

KIRINYAGA COUNTY GOVERNMENT



COUNTY DEPARTMENT OF FINANCE, ECONOMIC PLANNING, MARKETING & ICT

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Ref No: Budget/1/2014

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TO: COUNTY EXECUTIVE COMMITTEE MEMBERS

ALL ACCOUNTING OFFICERS – CHIEF OFFICERS

THE CLERK, COUNTY ASSEMBLY OF KIRINYAGA

ALL DIRECTORS / HEADS OF DEPARTMENT/SECRETARY, CPSB

GUIDELINES FOR THE PREPARATION OF THE MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) BUDGET FOR THE PERIOD 2015/16

INTRODUCTION

Section 128, Public Finance Management Act 2012 states as follows:

- (1) The County Executive Committee Member for Finance shall manage the budget process for the County.*
- (2) Not later than the 30th August in each year, the County Executive Member for Finance shall issue a circular setting out guidelines to be followed by all of the County Government's entities in the budget process.*

(3) The County Executive Committee Member for Finance shall include in the circular—

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

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

I. PURPOSE

- 1.** This Circular provides important guidelines to be followed by all County Government entities on the preparation of the 2015/16 MTEF Budget. The guidelines are intended to:
 - i. Advise on the policy framework underpinning the Budget for the 2015/16 MTEF period;
 - ii. Provide guidance on the form and content of Budget proposals for the programmes to be funded; and

- iii. Emphasize the key timelines and requirements during the budget process.
- iv. Strict adherence to the National Treasury Circular No 8/2014 – Communication of guidelines for Programme Based Budgeting (PBB) – Circular issued in accordance with Section 12 (1) (e) PFMA 2012. **See enclosed Circular**

II. OVERVIEW

- 2. Overall, Kenya`s economic growth in 2013/14 was curtailed by an unstable macroeconomic characterized by rising inflation, exchange rate depreciation, high energy costs and high political activities. The growth was further constrained by the low global economic growth, insecurity threats, terrorism and unreliable rainfall which occurred during FY 2013/14, and affected aggregate food production. The economy is expected to register a modest economic growth of 5.7% in FY 2014/15. This will rise to 6.1% in FY 2015/16 and above 6.7% in the subsequent years.
- 3. Although the growth prospects in FY 2014/15 remain favorable, the economies of emerging markets and developing economies is slowing down due to new policy challenges and this could have a spillover effect on the Kenyan economy and ultimately to the County. Consequently, the expenditure programmes for the FY 2015/16 and the medium term should be designed to take into account the need to safeguard recent gains in containing inflationary pressure while at the same time remaining supportive to economic growth. Going forward we need to strengthen Socio-economic and structural reforms and scale up investments in economic and social sectors.
- 4. Accounting Officers should note the County Government of Kirinyaga`s key economic sector investment priorities as outlined in the 2013-14 FY County Fiscal Strategy Paper (CFSP)
 - (a) Agriculture
 - (b) Social Services – Health, Education, Youth & Gender

(c) Infrastructure

(d) Trade, Industry & Commerce

(e) Economic Planning / Town & Urban Planning

III. ASSUMPTIONS UNDERPINNING 2015/16 MTEF BUDGET

5. The following are the key assumptions underpinning the fiscal framework for FY 2015/16 and the medium term:

- i. Real GDP is expected to grow 6.1 % in FY 2015/16 and to average 6.7% over the medium-term; County Governments are expected to drive these economic indicators
- ii. Inflation is expected to ease to single digit and to be maintained at around 5% over the medium term;
- iii. Stability in interest and exchange rates will be safeguarded in FY 2015/16 and over the medium-term as result of introduction of new base rate formula by the Central Bank;
- iv. Revenue performance to be enhanced and improved in FY 2015/16 and to sustainability over the medium term with the deployment of an Automated Revenue Collection and Management System and intense focus on Devolved Functions related revenue ;
- v. County Government expenditure is projected to be minimized on noncore expenditure items in FY 2015/16 and over the medium term; and
- vi. Net County Government borrowing from domestic & foreign sources will be limited to as much as possible as a result of successful Eurobond in FY 2015/16 and over the medium term.

