

COUNTY GOVERNMENT OF NAKURU
MINISTRY OF FINANCE AND ECONOMIC PLANNING

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Ministry of Finance and Economic Planning
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Date: 28/08/2020

COUNTY TREASURY CIRCULAR NO. 1/2020

TO: ALL ACCOUNTING OFFICERS
MUNICIPAL MANAGERS
SECRETARY CPSB
NAKURU COUNTY

RE: **GUIDELINES FOR PREPARATION OF MEDIUM-TERM BUDGET FOR PERIOD 2021/22-2023/24**

A) PURPOSE

1) The Circular is issued in accordance to Section 128 of the Public Financial Management Act, 2012 to provide guidelines and procedures for preparing the FY2021/22-2023/24 medium term budget. The guidelines apply to all the County Government Departments, Entities, Municipal Boards and County Assembly.

2) The Guidelines provide information on the following: -

- i) Key policy issues to guide the proposal of Medium-Term Budget 2021/2022-2023/2024.
- ii) Key timelines and requirements for key activities for budget preparation process.
- iii) Form and content of budget and costing of the programme and projects.
- iv) The framework and procedure for the public participation in the budget process.
- v) Annual programme performance reviews.

B) BACKGROUND

3) Medium-Term Budget framework 2021/2022-2023/2024 is being prepared against the backdrop of weakened global economy. Global growth is projected to grow by minus 4.9 percent (-4.9 %) in 2020 and 5.4 percent in 2021 (IMF report, June 2020). However, the global outbreak and the rapid spread of the Covid-19 Pandemic and its negative impacts has led to contraction of the global economy with disastrous consequences. The Pandemic and the containment measures aimed at reducing the spread to save lives have disrupted the business environment, including international trade, leading to loss of livelihoods for significant proportion of the labour force. Further, locust invasion during the 2019-2020 farming season has threatened agrobased livelihoods and food security initiatives. The national GDP is projected to rise slowly in 2020 only by about 2.5 percent. As a result, mobilisation of nationally raised revenues is likely to be adversely affected due to deteriorating business climate.

The National Government has put in place “Post COVID-19 Recovery Strategy” measures which is expected to stimulate the national economy thereby culminating to a projected growth of 5.8 percent in 2021 and 6.5 percent by 2024.

4) Strategic Planning

The long-term development plan that is “Kenya Vision 2030” is implemented through the five (5) year Medium Term Plans. National priority of the “THE BIG FOUR AGENDA” in the MTP III 2018-2022 alongside the County Integrated Development Plan (CIDP 2018-2022) are the key reference development policy documents in current medium-term period 2018-2022. Therefore, preparation of the MTEF budget 2021/22-2023/24. The Department of Economic Planning is carrying out the Mid-Term Review of the CIDP which is expected to shape the implementation of the 2nd phase of the CIDP 2018-2022. In line with the CIDP 2018-2022, the programmes to be implemented through the budget, reflecting objectives and aspirations of both National and the County Government.

5) CORONA PANDEMIC

The global outbreak and the rapid spread of the Covid-19 Pandemic has led to contraction of the global economy with disastrous consequences. Evidently, the Pandemic and the swift containment measures, including closure of the airspace and borders, curfews and cessation of movements in some Counties among others, have not only disrupted our ways of lives and livelihoods, but to a greater extent business. These measures including enforcement of basic hygiene and social distancing were not only necessary but also timely as they have indeed stemmed a surge of infections and loss of lives. Our County has been greatly affected with people losing livelihoods especially those working in the flower, hospitality and transport industry. Further, the collection of Own Source Revenue has been affected due to the pandemic. The County Government has instituted measures to ensure that the citizens are not adversely affected. The measures include; Establishment of the Nakuru County Emergency Response Committee Co-chaired by the Governor and the County Commissioner with cascaded structure to the Sub-Counties; Continuous screening of travellers on transit for COVID-19 at the County boundaries; Decongestion of all major public transport terminals through relocation of bus parks; Decongestion of main markets through setting of new and alternative areas of operations; Food ration and distribution across 55 Ward worth more than Ksh 150 million; Purchase of drugs, non-pharmaceuticals and personal protective Equipment (PPE); More than 300 beds set aside (with a target of 1000 beds) in various facilities to accommodate patients in the event a need arise; There are 45 ventilators and 20 ICU bed set aside should the need arise for use by chronic cases; Training of more than 800 health care workers in both public and private facilities on corona virus Disease surveillance; Purchase and distribution of face masks hand and sanitizers; Fumigation and sanitisation of major urban areas;

The County will continue to enhance these measures for the safety of the citizens as advised by the Ministry of Health.

6) The Economic and Financial Policies to be undertaken by the County Government in the Financial Year 2021/22-2023/24 and Medium term will continue to focus on the implementation of the Programmes in the CIDP, the Mid Term Review Report of the CIDP, the ten pillars in the Governor's Manifesto and reviving the sectors greatly affected by the effects of COVID-19. The policies aim at consolidating the progress made in the priority areas within the existing fiscal framework. Priority will be given to programmes aimed at providing an enabling environment to the private sector, scaling up level of investment in Health Care, Road Infrastructure, water provision and reticulation, Early childhood and Vocational Training, promotion of value addition, revival of key Agricultural Sectors and sustainable environmental use. Priority attention will continue to be given to on-going policy initiatives and other strategic programmes in the allocation of resources.

C) SPECIFIC GUIDELINES

The following broad areas will guide the preparation of Medium-Term proposals.

Summary of Key timelines

- County Budget Review and Outlook Paper by 30th September 2020
- Departmental Sector Working Groups Report by 30th October 2020
- Public participation of the Fiscal Strategy paper by 31st January 2021
- Submission of Draft Departmental Budget estimates by 31st January 2021
- Submission of County Fiscal Strategy Paper by 28th February 2021
- Submission of Draft Budget by 10th April 2021 and to County Assembly by 30th April 2021
- Submission of the Finance Act by 30th April 2021 alongside Original Budget 2021/2022

Broad Framework for 2021/22-2023/24 Budget

7) The overall strategic priorities for County development, as contained in the CIDP 2018-2022, is to create a growth trajectory aimed at transforming the livelihoods of the people of Nakuru through increased productivity and value addition in

Agriculture, promotion and provision of universal health care, improved infrastructure and improved access to Early Childhood Education and Vocational Training.

8) In addition, the goal over the medium-term is to achieve economic prosperity for all by placing the County on the path of strong and resilient growth, initiating post COVID recovery strategies. Similarly, the social development policy goal is to achieve a fair and inclusive society, where all County residents enjoy equal social economic and political rights. Relating to environment, infrastructure and human settlements development, the goal of the policy is to safeguard the natural environment and ensure a resilient built environment.

