

COUNTY GOVERNMENT OF WEST POKOT



Telephone: 053-201-4000
Email: @westpokot.go.ke
website: www.westpokot.go.ke



WEST POKOT COUNTY
P.O BOX 222-30600
KAPENGURIA.

COUNTY TREASURY

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28th August, 2023

COUNTY TREASURY CIRCULAR NO. 1 (2023)

TO: ALL COUNTY EXECUTIVE COMMITTEE MEMBERS
ALL ACCOUNTING OFFICERS

RE: GUIDELINES FOR THE PREPARATION OF THE MEDIUM-TERM EXPENDITURE FRAMEWORK (MTEF) BUDGET FOR THE PERIOD 2024/2025 – 2026/2027

I. INTRODUCTION

1. This circular is issued according to section 128(2) of the Public Finance Management (PFM) Act, 2012 which states that “Not later than the 30th August in each year, the County Executive Committee 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.”

Purpose

2. The purpose of this circular is to provide guidelines to county departments on processes, procedures and timelines to be followed when preparing the FY

2024/25 and Medium-Term Budget. Section 128(3) of the Public Finance Management Act, requires County Executive Committee member for finance to include in the circular:

- a) 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.
- g) Any other information relevant to the budget process.

The circular outlines the following:

- a) Background to the FY 2024/25 and Medium-Term Budget.
 - b) Policy Priorities for the FY 2024/25 and Medium-Term Budget.
 - c) Timelines and requirements for key activities in the budget preparation process.
 - d) Institutional framework to guide the budget preparation process.
 - e) Form and content of budget.
 - f) Programme Performance Reviews.
 - g) Prioritization process and costing of programmes and projects.
 - h) Key policy areas and issues to be taken into consideration when preparing the budget,
 - i) Framework outlining procedures in which stakeholders and the public will participate in the budget process.
3. The guidelines apply to all county departments, county assembly and agencies at the county level.

II. BACKGROUND

4. The FY 2024/2025 and Medium-Term budget will be anchored on the county government's economic and transformation agenda as enshrined in the County Integrated Development Plan (2023-2027), the Fourth Medium Term Plan of Kenya Vision 2030, Bottom-Up Economic Transformation Agenda (BETA) and The Governor's Manifesto.
5. The FY2024/25 and the Medium-Term Budget is being formulated against an improving economic outlook albeit a slow growth recovery among economic sectors and regions. According to the latest forecast, Global GDP growth in 2023 and 2024 is projected to decline from 3.5% in 2022 to 3.0%.
6. The Kenyan economy is expected to remain resilient in 2023 and grow by 6.0% and maintain that momentum over the medium-term. This growth outlook will be supported by, a broad-based private sector growth, including continued strong performance of the services sector and recoveries in agriculture, while the public sector consolidates
7. Given the limited resources that the economy is likely to generate under the prevailing circumstances, Departments are required to prioritize and accommodate programmes within the available resource envelope.
8. The FY 2024/2025 and Medium-Term Budget will cover the following broad strategic areas;
 - a) Increase county agricultural and livestock productivity to promote employment creation and support Agro-processing & value chain.
 - b) Promote access to health sector through Expanding, upgrading and equipping of health infrastructure facilities, for a healthy county population that actively participates in social and economic activities. Including preparedness to mitigate emerging health issues.
 - c) Sustainable utilization of water, environmental conservation and natural resources management through climate change mitigation and adaptation and promoting inclusive green economy.

- d) Support investments in improving county roads and transport network to lower the cost of doing business, and improve county competitiveness and productivity.
- e) Increase access, retention and transition of students in learning institutions.

III. SPECIFIC GUIDELINES

9. The following are the specific guidelines to be followed in the preparation of FY 2024/25 and the Medium-Term Budget proposals.

