



THE COUNTY GOVERNMENT OF LAMU
Office of the Member of County Executive
Finance, Strategy and Economic Planning



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LAMU COUNTY EXECUTIVE
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LAMU

30th August 2021

LAMU COUNTY GOVERNMENT BUDGET CIRCULAR No.01/2021

To:

- ✓ All Accounting Officers
- ✓ Clerk Lamu County Assembly
- ✓ Secretary Lamu County Public Service Board
- ✓ Manager Lamu Municipality
- ✓ All Heads of Departments

RE: GUIDELINES FOR PREPARATION OF 2022/23-2024/25 MEDIUM TERM BUDGET.

1. Introduction

This circular is issued in accordance with section 128 of Public Finance Management (PFM) Act 2012 which requires County Executive Committee Member for Finance to issue to all county departments a circular outlining guidelines on the budget process to be followed by county departments and entities not later than 30th August in each year .

2. Purpose

The purpose of this circular is to provide guidance relating to the key timelines for the submission of the 2022/23-2024/25 MTEF Budget Estimates by sectors, departments and all other county entities. The budget estimates are to be prepared within departmental ceilings.

Specifically, the circular is intended to;

- a. Reiterate on the policy framework underpinning the **2022/23-2024/25** Budget period.
- b. Guide departments on the form and content of the Budget;
- c. Communicate the agreed programmes for **2022/23-2024/25** MTEF period;
- d. Emphasize the constitutional and legal timelines for budgetary preparation and requirements indicated in the attached budget calendar.

- e. Provide guidance on the format and content for the Programme Based Budget (PBB).
 - f. Provide procedures to be followed in public participation.
 - g. The information to be in conformity with standard budget classification systems as prescribed by regulations; and
 - h. Any other information relevant to the budget process.
3. The circular becomes effective from the date of issuance and applies to all county departments including county Assembly

Background

4. We have just concluded implementation of the FY 2020/2021 Budget and embarked on the implementation of FY 2021/2022 Budget. The budget for 2022/23 and the medium Term that these guidelines refer to, will be prepared against the normal calendar since next FY will be general election year and there is need to prepare and pass the budget estimates before county assemblies proceed on recess in preparation of 2022 General elections. .

Overview of the County Economic Development

5. Budget preparation and subsequent implementation is geared towards improving the livelihood of the people through improved incomes and social welfare. This is only possible if we invest in broad based programmes at the County level, which are aimed at increasing the rate of economic growth.
6. In this regard, public spending should not be seen as an end in itself but the basis for achieving development objectives outlined in the Second County Integrated Development plan and the third Medium Term Plan of Kenya Vision 2030. The focus of the 2022/23-2024/25 will therefore be on programmes aimed at enhancing economic growth, increasing employment opportunities, reducing poverty and promoting equity in line with the new constitution.

The Specific Guidelines

7. The following broad areas will guide the preparation of the 2022/23-2024/25 Medium Term Budget proposals;
8. Timelines and requirements for activities in the Budget Process as outlined in the Public Finance Management Act, 2012 and its attendant regulations, the budget process involves preparation of key policy documents for approval by County Executive and Assembly. **Given that 2022 will be a General Election year, preparation of the 2022/23 — 2024/25 Medium-Term Budget will require to be fast-tracked to ensure that Assembly approves the**

budget estimates before it proceeds on recess in preparation for the General Elections slated for August 2022.