9) Over the medium term, County Government's primary goal is to transform the economy that has been ravaged by the effects of the COVID 19 pandemic and infestation of the Locusts. This will be done through providing a conducive business environment, development of strategic infrastructure, investment in Agriculture, investment in human capital and a deliberate push towards industrialization through creation of special economic zones and active private sector involvement to create jobs and wealth and improve incomes, thereby improving the standard of living of County residents.

10) County Departments and Entities are required to align their respective medium-term Development plans, with the priorities of Government as reflected in MTP III, the CIDP 2018-2022 and informed by the outcome CIDP Mid Term Review. The respective Departmental Sector and Annual Development Plan (ADP 2018-2022) will serve as the basis for the preparation of the annual budget.

Focus of the 2021/22-2023/24 Budget

11) In FY 2021/22, the County Government will continue to pursue investment in Agriculture for value addition and food security, promote accessible and affordable healthcare, improve County physical and social infrastructure, increased reticulation

and access to clean water. Further the County Government will continue to direct resources to the development of social and economic infrastructure at Sub-County and Ward level through its priority programmes. Additionally, there will be scaling up of infrastructure projects in the areas of roads, drainage, public amenities and incorporating climate change issues in development. Further the County will improve Housing through Public Private partnerships

12) Sector Working Groups Convenors and Accounting Officers are urged to take leadership role in the entire budget preparation process. This is to ensure that all County Government priority programmes are fully reflected within the expenditure ceilings provided for each Department and Entity.

Legal and Regulatory Provisions

13) Following the approval of the County Attorney Act and Nakuru County Allocation Act, 2018, the County Treasury has initiated action for the allocation of resources to the Office of the County Attorney and to guide the identification of development projects at Ward levels.

14) Preliminary budget ceilings will be based on the County Budget Review and Outlook Paper (CBROP 2020) and shall be firmed up by County Fiscal Strategy Paper. The National division of revenue vide County Allocation of Revenue Act (CARA) and Division of Revenue Act (DORA) shall be key determinant of the final County Equitable share of revenue.

15) The County will continue to adhere to fiscal responsibility principles set out in the PFM Act 2012 and the enabling PFM (County Government) Regulations 2015. To this end allocation to development expenditure will be pegged to a minimum of 30% of the total budget while striving to maintain the wages and pending bills at sustainable levels.

Medium-Term Development Policies

16) The medium-term macroeconomic framework is informed by the following:

- ✓ The Kenya Vision 2030
- ✓ Medium Term Plan III and The "Big Four" Agenda
- ✓ County Integrated Development Plan CIDP 2018-2022 and Governor's Manifesto (2018-2022)
- ✓ PFM Act, 2012 and PFM (County Government) Regulations 2015
- ✓ County Revenue Allocation Act 2018.
- ✓ The outcome of the CIDP 2018-2022 Mid-Term Review.

17) The broad strategic objectives that are being pursued to support the achievement of the development programme. Specifically, the programmes and resource allocations Medium Term Budget will focus on the following pillars: -

- ✓ Development of both social and physical infrastructure.
- ✓ Promotion of value addition for agricultural produce, food security and environmental conservation.
- ✓ Promotion of equitable social economic development for County stability.
- ✓ Investment in quality and improvement to access to universal healthcare and early childhood education.
- ✓ Post COVID 19 recovery strategies

County Procurement Planning and Asset Disposal

18) The County Treasury wishes to bring to the attention of all Accounting Officers the new Procurement and Assets Disposal Regulations 2020 which are effective 2nd July 2020 vide Gazette notice 4957 of 9th July 2020. All new procurement commencing after 2nd July 2020 shall be based on the new Regulations 2020. Among others, the Regulations are expected to increase efficiency and effectiveness in `County Government Service delivery; Promotion of local content and enterprise; emphasis on prompt settlement of performed contracts (Procuring Entities shall henceforth be required to pay within 60 days for all performed contracts). The Directorate of

Procurement shall provide further guidance on implementation of the new Regulations.

Budget Execution and Budget Credibility

19) Initial reports on County Budget implementation for FY 2019/2020 have demonstrated weak performance in the execution of development budget although there have been improvements. Low budget execution and rolling of projects to subsequent financial year reveals weakness in fiscal capacity and puts doubt in the set budget targets. It should be noted that as prudent financial management envisages, budget performance shall be critical in final budget allocation procedures.

Key Dates and Timelines in the Budget Preparation Process

20) To finalize the key budget documents and submit it for approval by County Executive and County Assembly, Departments will be required to undertake a number of key activities as provided in the Budget Calendar for FY 2021/22 which is indicated in **Annex 11**. Accounting Officers are required to note the timelines and initiate action as required to ensure that key budget documents are prepared and submitted within the specific timelines.

Sectors and Working Groups

21) Departments are organized into Sectors based on the Classification of Functions of Government (COFOG) that allows Sector wide approach to planning and budgeting. The 8 sectors include the following;

- i) Agriculture, Rural and Urban Development (ARUD);
- ii) Energy, Infrastructure and ICT;
- iii) General Economic and Commercial Affairs;
- iv) Health;
- v) Education;
- vi) Social Protection, Culture and Recreation;

- vii) Environmental Protection, Water and Natural Resources;
- viii) Public Administration, National/International Relations.

The mapping of Departments/Entities into Sectors is provided under **Annex 1** of this Circular. Respective Sector Working Groups (SWGs) will be responsible for formulation and prioritization of Sector budget proposals. The structure, composition, terms and reference of Sector Working Groups is provided in **Annex 2** of this Circular.

Programme Performance Reviews (PPRs)

22) Programme Performance Reviews (PPRs) are essential to effective programme-performance budgeting. Accounting Officers are required to initiate action for their Departments to undertake PPRs in line with the guidelines. In undertaking PPRs, Departments are expected to do a detailed assessment of the progress achieved towards realization of the targeted outputs/outcomes after the implementation of the Medium-Term budgets 2017/18 – 2019/20. The Assessment should entail analysing the previous budgetary allocations, actual expenditure and achievement of actual outputs/outcomes.

