COUNTY GOVERNMENT OF KWALE
COUNTY TREASURY

Our Ref: **Date: 6th April 2021**

KWALE COUNTY TREASURY CIRCULAR NO.4/2021

TO: ALL COUNTY EXECUTIVE COMMITTEE MEMBERS
ALL ACCOUNTING OFFICERS

GUIDELINES FOR THE PREPARATION OF THE MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) BUDGET FOR THE PERIOD 2021/2022 – 2023/2024

A. PURPOSE

1. These guidelines are issued pursuant to the requirements of section 128(2) of the Public Finance Management Act 2012 and in consistent with section 125 of the Act which provides the stages for the county budget making process. The purpose of preparing these guidelines is to give clear instructions and procedures for preparing the 2021/2022-2023/2024 MTEF Budget. The guidelines highlight three main issues:-

i. The structure, documents, form and content of the budget.
ii. The approved expenditure ceilings for departments which were firmed up in the recent approved County Fiscal Strategy Paper 2021
iii. The framework and timelines for public participation and other remaining key activities in the budget making process.

B. BACKGROUND

2. The budget making process for the MTEF period 2021/2022 – 2023/2024 kicked off in July 2020 with Programme review and release of the first budget circular. In September 2020, the County Annual Development Plan (CADP) for financial year (FY) 2021/2022 followed which outlined the priority programmes the County Government intends to implement in the FY 2021/2022. An assessment of budget implementation for previous financial year 2019/ 2020 was undertaken and report made in the County Budget Review and Outlook Paper(C-BROP) 2020. Before the preparation of the County Fiscal Strategy Paper(CFSP) 2021 the other activities surrounding the MTEF budget making process which are ongoing include the midterm review of the County Integrated Development Plan(CIDP) 2018-2022 and the preparation of sectoral plans by departments in strict adherence to sections 104 and 109 of the County Government Act 2012.

3.The 2021 County Fiscal Strategy Paper which was approved by the County Assembly on 10th March 2021 sets out the county's strategic priorities and policy objectives that will guide the preparation of the county budget estimates for the financial year 2021/2022 and the medium term. The CFSP further sets the expenditure ceilings which will adopted by departments when preparing their budgets for the financial year 2021/2022.This MTEF budget is anchored on the County government's economic and transformation agenda premised on addressing the development challenges and entrenching stability for sustainable and inclusive prosperity. The Medium Term Fiscal Framework supporting the budget will continue to aim at striking an appropriate balance between fiscal space and implementing the County Government's planned programmes within sustainable public finances.

C. THE SPECIFIC GUIDELINES

The following specific areas will guide the preparation of **2021/2022 – 2023/2024** MTEF budget proposals.

I. The Structure, Document, Form and Content of Performance- Programme Based Budget (PBB)

5. The submission of the budget to the County Assembly and its subsequent approval shall continue to be programme based in accordance with Section 12 of the Second Schedule of the Public Finance Management Act (PFMA) 2012. Departments shall be required to prepare their budget estimates in the programme based budget (PBB) format. The PBB shall be prepared and submitted to the County Budget and Economic Planning Unit by the 9th of April 2021. **The standard format for the preparation and presentation of the Programme Based Budget is as indicated in Annex I.**

6. In the preparation of the Programme based budgets, departments are expected to define programmes with clear objectives and link those programmes to specific output, programme indicators and targets. **For ease of reference indicative programmes for each department are given in Annex II of this circular.** Departments will normally have more than one programme. To cater for common services and administrative costs which cannot be attributed to only programme, an additional programme known as General Administration, Planning and support services must be added. Such a programme would cater for salaries, general administration, ICT services, planning services, human resource management which are not programme specific.