(i) *Timelines and Requirements for Key Activities in the Budget Process*

10. The budget process involves preparation of key policy documents for approval by County Executive and Assembly. In this regard, the following policy documents will require to be prepared and approved within the time frames outlined in the Public Finance Management Act, 2012 and Regulations, 2015:

- County Annual Development Plan
- County Budget Review and Outlook Paper
- Sector Budget Proposals
- County Fiscal Strategy Paper
- County Debt Management and Strategy Paper
- Supplementary budget estimates
- Programme Based Budgets and supporting details
- Appropriation Bill
- Finance Bill
- County cash flow projections.

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

12. The priorities outlined in the CIDP (2023-2027) and the Fourth Medium Term Plan of Kenya Vision 2030 will guide the development of sector priorities, policies, plans and monitoring and evaluation processes for FY 2024/2025 and

Medium-Term budget with a view of achieving economic transformation for a shared prosperity.

(ii) ***Bottom-up Economic Transformation Agenda (BETA)***

13. The FY 2024/25 and the Medium-Term Budget will focus on the implementation of the Bottom-up Economic Transformation Agenda (BETA). This is geared towards economic turnaround and inclusive growth and aims to increase investments in at least five sectors envisaged to have the largest impact on the economy as well as household welfare. These include Agricultural Transformation; Micro, Small and Medium Enterprise (MSME); Housing and Settlement; Healthcare; and Digital Superhighway and Creative Industry
14. To create fiscal space and guarantee appropriate phasing out of expenditure programmes, Sector Working Groups will be required to conduct a thorough review of all proposed county departmental Budgets for FY2024/2025 to ensure that they are not only directed towards improving productivity but also aligned to the achievement of the objectives of the BETA plan either directly as ‘drivers’ or indirectly as ‘enablers’.
15. All Accounting Officers are also requested to analyze all pending ongoing projects that require additional funding in FY 2024/25. This should be prioritized for funding in the Sector Working Group Reports and subsequently the budget for FY 2024/25.

(iii) ***Institutional Framework to Guide the Budget Process***

16. Prioritization and formulation of budget proposals will be through Sector Working Groups (SWGs). SWGs are tasked with ensuring that proposed programmes and projects are in conformity with priorities outlined in the CIDP (2023-2027), governor’s manifesto, and reports from public participation. Sectors are organized according to classification of functions of Government but customized to devolved functions. The devolved functions have been classified to eight sectors namely;
 - a) **Agriculture and Rural Development (ARD)**; (Livestock, Veterinary services and Fisheries, Agriculture and Irrigation, Lands, Housing, Physical planning and Urban Development)

- b) **Energy, and Infrastructure;** (Public Works, Transport and Infrastructure,)
- c) **General Economic and Commercial Affairs;** (Trade, Industrialization, Energy and Cooperative Development)
- d) **Health;** (Health and Sanitation)
- e) **Education;** (Education and Technical Training)
- f) **Public Administration and Intergovernmental Relations;** (Finance and Economic Planning, County Public Service Management, ICT and Devolved Units, Office of the Governor, Special programmes, County Attorney and the County Assembly)
- g) **Social Protection, Culture and Recreation;** (Youths Affairs, Sports, Tourism, Culture and Social Services)
- h) **Environmental Protection, Water and Natural Resources;** (Department of Water, Environment, Natural Resources and Climate Change)

17. The structure and terms of reference of Sector Working Groups shall be provided in Annex 6

18. Accounting Officers are reminded that the SWGs remain central in guiding the prioritization and resource allocation for planned programmes/projects. Departments are therefore required to fully participate in their relevant Sector Working Groups and bid for resources within the available ceilings

(iv) Programme Performance Reviews (PPRS)

19. Departments are expected to undertake a detailed assessment of the progress achieved towards the realization of the targeted outcomes and outputs after the implementation of the FY 2020/21 to FY 2022/23 Budgets. The assessment should entail analysing the previous budgetary allocations, actual expenditure and achievement of actual outputs and outcomes.

