Financial Management Act, 2012 requires the county government to implement Programme Based Budget. The PBB aims to achieve six principle goals, namely:
  - a) Improve prioritization of expenditure in budget helping in allocating limited resources to those programmes of greatest benefit to the community;
  - b) Encourage Departments to improve in efficiency and effectiveness of service delivery by changing the focus of public spending from inputs to outputs and outcomes. In achieving these goals, a programme-based budget also becomes an effective tool in helping citizens understand the reasons behind policy decisions;
  - c) Departments are expected to define programmes with clear objectives (which usually refer to outcomes), and linked to outputs, performance indicators and targets. In designing programmes, the structure should match up to the main lines of service delivery in the Departments. Programme performance indicators should mainly be indicators of programme outputs (services provided) and outcomes (effectiveness);
  - d) Programme performance targets should be specific, measurable, achievable, realistic, and time bound. Targets should be set only for those key performances which are considered reasonably controllable and for which baseline performance has been reliably measured. It is emphasized that each programme should be confined within a single Departments and all functions should fall within programmes;
  - e) Within each Department, internal organizational units (sub-heads) should also match up to specific sub-programmes and programmes, and not be split between them. To ensure there is no duplication of programmes across sectors and Departments, Treasury will give final approval of programmes, which will thereafter be coded in the Standard Chart of Accounts; and
  - f) Accounting Officers should ensure that in designing programmes, each and every function or activity undertaken by the Department is included in relevant programmes.
7. In particular, care should be taken to ensure that:
  - a) There are no crosscutting activities or functions which are not assigned to respective programmes;

- b) Each programme has a distinctive name that reflects the overall objective of a programme;
- c) There is no duplication of programme names used by other Department;
- d) In cases where Departments have more than one programme, a third programme should be created to cater for management and administration overhead costs, which cannot be attributed to only one programme. Such a programme should be confined to common services such as general administration, financial services, accounting, internal audit, procurement, planning services, human resource management and ICT services, which are not programme-specific;
- e) In preparing the narrative justification portion of the programme based budget (context for budget intervention), Departments are required to include a description of the main services (outputs) provided by the programme, a statement of the programme's overarching objective, a brief discussion of programme achievements to date, and a brief description of the achievements expected in the next year. A description of important issues, concerns, and summary of implementation plans should also be included; and
- f) Accounting Officers should note that programmes will be the basis of the itemized budget. In line with the PFM Act, Accounting Officers should note that, PBB will be submitted to county assembly alongside the traditional itemized budgets.

*C. Prioritization and Allocation of Resources*

- 8. The County Treasury will continue with its strategy of enhancing expenditure productivity in order to ensure that programmes funded are core and are in line with the County Integrated and Sector Plans as well as the vision 2030. In this regard, expenditure rationalization will continue with a view to funding majorly core services and reducing costs through the elimination of duplication and wasteful expenditure. These decisions will have implications in the budget ceilings to be provided in the Budget Review and Outlook Paper.
- 9. It is therefore important that, every accounting officer should be guided by the following criteria when allocating resources:
  - ❖ Degree to which a programme addresses core poverty interventions;
  - ❖ Programmes linked/ prioritized by the County Integrated and Sector Plans;
  - ❖ Degree to which the programme address the vision of the county;
  - ❖ Completion of ongoing capital projects;
  - ❖ Degree to which the programme is addressing the core mandate of the Departments;

- ❖ Expected outputs and outcomes from a programme and linkage to other Programmes;
- ❖ Cost effectiveness and sustainability of the programme.

10. Based on the broad guidelines, each Department is expected to develop and document the criteria for resource allocation. Further, Department shall undertake a reprioritization exercise which must address the following:

- a) Identification of “one-off” expenditure – This refers to amounts for “one-off” projects or activities where spending was supposed to take place over a defined period say one financial year;
- b) Slow spending programmes - Programmes that may not have met implementation targets due to procurement problems, lack of human resources, poor planning and other challenges should be identified. This will guide the Department in identifying some savings, modifying or cutting down non-priority expenditures;
- c) Underperforming programmes – After undertaking Public Expenditure Review, the baseline examination, supported by a realistic assessment of actual outputs against performance indicators (targets) should identify possible areas of savings;
- d) Efficiency savings - The efficiency-savings initiative is intended to ensure that funds are directed to service delivery, rather than non-essential spending. Efficiency savings can be achieved through reducing operating costs and non-service delivery activities and should be considered for all programmes; and
- e) Rescheduling of projects or activities - Where implementation of projects or activities has been rescheduled, Departments should provide a detailed explanation for the rescheduling. Departments should also state the savings and financial implications of rescheduling projects and activities.

11. Any proposal for additional allocation of resources must indicate a resultant increase in the final output of Department or an increase in its revenue collection and efficiency with the adoption of new technology improvements. The proposed additional or new expenditure will have to be aligned with the Department mandate and should be subject to the available fiscal space.

#### *D. Budget Process*

12. Accordingly County treasury will monitor, evaluate and oversee the management of county public finances and economic affairs including the following:
- Preparation of the Annual Development Budget for the county;
  - Mobilizing resources;
  - Managing the county government public debt and other obligations;
  - Issuance of circulars and guidelines with respect to financial matters of the county government entities;
  - Coordinating implementation of county budgets; and
  - Reporting regularly to county assembly on the implementation of the county budget.
13. The county executive committee member for finance and economic will manage the budget process at the county level. It is important to note that, in accordance with Public Finance Management Act, 2012 Section 129(2) (a) the county executive committee member for finance and economic planning is required to submit budget estimates and other supporting documents to the county assembly for approval by 30<sup>th</sup> April each year.

#### *E. Public Participation and Stakeholder Involvement*

14. During the preparation of the budget, public forums will be held across the county to collect the views or priorities of all the stakeholders. These views/recommendations from public will be incorporated in the budget proposals.
15. The public can also channel their views through various representatives, for example, County Treasury and Economic Forum or any other stakeholder's forum during public participation. Through County Treasury, departments are expected to ensure that stakeholders fully participate in the budget making process by inviting them to discuss and make recommendations on the budget proposals. It is important for departments to demonstrate and keep record of views of stakeholders involvement in budget process is a key constitutional requirement which shall be adhered to.
16. Sector working Groups (SWG) should ensure that all its entities within the sector collectively approve the sector budget proposal. It will be through this that departments will bid for resources within the sector ceilings.