II. Approved Expenditure Ceilings for Departments

7. Departments' expenditure ceilings were approved by the County Assembly as contained in the report on resolutions of 10th March 2021.The total ceilings which were firmed up in the CFSP 2021 equate to the available fiscal space for the County Government as indicated in the 2021 Budget Policy Statement from the National Treasury. The ceilings have been adjusted to accommodate projects which were deferred in the second supplementary Budget estimates for the financial year 2020/2021.The deferred projects amount to **Kshs .117,266,667.**These projects shall take first charge (i.e. budgeted first)in the development budgets of respective departments. Departments which have these projects affected are FOUR namely;

- Agriculture, Livestock and Fisheries,
- Education,
- Health
- Water services.

Annex III shows the deferred projects in each of aforementioned departments.

8. Recurrent ceilings have been adjusted to take into account the requirements of departments in terms of personnel emoluments and operations and maintenance. The underlying basis for setting the recurrent ceilings for departments is the recent review carried out in the Second Supplementary Budget for financial year 2020/2021. Under the personnel emoluments, consideration have been made on the normal annual salary increment for employees projected at 3 percent of the revised salaries in the second Supplementary Budget FY 2020/2021 and the recruitment of the new employees. In the brackets of operations and maintenance (O&M) also referred to as goods and services, there are critical expenditures which will take first charge in the relevant departments. This is indicated in the table below;

No	Department	Critical Expenditures	Amount in Ksh
1.	Education	Bursary and Scholarship programme	**400,000,000**
2.	Health	Provision of Medical drugs	**300,000,000**
3.	Finance	Staff Medical cover	**300,000,000**
4.	County Assembly	O & M Ceilings	**296,632,490**

9. The conditional grants which are recurrent in nature have also been separated for ease of reference. The departments which will handle these types of grants include Finance (Kenya Devolution Support Programme) and Health (User fee foregone, DANIDA Grant and Universal Health Care Project). The estimates under each grant have been provided. **Recurrent ceilings with details and estimates of the personnel emoluments, O&M critical and non-critical and conditional grants are as indicated in Annex IV of these guidelines.**

10. The County Assembly made adjustments to the County Annual Development Plan (CADP) FY 2021/2022. A total of Ksh.170 Million was reallocated after the adjustments to various priority areas.

No	Department	Expenditure description	Amount in Ksh
1.	County Assembly	MCAs Car grant	100,000,000
2.	County Assembly	Development Budget	12,441,536
3.	County Assembly	Recurrent Budget	5,662,151
4.	Environment &Natural Resources	Land Banking	34,896,313
5.	Roads & Public Works	Murram for Roads Construction	7,000,000
6.	Social Services	Support to football teams	10,000,000

Annex V shows the adjustments analysis of projects in the approved CFSP report.

11. Development ceilings were approved by the County Assembly and firmed up in the recent report of resolutions for the County Fiscal Strategy Paper 2021. In approving the ceilings, the County Assembly made several adjustments as shown earlier. First they were subjected to reduction to cater for the Ksh.170 Million expenditure as seen in statement No. 9 above. The deferred projects totaling Ksh.117, 266,667 which were projects postponed in the second supplementary budget for FY2020/2021 were added back. These have been shown in Annex III which as per the instruction in statement No.6 they shall take charge in the affected department.

12. There are conditional grants which are development in nature which amount to **Ksh.1, 034,838,288** as per the 2021 Budget Policy Statement. The breakdown of the conditional grants which are development in nature have been given with their domiciled departments.

No.	Department	Conditional Grant	Amount in Ksh
1.	Agriculture	Agricultural Rural Inclusive Growth Project	194,455,851
2.	Agriculture	Agricultural Sector Development Support Programme	14,349,819
3.	Education	Development of Youth Polytechnics	54,837,777
4.	Health	Leasing of Medical Equipment	153,297,872
5.	Roads & Public Works	Roads Maintenance Levy	228,285,028
6.	Water	Water & Sanitation Development Project	389,611,941

Annex VI shows the analysis of development ceilings with details of grants and deferred projects estimates and consolidated ceilings are given in Annex VII.