20. The PPRs reports should indicate both financial and non-financial indicators of performance for each programme. The report should provide progress of both domestically and externally financed projects within a programme (see format for presentation in Annex 2). In addition; the review should focus on efficiency and effectiveness towards the achievement of programme outcomes. Accounting Officers should ensure that previous Programme Performance,

outstanding commitments, implementation experiences and lessons learnt form the basis for guiding resource allocations in the Medium-Term

21. The Programme Performance Expenditure Review Process will be used to determine MTEF budgetary allocations by assessing whether value for money has been obtained in previous allocations, which Programmes are to be given priority in terms of funding and whether it will be prudent to discontinue some projects. This is expected to contribute towards an efficient and effective way of allocating resources towards the realization of the objectives of Vision 2030.

IV. FORM AND CONTENT OF THE BUDGET

i Programme-Based Budgeting (PBB)

22. In accordance with Section 38 (1) (b) (v) of the PFMA 2012, budgets are presented and appropriated by the County Assembly in Vote and Programme form. County Departments, Agencies and the County Assembly are expected to define programmes with clear objectives (which usually refer to outcomes), and linked to outputs, performance indicators and targets. The programmes for 2021/2022 – 2023/2024 MTEF period will be refined to align to the county government structure, composition and policy priorities. Program performance indicators should mainly be indicators of program outputs (services provided) and outcomes (effectiveness). 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 be confined within a single department and all functions should fall within the programmes identified. Service delivery units with no clear outputs, key performance indicators and targets should not be considered for funding.

Programme Based Budgeting ensures resources are aligned to deliver specific outcomes that are in line with the County Development agenda. This ensures resources are attached to results. The County Treasury will enhance the capacity of the Sector Working Groups to facilitate preparation of detailed Program Based Budgets for the MTEF period

23. Accounting Officers should ensure that in designing programmes, each function or activity undertaken is included in relevant programmes. In particular, care should be taken to ensure that:

- a) There are no crosscutting activities or functions which are not assigned to respective programmes;
 - b) Each programme has a distinctive name that reflects the overall objective of a programme; and
 - c) There is no duplication of programme names used by other departments.
24. In cases where county departments and agencies have more than one programme, an additional programme should be created to cater for management and administration overhead costs which cannot be attributed to only one programme. Such a programme should be confined to common services such as general administration, financial services, accounting, internal audit, procurement, planning services, human resource management and ICT services which are not programme-specific.

25. In preparing the narrative justification portion of the programme budget (context for budget intervention), county departments and agencies are required to include a description of the main services (outputs) provided by the programme, a statement of the programme's overarching objective, a brief discussion of cumulative programme achievements over the previous MTEF period, and a brief description of the achievements expected in the next year. A description of critical issues, concerns, and summary of implementation plans should also be included.

ii Developing "Rolling" Three-Year Medium-Term Budget Estimates

"Rolling" Three-Year Medium-Term Budget plan, the first-year estimates form the starting point for next financial year budget estimate. Budget planning process will include estimate of expenditures and revenues for the two outer years. County Departments and Agencies have in the past paid little attention to the two outer years of the MTEF Period. Sectors are urged to project the budget proposals for the outer years and ensure they are within the ceilings provided. The accounting

officer should note the ceilings of outer years remain binding in accordance to the Public Finance Management Regulation, 2015.

V. PRIORITIZATION, ALLOCATION OF RESOURCES AND BUDGET PROPOSALS FOR THE MEDIUM TERM

26. The following criteria will serve as a guide for allocating resources:

- Linkage of the programme with the objectives and priority programmes/interventions in the CIDP (2023 – 2027), the Governor’s manifesto and public participation;
- Programmes that enhance value chain and linkage to BETA priorities;
- County Executive Decisions;
- Linkage of the programme with the priorities of Medium-Term Plan IV of the Vision 2030;
- Completion of ongoing projects, stalled projects and payment of verified pending bills;
- Degree to which a programme addresses job creation and poverty reduction.
- Degree to which a programme addresses the core mandate of the departments.
- Programmes that support mitigation and adaptation of climate change.
- Cost effectiveness, efficiency and sustainability of the programme; and
- Requirements for furtherance and implementation of the Constitution.

