

COUNTY GOVERNMENT OF WEST POKOT



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COUNTY TREASURY

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30th August, 2024

COUNTY TREASURY CIRCULAR NO. 1 (2024)

TO:

**ALL COUNTY EXECUTIVE COMMITTEE MEMBERS
ALL ACCOUNTING OFFICERS**

**RE: GUIDELINES FOR THE PREPARATION OF THE FINANCIAL YEAR 2025/26
AND THE MEDIUM-TERM BUDGET**

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. This Circular provides processes, procedures and timelines for the preparation of the FY 2025/26 and the 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.
3. This circular is meant to guide and apply to all county departments, county assembly and agencies at the county level on the following;
- i) Background to the FY 2025/26 and Medium-Term Budget;
 - ii) Policy Priorities for the FY 2025/26 and Medium-Term Budget;
 - iii) Timelines for key activities in the budget process;
 - iv) Institutional framework for the budget process;
 - v) Form and content of budget;
 - vi) Prioritization process and costing of programmes and projects;
 - vii) Framework for public participation in the budget process.

II. BACKGROUND

4. The FY 2025/26 budget is being prepared within the context of a global economy that has stabilized with growth projected to drop slightly to 3.2 percent in 2024 from 3.3 percent in 2023 before recovering to 3.3 percent in 2025. In the advanced economies, growth is projected at 1.7 percent in 2023 and 2024 before rebounding to 1.8 percent in 2025 reflecting a slowdown in growth in the USA.
5. In the emerging markets and developing economies, growth is projected to remain stable at 4.3% in 2024 and 2025 from an estimated 4.4% in 2023. In the SubSaharan Africa region, growth is projected to remain moderate at 3.7% in 2024 and 4.1% in 2025.
6. On the domestic scene, economic growth has remained strong and resilient. Growth continues to be supported by strong agricultural and manufacturing activities underpinned by favorable weather conditions, strong service sector, stable macroeconomic environment, ongoing public infrastructural investments and sustained business confidence. Growth is expected to rise gradually to 5.5 percent in 2025 from 5.6 percent in 2023 supported by a

rebound in the agriculture sector and the continued strength and resilience of the services sector.

7. The FY 2025/26 and the Medium-Term Budget will continue to support the Government's Bottom-Up Economic Transformation Agenda, through continued implementation of a growth responsive fiscal consolidation plan designed towards slowing down public debt without compromising service delivery.
8. Following the anticipated limited resources to be generated in the economy under the prevailing circumstances, it is imperative that departments prioritize and accommodate programmes within the available resource envelope.

○ **Assumptions Underpinning the FY2025/26 and Medium-Term Fiscal Framework**

9. The Medium-Term Fiscal Framework supporting the budget will be anchored on the following assumptions:

- (a) Real GDP is projected to grow at 5.5 % in 2025 and over the medium-term;
- (b) Inflation is expected to be maintained within the target range of +2.5% of 5%;
- (c) Interest rates are expected to adjust downwards gradually while foreign currencies exchange rates are expected to remain stable and this will be safeguarded over the medium term;
- (d) Total Revenue will be expected to improve gradually to reach 16.9% of the GDP in FY 2025/26 and over the medium-term; and
- (e) Total expenditure is expected to decrease to below 21.5% of GDP in FY 2025/26 and Medium Term in line with the fiscal consolidation policy.
- (f) The total own source revenue will be expected to remain the same as FY 2024/25

III. SPECIFIC GUIDELINES

10. The following are the specific guidelines to be followed in the preparation of FY 2025/26 and the Medium-Term Budget proposals.

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

11. 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;
 - Programme Based Budgets and supporting details;
 - Appropriation Bill
 - Finance Bill
 - County cash flow projections.
12. 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 (*Annex 1*) within the set timeframes.

(ii) Institutional Framework to Guide the Budget Process

13. In line with the UN-Classification of the Functions of Government (COFOG), departments performing closely related functions have been mapped to form eight Sector Working Groups (SWGs) as follows:

- (a) Agriculture, Rural and Urban Development (ARUD);
- (b) Energy, Infrastructure, and ICT (EI&ICT);
- (c) General Economic and Commercial Affairs (GECA);
- (d) Health;
- (e) Education;
- (f) Public Administration and International Relations (PAIR);
- (g) Social Protection, Culture, and Recreation; and
- (h) Environmental Protection, Water and Natural Resources

14. The county departments and agencies have been mapped into sectors as indicated below

MTEF SECTOR	COMPOSITION
1) Agriculture and Rural Development (ARD)	<ul style="list-style-type: none"> ○ Department of Livestock, Veterinary services and Fisheries, ○ Department of Agriculture and Irrigation, ○ Department of Lands, Housing, Physical planning and Urban Development ○ Kapenguria municipality ○ Chepareria municipality
2) ICT, Energy and Infrastructure;	<ul style="list-style-type: none"> ○ Department of Public Works, Transport and Infrastructure ○ County ICT unit
3) General Economic and Commercial Affairs;	<ul style="list-style-type: none"> ○ Department of Trade, Industrialization, Energy and Cooperative Development ○ Tourism Section
4) Health;	<ul style="list-style-type: none"> ○ Department of Health and Sanitation

5) Education;	<ul style="list-style-type: none"> ○ Department of Education and Technical Training
6) Public Administration and Intergovernmental Relations;	<ul style="list-style-type: none"> ○ Department of Finance and Economic Planning, ○ Department of County Public Service Management and Devolved Units, ○ County Executive, ○ West Pokot County Public Service Board, ○ Special programmes, ○ County Attorney office and ○ West Pokot County Assembly
7) Social Protection, Culture and Recreation;	<ul style="list-style-type: none"> ○ Department of Youths Affairs, Sports, Culture and Social Services
8) Environmental Protection, Water and Natural Resources;	<ul style="list-style-type: none"> ○ Department of Water, Environment, Natural Resources and Climate Change ○ Kapenguria Water and Sewerage Service Limited (KAWASES)

15. The Respective Sector Working Groups shall be responsible for the prioritization and resource allocation for planned programmes and projects. The terms of reference of SWGs are provided in *Annex 6*. All departments and agencies are required to fully participate in their relevant Sector Working Groups and bid for resources within the available ceilings.