IV. Public Participation and Stakeholder Involvement

13. Section 201(a) of the Kenya Constitution 2010 provides for public participation as one of the principles of public finance management and a prerequisite for both National and County Governments in preparation of plans and budgets. In accordance to section 125(2) of the Public Finance Management Act 2012, the County Executive Committee member for finance shall ensure that there is public participation in the budget process. Further the PFM Act, 2012 section 137, provides for the establishment of a County Budget and Economic Forum as a means for consultation by the county government on preparation of county plans and budgets and other matters relating to budgeting, the economy and financial management at the county level. **In adherence to this provision, the County Government will conduct public participation to seek views from the public and other stakeholders on the draft Budget Estimates within the month of April 2021.**

14. Upon finalization of the public participation meetings, the Budget and Economic Planning team will then analyze and consolidate the views and make a report to the departments. The departments will utilize the report to make any necessary adjustments on the drafts budget estimates. Submission of **the draft estimates by departments to the County Executive Committee and presentations will be done by 20th April 2021.** County Treasury will then pass amendment(s) on changes to the draft Budget Estimates and submit to the County Executive Committee for final approval. **The approved consolidated budget estimates will then be submitted to the County Assembly by 30th April 2021.**

D. CONCLUSION

15. 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 under them particularly the Head of Divisions/Units.

HON. BAKARI HASSAN SEBE
CEC MEMBER FINANCE AND ECONOMIC PLANNING

Copy to*:* **H.E. Governor**
County Government of Kwale

H.E. Deputy Governor
County Government of Kwale

H**on. Sammy Ruwa,**
Speaker of the Kwale County Assembly

Ms Fatuma Mwalupa,
Ag.Clerk to the Kwale County Assembly

ANNEX I: FORMAT FOR PRESENTATION OF PROGRAMME-PERFORMANCE BASED BUDGETS (PBB)

Vote No. : Vote Title

Part A: Mission

Part B: Vision

Part C: Strategic Objectives

(List all the programmes and their strategic objectives. Please note that each programme must have only one strategic objective/*outcome which must be linked with County Integrated Development Plan 2018-2022*).

Part D: Context for Budget Intervention

This section is supposed to be a review of MTEF period 2019/2020 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 2021/2022 (the context within which the budget is required)*

Part E: Summary of Expenditure by Programmes, 2020/21 -2022/23 (Kshs.)

Programme	Baseline Estimates 2020/2021	Estimates 2021/2022	Projected Estimates	
			2022/2023	2023/2024
Programme 1: (*State the name of the programme here*)[1]				
Sub Programme (SP)				
SP 1. 1				
SP 1. 2.				
… N				
Total Expenditure of Programme 1				
Programme 2: (*State the name of the programme here*)				
	Baseline Estimates 2020/2021	**Estimates 2021/2022**	**Projected Estimates**	
			2022/2023	**2023/2024**
SP 2. 1				
SP 2. 2.				
… N				
Total Expenditure of Programme 2				
Total Expenditure of Vote -------				

Part F. Summary of Expenditure by Vote and Economic Classification[2] (Kshs.)

Expenditure Classification	Baseline Estimates 2020/2021	Estimates 2021/2022	Projected Estimates	
			2022/2023	2023/2024
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Government Agencies				
Other Development				
Total Expenditure of Vote ……				

[1] *NB. Repeat as shown in the Table under section "E" above for all Programmes. Provide total expenditure for each programme and their summation must equal the total expenditure of the vote.*

[2] The total current expenditure and capital expenditure must be equal the total expenditure vote given in tables E, F, & G.