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

- The sector working group should thoroughly analyse the base line expenditure and remove all the once off expenditure for the previous years;
- The sector working groups should identify the programmes/projects that are of low priority to realize savings which should be directed to high priority programmes that promote social-economic development;
- The sector working groups are also required to introduce mechanism of efficiency savings in their budgets. This is intended to ensure that funds are directed to service delivery, rather than non-essential spending. Efficiency

savings can be achieved through reducing operating costs and non-service delivery activities and should be considered for all programmes;

- The sector working groups are also expected to provide a detailed explanation for the rescheduling of projects in case the rescheduling has been done. County departments and Agencies should also state the savings and financial implications of rescheduling projects and activities; and
 - County agencies whose proposed expenditure and investment programmes are to be financed from the Budget of the parent department should indicate so and SWGs should ensure that their proposals are accommodated within the respective sector ceilings. These agencies include the County Public Service Board, Kapenguria Municipality, Chepareria Municipality and The Special Programmes.
28. Accounting officers are directed to ensure that development expenditure allocation is not lower than 30 per cent of total county revenue and that total allocation for personnel emoluments does not exceed 35 per cent of total county revenue.

VI. PUBLIC PARTICIPATION AND STAKEHOLDER INVOLVEMENT

29. Public participation and involvement of other stakeholders in the MTEF budget process is an essential and a constitutional requirement. The PFM Act mandates the CECM in charge of Finance to ensure adequate engagement of all stakeholders in the whole budget process. As we prepare the FY 2024/25 programme based budget we will enhance the process by;
- Ensuring that all resources implemented both by the County Government, National Government and other development partners are mapped with GIS. These maps will guide in prioritization of projects and interventions in FY 2024/25.
 - Encouraging the community to prioritize cross ward projects that will be more impactful.
 - Supporting the development/project management committees to have continuous all year around engagement

- Strengthening the SWGs to enhance multi-sectoral engagement in the budget process.
 - Strengthened county feedback mechanisms to ensure issues and feedback raised by communities and other stakeholders are used to enhance service delivery.
30. Sectors working groups should identify its critical stakeholders and engage them in programme prioritization. Such engagements should be documented for reference purposes. Further, Sector Working Groups should ensure that the County Executive Committee Members in the relevant sectors are briefed and approve the sector budget proposals before they are submitted to the County Treasury. SWGs should confirm the extent to which Departments Budget Proposals have inputs from stakeholders

VII. PREPARATION AND SUBMISSION OF BUDGET PROPOSALS

31. Sector Chairpersons are requested to ensure that all activities of Sector Working Groups are completed on scheduled timelines, including the drafting of Sector Budget Proposals. The proposals should be ready for submission to the County Treasury not later than **8th January 2024**.

VIII. BUDGET CALENDAR

32. Accounting Officers are required to strictly adhere to the timelines provided to ensure timely preparation and implementation of the budget. The Budget Calendar is found in Annex 1 of this Circular.

IX. FY 2023/2024 BUDGET IMPLEMENTATION GUIDE

a) *Budget Implementation Issues*

33. Accounting Officers are required to ensure the following measures are adhered to;
- i. To be able to deliver the envisaged results, all Accounting Officers should enhance their service delivery mechanisms, to ensure the services are responsive to the needs of the citizenry and are fully decentralized at the

- Sub Counties and wards. The County will strengthen the performance management systems and ensure full implementation of service charters
- ii. Timely commencement of the procurement process especially preparation of Bills of Quantities to ensure that funds meant for this fiscal year are utilized before 30th June 2024.
 - iii. Establishment of departmental budget implementation committees
 - iv. Strengthen project supervision to ensure adherence to set standards according to the bill of quantities.
 - v. Departments should ensure Monitoring and evaluation is done regularly to ensure that projects meet the objectives, to promote effectiveness and efficiency in the budget process.
 - vi. All projects should have signages showing the funding agency, contractor and the expected completion time and other valuable information.
 - vii. All conditional grants and donor funds must be utilized and accounted for as per the donor guidelines and regulations and all reports should be prepared on time to avoid any issues with the donors.