IV. SPECIFIC GUIDELINES

- **Medium Term Development Plan - CIDP**

6. Public spending must be geared towards improving the welfare of citizens and achieving development objectives as outlined in the Kenya Vision 2030, County Integrated Development Plan (CIDP) and the Constitution. In this regard, the CIDP, Second Medium Term Development Plan (2014 – 18) of the Kenya Vision 2030 and the functions outlined in the fourth schedule of the Constitution will guide the preparation of the MTEF budget. The expenditure programmes for the medium term will continue to focus on improving economic growth, increasing employment opportunities, reducing poverty and achieving equitable distribution of resources.

TAKE NOTE THAT ALL DEVELOPMENT PLANS & PLANNING FRAMEWORK DOCUMENTS ARE AVAILABLE AT THE COUNTY DIRECTOR ECONOMIC PLANNING OFFICE / LIBRARY - KERUGOYA

7. The Department working groups are expected to focus on County priorities. Specifically, Department Working Groups should ensure that Departments Budget proposals give priority to programmes that;
- a) Contribute to the growth of the economy and raising levels of income;
 - b) Focus on poverty alleviation and increasing job opportunities;
 - c) Communities/Stakeholders have identified and recognized as important through public participation forums; and
 - d) Are sustainable within the projected fiscal framework for the MTEF period.
8. Further, Department Working Groups should ensure that priority is given to the completion of the ongoing/ rollover projects. Where Departments are proposing new projects, they should be prioritized, properly costed and be within the medium term projected budget ceilings.

- **Resource mobilization**

9. Revenue projections for the FY 2015/2016 is as follows;

| | KShs. |
|--|----------------------|
| Equitable share from National Government | 3,000,000,000 |
| Revenue from Local Sources | <u>744,034,602</u> |
| Total | 3,744,034,602 |

- **Points to note**

10. Accounting Officers should take note of their Departmental devolved revenue targets – **You will be held accountable and responsible for the revenue performance of your Department**

11. Recurrent expenditure should not exceed 70% of the department's budget with exception of the County Assembly due to nature of their operations.

12. Accounting Officers are informed that mobilization of external resources for programmes and projects should be done through the County Treasury. Where financing agreements have been concluded and signed, Accounting Officers should ensure that counterpart funding is provided where it is required in accordance with the agreements.

- **Composition of Department Working Groups**

13. Accounting Officers should note of the Functions of County Government and devolved Functions of County Government as per **Legal Notices No 16 & 150 OF 2013**. This is consistent with the County best practice and is intended to facilitate the implementation of the new Standard Chart of Accounts (SCOA) and Programme Based Budgeting (PBB). The composition of Departments is provided in Annex 2 of this Circular.

14. Department Working Groups (DWGs) shall be responsible for reviewing sector performance, formulating individual department budget proposals, developing departmental policies and approval of programmes. DWGs shall comprise of the following:

- i. Chairperson –Accounting Officer
- ii. Department Convener - Appointed by the County Treasury;
- iii. Technical Working Group – Appointed by the departments;
- iv. A DWG Secretariat – Appointed by the Accounting Officer in the department to assist the Chairperson in coordinating the activities of DWG;
- v. Representatives from the Development Partners; and
- vi. Representatives from Civil Society and Community Based Organizations.

15. Specifically, the terms of reference for DWGs shall be to:

- i. Review Department objective and strategies in line with the overall goals outlined in the Vision 2030, CIDP & Medium Term Development Plan (2013 – 2017), and the Constitution of Kenya;
- ii. Review Department Budget performance in line with set sector objectives and intended targets;
- iii. Identify the programmes and the necessary policy, legal and institutional reforms required;
- iv. Analyze cost implications of the proposed policies programmes, and projects for the MTEF period;
- v. Prioritize Sector Programmes and allocate resources appropriately within the approved planning framework (CIDP,ADP, CFSP) in accordance with agreed criteria and justification;
- vi. Identify projects to be funded under Public Private Partnerships (PPP); and
- vii. Coordinate activities leading to the development of Department reports and indicative Department Budget Proposals.