Part G : Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Baseline Estimates 2020/2021	Estimates 2021/2022	Projected Estimates	
			2022/2023	2023/2024
Programme 1: (State the name of the programme here)				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				
Sub-Programme 1: (State the name of the Sub-Programme here)				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				

- Repeat as above in cases where a Department has more than one programme and/or sub-programmes

Part H: Details of Staff Establishment by Organization Structure (Delivery Units)

Delivery Unit	Staff Details		Staff Establishment In FY 2020/2021		Expenditure Estimates			
	Position Title	Job Group	Authorized	In Position	Actual 2020/2021	2021/22	2022/23	2023/24

Part I: Summary of the Programme Outputs, Performance Indicators and Targets *for FY 2021/2022- 2023/2024*

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target (Baseline) 2020/2021	Target 2021/2022	Target 2022/2023	Target 2023/2024
Name of Programme Outcome:							
SP1.1							
SP.2							
… e.t.c							

ANNEX II: PROPOSED PROGRAMMES FOR THE DEPARTMENTS FY 2021/2022

No.	Vote/Programme
3061 Finance & Economic Planning	
1	General Administration, Planning and Support Services
2	Revenue Mobilization and Management
3	Economic and Financial Policy Formulation and Management
4	Public Finance Management
3062 Agriculture, Livestock & Fisheries	
1	General Administration, Planning and Support Services
2	Crop Development
4	Livestock Development
5	Fisheries Development
3063 Environment & Natural Resources	
1	General Administration, Planning and Support Services
2	Rural and Urban Planning
3	Land Survey and Mapping
4	Environmental Protection Management
5	Municipalities Development
3064 Health	
1	General Administration, Planning and Support Services
2	Preventive and Promotive Health Services
3	Curative and Rehabilitative Health Care
3065 County Assembly	
1	General Administration, Planning and Support Services
2	County Assembly Infrastructural Development
3066 Trade, Investment & Cooperative Development	
1	General Administration, Planning and Support Services
2	Markets Infrastructural Development

3	Trade Development & Investment Services
4	Cooperatives Promotion and Development
5	Weights and Measures
3067 Social Services & Talent Management	
1	General Administration, Planning and Support Services
2	Community Development and Social Services
3	Arts, Sports and Talent Development
4	Culture and Heritage Promotion and Development
3068 County Executive Services	
1	General Administration, Planning and Support Services
2	County Governance & Coordination
3	Public Sector Advisory Services
3069 Education	
1	General Administration, Planning and Support Services
2	Early Childhood Development Education
3	Youth Training and Development
4	Scholarship and Bursary Scheme
3070 Water Services	
1	General Administration, Planning and Support Services
2	Development and Management of Water Services
3071 Roads & Public Works	
1	General Administration, Planning and Support Services
2	Roads
3	County Public Lighting and Electrification
4	Public Works and Government Buildings
3072 Tourism & Information Communication Technology	
1	General Administration, Planning and Support Services
2	Tourism Development Services
3	ICT Infrastructural Development
3073 County Public Service Board	
1	General Administration, Planning and Support Services
2	Human Resources Recruitment, Administration & Development
3074 Public Service and Administration	
1	General Administration, Planning and Support Services
2	Sub County Administration
3	Enforcement
4	County Garbage and Cleaning Services
5	Human Resource Management