#### *F. Policy Priorities for the 2016/2017 Budget*

17. As much as possible, CIDP, sector plans, the Second Medium Term plan and vision 2030 will be used as basis for prioritizing resource allocation. It is also mandatory as per Article 201(a) of the constitution for stakeholders to participate in financial matters. This is aimed at promoting budgetary transparency, accountability and effective financial management in the public sector. Consequently

medium term priorities identified during consultative forums and public sector hearings must be taken into account when finalizing the budget estimates for 2016/2017 and for MTEF period.

18. In finalizing the preparation of the budget the County Government will pursue the policy of curtailing unproductive expenditures and redirecting resultant savings to capital investments. In this regard spending proposals will undergo rigorous scrutiny to identify areas of inefficient and non-priority expenditure. Any identified savings from such areas and the expected saving will be directed to priority programmes.
19. Resource allocation must be seen to contribute to poverty reduction, job creation and overall economic growth and development. Schedule IV of the constitution should be used so as to avoid any duplication of functions between the county and the National government.
20. You will be expected to cost the remunerations and benefits for officers in accordance with the structure issued by the Salaries and Remuneration Commission, gazette notices issued from time to time and no adjustment to salaries, remuneration or benefits shall be awarded without the guidance from the Salaries and remuneration Commission.

❖ *Capital Projects*

21. Preference for financing should be given to those projects which are in full compliance with the County/Government priority and also reflected in sector reports, CIDP and entirely justified for financing. The Proposed capital projects will have to be evaluated in the context of the following elements:
  - a) Priority should be accorded to completion of on-going projects before embarking on new ones;
  - b) Departments should indicate how the proposed projects will contribute to economic growth, job creation and increased citizen welfare;
  - c) Resources to projects should be strictly apportioned in accordance with the actual financial requirements over the medium term;
  - d) Programmes identified and prioritized by community/stakeholders;
  - e) Sustainability of programme(s); and



- f) Projects that can be realistically completed and in particular those that are expected to be handed over within financial year.

❖ *Externally Funded Projects*

22. Departments should ensure that externally financed projects are in line with national and county development priorities and the Second Medium Term Plan and should take into account requirements of the Public Finance Management Act 2012 and the relevant policies to external resource management. County Government Counterpart funding must be adequately provided to all externally financed projects as per the financing agreements. Departments shall use Government financial management and procurement procedures when implementing externally financed projects and only in exceptional cases will development partners systems be used. Disbursement conditions as stipulated in the financial agreements should be complied with, and accounting and reporting of disbursed funds and expenditure reports done on a regular bases.

*V. Standard Chart of Accounts*

23. The National Government has been implementing a standardized Chart of Accounts (SCOA) applicable to both the National and County Governments. The SCOA coding structure will provide:

- i. A consistent basis for integrating planning, budgeting and accounting;
- ii. Compiling budget allocations and programme and project costs within and across various county departments;
- iii. Capturing data at the point of entry throughout; and
- iv. Consolidating government wide financial information.

24. Department should ensure that budget submissions adhere to the stipulated coding structure of the Chart of Accounts for consistency and standardization as in Annex IV.

*VI. Cash Flows*

25. The Public Financial Management Act, 2012 (Section 127), requires that, annual cash flow should be submitted not later than 15<sup>th</sup> June of each financial year. Therefore, each entity/ accounting officer is required to prepare a cash flow projection and submitted to the county treasury before 15<sup>th</sup> June. The format of the cash flow is as indicated in Annex III.

*VII. Key Dates for the 2016/2017 County Budget*

26. Departments should note that in accordance with Article 221 of the Constitution, the budget estimates are supposed to be submitted to the County Assembly by 30<sup>th</sup> April each year. To ensure compliance, all departments should strictly comply with the deadline outlined in Annex I.

## VIII. Conclusion

27. In conclusion, all accounting Officers are required to adhere to these guidelines and to bring the contents of this Circular to the attention of all Officers working under them, including the Heads of Departments and Sections.
28. Accounting Officers shall be fully charged with the responsibility of ensuring compliance of the measures outlined above. Heads of Departments and Sections shall assist the respective department in ensuring compliance with these measures and also submit an overall report to the department's executive committee member and to the county treasury on a quarterly basis as regarding various actions taken on these measures/guidelines.

Hon. Geoffrey K. Bartenge

COUNTY EXECUTIVE MEMBER –FINANCE AND ECONOMIC PLANNING

CC. H.E. Hon. The Governor

Deputy Governor

County Secretary

The Clerk to County Assembly

The National Treasury

The Commission on Revenue Allocation

The Controller of Budget

## ***ANNEX I. BUDGET CALENDAR FOR 2015/2016 FINANCIAL YEAR***

*The following is the budget calendar for the financial year 2015/2016. Heads of departments are requested to adhere to the deadlines set so as to finalize the budget within the stated timelines.*

ACTIVITY	RESPONSIBILITY	TIME FRAME/ DEADLINE
Review of County development plans	County Treasury/ Departments	July- September
Issue of County Budget Circular	CEC-Treasury	30 <sup>th</sup> August
Departmental submission of work programmes from MTEF for inclusion in ADP	Departments	13 <sup>th</sup> August
Submission of ADP to County Assembly for Approval	County Treasury	1 <sup>st</sup> September
Departmental expenditure reviews	County Treasury	8 <sup>th</sup> September
Draft County Budget Review and Outlook Paper (CBROP)	County Treasury	15 <sup>th</sup> September
Present CBROP to CECs for review within 14 days	CEC Treasury	30 <sup>th</sup> September
Convene Sector working groups (SWG)	County Treasury	1 <sup>st</sup> October
Submission of approved CBROP to County Assembly	CEC Treasury	15 <sup>th</sup> October
Publish and publicize approved CBROP	County Treasury	21 <sup>st</sup> October
CRA submits its recommendations for division of revenue to County Governments for debate	CRA	1 <sup>st</sup> January
Public participation hearings and consultations on MTEF	County Treasury	January
Sector working groups submit their reports to treasury for input to CFSP	Sector working groups	31 <sup>st</sup> January
Draft CFSP	County Treasury	1 <sup>st</sup> February
Public participation hearings and consultations on CFSP	County Treasury	7 <sup>th</sup> - 14 <sup>th</sup> February
Finalize and circulate Fiscal Strategy paper (CFSP) to Heads of Departments	County Treasury	15 <sup>th</sup> February
Submission of CFSP CEC for review and approval then tabled in the County Assembly Reviewed and adopted by County Assembly within 14 days of submission	County Treasury	28 <sup>th</sup> February
Dateline by which the CFSF must be adopted by the County Assembly	County Assembly	15 <sup>th</sup> March
Deadline for County departments to re-adjust estimates in light of CFSP then finalize and submit to County Treasury	Departments	10 <sup>th</sup> April
Draft Budget estimates submitted to CECs	CEC Finance	20 <sup>th</sup> April
Public participation hearings and consultations on Budget Estimates	County Treasury	20 <sup>th</sup> -25 <sup>th</sup> April
Submit budget estimates and the appropriation bill to County Assembly	CEC Finance	30 <sup>th</sup> April
Publicize the budget estimates	County Treasury	By 15 <sup>th</sup> June
Submission of County Cash Flow Projections to Controller of Budget and National Treasury	County Treasury	15 <sup>th</sup> June
Budget Statement	County Treasury	16 <sup>th</sup> June
County Assembly approves the budget estimates and passes appropriation bill to authorize spending for the new year budget year	County Assembly Clerk	By 30 <sup>th</sup> June