- **Performance Reviews**

16. Performance evaluation is the process of analyzing and assessing the extent to which a programme achieves the identified needs or policy objectives. With the adoption of Programme Based Budgeting, Accounting Officers will be required to report on both financial and non-financial programme performance. Performance evaluations need to focus on the progress being made towards the achievement of programme outcomes. **Towards this end, the County Assembly apportioned 3 % of each Development Programme towards Monitoring and Evaluation (M&E). The County Department of Economic Planning will deploy an automated M&E tool to help in performance reviews during the 2014-2015 FY**

- **Programme-Based Budget (PBB)**

17. Accounting Officers should note that in line with the Public Financial Management Act, 2012, *the FY 2014/15 and consequent budgets will be submitted to County Assembly in form of programmes.*

The format for the presentation of PBB is indicated in annex 3 to this Circular.

18. Departments are expected to define programmes with clear objectives which are linked to outputs, performance indicators and targets. In designing programmes, the structure should match up to the main lines of service delivery in the Departments. Programme performance indicators should mainly be indicators of programme outputs (services provided) and outcomes (effectiveness).
19. Programme performance targets should be specific, measurable, achievable, realistic and time bound. Targets should be set only for those key performances which are considered reasonably controllable and for which baseline performance has been reliably measured. It is emphasized that each programme should be confined within a single Department and all functions should fall within programmes. Within

each Department, internal organizational units (Heads) should also match up to specific sub-programmes and programmes.

20. In cases where Departments have more than one programme, another programme should be created to cater for management and administration overhead costs which cannot be attributed to only one programme. The management and administration programme should be confined to common services such as general administration, financial services, accounting, internal audit, procurement, planning services, human resource management, ICT services and other related services which are not programme specific.
21. In preparing the narrative justification portion of the programme budget (context for budget intervention), Departments are required to include a statement of the programme's overarching objective, description of the main services (outputs) provided by the programme, a brief discussion of programme achievements to date and expected outputs in the medium term.

- **Prioritization and Allocation of Resources**

22. The County Government will continue with the policy of expenditure rationalization with a view to funding only core services and reducing wastage through the elimination of duplication and inefficiencies. The following will serve as a guide for allocation of resources:
 - i) Linkage of the programme with the Objectives of the Constitution of Kenya, CIDP, Medium Term Development Plan – (2013 – 2017) of Vision 2030;
 - ii) Degree to which a programme addresses core poverty interventions;
 - iii) Degree to which the programme is addressing the core mandate and devolved functions of the Departments;
 - iv) Expected outcomes and outputs of a programme;

- v) Linkage of a programme with other cross cutting Departmental programmes;
- vi) Cost effectiveness and sustainability of the programme; and
- vii) Immediate response to the requirements of the implementation of Constitution.

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

- a) Identification of: one-off) expenditure – This refers to amounts for “one-off” projects or activities where spending was supposed to take place over a defined period say one financial year. This should be excluded when Department Working Groups re-examine the baseline;
- b) Slow Spending programmes – Programmes that may not have met implementation targets due to procurement problems, lack of human resources, poor planning and other challenges should be identified. This will guide the Department Working Groups in identifying the source of the low absorption and coming up with ways of mitigating the challenges. Any savings which may be realized due to low absorption may be used to fund other proposals;
- c) Underperforming programmes – After undertaking Departmental performance Review, the baseline examination, supported by a realistic assessment of actual outputs against performance indicators (targets) DWGs should identify possible areas of savings;
- d) Efficiency savings – The efficiency-savings initiative is intended to ensure that funds are directed to service delivery, rather than non-essential spending. Efficiency savings can be achieved by analyzing all possible alternatives for achieving the intended objectives at the minimum cost possible;

- e) Rescheduling of projects or activities – Where implementation of projects or activities has been rescheduled, Departments should provide a detailed explanation for the rescheduling. Departments should also state the savings and financial implications of rescheduling projects and activities; and
- f) Departments whose proposed expenditure and investment programmes are to be financed from the Budget Estimates should indicate so and DWGs should ensure that their proposals are accommodated within the respective department ceilings contained in the CFSP. These Departments should be encouraged to participate in the budget making process to ensure their priorities are aligned to the County Governments’ objectives.