9. In this regard, the following policy documents will require preparing and approving within stipulated timeframes in this budget circular:

- **County Annual Development Plan(C-ADP);**
- **The County Budget Review and Outlook Paper (C-BROP);**
- **County Fiscal Strategy Paper (C-FSP);**
- **County Debt Management Strategy Paper(C-DMSP);;**
- **Programme Based Budgets and supporting details;**
- **The Annual Appropriation Bill/Act ; and**
- **The Finance Bill/Act.**

10. To facilitate finalization and approval of the above policy documents and Bills within the stipulated timelines, Accounting Officers are required to strictly undertake the outlined activities in the Budget Calendar within the set timeframes. The timeframes for delivery of the Policy Documents, reports, and relevant Bills, **and the Budget Calendar for the FY 2022/23 is provided in Annex II of this Circular.**

Form and content of the Budget

Programme-Based Budget (PBB)

11. The budget will continue to be presented by vote and programme in line with Section 38 (3) (b) of the Public Finance Management Act, 2012. Departments are therefore required to review programmes and align them to the mandates of the respective Department. **Where a new programme is proposed, approval must be obtained from the National Treasury.**

12. The programmes for the Medium Term Budget will remain as presented in the 2020/21 Budget. Proposal to include a new programme should be submitted to the County Treasury by 30th September 2021. In designing a new programme, the structure should match the key areas of services delivered by the department.

13. Programme Performance indicators and targets should only focus on key outputs and outcomes. Targets set for the programmes should be realistic, Measurable, achievable, realistic and time bound (SMART). The set targets should be for key outputs that departments can reasonably influence in their achievement.

14. The performance overview and background for programmes funding should include: a brief description of mandate; expenditure trends; major achievements based on planned outputs for the period under review; constraints and challenges experienced in implementing the budget, and how they are being addressed, and major services, outputs to be provided in the next medium term budget.
15. Each programme should be confined to a single department and all functions should fall within respective programmes. There should be no duplication of programme or programme names across Departments. In situations where a department has more than one programme, an additional programme should be created for covering the costs associated with management, administration, planning and support services which cannot be attributed to a single programme. The format for presentation of the Programme Based Budget is provided in **Annex 1** of this Circular.

Estimates for the 2022/23 — 2024/25 Medium-Term Budget

16. The Government will continue to pursue a fiscal consolidation policy, which aims at reducing the overall fiscal deficit and debt accumulation. The consolidation policy will be supported by enhanced revenue mobilization and rationalization of recurrent expenditure, while enhancing financing for priority capital projects.

Developing 'Rolling' Three-year Medium-Term Budget Estimates

17. In a "Rolling" Medium-Term Budget Plan, the first year estimate forms the starting point for the next financial year's budget estimates. Under this approach, budget resources will continue to be appropriated on an annual basis but the budget planning process will include estimates of expenditure and revenue for the two forward/outer years. Accounting Officers should note that the ceilings for Personnel Emolument and Development in the outer years would remain binding in accordance to the Public Finance Management Regulations, 2015. Departments should therefore align the FY 2022/23 and Medium Term resource allocation to this requirement.

Medium-Term Development Strategy

18. The 2022/23 — 2024/25 Medium-Term Budget will be based on CIDP II and the Governor manifesto and will build on the progress made in the previous financial years. The County Government will continue to address the policy, legal, regulatory, and governance issues as a matter of priority to ensure that we attain our full potential.

The 'Big Four' Plan

19. In preparing the 2022/23 — 2024/25 Medium-Term Budget, Departments will be required to prioritize allocations towards the achievement of the 'Big Four' Plan. This will build on the progress made in the previous financial years as we confront the challenges posed by COVID-19 pandemic.

20. To create fiscal space and guarantee appropriate phasing out of expenditure programmes, Departments are required to undertake a thorough review of proposed Departments Budgets for FY 2022/23 and the Medium Term. Departments are required to ensure that Budgets are directed towards improving productivity and aligned to the achievement of the objectives of the "Big Four" Plan, County Flagship projects and H.E Governor Manifesto.

Costing of Programmes

21. Accounting Officers are required to ensure that costing of activities in their respective programmes is accurate and takes into account the ceilings provided to avoid exaggerated resource wish list.