**ANNEX II: FORMAT FOR PRESENTATION OF PROGRAMME-BASED BUDGET (PBB)**

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PART A Vision.....

PART B Mission.....

Part C: *Context and strategy for Budget Intervention*

This part is supposed to review the budget for the previous year and should briefly discuss the following;

- Departmental performance review including major achievements for the period and expenditure trends;
- Constraints and challenges in implementation and how they are being addressed; and
- Major services/outputs to be provided in 2014/2015 - 2015/2016 and rationalization of 2016/2017 budgets.

Part D: Programme Objectives/Overall Outcome

*(In this part list all programmes and their strategic objectives. Each programme to have only one strategic objective/outcome)*

Part E: Summary of Expenditure by Programmes, 2015/2016 – 2016/2017 (In Kshs millions)

Programme	Approved Estimates 2015/2016	Estimates 2016/2017	Projected Estimates	
			2017/2018	2018/2019
Programme 1 (State name of Programme)				
Sub programme 1				
Sub programme 2				
Total Expenditure for Programme 1				
Programme 1 (State name of Programme)				
Sub programme 1				
Sub programme 2				
Total Expenditure for Programme 1				

Part F: Summary of Expenditure by Vote and Economic classification (Kshs Millions)

Expenditure By classification	Approved Estimates 2015/2016	Estimates 2016/2017	Projected Estimates	
			2017/2018	2018/2019
Recurrent Expenditure				
Compensation to Employees				
Use of goods and services				
Recurrent transfers to Government Agencies				
Other recurrent Expenditure				
Total Recurrent Expenditure (Programme)				
Capital Expenditure				
Acquisition of Non Financial assets				
Capital transfers to Government agencies				
Other Development expenditures				
Other recurrent Expenditure				
Total Department Expenditure				

Part G: Summary of Expenditure by Programme, Sub programme and Economic classification (Kshs Millions)

Expenditure By classification	Approved Estimates 2015/2016	Estimates 2016/2017	Projected Estimates	
			2017/2018	2018/2019
Programme 1 (State name of programme)				
Recurrent Expenditure				
Compensation to Employees				
Use of goods and services				
Recurrent transfers to Government Agencies				
Other recurrent Expenditure				
Total Recurrent Expenditure (Programme)				
Capital Expenditure				
Acquisition of Non Financial assets				
Capital transfers to Government agencies				
Other Development expenditures				
Other recurrent Expenditure				
Total Expenditure				
Sub- Programme 1 (State name of sub-programme here)				
Recurrent Expenditure				
Compensation to Employees				
Use of goods and services				
Recurrent transfers to Government Agencies				
Other recurrent Expenditure				
Total Recurrent Expenditure (Programme)				
Capital Expenditure				
Acquisition of Non Financial assets				
Capital transfers to Government agencies				
Other Development expenditures				
Other recurrent Expenditure				
Total Expenditure				

- Repeat as above where the department has more than programme or sub programme

Part H: Details of Staff establishment by Organization structure (Delivery Units)



*Annex IV: Standard Charts of Accounts (SCOA)*

2000000	EXPENSES (CURRENT EXPENDITURE)
2100000	COMPENSATION OF EMPLOYEES
2110000	Wages and Salary Contributions
2110100	Basic Salaries - Permanent Employees
2110101	Basic Salaries - Civil Service
2110102	Basic Salaries - Teachers
2110103	Basic Salaries – Judiciary
2110104	Basic Salaries - External Auditors
2110105	Basic Salaries - Members of Parliament
2110106	Basic Salaries – Commissioners
2110107	Basic Salaries - Police, Prison Officers and National Youth Service
2110108	Basic Salaries - Military
2110109	Basic Salaries - National Intelligence Service
2110110	Basic Salaries - Constitutional Office Holders
2110111	Basic Salaries - Electoral Commission Of Kenya
2110112	Basic Salaries - National Assembly
2110113	Basic Salaries - Teachers Service Commission Secretariat
2110114	Basic Salaries - Kenya Anti-Corruption Commission
2110115	Basic Salaries - Kenya Anti-Corruption Commission
2110199	Basic Salaries - Permanent - Others
2110200	Basic Wages - Temporary Employees
2110201	Contractual Employees
2110202	Casual Labour - Others
2110203	Casual Labour - Teachers
2110299	Basic Wages - Temporary -Other
2110300	Personal Allowances paid as part of Salary
2110301	House Allowance
2110302	Horaria
2110303	Acting Allowance
2110304	Overtime - Civil Service
2110305	
2110306	Foreign Service Allowance (Overseas Addition)
2110307	Hardship Allowance
2110308	Medical Allowance
2110309	Special Duty Allowance
2110310	Top-up Allowance
2110311	Transfer Allowance
2110312	Responsibility Allowance
2110313	Entertainment Allowance



