

# KISII COUNTY GOVERNMENT

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## OFFICE OF THE COUNTY EXECUTIVE COMMITTEE MEMBER TREASURY AND ECONOMIC PLANNING

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**29/08/2018**

**County Treasury Circular No.5/2018**

**TO: ALL CECs**

**CHIEF OFFICERS**

**BUDGET PREPARATION GUIDELINE FOR FY 2019/2020**

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### **1. INTRODUCTION**

#### **1.1 Purpose**

1. The purpose of this circular is to provide guidelines for the preparation and submission of the departmental annual budget proposals for the Financial Year 2019/2020 and the medium-term projections for the period 2020/21 and 2021/22.

#### **1.2 Background**

- 2 In accordance with the Public Finance Management Act 2012 (PFM Act, 2012), Section 129(1), the County Governments are required to prepare and submit their Annual Estimates of Revenue and Expenditure (budget proposals) to the County Assembly for approval.
- 3 Further, Public Finance Management Act 2012 Section 130 (1) (b) (i), requires that the County Executive Committee Member for Finance shall submit to the County

Assembly a list of all County government entities that are to receive funds appropriated from the budget of the County Government.

## **2. General Guidelines**

- 4 The core objective of this circular is to guide Accounting Officers of various departments on the preparation and submission of their budgets for FY 2019/20.
- 5 These guidelines are issued in accordance with Section 128 of the PFM Act, 2012 whereby we are required to make informed decisions in line with the Section 107 on Fiscal Responsibility Principles

## **3. Specific Guidelines**

- 6 When preparing the budget submissions, the following policy guidance should be considered:

### **i) Recurrent Expenditure**

- 7 The allocation of Personnel Emoluments (PE) estimates to departments and Public Entities shall be based on five cost items, which are: existing employees, annual increments, promotions, recruitments and statutory contributions.
- 8 In preparation of the PE budget estimates, Accounting Officers should compute those items correctly and adhere to instructions issued by the County Secretary's office and the County Public Service Board as appropriate. In preparing PE budget estimates, the following should be observed: -
  - i. Budgeting for all their human resource requirements based on human resource plans which should clearly show the requirements for in-post and others.
  - ii. Budgeting for acting allowances as an integral part of PE and not part of other charges to avoid double counting. Payment of acting allowances will be made through the payroll.
  - iii. Correctly budgeting for statutory contributions including gratuity for contractual employees.
- 9 In the 2019/20, priority for new recruitments will be on departments with shortage of staff. These departments are: education (teachers for Early Years Education and instructors in youth polytechnics); health (doctors and nurses for the new facilities); and, agriculture and livestock (extension officers). New recruitment in other departments will depend on the availability of financial resources and vacancies arising due to attrition and retirement reasons.

## **ii) Development Budget**

- 10 In preparing development budget estimates, the County departments should align their budget proposals to the priority areas indicated in the Annual Development Plan 2019/2020.
- 11 Accounting Officers are required to ensure that the following criteria is observed for allocating resources amongst priority programmes:
- i. Completion of ongoing development projects before embarking on new projects so as to minimize the risks of cost overruns;
  - ii. Settlement of outstanding commitments to contractors so as to minimize costs accruing from interest and penalty;
  - iii. Strategic projects prepared in line with the County Integrated Development Plan.
  - iv. Degree to which a projects/programme addresses core poverty interventions.
  - v. Degree to which the project/ programme is addressing the core mandate of the department.
  - vii. Cost effectiveness and sustainability of the projects/programmes.
  - viii. Linkage with other projects/programmes

## **iii) Donor Funded Projects**

- 12 With regard to donor funded projects and programmes, departments shall prepare development budgets based on confirmed donor funding. Accounting Officers are required to ensure that:-
- i) Counterpart funds are fully budgeted for;
  - ii) Donor funded projects (including direct, reimbursable and cash categories) are reflected in the budget estimates;
  - iii) All projects receiving donor financial support should have contracts and submitted to the County Treasury and
  - iv) Report of cash, equipment and technical assistance received through the donor requirements should be submitted to the County Treasury on quarterly basis.