Programme Performance Review

22. Departments are expected to undertake a detailed assessment of implementation of the 2018/19 - 2020/21 medium term budget before formulating the 2020/21 - 2022/23 Medium Term Budget. This should entail analyzing the previous budget allocations, disbursements of funds, actual expenditure and outcomes/outputs achieved.

23. The review should focus on the efficiency and effectiveness of programme expenditure and whether spending was directed to the highest priorities. The review will help in tracking the realization of the policy priorities; encourage accountability and transparency within the county operations. The experiences and lessons learnt should be used to make future expenditure decisions.

24. The programme performance Review must indicate both financial and non-financial performance against the targets related to each of the programmes. Sub-programme. The Review Report should provide implementation details, progress of both domestic and donor funded projects within a programme.

Prioritization and allocation of resources to programmes

25. The County will continue with its policy of expenditure prioritization with a view to achieving its development agenda. In this regard, the following criteria will serve as a guide for allocating resources;

- a. Programme Performance Review findings of the on-going programmes;
- b. Linkage of the programme with objectives of CIDP and the third medium term plan of Kenya vision 2030 for the period 2018-2022.
- c. Degree to which a programme addresses core poverty interventions;
- d. Degree to which the programme is addressing the core mandate of the department;
- e. Expected outputs and outcomes from a programme;
- f. Linkage of a programme with other programmes;
- g. Cost effectiveness and sustainability of the programme.

26. Based on the broad guidelines, each sector is expected to develop and document the criteria for resource allocation. Further, departments should prioritize programme based on the following;

a. Analysis of the base line expenditure after excluding all the “one – off” expenditure for the previous years;

b. Identification and pending of activities of low priority in order to realize savings that should be directed to high priority programmes;

c. Allocation of resources to projects that have been fully processed (I.e. feasibility study done, with detailed designs, necessary approvals, and land secured). The departments should also pay attention to the estimated requirements for each of the stages of the project cycle.

d. Detailed explanation for rescheduling of projects which should include savings and financial implications.

Source of Funds

- 27.** Revenue and Accounting officers should ensure that all revenues due are collected and remitted to treasury. The County sectors are advised to solicit for support from donors, development partners and explore potentials for Public Private Partnership to fill the resources gap. A healthy relationship between the County and the development partners will be strengthened by among other things, developing strategic networking and collaborations based on the needs and policy direction of the County. Funds will be invested in capital development and capacity building through these projects.
- 28.** The funds will be utilized according to voted provisions in the approved budget and supplementary books. Various measures will be undertaken to ensure that utilization of allocated funds on programmed activities is optimal;
- a. Preparation of cash projections, and submission of the same to treasury
 - b. Ensure proper re-allocation is done to unabsorbed items within the first six months of the financial year.
 - c. Revenue performance to be enhanced and improved in FY 2022/23 and intense focus on devolved functions related revenue.
 - d. County Government expenditure is projected to be minimized on noncore expenditure items in FY 2022/23 and over the medium term.
 - e. County Government borrowing from domestic & foreign sources will not be factored for the time being and over the medium term.

Expenditure proposals for the Medium Term Budget

Recurrent and Development Budget

- 29.** The Public Financial Management Act, 2012 requires;
- a) The recurrent expenditure should not exceed the county total revenue.

b) Over the medium term, a minimum of thirty percent of the total budget shall be allocated to development expenditure.

30. The county government expenditure on wages and benefits of public officers shall not exceed a percentage of the county government total revenue as prescribed by the county executive member for finance. (Currently the regulations have capped it at no more than 35% of the budget).

31. Departments are required to remain within the ceilings provided in the 2021 County Fiscal Strategy Paper. The outer years of the 2021, County Fiscal Strategy Paper will form the basis for the first two years of the medium term budget, having removed "one-off" expenditure. The indicative ceilings will however, be firmed in the County Budget Review and Outlook Paper (CBROP), and 2021 County Fiscal Strategy Paper.