2110314	Transport Allowance
2110315	Extreneous Allowance
2110316	Security Allowance
2110317	Domestic Servant Allowance
2110318	n Practising Allowance
2110319	Top-up House Allowance
2110320	Leave Allowance
2110321	Administrative Allowance
2110322	Risk Allowance
2110323	Late Duty Allowance
2110324	Constituency Allowance
2110325	Car Maintenance Allowance
2110326	Alimentary Allowance
2110327	Ministerial Allowance
2110328	National Assembly Attendance Allowance
2110329	Parliamentary Office Holders Allowance
2110330	Crelical Trainers Allowance
2110331	Out of Office Allowance
2110332	Allowance for Books & Research for Non-Students
2110333	Management Support Allowance
2110334	Instructors Allowance
2110335	Emergency Call Allowance
2110336	Car Purchase allowance
2110399	Personal Allowances paid - Oth
2110400	Personal Allowances paid as Reimbursements
2110401	Refund of Medical Expenses - Outpatient
2110402	Refund of Medical Expenses - Inpatient
2110403	Refund of Medical Expenses - Ex-Gratia
2110404	Leave Allowances
2110405	Telephone Allowance
2110499	Personal Allowances paid as Reimbursements
2110500	Personal Allowances provided in Kind
2110501	Payment of Duty (Civil Servants)
2110502	Payment of Duty (University Lecturers)
2110503	Payment of Duty (Commissioners)
2110504	Payment of Duty (Members of Parliament)
2110599	Personal Allowances provided in Kind - Others
2120000	Social Contributions
2120100	Employer Contributions to Compulsory National Social Security Schemes
2120101	Employer Contributions to National Social Security Fund
2120102	Employer Contributions to Local Government Security Fund

2120103	Employer Contribution to Staff Pensions Scheme
2120199	Employer Contributions to Compulsory National Social Security Schemes
2120200	Employer Contributions to Compulsory Health Insurance Schemes
2120201	Employer Contributions to National Social and Health Insurance Scheme
2120299	Employer Contributions to Compulsory Health Insurance Schemes
2120300	Employer Contributions to Social Benefit Schemes Outside Government
2120301	Employer Contributions to Private Social Security Funds and Schemes
2120399	Employer Contributions to Social Security Funds and Schemes
2200000	USE OF GOODS AND SERVICES
2210000	Goods and Services
2210100	Utilities, Supplies and Services
2210101	Electricity
2210102	Water and Sewarage Charges
2210103	Gas expenses
2210104	Electricity expenses(Pending Bills)
2210105	Water and Sewarage expenses(Pending Bills)
2210106	Utilities, Supplies- Other (
2210200	Communication, Supplies and Services
2210201	Telephone, Telex, Facsimile and Mobile Phone Services
2210202	Internet Connections
2210203	Courier & Postal Services
2210204	Leased Communication Lines
2210205	Satellite Access Services
2210206	Licencing fees for Communication
2210207	Purchase of bandwidth capacity
2210299	Communication, Supplies - Othe
2210300	Domestic Travel and Subsistence, and Other Transportation Costs
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)
2210302	Accommodation - Domestic Travel
2210303	Daily Subsistence Allowance
2210304	Sundry Items (e.g. airport tax, taxis, etc...)
2210305	Shipment of Personal and Household Effects
2210306	Repatriation Costs
2210307	Passage & Transfer Expenses
2210308	Local Presidential Visits
2210309	Field Allowance
2210310	Field Operational Allowance
2210399	Domestic Travel and Subs. - Others
2210400	Foreign Travel and Subsistence, and other transportation costs
2210401	Travel Costs (airlines, bus, railway, etc.)
2210402	Accommodation

2210403	Daily Subsistence Allowance
2210404	Sundry Items (e.g. airport tax, taxis, etc...)
2210405	Shipment of Personal and Household Effects
2210406	Repatriation Costs
2210407	State Visits Abroad
2210499	Foreign Travel and Subs.- Others
2210500	Printing , Advertising and Information Supplies and Services
2210501	International News Services
2210502	Publishing & Printing Services
2210503	Subscriptions to Newspapers, Magazines and Periodicals
2210504	Advertising, Awareness and Publicity Campaigns
2210505	Trade Shows and Exhibitions
2210506	Purchase of Curios
2210599	Printing, Advertising - Other
2210600	Rentals of Produced Assets
2210601	Rent of Vehicles
2210602	Payment of Rents and Rates - Residential
2210603	Rents and Rates - Non-Residential
2210604	Hire of Transport, Equipment
2210605	Contribution in Lieu of Rates
2210606	Hire of Equipment, Plant and Machinery
2210607	Contribution in Lieu of Rates(Pending Bills)
2210699	Rentals of Produced Assets- Others
2210700	Training Expenses
2210701	Travel Allowance
2210702	Remuneration of Instructors and Contract Based Training Services
2210703	Production and Printing of Training Materials
2210704	Hire of Training Facilities and Equipment
2210705	Field Training Attachments
2210706	Book Allowance
2210707	Project Allowance
2210708	Trainer Allowance
2210709	Research Allowance
2210710	Accommodation Allowance
2210711	Tuition Fees Allowance
2210712	Trainee Allowance
2210713	Physical Fitness and Aptitude Assessment and Training
2210714	Gender Mainstreaming
2210715	Kenya School of Government
2210716	Human Resource Reforms
2210799	Training Expenses - Other (Bud

2210800	Hospitality Supplies and Servi
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks
2210802	Boards, Committees, Conferences and Seminars
2210803	State Hospitality Costs
2210804	Tribunal Costs
2210805	National Celebrations
2210806	Expenses of President's Household
2210807	Medals, Awards and Honors
2210808	Purchase of Coffins
2210809	Board Allowance
2210810	Conference of African Ministers of Public/Civil Service
2210899	Hospitality Supplies - other (
2210900	Insurance Costs
2210901	Group Personal Insurance
2210902	Building Insurance
2210903	Plant, Equipment and Machinery Insurance
2210904	Motor Vehicle Insurance
2210905	Aircraft, Boats and Other Transport Equipment Insurance
2210906	Insurance for Board Members
2210907	Insurance for cash
2210908	Insurance of Exhibits
2210909	Insurance of Spare Parts
2210910	Medical Insurance
2210999	Insurance Costs - Other (Budge
2211000	Specialised Materials and Supp
2211001	Medical Drugs
2211002	Dressings and Other Non-Pharmaceutical Medical Items
2211003	Veterinarian Supplies and Materials
2211004	Fungicides, Insecticides and Sprays
2211005	Chemicals and Industrial Gases
2211006	Purchase of Workshop Tools, Spares and Small Equipment
2211007	Agricultural Materials, Supplies and Small Equipment
2211008	Laboratory Materials, Supplies and Small Equipment
2211009	Education and Library Supplies
2211010	Supplies for Broadcasting and Information Services
2211011	Purchase/Production of Photographic and Audio-Visual Materials
2211012	Purchase of Police, Prisons, and NYS Small Equipment and Supplies
2211013	Military and Security Supplies and Equipment
2211014	Barracks and other Military Purpose Buildings and Constructions
2211015	Foods and Rations
2211016	Purchase of Uniforms and Clothing - Staff