The PPRs reports should provide both financial and non-financial indicators of performance for each programme. The report should provide progress of projects within a programme financed by local sources of revenue, conditional grants or external partners. In addition, the review should focus on efficiency and effectiveness towards the achievement of programme outcomes. Experiences and lessons learnt should form the basis for guiding expenditure allocations in the Medium-Term Budget. Accounting Officers should note that their respective Departments will only be allowed to bid for resources in their respective Sectors after the finalization of the PPRs. Departments will be required to present PPR reports prior to discussing the funding requirements with the Resource Allocation Panel. The guidelines and formats for undertaking Programme Performance Reviews are provided under **Annex 4** of this Circular.

Budget Classification, Chart of Accounts

23) Departments/Entities are to take note of the changes made by the National Government in the chart of accounts as advised by the County Treasury and budget using the chart of accounts rendered for the purpose which is accessible on IFMIS platform under the Hyperion budgeting module.

Programme Based Budgeting (PBB)

24) The Budget will continue to be presented by vote and programme in accordance with Section 12 of the Second Schedule of the PFM Act, 2012. Therefore, SWGs will be required to review their programmes and align them to the department's mandate. Departments/Entities who wish to revise should apply to the Department of Finance and Economic planning for consideration.

Departments/Entities should provide an update on key achievements and major deliverables, relating to the implementation of the projects/programmes of the 2017/18-2019/2020 budgets.

Measurement of the Budget Programmes and sub-programmes should be tabulated, with indicators and targets that directly measure the delivery of the stated outputs, based on the implementation of the appropriate standardized operations. Actuals for past years 2018/19 – 2019/20 should be provided as well as projections for 2022/23 – 2024/2025.

Preparation of 2021/22-2023/24 Budget Estimates

25) Departments/Entities SWGs will continue to be responsible for the preparation and submission of Departments/Entities budget estimates to the County Treasury. Accounting Officers should ensure that all functions or activities undertaken by Departments are included and relevant programme in particular area should be taken to ensure that: -

- a) A narration of budget programmes and sub-programmes delivered by Departments/Entities is provided. The budget programmes and sub programmes are expected to deliver the related policy outcomes to achieve

the needed impact as well as improve service delivery of the Departments/Entities within the context of their distinct mandate.

- b) For the outcomes, Departments/Entities are expected to include international obligations adopted the County. This include; indicators on Sustainable Development Goals (SDGs), Blue economy, which fall within their mandate.
- c) There are no cross-cutting activities or functions that are not assigned to respective programme.
- d) Each programme has a unique name that, reflect an overall objective.
- e) There is no duplication of programme name among Departments.

CBROP and Indicative Budget Ceilings

26) The County Treasury will prepare the County Budget Review and Outlook Paper (CBROP) at the end of September 2020. The CBROP will provide baseline budget ceilings and should be used by Department/Entities in estimating their draft budgets. The final budget ceilings will be firmed in the CFSP 2021 for purposes of finalizing the budget to be submitted to the County Assembly by 30th of April, 2021.

Revenue Management

27) The focus of the County Government in the formulation of tax policy for the medium term will be to strike the right balance between local revenue mobilization for development and designing an attractive tax regime that promotes local and foreign investment in an economy that is still recovering from the effects of the COVID 19 pandemic.

Revenue Targets

28) Departments /Entities are required to prepare, and submit their medium-term estimates of own source revenue including Facility Improvement Fund (FIF) to the Revenue Mobilization unit of the Department of Finance and Economic Planning. Departments/Entities shall make use of actual historical revenue data past performance to establish the Estimates for 2021/2022. The Medium-term revenue

estimates (2021/22-2023/24) shall be projected with the use of 2019/2020 as the base year in forecast revenue stream.

Budgeting for Recurrent Expenditure

Personnel Budget, and procedure for Recruitment/Replacement

29) Departments/Entities are to realistically budget for Compensation of Employees. Departments/Entities are required to strictly adhere to the policy directive that staff strength should be kept at recommended levels as per the Staff Audit Report of 2018 with net increase not exceeding the agreed ceiling. Departments/Entities are to note that only personnel emoluments related to allowances should be budgeted for under Compensation of Employees. All service delivery allowances such as the following must be budgeted for under Goods and Services.

- ✓ Committee allowances including for Audit Committee, CBEF etc
- ✓ Training Allowances (allowances paid to staff on courses);
- ✓ Procurement and Evaluation/Entity Tender Committee allowances.

30) Departments/Entities are still required to adhere to the requirement of obtaining financial clearance before recruitment/replacement into the County Public Service. Departments/Entities must budget appropriately for recruitment, re-engagement and contract appointment. This must be subject to the number of retirees and staff who have exited in the current year.

31) As part of the process of obtaining financial clearance and to ensure the speedy consideration of request for replacement of staff in critical and under staffed areas, all Departments/Entities are required to submit a list of staff who will retire in 2021/22 using the template attached as in **Annex 10**. Replacement can only be made in the year an employee exits the payroll. Under no circumstance will the County approve financial clearance if budgetary provisions are not made.

Use of Goods and Services

31) Departments/Entities are to budget using the Charts of Accounts and within the tentative ceilings to be provided in the CBROP. In budgeting for Goods and Services, Department/entities should give top priority to their critical requirements and take note of the following:

- ✓ All Departments/Entities are required to budget appropriately for the non-discretionary expenditures and payment of utilities especially in the case of electricity, water and telephone as well as Internet charges as no budgetary allocation will be made for centralized payment.

Budgeting for Capital Expenditure

32) Departments/Entities are expected to give priority to on-going and multiyear ongoing capital projects as a first charge on their capital budget in compliance to Section 55 of PFM (County Government) Regulations 2015, and indicate the proposed funding sources for all projects. In budgeting for capital expenditure, consideration should be given to upgrading and maintenance of physical infrastructure such as property, existing buildings and equipment. New capital projects of Departments/Entities should be informed by the ADP 2021-2022, CIDP 2018-2022 and the projects that support the National "Big Four Agenda" in line with the provisions in Section 125(1)(a) of the Public Financial Management Act, 2012.

Capital Project Selection and Budgeting

33) In furtherance of Regulation 55 of the PFM (County Government) Regulations 2015, the following instructions are hereby issued.

- ✓ Capital expenditure budgeting for projects in the medium term 2021/22-2023/24 shall cover the prioritised list of completed and on-going projects as of end June, 2021. This is to ensure that the County does not incur more pending bills.