b) ***Commitment Control***

34. Accounting Officers are required to strictly ensure that no commitments are entered without adequate budgetary provision. In addition, Accounting Officers should ensure that unauthorized, irregular and wasteful expenditure are avoided, and corrective steps are taken where such expenditure has been incurred including disciplinary action against any public officer who has committed an act of financial impropriety.

c) ***Reallocation of funds and Pending Bills***

35. Accounting officers should familiarize themselves with the provision of section 43 (1), (2) and (3) of Public Finance Management act, 2012 on reallocation of funds. Reallocation should only be allowed to cater for urgent and unforeseen expenditures that may arise during budget implementation. However, such reallocation should not result in the alteration of the original priorities in the program. Under no circumstance should re-allocations account for more than 10 percent of the total expenditure approved for programme or sub-vote for a given

fiscal year. Accounting officers should also note that reallocation must not be from core poverty interventions and capital expenditures.

36. The Government is committed to ensuring that all eligible pending bills are paid for in FY 2023/24. In this regard, departments and agencies should ensure proper documentation for the pending bills is forwarded to the County Treasury to facilitate payments. All bills and projects carried forward should be submitted by latest 2nd September 2023, without fail. The payment for the pending bills will be treated as priority

d) *Supplementary/Additional funds*

37. The procedure for providing additional funding is spelt out in Article 223 of the constitution and section 44 of the Public Finance Management Act, 2012. The budget for FY 2023/2024 has been formulated under tight fiscal frame work and consequently Accounting Officers should avoid applying for supplementary funding outside the budget framework approved by the County Assembly. Funding of any additional budgetary request must be done within the overall fiscal framework which will entail rationalizing the budget to realize savings.

X. CONCLUSION

38. 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.



PAUL P'KUKOT WOYAKAPEL

CECM- FINANCE AND ECONOMIC PLANNING

**Copy to: H.E. Simon Kitalei Kachapin CBS, EGH
Governor West Pokot County**

H.E. Robert Kommolle
Deputy Governor

Hon. Fredrick Kaptui
Speaker, County Assembly

Jonathan Siwanyang
County Secretary

ANNEX 1: FY 2023/2024 MTEF BUDGET CALENDAR

ACTIVITY	RESPONSIBILITY	TIME FRAME /DEADLINE
Prepare and Issue County Treasury Circular	CECM Finance and Economic Planning	28 th August 2023
Preparation of Annual Development Plan for FY 2024/2025	Chief officers and directors Planning and Budget	30 th August 2023
Submission of Annual Development Plan for FY 2024/2025 to County Executive Committee	CECM Finance and Economic Planning	25 th August 2023
Submission of Annual Development Plan for FY 2024/25 to CBEF	CECM Finance and Economic Planning	25 th August 2023
Submission of Annual Development Plan for FY 2024/2025 to County Assembly for approval	CECM Finance and Economic Planning	30 th August 2023
Review and Estimation of Resource Envelope and Determination of Policy Priorities	CECs and SWGs	21 st August 2023
Submission of CBROP to County Executive Committee	CECM Finance and Economic Planning	27 th September 2023
Submission of CBROP to County Assembly for approval	CECM Finance and Economic Planning	13 th October 2023
Preparation of 2023/2024 County Wage Bill	Director Human Resources and Director Economic Planning and Budget	11 th December 2023
Joint Meeting, CBEF, MCAs, Sub County & Ward Administrators for Participatory Budgeting Training and Preparation of Public Participation Schedule & Venues	Director planning and Budget and Chairperson Budget Appropriation Committee	18 th December 2023
Convene Sector Working Group Meetings and Preparation of Sector Reports and Draft Budget Estimates	Chief Officers & Directors Planning and Budget	5 th January 2024
Publicize Public Participation Schedule	Director planning and Budget and Ward Administrators	8 th January 2024
Ward Level Public Participation - All 20 Wards	Director planning and Budget and Ward Administrators	22 nd January 2024
Sector Hearing on Sector Budget proposals	Chief Officers, County Assembly Clerk County Assembly Sectoral Committee Chairs	6 th February 2024
Release of 2024/2025 Budget Policy statement	National Treasury	15 th February 2024
Draft County Fiscal Strategy Paper and County Debt Management Strategy Paper	Director Planning and budget	19 th February 2024