2211017	Purchase of Uniforms and Clothing - Inmates
2211018	Purchase of Uniforms and Clothing - Trainees
2211019	Purchase of Uniforms and Clothing - Patients
2211020	Uniform and Clothing Allowances
2211021	Purchase of Bedding and Linen
2211022	Supplies for Women Inmates
2211023	Supplies for Production
2211024	Purchase of Election materials- Ballot Boxes, Polling Booths, Security Rivets and Security Seals
2211025	Purchase of Voter Registration materials- Lamination Pouches
2211026	Purchase of Vaccines and Sera
2211027	Maintenance of Police Animals
2211028	Purchase of X-Rays Supplies
2211029	Purchase of Safety Gear
2211030	Supplies for Women Trainees
2211031	Specialised Materials - Other
2211100	Office and General Supplies and Services
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)
2211102	Supplies and Accessories for Computers and Printers
2211103	Sanitary and Cleaning Materials, Supplies and Services
2211199	Office and General Supplies -
2211200	Fuel Oil and Lubricants
2211201	Refined Fuels and Lubricants for Transport
2211202	Refined Fuels and Lubricants for Production
2211203	Refined Fuels and Lubricants -- Other
2211204	Other Fuels (wood, charcoal, cooking gas etc...)
2211205	Blank
2211206	Loan Management Expenses
2211236	ASAL Expenditure
2211299	Fuel Oil and Lubricants - Othe
2211300	Other Operating Expenses
2211301	Bank Service Commission and Charges
2211302	School Examination and Invigilation Fees
2211303	Inmates Allowance
2211304	Medical Expenses
2211305	Contracted Guards and Cleaning Services
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies
2211307	Transport Costs and Charges ( freight, loading/unloading, clearing and shipping charges)
2211308	Legal Dues/fees, Arbitration and Compensation Payments
2211309	Managent Fees
2211310	Contracted Professional Services
2211311	Contracted Technical Services

2211312	Confidential Expenditures
2211313	Security Operations
2211314	Write Offs/ Bad Debt Expenses from Previous Years
2211315	Foreign Cash Write Offs
2211316	Domestic Cash Write Offs
2211317	Witness Allowances
2211318	Witness Expenses
2211319	Fertilizer Clearance
2211320	Temporary Committee Expenses
2211321	Parking charges
2211322	Binding of Records
2211323	Laundry Expenses
2211324	Registration of Land
2211325	Constituency Office Expenses
2211326	ASAL Expenditure
2211327	Payment of Duty
2211328	Counselling Services
2211329	HIV AIDS Secretariat workplace Policy Development
2211330	Administration of Superannuation Pension Scheme
2211331	Refund of Passport, Work Permit and Citizenship Fees
2211399	Other Operating Expenses - Oth
2220000	Routine Maintenance
2220100	Routine Maintenance - Vehicles
2220101	Maintenance Expenses - Motor Vehicles
2220102	Maintenance Expenses - Aircraft
2220103	Maintenance Expenses - Boats and Ferries
2220104	Blank
2220105	Routine Maintenance - Vehicles
2220149	International Red Locust Control Organization for Central and Southern Africa
2220200	Routine Maintenance - Other Assets
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)
2220202	Maintenance of Office Furniture and Equipment
2220203	Maintenance of Medical and Dental Equipment
2220204	Maintenance of Buildings -- Residential
2220205	Maintenance of Buildings and Stations -- Non-Residential
2220206	Maintenance of Civil Works
2220207	Maintenance of Roads, Ports and Jetties
2220208	Maintenance of Aerodromes and Airstrips
2220209	Minor Alterations to Buildings and Civil Works
2220210	Maintenance of Computers, Software, and Networks
2220211	Maintenance of Police and Security Equipment

2220212	Maintenance of Communications Equipment
2220213	Maintenance of Civil Works Equipment
2220299	Routine Maintenance - Other As
2230000	Other Charges
2230100	Exchange Rate Losses
2230101	Domestic Exchange Loss
2230102	Foreign Exchange Rates Loss
2230199	Exchange Rate Losses - Other
2300000	CONSUMPTION OF FIXED CAPITAL
2300000	Consumption of fixed capital
2300100	Consumption of fixed capital
2400000	INTEREST PAYMENTS
2410000	Interest Payments on Foreign Borrowing
2410100	Interest Payments on Foreign Borrowing
2410101	Foreign Governments
2410102	International Organizations
2410103	Financial Corporations and other International Financial Institutions
2410104	Suppliers Credits
2410105	Assumed Guarantees on Foreign Debt
2410199	Interest Payments on Foreign Borrowing
2410200	Interest Payments on Guaranteed Debt
2410201	Interest on Foreign Guaranteed Debt
2410299	Interest Payments on Guarantee
2420000	Interest on Domestic Borrowing
2420100	Monetary Authorities (Central Bank)
2420101	Short-term Treasury Bills
2420102	Long-term Securities and bonds
2420103	Overdraft
2420104	Interest on IMF Loans
2420199	Monetary Authorities (Central
2420200	Other Depository Corporations
2420201	Short-term Treasury Bills
2420202	Long-term Securities and bonds
2420203	Loans on Other Instruments
2420299	Other Depository Corp. Other
2420300	Other Financial Institutions
2420301	Short-term Treasury Bills
2420302	Long-term Securities and bonds
2420303	Loans on Other Instruments
2420399	Other Financial Institutions-
2420400	Other Creditors

2420401	Public Enterprises
2420402	Private Enterprises
2420403	Households and Individuals
2420499	Other Creditors - Other (Budge
2420500	Interest Payments on Guaranteed Debt Taken over by Government
2420501	Interest on Domestic Guaranteed Debt Taken Over
2420599	Interest Payments on Guarantee
2430000	Interest on Borrowing From Other Government Units
2430100	General Government
2430101	National Health Insurance Fund
2430102	National Social Security Fund
2430103	Retirement Benefits Authority
2430199	General Government - Other (Bu
2500000	SUBSIDIES
2510000	Subsidies to Public Corporations
2510100	Subsidies to Non-Financial Public Enterprises
2510101	National Irrigation Board
2510102	Tana River Development Authority
2510103	Sugar Industries
2510104	Kenya Electricity Generating Company
2510105	Cereals Board
2510106	Kenya Broadcasting Corporation
2510107	Primary Teachers Training College
2510108	Board of Governors Maintained Schools
2510109	University of Nairobi
2510110	Egerton University
2510111	Jomo Kenyatta University of Agriculture and Technology
2510112	Moi University
2510113	Maseno University
2510114	Western University College of Science and Technology
2510115	African Institute for Capacity and Development
2510116	Commission for Higher Education
2510117	Kenyatta University
2510118	Grants to Youth Polytechnics
2510199	Subsidies to Non-Financial - Other (Budget)
2510200	Subsidies to Financial Institutions
2510201	Consolidated Bank
2510202	IDB Capital Limited
2510203	National Housing Corporation
2510204	Agricultural Finance Corporation
2510205	Kenya National Assurance 2001 Ltd