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

- **Capital Projects**

25. The Proposed capital projects will have to be evaluated in the context of the following elements:

- (a) Priority for financial projects should be given to those projects that are in full compliance with the Government regulations and priorities as outlined in the Medium Term Development Plan – (2013-2017) of Kenya Vision 2030, and which are fully justified for financing;
- (b) Departments should indicate how their proposed projects will, among other things, contribute to economic growth, job creation and increased citizens’ welfare; and
- (c) Sustainability, future recurrent cost, access/availability of other services required for optimal operations and its multiplier effect.

- **Public/Stakeholder Participation**

26. Accounting Officers are reminded that the Department Working Groups are the only recognized avenue for bidding for resources. County Treasury will not entertain requests for funding outside the Department Working Group process. Departments are therefore required to fully participate in bidding for resources within the department ceilings provided.
27. The public can channel their views through various representatives in the Kirinyaga County Budget and Economic Forum or other stakeholder groups domiciled in respective Departments.
28. Further, Accounting Officers are reminded that Public participation and involvement of stakeholders in the MTEF budget process is now enshrined in the Constitution. In preparation of the MTEF Budget, each department should be involved in a county-wide consultative process to identify key issues and strategies for consideration. Comprehensive county wide stakeholders' consultation for the purpose of preparing the next MTEF Budget (2015/16) should be held during financial year.
29. Department Working Groups are expected to ensure that stakeholders fully participate in the budget making process by inviting them to discuss and make comments on the budget proposals. It is important for Departments to demonstrate/keep record of how stakeholders were involved. Department proposals for FY 2015/16 MTEF budget will be validated in the County public sector hearings.

V. PREPARATION AND SUBMISSION OF BUDGET PROPOSALS

30. Accounting Officers are reminded that the indicative ceilings of the sectors will be based on the 2013-14 County Fiscal Strategy Paper (CFSP). However, based on the underperformance of revenues in the FY 2013/14, the Sector ceilings will be reviewed accordingly. This will be communicated in the BROP to be released in mid-October, 2014. In this regard, Department Working Groups are urged to reprioritize their planned programmes for the medium term. Department Working

Groups are also urged to make use of the previous department reports while preparing the MTEF budgets.

31. Department Chairpersons are urged to ensure that all activities of Department Working Groups including the drafting of Department Budget Proposals are completed within scheduled timelines. The Department proposals for FY 2015/16 MTEF budget should be submitted to the County Treasury not later than 28th November, 2014.
32. Departments should submit their budget estimates to the County Executive Member for Finance on or Before 16th March 2015 accompanied by plan and budget notes.

VI. CONCLUSION

33. Finally, Accounting Officers are required to ensure strict adherence to these guidelines and to bring the contents of this Circular to the attention of all Officers working under them, including the Heads of Departments and Sections.