## **iv) Key Dates in the Budget Preparation Process**

The budget process involves the preparation of key documents for approval by the County Executive Committee and the County Assembly. To finalize the Budget and submit it for approval, County departments will be required to undertake a number of

activities as provided in the Budget calendar for FY 2019/2020 which is indicated in **Annex I**. Accounting Officers are, therefore, required to ensure budget is prepared and submitted to the County Assembly within the required time.

**a) Presentation of Budget proposals**

13 Each department will be required to present detailed proposals for projects/ programmes they intend to undertake during the FY 2019/2020 clearly itemized. These itemized budget proposals will then be translated to a Programme Based Budget (PBB) with clearly defined outcomes, outputs and performance indicators of the respective departments. The format for presentation of your itemized budget proposals for both recurrent and development expenditures is indicated in **Annex II of** this circular.

14 The primary budget submission of a county department must be:

- Submitted by the Accounting Officer and accompanied by a covering letter confirming that the submission is the expression of the department's strategic direction, which results from the budget deliberation of its executive management.
- Comprised of two elements:
  - (a) A narrative report which explains the context for the budget and provides the department's rationale for expenditure recommendation in a clear and concise manner with a view towards enabling decision makers reach conclusions on the basis of evidence and the evaluation of performance.
  - (b) A data submission which provides the department's estimates of the expenditures by programme and main economic classification.
  - (c) Comprehensive coverage of all expenditure appropriated against a vote including transfer to entities and other spheres of government within the budget vote. The appropriated expenditure must be based on key performance indicators, in line with strategic plans and annual performance plans and also prepared under the guidance of the county government, in collaboration with the relevant sectors/directorates or institutions that report to the same executive authority.

## **b) Prioritization and Allocation of Resources**

15 Departments are required to undertake a prioritization exercise which must address the following:

- **Identification of “one-off” expenditure**

This refers to amounts for “one –off projects” or activities where spending is supposed to take place over a defined period say one financial year.

- **Slow spending programmes:** Programmes that may not have met targets due to procurement problems, lack of human resources, poor planning, legal and other challenges should be identified so that the resources are directed to other priority programmes.

- **Efficiency savings:** The efficiency saving initiative is intended to ensure that funds are directed to key service delivery rather than non-essential spending.

- **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 indicate the savings and financial implications of rescheduling projects and activities.

16 Any proposal for additional allocations of resources must be justified. The proposed additional expenditure will have to be aligned with the department and should be subject to the available fiscal space.

## **c) Accumulation of Pending Bills**

17 In order to avoid accumulation of pending bills, Accounting Officers are required to comply with Section 107 of the Public Finance Management Act 2012 on Fiscal Responsibility Principles. In this regard, Accounting Officers are obliged to:

- i. Accord priority in budgeting for verified pending bills;
- ii. Ensure that no pending bills are created;
- iii. Committing all financial obligations through IFMS;
- iv. Identify existing pending bills and ensure they are included in the financial statements; and
- v. Ensure all pending bills are verified arrangements made for their clearance.

#### **d) Expenditure Control and Cost Reduction Measures**

18 Accounting Officers should continue to implement cost reduction measures under their jurisdictions without compromising the quality of service delivery. Thus, they are instructed to:

i. Continue reducing unnecessary expenditure and minimize costs in areas such as, sitting allowance, printing of T-shirts, caps, bags, foreign travels, overseas short term training and imported office furniture;

ii. Use Government's and Public facilities in conducting meetings including board meetings, training, seminars and workshops;

iii. Procure service such as insurance, courier, internet, telephone, media and transport from Public Entities as long as this is cost effective;

iv. Control procurement of goods services and works to achieve the desired value for money through appropriate procedures including use of bulk procurement, competitive bidding and direct local market;

v. Conduct periodic audits of public utility systems (water, telephone and electricity) to avoid unnecessary expenditure;

vi. Ensure that salaries are paid to eligible employees only;