2510206	Kenya Reinsurance Corporation Ltd
2510207	Kenya Post Office Savings Bank
2510208	Industrial & Commercial Development Corporation
2520000	Subsidies to Private Enterprises
2520100	Subsidies to Non- Financial Private Enterprises
2520199	Subsidies to Non- Financial Private Enterp
2520200	Subsidies to Financial Private Enterprises
2520201	Subsidies to Financial Private Enterprises
2520299	Subsidies to Financial Priv. - Other (Budget)
2600000	GRANTS
2610000	Grants and Other Transfers
2610100	Grants and Transfers to Foreign Governments
2610101	Grants for Management of Natural Disasters
2610116	Current Grants to Registration
2620000	Grants and Other Transfers to International Organizations
2620100	Membership Fees and Dues and Subscriptions to International Organizations
2620101	Africa Capacity Building Foundation (ACBF)
2620102	African Centre for Meteorological Applications for Development
2620103	African Association of Public Administration (AAPAM)/CAAPAM/CLGF
2620104	African Caribbean and Pacific Group of States Secretariat
2620105	African Civil Aviation Commission (AFCAC)
2620106	African Institute for Economic Development and Planning
2620107	African Institute for Higher Technical Training and Research
2620108	African Regional Centre for Technology
2620109	African Regional Centre for Technology (ARCEDEM)
2620110	Asian-African Legal Consultative Organization
2620111	Common Market for East and Southern Africa (COMESA)
2620112	Commonwealth Air Transport Council (CATC)
2620113	Commonwealth of Learning (COL)
2620114	Consultative Group of International Agriculture Research
2620115	Commonwealth Foundation
2620116	Commonwealth Region Health Community Secretariat
2620117	Commonwealth Scientific Committee
2620118	Commonwealth Secretariat
2620119	Commonwealth Technical Assistance Fund
2620120	Eastern and Southern Africa Anti-Money Laundering Group
2620121	East African Community Secretariat
2620122	East African Court of Justice
2620123	East African Legislative Assembly (Parliament)
2620124	Eastern and Southern African Management Institute
2620125	Eastern and Southern African Trade

2620126	FAO/Desert Locust International Trust Fund
2620127	G Development Bank
2620128	GATT/World Trade Organization
2620129	Group of Fifteen (G)
2620130	International Atomic Energy Agency (IAEA)
2620131	International Bank for Reconstruction and Development (IBRD)
2620132	International Authority on Development (IGAD)
2620133	International Bar Association
2620134	International Wildlife Agencies
2620135	International Commission on Irrigation
2620136	International Fund for Agricultural Development
2620137	International Institute of Molecular and Cellular Biology
2620138	International Labour Organization
2620139	International Nations Educational, Scientific and Cultural Organization (UNESCO)
2620140	International Organization of Legal Metrology
2620141	International Organizations
2620142	International Seed Testing Association
2620143	International Water Supply Association
2620144	Inter-Governmental Standing Commission on Shipping (ISCOS)
2620145	International Centre for Cinema and Television
2620146	International Centre for Insect Physiology and Ecology
2620147	International Civil Aviation Organization (ICAO)
2620148	International Maritime Organization (IMO)
2620149	International Red Locust Control Organization for Central and Southern Africa
2620150	International Olympic Commission
2620151	Institute of International and Comparative Law
2620152	International Monetary Fund
2620153	Lake Victoria Fisheries Organization
2620154	Multilateral Investment Guarantee Agency (MIGA)
2620155	National Commission on Science and Technology (NCST)
2620156	NEPAD Africa's Contribution
2620157	Other African Organizations
2620158	Organization of African Union Secretariat
2620159	Rehabilitation International
2620160	Statutory Organizations (IOTC, SW, INFO)
2620161	Supreme Sports Council of Africa
2620162	International Organization of Supreme Audit Institutions
2620163	UN Habitat and Human Settlement
2620164	United Nations Development Programme (UNDP)
2620165	UN Missions
2620166	UN Voluntary Fund for Victims of Torture

2620167	United Nations Industrial Development Fund
2620168	UNFPA and Regional Institute for Population Studies
2620169	UN Regular Budget
2620170	UN African Institute for Prevention of Crime
2620171	UN Emergency Fund (Middle East)
2620172	UN Fund for Development in Science and Technology
2620173	UN International Fund for Training and Research
2620174	UNESCO Centre for Science and Technology
2620175	World Meteorological Organization
2620176	World Intellectual Property Organization
2620177	International Criminal Court
2620178	International Court of Justice
2620179	International Tribunal for the Law of the Sea
2620180	Commonwealth Lawyers Association
2620181	Contributions to Interpol
2620182	Contribution to Commonwealth Parliamentary Association
2620183	Contribution to African Parliamentary Association
2620184	Contribution to Other Parliamentary Associations
2620185	Microeconomic and Financial Management Institute of Eastern and Southern Africa (MEFMI)
2620186	World Association of Debt Management Offices
2620187	African Intellectual Property Organization
2620188	Shelter Afrique
2620189	Architectural Heritage Fund (AHF)
2620190	African Regional Labour Administration Center
2620191	International Organization for Migrants
2620192	World Association of Small and Micro Enterprises
2620193	World Association of Private Employment Services
2620194	Customs Union
2620195	Regional Center on Small and Legal Weapon
2620196	African Economic Research Consortium
2620197	International Tribunal for former Yugoslavia and Rwanda
2620198	Regional Arbitration Centre (E.A)
2620199	Permanent Court of Arbitration
2620200	Membership Fees and Dues and Subscriptions to International Organizations (Continued)
2620201	Sahara and Sahel Observatory
2620202	African Ministers Council on Water
2620203	Southern and Eastern Africa Mineral Centre (SEAMIC)
2620204	International Union of Geological Sciences (IUGS)
2620205	Commission for the Geological Map of the World (CGMW)
2620206	Geologists Registration Board
2620207	Regional Disaster Management Centre