ACTIVITY	RESPONSIBILITY	TIME FRAME /DEADLINE
Submission of CFSP and CDMSP to County Executive for approval	Director Planning and budget	22 nd February 2024
Submission of CFSP to County Assembly for Approval	CEC Finance and Economic Planning	25 th February 2024
Presentation of County Fiscal strategy Paper to CBEF	CECM-Finance	26 th February 2024
Submission of County Debt Management Strategy Paper to County Assembly	CEC Finance and Economic Planning	26 th February 2024
Adoption of County Fiscal Strategy Paper	County Assembly Budget and Appropriation Committee	11 th March 2024
Preparation of Draft Budget Estimates by departments	Directors and Technical Staff	26 th March 2024
Submission of draft budget reports to Budget office	Departments and director planning and Budget	29 th March 2024
Consolidate and Review of Draft Budget Proposals	Director planning and Budget	9 th April 2024
Interrogation, Review and Harmonization of Departments Draft Budget Estimates	Director planning and Budget and Head of Accounting	16 th April 2024
Submission of Consolidated Draft Budget Estimates to County Executive	CECM Finance and Economic Planning	22 th April 2024
Submission of Budget Estimates to County Assembly	CECM Finance and Economic Planning	26 th April 2024
Report on Budget Estimates from County Assembly	County Assembly Budget and Appropriation Committee	28 th May 2024
Consideration of Final Budget Estimates	CECM Finance and Economic Planning	12 th June 2024
Submission of Annual Cash Flow Projection for FY 2024/25	Head of Accounting and Principal Finance Officer	14 th June 2024
Approval of Final Budget Estimates	County Assembly	25 th June 2024
Submission of Appropriation Bill to Assembly	CECM Finance and Economic Planning	28 th June 2024
Approval of Appropriation Bill	County Assembly	28 th June 2024
Publication of the Budget Estimates	Director planning and Budget	17 th July 2024
Submission and Approval of the Finance Bill	C.E.C Finance and Planning and County Assembly	30 th September 2021

ANNEX 2: PROGRAMME PERFORMANCE REVIEW FY 2020/21-2022/23

ANNEX 2(A): REVIEW OF PROGRAMME PERFORMANCE FOR FY 2020/21 –2022/23

Table 2.1: Analysis of Programme Targets and Actual targets

Programme	Delivery Unit	Key Output	Key Performance	Planned Target	Achieved Target	Remarks
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			Indicators	2020	2021	2022	2020	2021	2022	
				/	/	/	/	/	/	
				21	22	23	21	22	23	
Name of Programme Outcome										
SP. I										
SP.2										
.etc										

ANNEX 2(B): ANALYSIS OF EXPENDITURE TRENDS FOR THE FY 2020/21 - 2022/23

Table 2.2: Analysis of Recurrent Expenditure (Ksh. Million)

Sector						
Vote.....						
Economic Classification	Approved Budget Allocation			Actual Expenditure		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Gross						
NET						
Compensation to Employees						
Transfers						
Other Recurrent						
Of Which						
Utilities						
Rent						
Insurance						
Subsidies						
Gratuity						
Contracted Guards & Cleaners Services						
Others specify.						