- ✓ Departments/Entities requesting for project funding should ensure that the projects have been prioritized in the Annual Development Plan (2021/22) taking into consideration the following criteria:
 - a) Projects are aligned to the County and Sector development plans;
 - b) Project that are 100 percent complete but have outstanding balances to be paid should be the first charge on the Departments/Entities budget.
 - c) Development partner projects that require counterpart funding;
 - d) Projects that require complementary works, equipment supply and some expansion works are prioritised and budgeted for.
- ✓ Departments/Entities requesting for project funding shall indicate if the project has received the necessary regulatory approvals and ensure that detailed resource requirements including funding sources and personnel to operationalize the project are planned e.g. specialized plant operator for road machinery.
- ✓ Departments/Entities are to prioritise all multiyear and completed projects for which full payment have not been made. Where there are additional resources to take on new projects, Departments /Entities are also entreated to invest in income generating projects to expand their internally generated revenue base.
- ✓ New projects can only be considered where there is sufficient fiscal space after allocations for the implementation of ongoing projects have been made within the capital budget ceilings of the Departments/Entities. Departments/Entities are to note that the prioritised projects within the MTEF shall be the basis for the capital expenditure discussions at the 2021/22 Budget Hearings.
- ✓ Departments/Entities must ensure that new projects presented for funding have a concept note and/or a pre-feasibility study report, Departments/Entities must therefore plan the cost of developing a project including prefeasibility study and full feasibility study as part of the project investment cost, and budget appropriately for the pre-investment studies as part of the annual budget as well as budget for forward recurrent expenditure estimates for the said projects.

34) Before a new project is included in the budget, Departments/Entities must ensure that:

- ✓ All precedent conditions are fulfilled, including land acquisition.
- ✓ Detailed designs are completed and relevant approvals obtained where applicable;
- ✓ Ensure that detailed resource requirements including funding sources and Personnel to operationalize the project are planned for;
- ✓ The project's operation items and cost is identified and budgeted

Multi-Year Expenditure Commitments

35) Departments/Entities are advised not to make multi-year commitments without the Complying with provisions of Regulations 55(1) of PFMA of 2012 and making such disclosures to the County Treasury. Departments/Entities should ensure that ongoing multi-year projects are allocated adequate funds in accordance with the signed contract/project terms within the resource envelope of the Medium-Term Expenditure Framework (MTEF) before new projects are allocated budgetary resources.

Budgeting for Municipalities

36) The Municipal Managers will undertake the preparation of their annual budget proposals in compliance with Section 175 of the PFM Act 2012 and as guided by the contents of this Circular and will on the basis of the attached prescribed format in the appendices. The Municipal Manager will ensure that the budget has been approved by the Municipal Boards before their submission to the County Treasury within the stipulated time frames.

37) The Municipal budgets shall be in form of programme and sub programme approved by the County Treasury and shall include the current services budget representing the cost of maintaining the urban area at current levels as guided functions devolved from time to time as outlined in the Municipal Charter. The

Municipal Manager shall carry out public participation during the preparation of the budget as outlined in the Second Schedule of the Urban and Cities Act.

Sector Hearings

38) Sector hearings will be conducted for all Sector Working Groups in the month of November, 2020 as indicated in **Annex 6**. The Sector hearings provide the opportunity to ensure quality and also verify that programmes and projects outlined in the budget are in line with the CIDP 2018-2022, ADP 2021/22 and the sector proposals. All Departments are required to participate.

Budget Hearings

39) Budget hearings would be organized for Departments/Entities as indicated in **Annex 7**. Departments/Entities must adhere to the timelines communicated as per the attached timetable. Departments/Entities are required to submit the following inputs which will form the basis of the discussions:

a) Compensation:

- ✓ Payroll information
- ✓ Justification for compensation related allowances;
- ✓ Plans for promotion and implications on the budget;
- ✓ Succession management plans and financial implications; and
- ✓ New recruitments and implications on the budget/evidence of financial clearance.

b) Goods and Services Expenditure

- ✓ Details on key programmes and the cost implications

c) Capital Expenditure

- ✓ Details of all outstanding commitments as per **Annex 9**.

- ✓ List of multiyear projects, (disaggregated by funding source) contract sum, variations, status of implementation, payment to date and proposed allocation for 2021/2022 and the medium term;
- ✓ New projects (cost of project and proposed allocation for the medium term);

Departments /entities should submit hard copies of their inputs as stated above with reference to Sector reports budget estimates generated from the Hyperion and power-point presentations to the Budget office (County Treasury), five working days before their scheduled hearings in hard and Soft copies.

Departments/Entities Training on MTEF PBB and Budget Guidelines

40) A training, as per **Annex 5** will be held for Departments/Entities to update officers on the constraints and additional information included in the Guidelines as well as emerging issues on compensation to employees. The training will also highlight the linkage between budget and CIDP as well as the alignment annual development plan Indicators.

Budget Submission/Approval

41) Section 30(1)(a) of the PFM Regulations 2015 stipulates the time frame for submission of the initial estimate to the County Treasury in the month of January. The information submitted therefore should be accurate and reliable. In this respect and pursuant to Section 33(1) each Accounting Officer should cause their proposed budget estimates to be examined and reported on by the Internal Audit of the County Government before they are submitted to the County Treasury. The County Government Department shall re-adjust the submitted estimates after the approval of the County Fiscal Strategy Paper and submitted their estimates for financial year (N + 1) (N + 2) (N + 3) on 31st March, 2021. The sector Chairpersons are required to ensure that all activities of the SWG including Sector report draft budget proposals are completed and submitted by 30th January, 2021 as provided in Section 30(1)(a)

of the PFM Regulations 2015. The Sector report submitted to the County Treasury should include printed estimates for the current year, year (N) and two years (N + 2) (N + 3).

42) Budgets should be approved by CECs and Accounting Officers with respect to Departments and Municipal Boards and Municipal Managers in the case of Municipalities and subsequently submitted to County Treasury by 31st January, 2021. This is a requirement and mandatory in compliance with Section 30(6) that requires submission to the CEC Members of budget estimates.

Public Participation and Stakeholder Involvement

43) Public participation and involvement of other stakeholders in the Medium-Term Budget process is essential and is a Constitutional requirement. The SWGs should identify their critical stakeholders including the Development Partners and engage them in programme prioritization. The participation/consultation processes should be documented for reference purposes. In the light of COVID-19 Government Health protocols SWGs should adopt ingenious strategies for fulfilling public participation requirements including holding of virtual meeting in engagement of stakeholders.

CONCLUSION

Accounting Officers, Municipal Managers should adopt cost effective measures in preparing the 2021/22-2023/24 budget to enable Government derive maximum results from the interventions currently being implemented in their respective Departments and Municipalities. In connection with the above, Departments and Municipalities should allocate adequate resources to key priority programmes and initiatives and avoid spreading resources thinly across programmes.