2620208	World Tourism Organization
2620209	Blank
2620210	United Nations Environment Programme (UNEP)
2620211	East and Southern African Association of Accountants General-ESAAG
2620212	Subscription to Platts
2620213	Collaborative Africa Budget Reform Initiative
2620214	Inter University Council for East Africa (IUCEA)
2630000	Grants and Other Transfers to Other Government Units
2630100	Current Grants to Government Agencies and other Levels of Government
2630101	Current Grants to Semi-Autonomous Government Agencies
2630102	Current Grants to Local Authorities - LATF
2630103	Boarding Expenses Low Cost Boarding Primary Schools
2630104	Kenya Revenue Authority
2630105	Compensation to RML - KRA
2630106	Retirement Benefits Authority
2630107	Additional Cash Fund
2630108	Communication Appeals Tribunal
2630109	National Communications Tribunal
2630110	Kenya Film Commission
2630111	National Steering Committee on Conflict
2630112	TSC Tribunal
2630113	Privatization Commission
2630114	Policy Holders Compensation Fund
2630115	State Corporations Tribunal
2630116	Registration of Accountants Board
2630117	Copyright Board
2630118	National Crime Research Center
2630119	Insurance Regulation Authority
2630120	Public Procurement Oversight Authority
2630121	Telkom Kenya
2630122	Coffee Board of Kenya
2630123	Pyrethrum Board of Kenya
2630124	Kenya Broadcasting Corporation
2630125	Reform Committees
2630141	Kenya Agricultural Research Institute
2630142	Kenya Plant Health Inspectorate Service
2630143	Horticultural Crop Development Authority
2630144	Pesticide Control Products Board
2630146	Coconut Development Authority
2630147	Cotton Development Authority
2630148	Kenya Sugar Research Foundation

2630149	Tea Research Foundation
2630150	Coffee Development Fund
2630151	Coffee Research Foundation
2630152	Bukura Agricultural College
2630154	Tea Board of Kenya
2630170	Kenya Meat Commission
2630171	Kenya Railways
2630175	National Environmental Trust Fund
2630176	Mechanical and Transport Fund
2630177	Blank
2630178	Engineers Registration Board
2630200	Capital Grants to Government Agencies and other Levels of Government
2630201	Capital Grants to Semi-Autonomous Government Agencies
2630202	Capital Grants to Local Authorities
2630203	Capital Grants to Other levels of government
2630204	Civil servants housing scheme
2630205	Insurance Regulation Authority
2630206	Public Procurement Oversight Authority
2630207	Kenya Broadcasting Corporation
2630208	Privatization Commission
2630227	Kenya Sugar Research Foundation
2630229	Coffee Development Fund
2630230	Coffee Research Foundation
2630231	National irrigation Board
2640000	Other Transfers and Emergency Relief
2640100	Scholarships and other Educational Benefits
2640101	Scholarships and other Educational Benefits - Secondary Education
2640102	Scholarships and other Educational Benefits - Tertiary Education
2640103	Educational Allowance
2640104	Scholarships and other Educational Benefits -- Primary Education
2640105	Scholarships and other Educational Benefits -- Pre-Primary Education
2649999	Scholarships and Other Educ. -
2640200	Emergency Relief and Refugee Assistance
2640201	Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)
2640202	Food and Rations for Refugees
2640203	Drought Contingency
2640299	Emergency Relief and Ref. - Ot
2640300	Grants to Small Businesses, Cooperatives, and Self Employed
2640301	Ferry Services
2640302	Medium and Small Enterprises
2640303	Co-operative Societies

2640304	ICT Entrepreneurs
2640399	Subsidies to Small Busn. - Oth
2640400	Other Current Transfers, Grants and Subsidies
2640401	Non-Profit Non - Governmental Organizations
2640402	Donations
2640403	Burial Grants for Destitutes
2640404	Regional Disaster Management Centre
2640405	Grant to Scouts and Girl Guides Association
2640499	Other Current Transfers - Othe
2640500	Other Capital Grants and Trans
2640501	Capital Transfer to n-Profit
2640502	Capital Transfer to Individual
2640503	Other Capital Grants and Trans
2640504	Capital Transfers to KenGen
2640505	Micro Finance Youth Programme
2640599	Other Capital Grants and Trans
2700000	SOCIAL BENEFITS
2710000	Social Security Benefits
2710100	Government Pension and Retirement Benefits
2710101	Early Retirement
2710102	Gratuity - Civil Servants
2710103	Gratuity - Members of Parliament
2710104	Gratuity - Military
2710105	Gratuity - Ministers
2710106	Gratuity - Retired Presidents
2710107	Monthly Pension - Civil Servants
2710108	Monthly Pension - Members of Parliament
2710109	Monthly Pension - Military
2710110	Monthly Pension - Retired Presidents
2710111	NSSF Pensions
2710112	Pensions - Dependants
2710113	Quarterly Injury - Military
2710114	Refund of Contributions- Members of Parliament
2710115	Refund Exgratia and Other Service Gratuities
2710116	Widows and Children - Military
2710117	Widows and Children's Pensions - Civil Servants
2710118	Gratuity - Electoral Commission of Kenya
2710119	Gratuity - Kenya Anti Corruption Commission
2710120	Govt. Pension and Retire - Oth
2710200	Social Security Benefits
2710201	Social Security Benefits in Cash

2710202	Social Security Benefits in Kind
2710299	Social Security Benefits - Other (Budget)
2710300	Employer Social Benefits
2710301	Employer Social Benefits in Cash
2710302	Employer Social Benefits in Kind
2710399	Employer Social Benefits - Other (Budget)
2720100	Refund of Pension to UK Government
2720201	Refund of Contributions to WCPS and other Ex-Gratia
2800000	OTHER EXPENSES
2810000	Budget Contingency Reserve
2810100	Budget Reserves
2810101	Budgetary Reserves
2810199	Budget Reserves - Other (Budget)
2810200	Civil Contingency Reserves
2810201	Civil Contingency Reserves
2810205	Emergency Fund
2810299	Civil Contingency Reserves - Other (Budget)
2820000	Other Expenses
2820100	Capital Transfer to Non Financial Public Enterprises
2820101	Kenya Railways
2820102	Kenya Ports Authority
2820103	Long-Term Losses of Public Enterprises
2820104	National Oil Corporation of Kenya
2820105	Kenya Meat Commission
2820106	Kenya Pipeline Company
2820199	Capital Transfer - Other (Budg
2820200	Capital Transfer to Public Financial Institutions and Enterprises
2820201	Long-Term Losses of Public Financial Institutions
2820202	Consolidated Bank of Kenya
2820203	Post Office Bank
2820204	Agricultural Finance Company
2820206	Kenya Commercial Bank
2820299	Capital Transfer to Public Fin
2820300	Capital Transfer to Private Non-Financial Enterprises
2820301	Kenya Farmers Association (KFA)
2900000	OTHER EXPENSES
2990000	System Required Expense A/cs
2990100	System Required Expenses
2990101	Outside Processing
2990102	Materials Overhead
2990103	Overhead