ANNEX III : LIST OF DEFERRED PROJECTS FROM SECOND SUPPLEMENTARY BUDGET FY 2020/2021

CODE VOTE	PROJECT TITLE	AMOUNT IN KSH.
3062 AGRICULTURE, LIVESTOCK AND FISHERIES	Construction of a livestock market	5,000,000
	SUB TOTAL	**5,000,000**
3064 MEDICAL AND PUBLIC HEALTH SERVICES	Construction of laboratory at Mvindeni dispensary	5,000,000
	Perimeter wall fencing at Mazola dispensary	4,000,000
	Purchase of Ultra Sound Machine for Mnyenzeni dispensary	5,000,000
	Construction of a staff house at Malomani dispensary	6,100,000
	Construction of laboratory at Mkwakwani dispensary	5,000,000
	Construction of laboratory at Miatsani dispensary	3,000,000
	Construction of a dispensary at Mabafweni	3,000,000
	Construction of an OPD block at Gulanze dispensary	3,600,000
	SUB TOTAL	**34,700,000**
3069 EDUCATION	Construction of perimeter wall at Mwandimu East VTC	4,000,000
	Construction of a perimeter wall at Matuga VTC	3,000,000
	Perimeter wall fencing of Galana VTC	8,000,000
	Perimeter wall fencing of Mlafyeni VTC	4,400,000
	Construction of a perimeter wall for Maponda VTC	4,666,667
	Construction of Manda VTC fence	7,000,000
	Perimeter wall fencing at Bang'a VTC	6,500,000
	Perimeter wall fencing of Mavirivirini YP	4,500,000
	Construction of Perimeter wall fence at Kamale VTC	5,500,000
	SUB TOTAL	**47,566,667**
3070 WATER SERVICES	Construction of recreational dam at Deteni Sawasawa	6,000,000
	Trenching of two rivers at Bowa Matopeni and construction of a dam	11,000,000
	Drilling of solar powered boreholes at Chai primary	3,000,000
	Construction of a dam at Kwadzoo	3,000,000
	Installation of solar pumps at Nguluku and Mrima boreholes and reticulation of water supply from Nguluku borehole	7,000,000
	SUB TOTAL	**30,000,000**
GRAND TOTAL		**117,266,667**

ANNEX IV: RECURRENT CEILINGS WITH DETAILS AND ESTIMATES OF PERSONNEL EMOLUMENTS,O &M CRITICAL AND NON-CRITICAL AND CONDITIONAL GRANTS

CODE VOTE	P.E KSH	OPERATIONS & MAINTENANCE(USE OF GOODS &SERVICES)					TOTAL AMOUNT IN KSH
		NON-CRITICAL-KSH	CRITICAL	AMOUNT-KSH	GRANT	AMOUNT-KSH	
3061 FINANCE AND ECONOMIC PLANNING	230,805,893	146,210,924	**Medical Cover**	**300,000,000**	KDSP	73,052,239	**750,069,056**
3062 AGRICULTURE, LIVESTOCK AND FISHERIES	157,113,247	42,522,079					199,635,326
3063 ENVIRONMENT AND NATURAL RESOURCES	28,109,331	112,559,870					140,669,201
3064 MEDICAL AND PUBLIC HEALTH SERVICES	1,752,798,635	356,942,082	**Medical Drugs**	**300,000,000**	User Fees Forgone	14,814,598	**2,480,406,187**
					DANIDA Grant	21,565,021	
					UHC Project	34,285,851	
3065 COUNTY ASSEMBLY	295,262,923	**100,000,000**	**O& M Ceiling**	**296,632,490**			**691,895,413**
3066 TRADE, INVESTMENT AND COOPERATIVES	29,562,036	39,249,108					68,811,144
3067 SOCIAL SERVICES AND TALENT MANAGEMENT	36,083,977	93,392,441					129,476,418
3068 EXECUTIVE SERVICES	79,101,616	39,620,008					118,721,624
3069 EDUCATION	442,101,616	173,202,253	**Bursary**	**400,000,000**			**1,015,303,869**
3070 WATER SERVICES	42,222,188	35,701,411					77,923,599
3071 ROADS AND PUBLIC WORKS	79,620,545	65,112,474					144,733,019
3072 TOURISM AND ICT	22,670,044	23,446,834					46,116,878
3073 COUNTY PUBLIC SERVICE BOARD	37,993,334	17,332,655					55,325,989
3074 PUBLIC SERVICE AND ADMINISTRATION	196,438,147	124,251,415					320,689,562
3075 KWALE MUNICIPALITY	2,060,000	1,266,256					3,326,256
3076 DIANI MUNICIPALITY	2,472,000	562,241					3,034,241
GRAND TOTAL	**3,434,415,533**	**1,371,372,051**		**1,296,632,490**		**143,717,709**	**6,246,137,781**