Hon. Murimi Murage
CEC Member For Finance

Copy to: H.E. Joseph K. Ndathi
County Governor
Kirinyaga County

County Secretary
Kirinyaga County

ANNEX 1: BUDGET CALENDAR FOR THE FY 2015/16MTEF BUDGET

| ACTIVITY | RESPONSIBILITY | DEADLINE |
|--|-----------------------------|------------------|
| 1. Develop and issue MTEF guidelines | County Treasury | 29-Aug-14 |
| 2. Submit Annual Development Plan | County Treasury | 1-Sep-14 |
| 3. Launch of Sector Working Groups | County Treasury | 15-Sep-14 |
| 4. Performance Review and Strategic Planning | County Govt Entities | 15-Sep-14 |
| 3.1 Review and Update of strategic Plans | County Govt Entities | 15-Sep-14 |
| 3.2 Review of programme outputs and outcomes | County Govt Entities | 15-Sep-14 |
| 3.3 Expenditure Review | County Govt Entities | 15-Sep-14 |
| 3.4 Progress report on MTP Implementation | County Govt Entities | 15-Sep-14 |
| 3.5 Preparation of annual Plans | County Govt Entities | 15-Sep-14 |
| 5. Determination of Fiscal framework | County Working Group | 30-Sep-14 |
| 4.1 Estimation of resource Envelope | County Working Group | 30-Sep-14 |
| 4.2 Determination of policy priorities | County Working Group | 30-Sep-14 |
| 4.3 Preliminary resource allocation to Sectors & County Assembly | County Working Group | 30-Sep-14 |
| 4.4 Submission of Draft Budget Review and Outlook Paper (BROP) | County Working Group | 30-Sep-14 |
| 4.5 Approval of BROP by Executive Committee | County Working Group | 15-Oct-14 |
| 4.6 Submit Approved BROP to County Assembly | County Working Group | 22-Oct-14 |
| 6. Preparation of MTEF Budget Proposals | County Govt Entities | 3-Nov-14 |
| 5.1 Draft Sector report | Dept Working group | 3-Nov-14 |
| 5.2 Convene Public Sector Hearing | County Treasury | 17-Nov-14 |
| 5.3 Review of the Proposals | County Treasury | 24-Nov-14 |
| 5.4 Submission of Departmental report to County treasury | County GovtEntity | 28-Nov-14 |
| 7. Draft County Fiscal Strategy Paper (CFSP) | County Working Group | 1-Dec-14 |
| 6.1 Draft CFSP | County Working Group | 1-Dec-14 |
| 6.2 Submission of CFSP to County Executive committee for approval | County Treasury | 15-Jan-15 |
| 6.3 Submission of CFSP to County Assembly for Approval | County Treasury | 27-Feb-15 |
| 8. Preparation and Approval of Final Entity's Programme Budget | | |
| 7.1 Develop and issue final guidelines on preparation of 2015/16 MTEF Budget | County Treasury | 27-Feb-15 |
| 7.2 Submission of Budget Proposals to County Treasury | County Govt Entities | 16-Mar-15 |
| 7.3 Review of the Draft Budget Proposals | County Treasury | 23-Mar-15 |
| 7.4 Consideration and approval of the Draft Budget Estimates | CEC | 30-Mar-15 |
| 7.5 Consolidation of the Draft Budget Estimates | County Treasury | 6-April-15 |
| 7.6 Submission of the Draft Budget Estimates to County Assembly | County Treasury | 30-Apr-15 |
| 7.7 Review of Draft Budget Estimates by County Assembly | County Assembly | 15-May-15 |
| 7.8 Report on Draft Budget Estimates from County Assembly | County Assembly | 29-May-15 |
| 7.9 Consolidation of the Final Budget Estimates | County Treasury | 15-Jun-15 |
| 7.10 Submission of Appropriation Bill to County Assembly | County Treasury | 15-Jun-15 |
| 7.11 Submission of Vote on Account to County Assembly | County Treasury | 30-Jun-15 |
| 9. Budget Statement | County Treasury | 15-Jun-15 |
| 9. Consideration and Passage of Appropriation Bill | County Assembly | 30-Jun-15 |
| | | |

ANNEX 2: COUNTY GOVERNMENT ENTITIES COMPOSITION AND WORKING GROUPS FOR THE 2015/16 MTEF BUDGET

| DEPARTMENT | THE FUNCTIONS OF COUNTY GOVERNMENT |
|---|---|
| 1. AGRICULTURE | <ul style="list-style-type: none"> I. Crop and animal husbandry II. Livestock Development III. Plant and animal disease control IV. Fisheries Development V. Research and Developmet (Agriculture) |
| 2. ENVIRONMNET AND NATURAL RESOURCES | <ul style="list-style-type: none"> I. Control of air pollution II. Noise pollution III. Public nuisances IV. Outdoor advertising V. Soil and Water Conservation VI. Forestry VII. Research and Developmet (Environment & Natural Resources) |
| 3. FINANCE AND ECONOMIC PLANNING | <ul style="list-style-type: none"> I. Fiscal Planning II. Information and Communications III. Revenue mobilization IV. Financial Services V. Research and Developmet (Finance & Economic Planning) |
| 4. TRADE DEVELOPMENT, COOPERATIVES TOURISM AND REGULATION | <ul style="list-style-type: none"> I. Markets II. Trade licences (excluding regulation of professions) III. Fair trading practices IV. Wildlife and Tourism V. Cooperative societies VI. Research and Developmet (Trade Devt, tourism & regulation) |
| 5. TRANSPORT, PUBLIC WORKS AND SERVICES | <ul style="list-style-type: none"> I. County Roads II. Public Transport III. Street Lighting IV. Traffic and Parking V. Storm water management in built-up areas VI. Water and sanitation services VII. Firefighting services and disaster management. |