2990104	Resource
2990105	Expenses
2990106	Cost Variance Account
2990107	Purchase Price Variance
2990108	Invoice Price Variance
2990109	Encumbrance Account
2990110	Cost of Goods Sold
2990111	Rounding
2990112	Clearing Account
3000000	INVESTMENT IN NON- FINANCIAL ASSETS
3100000	ACQUISITION OF NON- FINANCIAL ASSETS
3110000	Acquisition of Fixed Capital Assets
3110100	Purchase of Buildings
3110101	Purchase of Residential Buildings
3110102	Purchase of Non-Residential Buildings
3110103	Purchase of Military Buildings with Potential Dual Use
3110199	Purchase of Buildings - Other
3110200	Construction of Building
3110201	Residential Buildings (including hostels)
3110202	Non-Residential Buildings (offices, schools, hospitals, etc..)
3110299	Construction of Buildings - Ot
3110300	Refurbishment of Buildings
3110301	Refurbishment of Residential Buildings
3110302	Refurbishment of Non-Residential Buildings
3110303	Refurbishment of Military Buildings with Potential Dual Use
3110399	Refurbishment of Buildgs - Oth
3110400	Construction of Roads
3110401	Major Roads
3110402	Access Roads
3110499	Construction of Roads - Other
3110500	Construction and Civil Works
3110501	Bridges
3110502	Water Supplies and Sewerage
3110503	Aerodromes and Airstrips
3110504	Other Infrastructure and Civil Works
3110505	Sea Walls and Jetties
3110506	Railways
3110599	Other Infrastructure and Civil Works
3110600	Overhaul and Refurbishment of Construction and Civil Works
3110601	Overhaul of Roads and Bridges



3110602	Overhaul of Water Supplies and Sewerage
3110603	Overhaul and Refurbishment of Aerodromes and Airstrips
3110604	Overhaul of Other Infrastructure and Civil Works
3110699	Overhaul of Other Infrastructure and Civil Works
3110700	Purchase of Vehicles and Other Transport Equipment
3110701	Purchase of Motor Vehicles
3110702	Purchase of Boats
3110703	Purchase of Aircraft and Hoppers
3110704	Purchase of Bicycles and Motorcycles
3110705	Purchase of Trucks and Trailers
3110706	Purchase of Tractors
3110707	Purchase of Ambulances
3110708	Purchase of Minibuses and Buses
3110799	Purchase of Vehicles & Other T
3110800	Overhaul of Vehicles and Other Transport Equipment
3110801	Overhaul of Vehicles
3110802	Overhaul of Aircraft
3110803	Overhaul of Boats
3110899	Overhaul of Vehicles - Other (
3110900	Purchase of Household Furniture and Institutional Equipment
3110901	Purchase of Household and Institutional Furniture and Fittings
3110902	Purchase of Household and Institutional Appliances
3110999	Purch. of Household Furn. - Ot
3111000	Purchase of Office Furniture and General Equipment
3111001	Purchase of Office Furniture and Fittings
3111002	Purchase of Computers, Printers and other IT Equipment
3111003	Purchase of Airconditioners, Fans and Heating Appliances
3111004	Purchase of Exchanges and other Communications Equipment
3111005	Purchase of Photocopiers
3111006	Purchase of Cash Boxes
3111007	
3111008	Purchase of Printing Equipment
3111009	Purchase of other Office Equipment
3111010	Purchase of Weights and Measures Equipments
3111011	Purchase of Lighting Equipment
3111099	Purch. of Office Furn. & Gen. - Other (Budget)
3111100	Purchase of Specialised Plant, Equipment and Machinery
3111101	Purchase of Medical and Dental Equipment
3111102	Purchase of Boilers, Refrigeration and Air-conditioning Plant
3111103	Purchase of Agricultural Machinery and Equipment
3111104	Purchase of Instrumentation and Calibration Equipment

3111105	Purchase of Navigational and Traffic Control Equipment
3111106	Purchase of Fire fighting Vehicles and Equipment
3111107	Purchase of Laboratory Equipment
3111108	Purchase of Police and Security Equipment
3111109	Purchase of Educational Aids and Related Equipment
3111110	Purchase of Generators
3111111	Purchase of ICT networking and Communications Equipment
3111112	Purchase of Software
3111113	Purchase of Musical Instruments
3111114	Purchase of Survey Equipment
3111115	Purchase of Drilling Rig
3111116	Purchase of Graders
3111117	Purchase of Earthquake Data Measuring Equipment
3111118	Purchase of Undersea Investigation and Data gathering Equipment
3111119	Purchase of Lifts
3111120	Purch. of Specialised Plant. -
3111200	Rehabilitation and Renovation of Plant, Machinery and Equipment
3111201	Overhaul of Plant, Machinery and Equipment
3111299	Rehabilitation & Revation -
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals
3111301	Purchase of Certified Crop Seed
3111302	Purchase of Animals and Breeding Stock
3111303	Purchase of Police Horses and Dogs
3111304	Purchase of Zoo Animals
3111305	Purchase of tree seeds and seedlings
3111399	Purch. of Certified Seeds - Ot
3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision
3111401	Pre-feasibility, Feasibility and Appraisal Studies
3111402	Engineering and Design Plans
3111403	Research
3111404	Research Allowance
3111499	Research, Feasibility Studies
3111500	Rehabilitation of Civil Works
3111501	Bridges
3111502	Water Supplies and Sewerage
3111503	Aerodromes and Airstrips
3111504	Other Infrastructure and Civil Works
3112200	Purchase of Specialised Plant
3112299	Purchase of Specialised Plant
3120000	Acquisition of Inventories, Stock and Commodities
3120100	Acquisition of Strategic Stocks

3120101	Maize and Beans
3120102	Purchase of Milk
3120199	Acquisition of Strategic Stock
3120200	Acquisition of Other Inventori
3130000	Acquisition of Land and Intangible Assets
3130100	Acquisition of Land
3130101	Acquisition of Land
3130199	Acquisition of Land - Other (B)
3130200	Acquisition of Other Intangible Assets
3130201	Acquisition of Sub Soil Deposits/ Assets
3130202	Acquisition of Other Naturally Occurring Assets
3130299	Acquisition of Other Intangibl