NB: Briefly explain reasons for the deviations between approved and actual expenditure

ANNEX 3: ANALYSIS OF PERFORMANCE OF CAPITAL PROJECTS

ANNEX 4: QUARTERLY PROGRAMME PERFORMANCE REPORT

Name of the Programme	Printed Gross Estimates (Ksh's.)			Exchequer Issues			Actual Expenditure			Implementation Status (% of total expenditure to approved estimates)
	Recurrent Estimates (Kshs.)	Development Estimates (Kshs.)	Total Approved Budget (Kshs.)	Recurrent Exchequer Issues (Kshs.)	Development Exchequer Issues (Kshs.)	Total Exchequer Issues (Kshs.)	Recurrent Expenditure (Kshs.)	Development Expenditure (Kshs.)	Total Expenditure (Kshs.)	
Eg water supply services	21M	106M	127M	6M	10M	16M	4M	8M	12M	12M/106M *100

ANNEX 5; FORMAT FOR PRESENTATION OF PROGRAMME BASED BUDGET (PBB)

Part A. Vision

Departments to outline their Vision

Part B. Mission

Departments to outline their Vision

Part C. Performance Overview and Background for Programme(s) Funding

This section is supposed to be a review of MTEF budgets for the FY 2023/24 should briefly discuss the following:

- *Departmental Performance Review including major achievements for the period; expenditure trends;*
- *Constraints and challenges in budget implementation and how they are being addressed; □ Ongoing programmes for FY 2023/24*
- *Planned priority objectives and outputs for the 2023/24 Budget (the context within which the budget is required)*
- *Clearly outline the department's role in achieving the County agenda for economic empowerment*

Part D: Programme Objectives/Overall Outcome

- (In this part, list all the programmes and their strategic objectives. Each programme to have only one strategic objective/outcome)
- Departments should edit the objectives to suit their intended outcomes

Part E: Summary of Expenditure by Programmes, 2024/25– 2026/267(KShs. Millions)

Programme	Supplementary Budget Estimates	Estimates 2024/25	Projected Estimates	
			2025/26	2026/27
Programme 1: (State the name of the programme here)¹				
SP 1. 1				
SP 1. 2.				
... N				
Total Expenditure of Programme 1				
Programme 2: (State the name of the programme here)				
Sub Programme (SP)	Supplementary Budget Estimates	Estimates 2024/25	Projected Estimates	
			2025/26	2026/27
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 (KShs. Million)

Expenditure Classification	Supplementary Budget Estimates	Estimates 2024/25	Projected Estimates	
			2025/26	2026/27
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				

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

Expenditure Classification	Supplementary Budget Estimates	Estimates 2024/25	Projected Estimates	
			2025/26	2026/27
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				

Part H: Details of Staff Establishment by Organization Structure

DEPARTMENT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2023/224		EXPENDITURE ESTIMATES				
			AUTHORIZED	IN POSITION	Actual 2023/24	2024/25	2025/26	26/27	
	Designation	Job Group							

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2024/25- 2026/237

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target(Baseline) 2023/234	Target 2024/25	Target 2025/26	Target 2026/27
Name of Programme Outcome:							
SP1.1							
SP.2							
SP.N							

ANNEX 6: TERMS OF REFERENCE FOR SECTOR WORKING GROUPS

- a) Ensure proposed programmes and projects are in line with the priorities of Vision 2030, CIDP 2023-2027 and MTP IV
- b) Coordinate the Departmental reviews in accordance with the guidelines,
- c) Identify and prioritize the programmes to be funded,
- d) Identify projects to be funded under Public Private Partnerships (PPP)
- e) Coordinate activities leading to the development of sector reports; Programme Based Budgets; and itemized budgets
- f) Undertake appraisals for proposed programmes and projects.

g) Analyze cost implications of the proposed programmes, projects and policies, and allocate resources to ministries, departments

ANNEX 7: MONITORING AND EVALUATION MATRIX

Programme Name										
Objective:										
Outcome:										
Sub Programme	Output	Performance Indicator (s) - KPI	Unit of Measure	Baseline value	Planned Target	Achievement	Data source	Responsible agency	Reporting frequency	Linkage to National & International Obligation (e.g. SDGs / Climate Change)