#### **e) Mainstreaming Cross-cutting Issues into Plans and Budgets**

All Accounting Officers are required to integrate cross-cutting issues into their 2019/20 plans and budgets and ensure effective implementation. Accordingly, all departments are urged to make budgetary allocations for implementation of cross cutting interventions. These include gender issues, physically challenged people, nutrition, environment and climate change as well as combating new HIV infections. In addition, Accounting Officers should give priority on the issues pertaining to people with special needs particularly employment, health, water and construction of user friendly infrastructure for physically challenged people.

#### **f) Departmental Ceilings**

19 The County Fiscal Strategy Paper sets the ceilings for all departments. Each department is, therefore, required to prepare their proposals within the budget ceilings allocated to them in the County Fiscal Strategy Paper (CFSP).

#### **g) Involvement of Stakeholders**

20 Stakeholders are actors in the budget process with specific interests in the development of policy frameworks and could be organizations or individuals.

21 There are many reasons for including all stakeholders in the deliberations on the budget. These include among others:

- Better informed public about budgets including revenues, expenditures and challenges;
- Highlight the trade –offs associated with allocating limited resources.
- Provide important information to policy makers about the kind of goods and services that citizens value.
- To avoid situations where important issues may be overlooked or under prioritized due to poor and weak involvement.
- Minimize or eliminate instances of designing projects and programmes that do not address the concerns and priorities of people; and
- Enhanced transparency of the County Government budget making process.
- Accounting Officers are expected to ensure that key stakeholders are consulted; Sub-County/ward requirements are prioritized and received within the specified time frame.

#### **h) Public Fora**

22 Public participation meetings should be held in easily accessible venues which are convenient to county residents. The venues should be centrally placed in all the Sub counties with provision for persons with disabilities, senior citizens, politically, religious and socially neutral.

23 Public participation fora should be directed in a structured way with facilitators being people who are well versed with the policy, legislation or development policy up for discussion.

24 Facilitators of public participation sessions should ensure that all participants have equal opportunity to air their views bearing in mind age, gender, disability and marginalised persons and any conflict arising out of the discussions is mitigated.

**i) Expenditure Management**

25 The County government departments are urged to improve efficiency in the management and utilization of resources entrusted to them with a view to deliver quality services achieve their respective mandates in the most effective manner and avoid wastage of public resources.

**j) Revision of Budgets**

26 As county departments submit their proposed annual budget in January for the subsequent financial year, it is possible that unforeseen and unavoidable events may change the scale of operations of the County government departments and a revision of the budget may be necessary. Consequently, it is a requirement by the PFM Act 2012, Section 135 (7), that a revision to or from a program or sub-vote shall not exceed 10% of the amount appropriated by the county assembly for that year unless that county assembly has, in special circumstances, approved a higher percentage.

**IV. Conclusion**

27 Finally, Accounting Officers are requested to ensure strict adherence to these guidelines and to bring the contents of this Circular to the attention of all officers working under them.

