

Classification of Functions of Government (CoFoG)	Corresponding MTEF sector	Ministries / Departments / Agencies (MDA's) (MTEF sub-sectors)
1. Economic affairs	Agriculture & Rural development	Agriculture
		Livestock development
		Cooperative development
		Land
		Fisheries
		Forestry and wildlife
		Research and development
	Energy, infrastructure & ICT	Transport
		Roads
		Urban development
		Public works
		Information
		R & D (EII)
	General Economics, Commercial and labour affairs	Trade & Commerce
		Industrialization
Tourism		
Labour		
2. Health	Health	Health
3. Education	Education	Early childhood
		Technical colleges & village polytechnics
		R & D (Education)
4. Public order and safety	Public order and safety	
5. General public services	Public administration and international relations	County public service board
		County assembly
		County executive committee
		Planning
		County treasury
		Office of the Governor
		Office of the Deputy Governor
6. Defence	National security	
7. Recreation, culture and social protection	Social protection, culture and recreation	Culture and recreation
		Gender, children & social
		Youth
		Sports
8. Housing and community amenities	Environmental protection, water and housing	Environment
		Mineral resources
		Water & irrigation
		Housing
		Community Housing

Recurrent Expenditure	
Personnel Expenses	<ul style="list-style-type: none"> • Basic Salaries – Permanent Employees • Basic Salaries – Temporary Employees • Personal Allowances – part of salary • Personal Allowances – reimbursements
Utilities, Supplies & Services	<ul style="list-style-type: none"> • Electricity, water, telephone, and other facility expenses
Foreign Travel & related exp	<ul style="list-style-type: none"> • Foreign travel and subsistence and other transportation costs
Other recurrent costs	<ul style="list-style-type: none"> • Communication, supplies and services • Domestic travel and subsistence and other transportation costs • Printing, advertising and information supplies and services • Hospitality, supplies and services • Specialised materials and supplies • Office and general supplies and services • Fuel, oil and lubricants • Routine maintenance – vehicles and other transportation equipment • Routine maintenance – other assets
Development Expenditure	
	<ul style="list-style-type: none"> • All expenditure on all durable assets needed to support service delivery