Current Expenditure

32. Departments should ensure that the necessary current expenditure required for the delivery of service, and implementation of capital projects is provided. The following guidelines should be adhered to while allocating resources for current expenditure.

Personnel emolument

33. The County government is committed to implementing an affordable pay policy within the Public Sector that provides for a harmonized and unified framework for determining pay while eradicating wage discrepancies.

34. While we appreciate the need to improve remuneration for County public servants, any pay adjustments must be consistent and guided by the following principles:

a) Pay increases should be geared towards supporting efficient delivery of public services.

b) Pay increases should be affordable. The growth in the earnings in the County public sector should be in line with what is being experienced in the economy as a whole. Any proposed salary increases should give the County Government as an employer enough flexibility to fund other development programmes.

c) Pay increases should be fair, equitable and just across the entire County public service. Selective pay awards to specific sectors in the service is not only unfair but has the potential of demoralizing

other staff not benefiting from the awards and justifies counter demands from the other sectors not considered.

35. The number of County public sector employees is not expected to increase except where County Treasury has given specific approval on availability of funds for new recruitment.
36. Accounting officers should not award any adjustment to salaries, remuneration and benefits. Such requests for salary and allowances reviews in the County public sector should be channeled to Salaries and Remuneration Commission for guidance through the County Public Service Board.

Use of Goods and Services

37. The County government will undertake such austerity measures to scale down non-core operational expenditures mainly in the use of goods and services. Savings identified should be directed towards investment, maintenance and other development needs of the County. In the FY 2021/22, County departments will be expected to prepare their budgets for operations and maintenance in the context of a hard budget constraint. County Treasury will critically review budget proposals and where necessary make reallocations from the less productive items in order to direct the savings toward capital investment and other priority areas.
38. Accounting Officers are required to fully provide for fixed costs and other mandatory requirements based on the trend or existing agreements. Accounting Officers are reminded that requests for additional funding beyond the provided ceiling will expose their budgets to a fresh scrutiny by County Treasury with a view to reprioritize expenditure plans to accommodate new request within the set ceiling.

Consultancies and Professional Services

39. While the County government acknowledges the contribution of consultants and professional service providers to the delivery of public services, we should be concerned over the long-term nature and cost of many of these consultancy arrangements. Moving forward, any funding factored in the budget for consultancies, contracted professional services, contracted technical services and feasibility studies, will have to be fully justified. In view of this, County entities requesting such funds will be required to provide the following to justify such expenditures:

- (i) Details of the specific task and timeframe the consultant is expected to undertake;
- (ii) Why the task cannot be undertaken by County staff;
- (iii) Details of steps being taken by the department to address skills gap so as to reduce the reliance on external consultants; and
- (iv) Details (including duration and cost) of all consultancy or professional service contracts, entered into by the department in the last two financial years.

Capital Projects

- 40.** Completion of the on-going projects and programmes must be accorded priority. In this regard, capital expenditure must be applied towards the funding of on-going projects and programmes that are near completion and have under gone due process. County government departments should provide adequate information to support the existence of ongoing projects that should include a list of the ongoing projects with details of total cost, start and end date, cumulative expenditure to date, balance to completion, and amount required over the medium term.
- 41.** Any proposal for additional allocation of resources must be accompanied by a cost benefit analysis. The proposed additional or new expenditure will have to be aligned with the department's mandate and should be subject to the available fiscal space. In addition, departments are required to furnish full information on the projects for which they require counterpart funding.
- 42.** The Proposed capital projects will be subjected to an evaluation process in order to determine priority for financing.
- 43.** Priority for financing projects should be given to those projects that are in full compliance with the Government regulations and priorities as outlined in the second lamu generation CIDP, Third Medium Term Plan of Kenya Vision 2030 for the period 2018 – 2022, and which are fully justified for financing.