**MOSES O. ONDERI**

**CEC - Finance and Economic Planning**



## ANNEX I: BUDGET CALENDAR: SCHEDULE OF 2019/20 FY BUDGET

| ACTIVITY  | DEADLINE                                      |
|---|---|
| CEC – Finance to prepare and issue a circular setting out guidelines to be followed by all County Government entities in the budget process.  | 30 <sup>th</sup> August each year             |
| Submission of Development Plan to the County Assembly for approval<br>(Section 126 (3) of PFM Act)  | 1 <sup>st</sup> September each financial year |
| County Treasury to prepare and submit County Budget Review and Outlook Paper (CBROP) to County Executive Committee for approval<br>(Section 118 (1) of PFM Act)   | 30 <sup>th</sup> September each year          |
| County Treasury to submit to County Assembly the County Budget Review and Outlook Paper (CBROP) approved by County Executive Committee<br>(Section 118 (4) of PFM Act)                                    | 7 days after the approval by CEC.             |
| County Treasury to prepare and submit County Fiscal Strategy Paper (CFSP) to County Executive Committee for approval<br>(Section 117 (1) of PFM Act)  | Before 28 <sup>th</sup> February Each Year    |
| County Treasury to submit to County Assembly the County Fiscal Strategy Paper (CFSP) approved by County Executive Committee<br>(Section 117 (1) of PFM Act)   | 28 <sup>th</sup> February each year           |
| County Treasury to prepare and submit to the County Assembly the debt management strategy of the County Government over the medium term.<br>(Section 123 (1) of PFM Act)                                  | 28 <sup>th</sup> February each year           |
| CEC Member for Finance to Submit to County Assembly budget estimates, supporting documents and any other Bills required implementing the budget, except Finance bill.<br>(Section 129 (2) (a) of PFM Act) | 30 <sup>th</sup> April each year              |
| Preparation of County annual cash flow projections for next financial year and submission to Office of the Controller of Budget with copies to IBEC and National Treasury<br>(Section 127 (1) of PFM Act) | 15 <sup>th</sup> June each financial year     |
| Approval of County Government Budget estimates and appropriation bill<br>(Section 131 (1) of PFM Act)   | 30 <sup>th</sup> June each year               |

**ANNEX I I: FORMAT FOR PRESENTATION OF RECURRENT AND DEVELOPMENT BUDGET PROPOSALS**

|                                     |  |   |
|-------------------------------------|--|---|
|                                     |  |   |
| <b>CHART OF ACCOUNTS -RECURRENT</b> |  |   |
|                                     |  | Basic Salaries - Permanent Employees                                  |
| 2110101                             |  | Basic Salaries  |
|                                     |  | Basic Wages - Temporary Employees                                     |
| 2110201                             |  | Contractual Employees   |
| 2110202                             |  | Casual Labour-Others  |
|                                     |  | Personal Allowance Paid as Part of Salary                             |
| 2110301                             |  | House Allowance   |
| 2110303                             |  | Acting Allowance  |
| 2110304                             |  | Overtime - Civil Service  |
| 2110308                             |  | Medical Allowance   |
| 2110309                             |  | Special Duty Allowance  |
| 2110311                             |  | Transfer Allowance  |
| 2110312                             |  | Responsibility Allowance  |
| 2110314                             |  | Transport Allowance   |
| 2110315                             |  | Extraneous Allowance  |
| 2110318                             |  | Non- Practicing Allowance   |
| 2110320                             |  | Leave Allowance   |
| 2110322                             |  | Risk Allowance  |
| 2110405                             |  | Telephone Allowance   |
|                                     |  | Employer Contributions to Compulsory National Social Security Schemes |
| 2120101                             |  | Employer Contributions to National Social Security Fund               |
| 2120103                             |  | Employer Contribution to Staff Pensions Scheme                        |
| 2120201                             |  | Employer Contributions to National Social and Health Insurance Scheme |
| 2120301                             |  | Employer Contributions to Private Social Security Funds and Schemes   |
|                                     |  | 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)                            |