Heads of Departments and County Entities are urged to take ownership and lead the entire budget preparation process in order to ensure that all Government priority

programmes are fully reflected within the expenditure ceilings provided for each covered Department/Entity.

Finally, Accounting officers are required to ensure strict adherence to the 2021/22 – 2023/24 MTEF Budget Guidelines and bring the contents of this Circular to the attention of all Officers working under them.



DR. PETER KETYENYA

CEC – FINANCE AND ECONOMIC PLANNING

C.C. H.E The Governor

County Secretary & Head of Public Service

All County Executive Committee Members

The Clerk to the County Assembly

ANNEX I
SECTOR COMPOSITION AND WORKING GROUPS FOR THE 2021/22 – 2023/24 MEDIUM TERM

NAME OF SECTOR	SECTOR COMPOSITION
Agriculture, Rural and Urban Development (ARUD)	Agriculture, Livestock and Fisheries
	Land, Physical Planning and Housing
Energy, Infrastructure and ICT	Roads, Public Works and Transport
	Department of ICT & E – Government
General Economic and Commercial Affairs	Trade, Industry, Marketing and Tourism
Health	Health Services
Education	Department of Early Childhood Education
	Department of Vocational Training
Social Protection, Culture and Recreation	Department of Youth and Sports
	Department of Culture, Gender and Social Services
Environmental Protection, Water and Natural Resources	Water, Environment, Energy and Natural Resources
Public Administration, National/International Relations	Office of the Governor and Deputy Governor
	Finance and Economic Planning
	Public Service, Training & Devolution
	County Public Service Board
	Naivasha Municipal Board
	Nakuru Municipal Board
	The County Attorney
	County Assembly

ANNEX 2
STRUCTURE, COMPOSITION, TERMS AND REFERENCES OF SECTOR WORKING GROUPS

1. The SWGs shall comprise the following:

- 1.1 Chairperson – One Accounting Officer chosen by consensus by other Accounting Officers within the Sector.
- 1.2 Sector Convener – Appointed by the Chief Officer/County Treasury.
- 1.3 Sector Co-Convener – Appointed by the Accounting Officer line Department.
- 1.4 Technical Working Group – Appointed by the Sector Working Group.
- 1.5 A SWG Secretariat – Secretariat comprising of Technical Officers from the Treasury and the relevant Department making up a sector
- 1.6 Representative from the Private Sector.

2. Terms of Reference for Sector Working Groups

SWGs are expected to ensure that proposed programmes and projects are in line with the priorities of the Vision 2030, Medium Term Plan III, “Big Four” Agenda, CIDP 2018-2022, Governor’s Manifesto/4 Key Agenda and the revised Mid term review report. Specifically, the terms of reference for SWGs will be to:

- 2.1 Review Sector objectives and strategies in line with the overall goals outlined in the Vision 2030, MTP III, “Big Four” Agenda, CIDP, Governor’s Manifesto/4 Key Agenda.
- 2.2 Identify the programmes and the necessary policy, legal and institutional reforms required.
- 2.3 Approve list of projects to be included and funded.
- 2.4 Analyze cost implications of the proposed programmes, projects and policies for the MTEF period.
- 2.5 Prioritize Sector Programmes and allocate resources appropriately in accordance with an agreed criteria and prioritization.
- 2.6 Thoroughly analyze the baseline expenditure and remove all one-off expenditure for the previous years.
- 2.7 Identify programmes/projects that are of low priority in order to realize savings which should be directed to the “Big Four” Plan, Governor’s 4 Key Agenda.
- 2.8 Allocate resources only to projects that have been fully processed (i.e. feasibility study done, with detailed designs, necessary approvals and land secured). The SWGs should also pay attention to the estimated equipment for each of the stages of project cycle.
- 2.9 Introduce mechanisms of efficiency savings in their budgets through reducing operating costs and non-service delivery activities.
- 2.10 Identify programmes and projects that may be funded under Public Private Partnership (PPP) arrangement.

- 2.11 The SWGs are expected to provide a detailed explanation for the rescheduling of projects which should include savings and financial implications of rescheduling projects and activities.
- 2.12 Coordinate activities leading to the development of sector reports and indicative Sector budget proposals.

ANNEX 3 SECTOR REPORT FORMAT

COVER PAGE

(Indicate Sector Title and the Focus Period)

TABLE OF CONTENTS

(Please ensure that Headings and Subheadings are identical to those in the report and should show each Chapter (1 to 7) showing logical sections and subsections using appropriate heading and numbering.)

EXECUTIVE SUMMARY

(Summarize Key findings and recommendations under this section)

CHAPTER ONE:

1.0 INTRODUCTION

- 1.1 Background
- 1.2 Sector Vision and Mission
- 1.3 Strategic Goals/Objectives of the Sector
- 1.4 Sub Sector and their Mandates
- 1.5 Role of Sector Stakeholders

(The introduction should briefly describe context; identify general subject; describe the problem or issue to be reported on; define the specific objective for the report; outline the scope of the report; and comment on any limitations of the report)

CHAPTER TWO

2.0 PROGRAMME PERFORMANCE REVIEW FOR THE MTEF PERIOD 2017/18-2019/20

- 2.1 Review of Sector Programmes/Sub-Programmes/projects-Delivery of Outputs/KPI/ targets (see **Table 1** on presentation of the information)
- 2.2 Expenditure Analysis
 - 2.2.1. Analysis of Programme expenditures (see **Table 2** on presentation of the information)
 - 2.2.2 Analysis of Programme expenditures by economic classification see **Table 3** on presentation of the information
 - 2.2.2 Analysis of Capital Projects (see **Appendix 1** and **Appendix 2** on presentation of the information)
- 2.3 Review of Pending Bills
 - 2.3.1 Recurrent Pending Bills
 - 2.3.2 Development Pending Bills

CHAPTER THREE

3.0 MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2021/22 – 2023/24

- 3.1 Prioritization of Programmes and Sub-Programmes
 - 3.1.1 Programmes and their Objectives
 - 3.1.2 Programmes, Sub-Programmes, Expected Outcomes, Outputs, and Key Performance Indicators for the Sector (see **Table 4** on presentation of the information)
 - 3.1.3 Programmes by Order of Ranking

- 3.2 Analysis of Resource Requirement versus allocation by Sector:
 - 3.2.1 Sector Recurrent (see **Table 5a** on presentation of the information)
 - 3.2.2 Sector Development (see **Table 5b** on presentation of the information)
 - 3.2.3 Analysis of Resource Requirement by sub sector (see **Table 5c and 5d** on presentation of the information)
 - 3.2.4. Programmes and sub-programmes Resource Requirement (2021/22 – 2023/24) (see **Table 6** on presentation of the information)
 - 3.2.5 Programmes and sub-programmes Economic classification. (See **Table 7** on presentation of the information)

- 3.3 Resource Allocation Criteria.