Externally Funded Projects

- 44.** With respect to donor-funded projects, only those projects for which the County Government has already negotiated grants or signed MoUs with Donors will be factored in the Budget for 2022/23. Accounting Officers should ensure that externally financed projects are in line with overall County priorities and ensure that County government counterpart funding

is adequately provided for as per the agreement. Departments will be required to provide proof for requirement of counterpart funding where this is needed.

Cash flows

45. The Public Financial Management Act, 2012 (Section 127), requires that we submit an annual cash flow not later than 31st April of each financial year. In the view of the changed budget calendar changes, accounting officers are therefore required to prepare a cash flow projection for their respective department and submit it to the county treasury before 15th January 2022 so that the county treasury can submit the same by 31st January 2022. **See annex IV.**

Public Participation and Stakeholder Involvement

46. Public participation and involvement of other stakeholders in the medium term budget process is essential and a constitutional requirement. Departments should identify their critical stakeholders including development partners, private sector, community-based organization, local community leaders, among others and engage them in programme prioritization. All engagements of stakeholders should be documented. Departments should confirm the extent to which their Budget Proposals have inputs from stakeholders.

47. Following the COVID-19 Mitigation Protocols issued by the Ministry of Health, the Departments are encouraged to use virtual meetings in situations where physical meetings are not possible in engaging the Stakeholders.

Preparation and submission of Budget proposals

48. Accounting Officers are required to ensure that all activities of their departments including drafting of Budget Proposals are completed on scheduled timelines. The County Executive Member for Finance will submit annual budget estimates to the county assembly by **31st January 2022**. In order to achieve this, you are therefore required finalize the Budget proposal for your respective department by 10th January 2022 in line with the budget calendar indicated in **Annex II.**

Budget Calendar

49. The Constitution and the PFMA, 2012 specify the time lines for the budget making process that should be strictly adhered to. **Annex 11** provides the timelines for the specific activities, deliverables, and the responsible actors. Accounting officers are required to strictly adhere to the timelines provided in order to ensure timely preparation and approval of the budget.

CONFORMITY WITH STANDARD BUDGET CLASSIFICATION SYSTEMS

IFMIS Plan to Budget System and Standard Chart of Accounts

50. The County Government will fully implement all modules of IFMIS financial system. All accounting officers should note that no transactions will be processed unless they are captured in the system. The budget will be prepared in the IFMIS system to;

- a. Ensure consistency between budget allocations and IFMIS codes;
- b. Ensure uniformity in accounting practice throughout government;
- c. Facilitate performance accounting by aggregation of costs based on cost centres, programmes and functions of government.

51. Accounting officers are requested to ensure that the budget submissions adhere to the stipulated coding structure of the Chart of Accounts for standardization. The SCOA coding structure is meant to address the financial reporting requirements of the users of the general purpose financial statements, in accordance with International Standards;

- a. The SCOA integrates budgeting, execution, accounting and reporting functionalities.
- b. Programmes have now been integrated in budget preparation, execution and reporting in IFMIS.

Supplementary Budget Guidelines

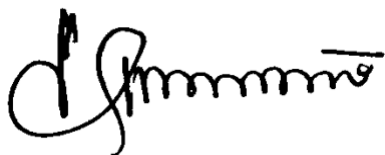
52. If a need has risen for expenditure for a purpose for which no amount was catered for in the Appropriation Act, a supplementary budget in support of the additional expenditure shall be submitted to the County Assembly for Approval. The expenditure should adhere to the fiscal responsibility principles and financial objectives.