|         |   |  |
|---------|---|--|
|         | Communication, Supplies and Services                            |  |
| 2210201 | Telephone, Telex, Facsimile and Mobile Phone Services           |  |
| 2210202 | Internet Connections  |  |
| 2210203 | Courier and Postal Services                                     |  |
| 2210204 | Leased Communication Lines                                      |  |
| 2210205 | Satellite Access Services                                       |  |
| 2210206 | Licencing fees for Communication                                |  |
|         | 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 and Transfer Expenses                                   |  |
| 2210308 | Local Presidential Visits                                       |  |
| 2210309 | Field Allowance   |  |
| 2210310 | Field Operational Allowance                                     |  |
|         | Foreign Travel and Subsistence, and other transportation costs  |  |
| 2210401 | Travel Costs (airlines, bus, railway, etc.)                     |  |
| 2210402 | Accommodation   |  |
| 2210403 | Daily Subsistence Allowance                                     |  |
| 2210404 | Sundry Items (airport tax, taxis, etc...)                       |  |
| 2210405 | Shipment of Personal and Household Effects                      |  |
| 2210406 | Repatriation Costs  |  |
| 2210407 | State Visits Abroad   |  |
|         | Printing , Advertising and Information Supplies and Services    |  |
| 2210501 | International News Services                                     |  |
| 2210502 | Publishing and Printing Services                                |  |
| 2210503 | Subscriptions to Newspapers, Magazines and Periodicals          |  |
| 2210504 | Advertising, Awareness and Publicity Campaigns                  |  |
| 2210505 | Trade Shows and Exhibitions                                     |  |
| 2210506 | Purchase of Curios  |  |
|         | 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   |
| 2210605 |  | Contribution in Lieu of Rates   |
| 2210606 |  | Hire of Equipment, Plant and Machinery                                |
| 2210607 |  | Contribution in Lieu of Rates(Pending Bills)                          |
|         | Training Expense (including capacity building) |   |
| 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 |  | Training Allowance  |
| 2210714 |  | Gender Mainstreaming  |
| 2210715 |  | Kenya School of Government  |
| 2210716 |  | Human Resource Reforms  |
|         | Hospitality Supplies and Services              |   |
| 2210801 |  | Catering Services (receptions), Accommodation, Gifts, Food and Drinks |
| 2210802 |  | Boards, Committees, Conferences and Seminars                          |
| 2210803 |  | State Hospitality Costs   |
| 2210804 |  | Tribunals Costs   |
| 2210805 |  | National Celebrations   |
| 2210806 |  | Expenses of Governor's Household                                      |
| 2210807 |  | Medals, Awards and Honors   |
| 2210808 |  | Purchase of Coffins   |
| 2210809 |  | Board Allowance   |
|         | Insurance Costs                                |   |
| 2210901 |  | Group Personal Insurance  |
| 2210902 |  | Buildings Insurance   |
| 2210903 |  | Plant, Equipment and Machinery Insurance                              |
| 2210904 |  | Motor Vehicle Insurance   |

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|---------|--|--|
| 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  |
|         | specialized Materials and Supplies       |  |
| 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            |
| 2211015 |  | Food and Rations   |
| 2211016 |  | Purchase of Uniforms and Clothing - Staff                                    |
| 2211020 |  | Uniform and Clothing Allowances  |
| 2211021 |  | Purchase of Bedding and Linen  |
| 2211023 |  | Supplies for Production  |
| 2211026 |  | Purchase of Vaccines and Sera  |
| 2211028 |  | Purchase of X-Rays Supplies  |
| 2211029 |  | Purchase of Safety Gear  |
|         | 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                       |
|         | 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...)   |
|         | Other Operating Expenses                                     |  |
| 2211301 |  | Bank Service Commission and Charges  |
| 2211302 |  | School Examination and Invigilation Fees   |
| 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 |  | Management Fees  |
| 2211310 |  | Contracted Professional Services   |
| 2211311 |  | Contracted Technical Services  |
| 2211312 |  | Confidential Expenditures  |
| 2211313 |  | Security Operations  |
| 2211320 |  | Temporary Committees Expenses  |
| 2211322 |  | Binding of Records   |
| 2211323 |  | Laundry Expenses   |
| 2211324 |  | Registration of Land   |
| 2211328 |  | Counselling Services   |
| 2211329 |  | HIV AIDS Secretariat workplace Policy Development  |
| 2211330 |  | Administration of Superannuation Pension Scheme  |
|         | Routine Maintenance - Vehicles and Other Transport Equipment |  |
| 2220101 |  | Maintenance Expenses - Motor Vehicles and cycles   |
|         | 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             |
|         |  |