CHAPTER FOUR

4.0 CROSS-SECTOR LINKAGES

CHAPTER FIVE

5.0 EMERGING ISSUES AND CHALLENGES

CHAPTER SIX

6.0 CONCLUSION

This section should summarize the key findings of the report, as outlined in the discussion under the chapters 1-5 of the report. The conclusions should relate specifically to the report's objectives (as set out in the introduction); identify the major issues; be arranged in order of importance; be specific, and to the point; and be a list of numbered points

CHAPTER SEVEN

7.0 RECOMMENDATIONS

This section should outline future actions. The Recommendations should be action orientated, and feasible; Relate logically to the Conclusions; be arranged in order of importance; and be to the point

REFERENCES

This section should list the sources referred to in the report

APPENDICES

Appendices should contain information that is too complex to include in the report. You need to direct readers to this information, as in "Appendix A provides an overview of the Budget of Department X".

ANNEX 4
PROGRAMME PERFORMANCE REVIEW
(LIST OF TABLES)

Table 1: Sector Programme Performance Reviews

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2017/18	2018/19	2019/20	2017/18	2018/19	2019/20	
Programme									
Sub Programme									
XX 1									
XX 2									

Table 2: Programme/Sub-Programme Expenditure Analysis

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
PROGRAMME 1:						
Sub-Programme 1:						
Sub-Programme 2:						
TOTAL PROGRAMME 1						
Repeat as above for Programme 2, 3 etc.:						
TOTAL PROGRAMME.....						
TOTAL VOTE.....						

Table 3: Programme Expenditure Analysis by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
PROGRAMME 1:						
Current Expenditure:						
Compensation Of Employees						
Use Of Goods And Services						
Grants And Other Transfers						
Other Recurrent						
Capital Expenditure						
Acquisition Of Non-Financial Assets						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
Capital Grants To Governmental Agencies						
Other Development						
TOTAL PROGRAMME 1						
Repeat as above for Programme 2, 3 etc.:						
TOTAL PROGRAMME.....						
TOTAL VOTE.....						

Table 4: Programmes, Sub-Programmes, Expected Outcomes, Outputs and Key Performance Indicators for the Sector.

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2019/20	Actual Achievement 2019/20	Baseline 2020/21	Target 2021/22	Target 2022/23	Target 2023/24
Name of Programme Outcome									
SP 1.1									
SP 2									
...etc.									

Table 5a: Analysis of Resource Requirement versus Allocation – Recurrent

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT			ALLOCATION		
Sector Name		2020/21	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
Vote and Vote Details	Economic Classification							
xxx1	Compensation Of Employees							
	Use Of Goods And Services							
	Grants And Other Transfers							
	Other Recurrent							
TOTAL								

Table 5b: Analysis of Resource Requirement versus Allocation – Development

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT			ALLOCATION		
Sector Name		2020/21	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
Vote and Vote Details	Description							
xxx1	Acquisition Of Non-Financial Assets							
	Capital Grants To Governmental Agencies							
	Other Development							
TOTAL								

Table 5c: Analysis of Resource Requirement by Sub-Sector – Recurrent

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT			ALLOCATION		
MINISTRY/ DEPARTMENT		2020/21	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
Vote and Vote Details	Economic Classification							
xxx1	Compensation Of Employees							
	Use Of Goods And Services							
	Grants And Other Transfers							
	Other Recurrent							
TOTAL								

Table 5d: Analysis of Resource Requirement by Sub-Sector – Development

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT			ALLOCATION		
MINISTRY/ DEPARTMENT		2020/21	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
Vote and Vote Details	Description							
xxx1	Acquisition Of Non-Financial Assets							
	Capital Grants To Governmental Agencies							
	Other Development							
TOTAL								

Table 6: Analysis of Resource Requirement by Programmes and Sub-Programmes

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2021/22			2022/23			2023/24		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1:									
Sub-Programme 1:									
Sub-Programme 2:									
TOTAL PROGRAMME 1									
Repeat as above for Programme 2, 3 etc.:									
TOTAL PROGRAMME.....									
TOTAL VOTE.....									

Table 7: Programme and Sub-Programmes Allocation by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
PROGRAMME 1:						
Current Expenditure:						
Compensation Of Employees						
Use Of Goods And Services						
Grants And Other Transfers						
Other Recurrent						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Grants To Governmental Agencies						
Other Development						
TOTAL PROGRAMME 1						
SUB PROGRAMME 1:						
Current Expenditure:						
Compensation Of Employees						
Use Of Goods And Services						
Grants And Other Transfers						
Other Recurrent						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Grants To Governmental Agencies						
Other Development						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
SUB TOTAL SP 1						
Repeat as above for all programmes and Sub programmes.....						
TOTAL PROGRAMME.....						
TOTAL VOTE.....						

ANALYSIS OF PERFORMANCE OF CAPITAL PROJECTS (FY2017/18 - 2019/2020)

PROJECT DESCRIPTION	LOCATION	CONTRACT DATE	COMPLETION DATE	ESTIMATED COST TO COMPLETION	CUMULATIVE BUDGET ALLOCATION	COMPLETION STAGE (%)	SPECIFIC NEEDS TO BE ADDRESSED BY THE PROJECT
Programme:							
TOTAL							

Note: All HQ and Ward projects for the period under review. Please sort them per FY i.e. 2017/18, 2018/19 and 2019/20.

**ANALYSIS OF PERFORMANCE OF CAPITAL PROJECTS (FY2013/14 - 2019/2020)
CURRENTLY IN THE FY2020/21 BUDGET**

PROJECT DESCRIPTION	LOCATION	CONTRACT DATE	ESTIMATED COST TO COMPLETION	CUMULATIVE BUDGET ALLOCATION	ACTUAL PAYMENT TO DATE	COMPLETION STAGE (%)	SPECIFIC NEEDS TO BE ADDRESSED BY THE PROJECT	PROJECT STATUS (ONGOING/ ABANDONED)
Programme:								
TOTAL								

Note: All HQ and Ward Projects from FY2013/2014 - 2019/2020 that are in the Approved Budget. Please sort them per FY i.e. 2017/18, 2018/19 and 2019/20.