ANNEX V: ANALYSIS OF PROJECTS IN THE APPROVED CFSP REPORT KSH 170, 000,000					
DEPARTMENT	**ADP FY2021-2022 DEPARTMENT PROPOSALS**	**INITIAL AMOUNT**	**FUNDS DEDUCTED**	**FUNDSADDED**	**APPROVED AMOUNT**
TOURISM & ENTERPRISE DEVELOPMENT	Construction of Fruit processing plant at Shimba hills in Kubo South Ward	115,907,320	15,000,000		**100,907,320**
	Establishment of annual tourism fair event at the county level	5,000,000	5,000,000		**-**
	SUB TOTAL	**120,907,320**	**20,000,000**	**0**	**100,907,320**
SOCIAL SERVICE AND TALENT MANAGEMENT	Construction of County Stadia Phase 3	120,042,911	20,000,000.00		**100,042,911**
	Recurrent Budget for Support to football teams			10,000,000.00	**10,000,000**
	SUB TOTAL	**120,042,911**	**20,000,000**	**10,000,000**	**110,042,911**
ROADS AND PUBLIC WORKS	Flagship Project 2: Low volume Tarmacking of Kona Musa – Mabokoni – Kona Masai Road	**127,977,685**	**20,000,000.00**		**107,977,685**
	Provision of Murram for selected county roads (CRF)	3,000,000		7,000,000	10,000,000
		130,977,685	**20,000,000**	**7,000,000**	**117,977,685**
WATER SERVICES	**Mwakalanga Dam Phase 3:completion of distribution lines(36Km), installation of high lift solar pumps, storage tank (500/1000m3) at Kilimangodo and pipeline to Mwangulu**	**155,000,000**	**55,000,000**		**100,000,000**
	SUB TOTAL	**155,000,000**	**55,000,000**	**0**	**100,000,000**
ENVIRONMENT AND NATURAL RESOURCES MANAGEMENT	Acquisition of land-all wards	10,000,000		34,896,313.00	44,896,313
	Fencing and beaconing of Kaya forests-Kaya Vuga, Kaya Teleza, Kaya Tiwi, Kaya Likunda	50,000,000	50,000,000		0
	Tree planting for forest development	5,000,000	5,000,000		0
	SUB TOTAL	**65,000,000**	**55,000,000**	**34,896,313**	**44,896,313**
COUNTY ASSEMBLY	Development Budget	87,558,464		12,441,536	100,000,000
	Recurrent ceilings			5,662,151	5,662,151
	Members Car Grant			100,000,000	100,000,000
	SUB TOTAL	**87,558,464**	**0**	**118,103,687**	**205,662,151**
TOTAL		**679,486,380**	**170,000,000**	**170,000,000**	**679,486,380**