| <b>CHART OF ACCOUNTS -DEVELOPMENT</b> |  |
|---------------------------------------|--|
|                                       | Purchase of Buildings  |
| 3110101                               | Purchase of Residential Buildings                              |
| 3110102                               | Purchase of Non-Residential Buildings                          |
|                                       | Construction of Buildings                                      |
| 3110201                               | Residential Buildings (including hostels)                      |
| 3110202                               | Non-Residential Buildings (offices, schools, hospitals, etc..) |
|                                       | Refurbishment of Buildings                                     |
| 3110301                               | Refurbishment of Residential Buildings                         |
| 3110302                               | Refurbishment of Non-Residential Buildings                     |
|                                       | Construction of Roads  |
| 3110401                               | Major Roads  |
| 3110402                               | Access Roads   |
|                                       | Construction and Civil Works                                   |
| 3110501                               | Bridges  |
| 3110502                               | Water Supplies and Sewerage                                    |
| 3110504                               | Other Infrastructure and Civil Works                           |
| 3110599                               | Other Infrastructure and Civil Works                           |
|                                       | Overhaul and Refurbishment of Construction and Civil Works     |
| 3110601                               | Overhaul of Roads and Bridges                                  |
| 3110602                               | Overhaul of Water Supplies and Sewerage                        |
| 3110604                               | Overhaul of Other Infrastructure and Civil Works               |
| 3110699                               | Overhaul of Other Infrastructure and Civil Works               |
|                                       | Purchase of Vehicles and Other Transport Equipment             |
| 3110701                               | Purchase of Motor Vehicles                                     |
| 3110704                               | Purchase of Bicycles and Motorcycles                           |
| 3110705                               | Purchase of Trucks and Trailers                                |

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|---------|---|--|
| 3110706 |   | Purchase of Tractors   |
| 3110707 |   | Purchase of Ambulances   |
| 3110708 |   | Purchase of Minibuses and Buses                                |
|         | Overhaul of Vehicles and Other Transport Equipment          |  |
| 3110801 |   | Overhaul of Vehicles   |
|         | Purchase of Household Furniture and Institutional Equipment |  |
| 3110901 |   | Purchase of Household and Institutional Furniture and Fittings |
| 3110902 |   | Purchase of Household and Institutional Appliances             |
|         | 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 Air conditioners, 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 Equipment                     |
| 3111011 |   | Purchase of Lighting Equipment                                 |
|         | Purchase of Specialized 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          |
| 3111107 |   | Purchase of Laboratory 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   |
| 3111114 |   | Purchase of Survey Equipment                                   |
| 3111115 |   | Purchase of Drilling Rig                                       |



|         |  |  |  |
|---------|--|--|--|
| 3111116 |  | Purchase of Graders  |  |
|         |  | Rehabilitation and Renovation of Plant, Machinery and Equipment                    |  |
| 3111201 |  | Overhaul of Plant, Machinery and Equipment   |  |
|         |  | Purchase of Certified Seeds, Breeding Stock and Live Animals                       |  |
| 3111301 |  | Purchase of Certified Crop Seed  |  |
| 3111302 |  | Purchase of Animals and Breeding Stock   |  |
| 3111305 |  | Purchase of tree seeds and seedings  |  |
|         |  | 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   |  |
|         |  | Rehabilitation of Civil Works  |  |
| 3111501 |  | Bridges  |  |
| 3111502 |  | Water Supplies and Sewerage  |  |
| 3111504 |  | Other Infrastructure and Civil Works   |  |
|         |  | Acquisition of Strategic Stocks  |  |
| 3120101 |  | Maize and Beans  |  |
| 3120102 |  | Purchase of Milk   |  |
|         |  | Acquisition of Land  |  |
| 3130101 |  | Acquisition of Land  |  |