ANNEX 5
CAPACITY BUILDING ON MTEF PROGRAMME BASED BUDGET AND SECTOR REPORTS
(12TH – 16TH October, 2020)

DATE	TIME	SECTOR	SUB SECTOR
MONDAY	9.00am-11.00am	Energy, Infrastructure and ICT	Roads, Public Works and Transport
	11.30am-1.30pm	Energy, Infrastructure and ICT	ICT and E-Government
	2.30pm-4.30pm	Education	Early Childhood Education and Vocational Training
TUESDAY	9.00am-11.00am	Environment Protection, Water and Natural Resources	Water, Environment, Energy and Natural resources
	11.30am-1.30pm	General Economics and Commercial Affairs	Trade, Tourism, Industry and Cooperatives
	2.30pm-4.30pm	Social Protection, Culture and Recreation	Social Services, Culture, Youth and Sports
WEDNESDAY	9.00am-11.00am	Agriculture, Rural and Urban Development	Agriculture, Livestock and Fisheries
	11.30am-1.30pm	Agriculture, Rural and Urban Development	Lands, Housing and Physical Planning
	2.30pm-4.30pm	Health	Health Services
THURSDAY	9.00am-11.00am	Public Administration and International/National Relations	Public Service, Training and Devolution
	11.30am-1.30pm	Public Administration and International/National Relations	County Public Service Board
	2.30pm-4.30pm	Public Administration and International/National Relations	Municipal Boards
FRIDAY	9.00am-10.30am	Public Administration and International/National Relations	Office of the Governor & Deputy Governor
	11.00am-12.30pm	Public Administration and International/National Relations	Finance and Economic Planning
	12.30am-2.00pm	Public Administration and International/National Relations	County Assembly

ANNEX 6
REVIEW OF DRAFT SECTOR REPORT PROPOSALS
(3rd – 6TH NOVEMBER, 2020)

DATE	TIME	SECTOR	SUB SECTOR
MONDAY	9.00am-11.00am	Environment Protection, Water and Natural Resources	Water, Environment, Energy and Natural resources
	11.30am-1.30pm	General Economics and Commercial Affairs	Trade, Tourism, Industry and Cooperatives
	2.30pm-4.30pm	Social Protection, Culture and Recreation	Social Services, Culture, Youth and Sports
TUESDAY	9.00am-11.00am	Agriculture, Rural and Urban Development	Agriculture, Livestock and Fisheries
	11.30am-1.30pm	Agriculture, Rural and Urban Development	Lands, Housing and Physical Planning
	2.30pm-4.30pm	Health	Health Services
WEDNESDAY	9.00am-11.00am	Energy, Infrastructure and ICT	Roads, Public Works and Transport
	11.30am-1.30pm	Energy, Infrastructure and ICT	ICT and E-Government
	2.30pm-4.30pm	Education	Early Childhood Education and Vocational Training
THURSDAY	9.00am-11.00am	Public Administration and International/National Relations	Public Service, Training and Devolution
	11.30am-1.30pm	Public Administration and International/National Relations	County Public Service Board
	2.30pm-4.30pm	Public Administration and International/National Relations	Municipal Boards
FRIDAY	9.00am-10.30am	Public Administration and International/National Relations	Office of the Governor & Deputy Governor
	11.00am-12.30pm	Public Administration and International/National Relations	County Assembly
	12.30pm-2.00pm	Public Administration and International/National Relations	Finance and Economic Planning
	2.00pm	Plenary / Way Forward	

ANNEX 7
BUDGET HEARINGS ON MTEF PROGRAMME BASED BUDGET
(8TH - 12TH FEBRUARY 2021)

DATE	TIME	DEPARTMENT
MONDAY	9.00am-11.00am	Roads, Public Works and Transport
	11.30am-1.30pm	Education, Vocational Training, ICT and E-Government
	2.30pm-4.30pm	Water, Environment, Energy and Natural resources
TUESDAY	9.00am-11.00am	Trade, Tourism, Industry and Cooperatives
	11.30am-1.30pm	Youth, Culture, Gender, Sports and Social Services
	2.30pm-4.30pm	Health Services
WEDNESDAY	9.00am-11.00am	Agriculture, Livestock and Fisheries
	11.30am-1.30pm	Lands, Housing and Physical Planning
	2.30pm-4.30pm	Public Service, Training and Devolution
THURSDAY	9.00am-11.00am	County Public Service Board
	11.30am-1.30pm	Nakuru Municipal Board
	2.30pm-4.30pm	Naivasha Municipal Board
FRIDAY	9.00am-11.00am	Office of the Governor & Deputy Governor
	11.30am-1.30pm	Finance and Economic Planning

ANNEX 8
FORMAT FOR PRESENTATION OF PROGRAMME-PERFORMANCE BASED BUDGETS (PBB)

VOTE NO:

VOTE TITLE:

Total expenditure summary 2021/22 and projected estimates for 2022/23 and 2023/24.

The estimates of the amount required in the year ending 30th June 2021 for salaries and expenses and Capital expenses of the including

Part A. Vision

Part B. Mission

Part C. Strategic Objective

List all the programmes and their strategic objectives. Please note that each programme must have only one objective which must be linked to the Department strategic plans and the CIDP (2018-2022).

Part D. Performance Overview and Background for Programmes

(The Performance Overview and Background for selected programmes including; a brief description of Mandate; expenditure trends; major achievements based on planned outputs for the previous funding period; constraints and challenges in implementing the budget: Major services/Outputs expected to be achieved in the MTEF Period 2020/2021-2022/2023).

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2021/2022-2023/2024

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Actual Achievement 2019/2020	Target (Baseline) 2020/2021	Target 2021/2022	Target 2022/2023	Target 2023/2024
PROGRAMME 1: (Name of Programme)								
Outcome: (Each programme should have one outcome)								
SP1.1								
SP1.2								
Etc...								
PROGRAMME 2: (Name of Programme)								
Outcome: (Each programme should have one outcome)								
SP2.1								
SP2.2								
Etc.....								
<i>Repeat for all programmes</i>								

Part F. Summary of Expenditure by Programmes and Sub Programmes 2021/2022-2023/2024 (Ksh. Millions)

Sub Programme (SP)	Approved Estimates 2019/2020	Actual Expenditure 2019/2020	Target (Baseline) 2020/2021	Target (Baseline) 2021/2022	Target	
					2022/2023	2023/2024
Programme 1: (State the name of the programme here)						
SP 1.1						
SP 1.2						
<i>Etc...</i>						
Total Expenditure Prog 1						
Programme 2: (State the name of the programme here)						
SP 2.1						
SP 2.2						
<i>Etc...</i>						
Total Expenditure Prog 2						
Total Expenditure of Vote						