ANNEX VI : ANALYSIS OF DEVELOPMENT CEILINGS FOR FY 2021/2022 BUDGET

CODE VOTE	INITIAL	GRANT	AMOUNT	SUB-TOTAL	DEFERRED PROJECTS	TOTAL DEVPT
3061 FINANCE AND ECONOMIC PLANNING	20,531,511			20,531,511		**20,531,511**
3062 AGRICULTURE, LIVESTOCK AND FISHERIES	134,261,196	World Bank - NARIGP	194,455,851	343,066,866	5,000,000	**348,066,866**
		World Bank - ASDSP	14,349,819			
3063 ENVIRONMENT AND NATURAL RESOURCES	104,145,670			104,145,670		**104,145,670**
3064 MEDICAL AND PUBLIC HEALTH SERVICES	327,760,852	Leasing of Medical Equipment	153,297,872	481,058,724	34,700,000	**515,758,724**
3065 COUNTY ASSEMBLY	100,000,000			100,000,000		**100,000,000**
3066 TRADE, INVESTMENT AND COOPERATIVES	157,572,500			157,572,500		**157,572,500**
3067 SOCIAL SERVICES AND TALENT MANAGEMENT	163,159,048			163,159,048		**163,159,048**
3068 EXECUTIVE SERVICES	0					**0**
3069 EDUCATION	402,704,687	Devpt. Of Youth Polytechnics	54,837,777	457,542,464	47,566,667	**505,109,131**
3070 WATER SERVICES	503,281,058	Water &Sanitation Devpt Project	389,611,941	892,892,999	30,000,000	**922,892,999**
3071 ROADS AND PUBLIC WORKS	449,211,850	Road Maintenance Levy Fund	228,285,028	677,496,878		**677,496,878**
3072 TOURISM AND ICT	34,258,450			34,258,450		**34,258,450**
3073 COUNTY PUBLIC SERVICE BOARD						
3074 PUBLIC SERVICE AND ADMINISTRATION	30,426,253			30,426,253		**30,426,253**
3075 KWALE MUNICIPALITY						
3076 DIANI MUNICIPALITY						
GRAND TOTAL	**2,427,313,075**		**1,034,838,288**	**3,462,151,363**	**117,266,667**	**3,579,418,030**

APPENDIX VII: AGGREGATE DEPARTMENT EXPENDITURE CEILINGS FOR FY 2021/2022 BUDGET					
CODE VOTE	**P.E**	**O&M**	**TOTAL RECURRENT**	**DEVELOPMENT**	**TOTAL CEILING**
3061 FINANCE AND ECONOMIC PLANNING	230,805,893	519,263,163	750,069,056	20,531,511	**770,600,567**
3062 AGRICULTURE, LIVESTOCK AND FISHERIES	157,113,247	42,522,079	199,635,326	348,066,866	**547,702,192**
3063 ENVIRONMENT AND NATURAL RESOURCES	28,109,331	112,559,870	140,669,201	104,145,670	**244,814,871**
3064 MEDICAL AND PUBLIC HEALTH SERVICES	1,752,798,635	727,607,552	**2,480,406,187**	**515,758,724**	**2,996,164,911**
3065 COUNTY ASSEMBLY	295,262,923	396,632,490	**691,895,413**	100,000,000	**791,895,413**
3066 TRADE, INVESTMENT AND COOPERATIVES	29,562,036	39,249,108	68,811,144	157,572,500	**226,383,644**
3067 SOCIAL SERVICES AND TALENT MANAGEMENT	36,083,977	93,392,441	129,476,418	163,159,048	**292,635,466**
3068 EXECUTIVE SERVICES	79,101,616	39,620,008	118,721,624	0	**118,721,624**
3069 EDUCATION	442,101,616	573,202,253	**1,015,303,869**	505,109,131	**1,520,413,000**
3070 WATER SERVICES	42,222,188	35,701,411	77,923,599	**922,892,999**	**1,000,816,598**
3071 ROADS AND PUBLIC WORKS	79,620,545	65,112,474	144,733,019	**677,496,878**	**822,229,897**
3072 TOURISM AND ICT	22,670,044	23,446,834	46,116,878	34,258,450	**80,375,328**
3073 COUNTY PUBLIC SERVICE BOARD	37,993,334	17,332,655	55,325,989	0	**55,325,989**
3074 PUBLIC SERVICE AND ADMINISTRATION	196,438,147	124,251,415	320,689,562	30,426,253	**351,115,815**
3075 KWALE MUNICIPALITY	2,060,000	1,266,256	3,326,256	0	**3,326,256**
3076 DIANI MUNICIPALITY	2,472,000	562,241	3,034,241	0	**3,034,241**
GRAND TOTAL	**3,434,415,533**	**2,811,722,250**	**6,246,137,781**	**3,579,418,030**	**9,825,555,811**
PERCENT ALLOCATION	**35.0**	**28.6**	**63.6**	**36.4**	**100**