Reallocation of funds

- 53.** The department has been receiving numerous request for reallocation of funds from different vote items. The department will be very strict on this during this financial year and only re-allocation geared towards improving the lives of Lamu citizens will be approved as opposed to be deemed to only improve county staffs.
- 54.** Accounting Officers should be aware that the County Government is not allowed under PFM Act to **reallocate more than 10% of the amount appropriated by the County Assembly for the year.** In the event that an allocation has not been spent by the close of the financial year for which it was appropriated, that allocation shall be deemed to have expired and the amount returned to the County Exchequer Account. The amount will be re-voted afresh in the subsequent year.
- 55. More also reallocation will only be undertaken when there is possibility of doing the supplementary budget so that those reallocation can be factored in as required by the PFMA ACT AND REGULATIONS**

CONCLUSION

- 56.** Finally, Accounting Officers are required to ensure strict adherence to the 2022/23 — 2024/25 MTEF Budget Guidelines and to bring the content of this Circular to the attention of all Officers working under them. The Guidelines are available in the County Website (www.lamu.go.ke).



FAHIMA ARAPHAT

CECM, FINANCE, STRATEGY & ECONOMIC PLANNING

Copy:

H.E. The Governor

H.E. The Deputy Governor

County Secretary

The Speaker, Lamu County Assembly

All County Executive Committee Members

ANNEX I: FORMAT FOR PRESENTATION OF PROGRAMME BASED BUDGET (PBB)

Part A: Vision

Part B: Mission

Part C: Performance Overview & Background for Programme(s) funding

This section is supposed to be a review of MTEF budgets for the period FY 2018/19-2020-21 and should briefly discuss the following:

- Departmental performance review including major achievements for the period; Expenditure trends;
- Constraints and challenges in budget implementation and how they are being addressed; and
- Major services/outputs to be provided in MTEF period FY 2022/23-2024/25(the context within which the budget is required).

Part D: Strategic Objectives of the Programmes:

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

Part E: Summary of Programme outputs and Performance indicators for 2022/23-2024/25

Name of the Sub-Programme	Key Outputs (KO)	Key (KPI)	Performance Indicators
Programme 1: (Name of the programme) Outcome : (Each programme should have one outcome)			
SP:1.1			
SP:1.2			
Programme 2: (Name of the programme) Outcome : (Each programme should have one outcome)			
SP:2.1			
SP:2.2			

Part F: Summary of Expenditure by Programmes, 2022/23-2024/25

Programme	Printed estimates 2021/22	Estimates 2022/2023	Projected Estimates	
			2023/24	2024/25
Sp:1.1				
Sp: 1.2				
Total expenditure of Programme 1				
Programme: 2. (name of the programme)				
Sp: 2.1				
Sp: 2.2				
Total Expenditure Programme 2				
Total Expenditure of Vote				

Part G: Summary of Expenditure by Vote and Economic Classification, 2022/23-2024/25

Expenditure Classification	Printed estimates 2021/22	Estimates 2022/2023	Projected Estimates	
			2023/24	2024/25
(1) Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Government Agencies				
Other Recurrent				
(2) Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Government Agencies				
Other Development				
Total Expenditure of the Vote				

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2022/23-2024/25

Expenditure Classification	Printed estimates 2021/22	Estimates 2022/2023	Projected Estimates	
			2023/24	2024/25
Programme 1: (name of the programme)				
(1) Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Government Agencies				
Other Recurrent				
(2) Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Government Agencies				
Other Development				
Total Expenditure				
Programme 2: (name of the programme)				
(1) Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Government Agencies				
Other Recurrent				
(2) Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Government Agencies		-	-	-
Other Development				
Total Expenditure of the Vote				

Notes:

Programme objectives

They should be explicit and brief ideally one sentence. All the outputs (services) provided under the programme aim to achieve this. Each programme should have an objective.

Programme narratives

To achieve its aim of improved expenditure prioritization, an effective programme based budget system must bring information on the performance of programmes- that is, on their success in achieving their intended outcomes and outputs and in reaching out to various population groups together with information on their cost.

This enables budget decision makers to make better judgments about whether programmes should be cut, expanded, maintained or revised.

Performance indicators

They are quantitative measures which provide information on the effectiveness, efficiency and equity results of programmes. There is no difference between a performance indicator and a performance measure.