Part G. Summary of Expenditure by Vote and Economic Classification (Kshs. Million)

Expenditure Classification	Approved Budget 2019/20	Actual Expenditure 2019/20	Baseline Estimates 2020/21	Estimates 2021/22	Projected Estimates	
					2022/2023	2023/2024
Current Expenditure						
Compensation to Employees						
Use of goods and services						
Current Transfers Govt. Agencies						
Other Expenses						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
Total Expenditure of Vote						

Part H. Summary of Expenditure by Programme, Sub Programme and Economic Classification (Ksh. Million)

Expenditure Classification	Approved Budget 2019/20	Actual Expenditure 2019/20	Baseline Estimates 2020/21	Estimates 2021/22	Projected Estimates	
					2022/2023	2022/2023
Programme 1:						
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 Prog 1						
Sub-Programme 1:						
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 (SP1.1)						
Sub-Programme 2:						
Current Expenditure						
Compensation to Employees						

Expenditure Classification	Approved Budget 2019/20	Actual Expenditure 2019/20	Baseline Estimates 2020/21	Estimates 2021/22	Projected Estimates	
					2022/2023	2022/2023
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 (SP 1.2)						
Etc						
Repeat for each programme and sub programme						
Total Budget						

ANNEX 9

PROJECT DETAILS FORM FOR FY2021/22

Project Code (IFMIS)	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Actual Cumulative Expense up to 30th June 2021 (b)	Outstanding Project Cost as at 30th June 2021 (a)-(b)	Allocation for 2021/22 Budget	
					Start Date	Expected Completion Date			Equitable	Conditional Grant
	Programme:									
	Sub Programme:									
	SUB TOTAL									
	Programme:									
	Sub Programme:									
	SUB TOTAL									
	TOTAL									

ANNEX 10
RETIREES FOR FY2021/22

SNO	PAYROLLNUM	IDNUM	SURNAME	FIRSTNAME	OTHERNAMES	PAYGROUP	JOB GROUP	SCALEPOINT	INCRMONTH	BIRTHDATE	TOTAL EARNINGS	SAVINGS
	TOTAL											

ANNEX 11

BUDGET CALENDAR FOR FINALIZATION OF FY 2021/22 MTEF BUDGET PROCESS

	ACTIVITY	RESPONSIBILITY	DEADLINE
1	Performance Review and Strategic Planning	County Treasury	July-Aug 2020
	1.1 Develop strategic plans	Departments	"
	1.2 Prepare Annual Development Plans	"	"
	1.3 Expenditure review	"	"
	1.4 Preparation of Annual Work plans	"	"
2	Develop and Issue County Budget Guidelines	County Treasury	30th Aug 2020
3	Annual Development Plan submitted to County Assembly	County Treasury	1st Sept. 2020
4	Launch of Sector Working Groups	County Treasury	4th Sept. 2020
5	Determination of Fiscal Framework	Macro Working Group	15th Sept. 2020
	5.1 Estimation of Resource Envelop	County Treasury	"
	5.2 Determination of policy priorities	"	"
	5.3 Preliminary Resource allocation to Sectors, Assembly & Sub Counties	"	"
	5.4 Draft County Budget Review and Outlook Paper (CBROP)	"	21st Sept. 2020
	5.5 Submission and approval by County Executive Committee	"	30th Sept. 2020
	5.6 Tabling of CBROP to County Assembly	"	9th Oct. 2020
	5.7 Capacity building on MTEF Programme Based Budget and Sector Reports	"	12th-16th Oct 2020
6	Preparation of County Budget Proposals	Line Ministries	
	6.1 Draft Sector Report	Sector Working Group	23rd Oct. 2020
	6.2 Submission of Draft Sector Report to County Treasury	Sector Working Group	30th Oct. 2020
	6.3 Review of draft Sector Report Proposals	Macro Working Group	9th -13th Nov 2020
7	Stakeholders/Public Participation	Treasury/Departments	November 2020
8	The 2020/2021 Supplementary Budget		
	8.1 Develop and issue guidelines on the 2020/21 Revised Budget	County Treasury	November 2020
9	Draft Budget Estimates/ County Fiscal Strategy Paper (CFSP)	Macro Working Group / Departments	
	9.1 Preparation and consolidation of County Personnel Budget	PSTD/County Treasury	11th-15th Jan.2021
	9.2 Public Sector Hearing on CFSP 2021	Macro Working Group	18th-22nd Jan.2021
	9.3 Submission of Draft Budget Estimates and Final Sector Reports	Departments	31st Jan. 2021
	9.3 Budget hearings on Draft Budget Estimates	Macro Working Group	8th-12th Feb. 2021
	9.4 Submission of Draft CFSP & Debt Paper to County Executive Committee for approval	County Treasury	19th Feb. 2021

	ACTIVITY	RESPONSIBILITY	DEADLINE
	9.5 Submission of CFSP to County Assembly for approval	County Treasury	28th Feb. 2021
	9.6 Submission of Debt Management Strategy Paper to County Assembly for approval	County Treasury	28th Feb. 2021
10	Preparation and approval of Final Departments' Programme Budgets		
	10.1 Issue final guidelines on preparation of 2021/22 County Budget	County Treasury	15th March, 2021
	10.2 Public Participation for identification of Ward based projects	County Treasury	22nd – 26th, March 2021
	10.3 Submission of Departmental Budget proposals to County Treasury	Line Departments	31st March, 2021
	10.4 Consolidation of the Departmental Budget Estimates and uploading to IFMIS Hyperion System	County Treasury	12th – 23rd April, 2021
	10.5 Submission of Original Budget Estimates for County Government to County Executive	County Treasury	26th April, 2021
	10.6 Submission of Original Budget Estimates for County Government to County Assembly	County Treasury	30th April, 2021
	10.7 Review of Original Budget Estimates by Departmental Committees	County Assembly	May, 2021
	10.8 Report on Original Budget by Budget and Appropriations Committee (County Assembly)	County Assembly	24th May, 2021
11	11.1 Preparation of Annual Cashflow	County Treasury	2nd-8th June 2021
	11.2 Submission of Annual Cashflow to Controller of Budget	County Treasury	15th June, 2021
	11.3 Submission of Appropriation Bill to County Assembly	County Treasury	15th June, 2021
	11.4 Resolution of County Assembly on Estimates and Approval	County Treasury	24th June, 2021
	11.5 Budget Statement	County Treasury	24th June, 2021
	11.6 Appropriation Bill Passed	County Assembly	30th June, 2021