| | |
|--|--|
| | VIII. Research and Development (transport, public works and services) |
| 6. HEALTH SERVICES | <ul style="list-style-type: none"> I. Medical Services II. Public Health facilities and pharmacies III. Ambulance services IV. Promotion of primary health care V. Licensing and control of undertakings that sell food to the public VI. Veterinary services (excluding regulation of the profession) VII. Cemeteries, funeral parlours and crematoria VIII. Refuse removal, refuse dumps and solid waste disposal IX. Licensing of dogs X. Facilities for the accommodation, care and burial of animals XI. Research and Development (Health) |
| 7. EDUCATION AND YOUTH SERVICES | <ul style="list-style-type: none"> I. Pre-Primary Education II. Village Polytechnics III. Homecraftcentres IV. Childcare facilities V. Research and Development (Education) |
| 8. CULTURE, SOCIAL SERVICES, GENDER AND SPORTS | <ul style="list-style-type: none"> I. Heritage and Culture II. Gender, Children and Social development. III. Sports and facilities IV. Video shows and hiring V. Libraries VI. Parks, beaches and recreation facilities VII. Cinemas VIII. Liquor licensing IX. Racing X. Betting, casinos and other forms of gambling XI. Control of drugs and pornography XII. Research and Development (culture, social services, gender and sports) |
| 9. PHYSICAL PLANNING AND DEVELOPMENT | <ul style="list-style-type: none"> I. Statistics II. Land surveying and mapping III. Boundaries and fencing |

| | |
|---------------------------------|---|
| | <ul style="list-style-type: none"> IV. Housing V. Electricity, gas reticulation and energy regulation VI. Research and Development (physical planning and development) |
| 10. COUNTY ASSEMBLY | I. Legislation and Oversight Services |
| 11. COUNTY EXECUTIVE | <ul style="list-style-type: none"> I. Overall County Administration II. Ensuring and coordinating the participation of communities and locations in governance at the local level III. Assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level. |
| 12. COUNTY PUBLIC SERVICE BOARD | I. County human resource management |

ANNEX 3: FORMAT FOR PRESENTATION OF PROGRAMME-BASED BUDGET (PBB)

Project Title:

Part A. Vision

Part B. Mission

Part C. Context for Budget Intervention

This section is supposed to be a review of MTEF period 2012/13-2013/14 and justification for 2015/16 MTEF budget and should briefly discuss the following

- Expenditure trends;
- Major achievements for the period;
- Constraints and challenges in budget implementation and how they are being addressed; and
- Major services/outputs to be provided in MTEF period 2015/16 (the context within which the budget is required)

Part D. Programme Objectives/Overall Outcome

(List all the programmes and their strategic objectives. Please note that, each programme must have only one strategic objective/outcome)

Part E. Summary of Expenditure by vote and Economic Classification

| Expenditure Classification | Estimates | Estimates | Projected Estimates | |
|-------------------------------------|-----------|-----------|---------------------|---------|
| | 2014/15 | 2015/16 | 2016/17 | 2017/18 |
| Current Expenditure | | | | |
| Compensation to Employees | | | | |
| Use of Goods and Services | | | | |
| Current Transfers Govt. Agencies | | | | |
| Other Recurrent Expenditures | | | | |
| Capital Expenditure | | | | |
| Acquisition of Non-Financial Assets | | | | |
| Capital Transfers to Govt. Agencies | | | | |
| Other Development expenditures | | | | |
| Total Expenditures of Vote | | | | |