Performance targets

Programme performance targets should like indicators refer mainly to outputs and outcomes and usually not to support activities or inputs e.g. primary education programme the target should be improvement in literacy levels (an outcome target) or the increase in female school attendance rate (output target) as opposed to number of text book distributed (input target).

ANNEX II: BUDGET CALENDAR FOR THE FY 2022/23 MEDIUM-TERM BUDGET

ACTIVITY		RESPONSIBILITY	TIMELINE
(i)	Develop and issue MTEF guidelines	County Treasury	30-August -21
(ii)	Submission of Departmental inputs to ADP	Line departments	15-August -21
(iii)	Submission of Annual Development plans to executive for Approval	County Treasury	23-August -21
(iv)	Submission of Annual Development plans to county assembly for Approval	County Treasury	1-September -21
(v)	Draft Budget Review and Outlook Paper (CBROP)	County Treasury	10 -Sep21
(vi)	Submission and approval of CBROP by County Executive	County Treasury	15-Sep-21
(vii)	Submission of approved CBROP to Assembly	County Treasury	30-Sep-21
(viii)	Public consultation with various stakeholders	Line departments	1 st October -10 th October 21
(ix)	Drafting of county Departmental Budget Proposals	Line departments	10 th -15 th October 21
(x)	Consultative meeting with Creams/COs on Departmental Budget proposals	County Treasury	18-20 Oct-21-
(xi)	Draft CFSP & Medium Term Debt Strategy (CDMSP)	County treasury	05-Nov-21
(xii)	Submission of CFSP, CDMSP to County executive for approval	County Treasury	15-Nov-21
(xiii)	Submission of CFSP, CDMSP to Assembly for approval	County Treasury	30-Nov-21
(xiv)	Develop and issue final guidelines on preparation of 2022/23 -2224/25 MTEF Budget	County Treasury	17-Dec-21
(xv)	Submission of Budget Proposals to Treasury	Line Departments	10-Jan-22
(xvi)	Consolidation of the Draft Budget Estimates	County Treasury	26-Jan-22
(xvii)	.Submission to Cabinet for Approval	County Treasury	26-Jan-22
(xviii)	Submission of Draft Budget Estimates to Assembly	County Treasury	31-Jan-22
(xix)	Review of Draft Budget Estimates by County Assembly	County Assembly	22-Feb-22
(xx)	Report on Draft Budget Estimates from County Assembly	County Assembly	24-Feb-22

(xxi)	Consolidation of the Final Budget County Assembly	County Treasury	4-Mar-22
(xxii)	Submission of Appropriation Bill to Assembly	County Treasury	8-Mar-22
(xxiii)	Budget Statement	County Treasury	10-Mar-22
(xxiv)	Appropriation Bill passed	County Assembly	31-Mar-22
(xxv)	Finance Bill Passed	County Assembly	31-Mar-22
(xxvi)	Vote on account if Applicable	County Assembly	15-April 2022

ANNEX III: 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 Allowancespaid as part of Salary
2110301	House Allowance
2110302	Horaria
2110303	Acting Allowance
2110304	Overtime - Civil Service
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	Extraneous Allowance
2110316	Security Allowance
2110317	Domestic Servant Allowance
2110318	non Practicing 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	Crelcal 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 Sewerage Charges
2210103	Gas expenses
2210104	Electricity expenses(Pending Bills)
2210105	Water and Sewerage 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	Licensing fees for Communication
2210207	Purchase of bandwidth capacity
2210299	Communication, Supplies- Other
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 SecuritySeals
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 andLubricants -- 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	Bindingof 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 Grantssto 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	TeaResearch 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 toLocal 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 Cooperation
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
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

ANNEX IV: CASH FLOW PROJECTIONS

Ifmis code	Budget Items	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	Month	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June
Receipts													
Total receipts to be done by County Treasury													
Expenses													
Ifmis code													
Item 1													
Item2													
Item....													
Total out flow													