(iii) FORM AND CONTENT OF THE BUDGET

○ **Programme-Based Budget (PBB)**

16. In line with Section 130(1) (b) (v) of the Public Finance Management Act, 2012 the county budget will be prepared and presented by vote and programme.

17. The existing and new programmes should be aligned to the mandate of respective county departments and match the main lines of service delivery. The SWGs should ensure that:

- (a) Programme outcomes and outputs, are specific, measurable, achievable, realistic, and time bound;
- (b) Performance indicators and targets are for outcomes and outputs;
- (c) Performance indicators are results oriented, clear, relevant, economic, adequate, and monitorable (CREAM);
- (d) Performance indicators and targets are those that the county departments and agencies can be held responsible for their achievement;
- (e) Delivery units with no clear outputs, performance indicators and targets are consolidated under the main delivery unit.

18. Accounting Officers should ensure that in designing programmes, each function or activity undertaken is included in relevant programmes. 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.
19. 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, record management, monitoring and evaluation, and ICT services which are not programme-specific.
20. 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.
- **Fiscal Consolidation Policy**
21. The County Government will continue to pursue a fiscal consolidation policy with the overall aim of reducing fiscal deficit. The SWGs are therefore required to prepare medium-term Budgets by optimally allocating available resources to projects and programmes with high impact on growth.
- **Developing 'Rolling' Three-year Medium-Term Budget Estimates**
22. Budget resources will be appropriated on an annual basis but the budget planning process will include estimates of expenditure and revenue for the two outer years. Sectors are urged to project the budget proposals for the outer years and ensure they are within the ceilings provided. Accounting Officers should note that the ceilings for the

outer years are binding in accordance to the Public Finance Management Regulations, 2015.

○ **Medium Term Plan IV and BETA Priorities**

23. The FY 2025/26 and the Medium-Term Budget will be anchored on the Fourth Medium Term Plan (MTP IV) of the Vision 2030 and the identified Bottom-up Economic Transformation Agenda (BETA) priorities. The focus will continue to be on the following five (5) sectors with the largest impact on the economy as well as household welfare: Agricultural Transformation; Micro, Small and Medium Enterprise (MSME) Economy; Housing and Settlement; Healthcare; and Digital Superhighway and Creative Economy.
24. The priorities outlined in the CIDP (2023-2027), ADP FY 2025/26 and the Fourth Medium Term Plan of Kenya Vision 2030 will guide the development of sector priorities, and Medium-Term budget with a view of achieving economic transformation for a shared prosperity.
25. Sector Working Groups are required to undertake a thorough review of departments proposed Budgets for the FY 2025/26 and the Medium Term and prioritize allocations directed towards improving productivity and achievement of CIDP (2023-2027) MTP IV and BETA objectives.

(iv) PROGRAMME PERFORMANCE REVIEWS (PPRS)

26. County departments and agencies are expected to undertake a detailed assessment of the progress achieved towards the realization of the targeted outcomes and outputs after the implementation of FY 2021/22 to FY 2023/24 Budgets. This should entail analyzing the previous budgetary allocations, actual expenditure (financial performance) and achievement of actual outputs and outcomes (performance of nonfinancial indicators).
27. The Accounting Officers to ensure that previous programme performance, outstanding commitments, pending bills (*Annex:7*), implementation experiences and lessons learnt form the basis for guiding resource allocations in the Medium-Term .
28. 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 2021/22 to FY 2023/24 Budgets. The assessment should entail analysing the previous budgetary allocations, actual expenditure and achievement of actual outputs and outcomes. The formats for undertaking Programme Performance Reviews are provided in *Annex: 2,3 and 4*

(iv) **ENTRENCHING ZERO BASED BUDGETING (ZBB) IN PBB**

29. The Government is operating under constrained fiscal environment. In view of this the Government has adopted Zero Based Budgeting (ZBB) approach to guide the prioritization and allocation of the scarce resources to projects and programmes. Under this approach, budgeting process will focus on allocating limited resources based on programme efficiency and requirement rather than incremental budgeting which is based on history. Consequently, all expenditure on programmes to be included in the FY 2025/26 Budget must be **justified afresh** for the forthcoming financial year and over the medium-term.
30. The SWGs are therefore required to re-evaluate all the existing programmes using appropriate costing methodologies outlined in this Circular while coming up with the preliminary baseline requirements. In this regard, the principles of efficiency, effectiveness and economy of public spending shall strictly be enforced by ensuring low-priority expenditures give way to high-priority service-delivery programmes. SWGs should eliminate wasteful expenditures and pursue priorities which are aimed at safeguarding livelihoods, creating jobs, reviving businesses and economic recovery.

(vi) **PRIORITIZATION AND ALLOCATION OF RESOURCES**

31. The following will therefore serve as the criteria to guide prioritization and final allocation of resources in the FY 2025/26 Budget:
- (a) Linkage of the programme with the priorities to approved ADP 2025/26;
 - (b) Completion of ongoing projects, stalled projects;
 - (c) Payment of verified pending bills;
 - (d) Programmes that enhance value chain and linkage to BETA priorities;
 - (e) Linkage of the programme with the priorities of Medium-Term Plan IV of the Vision 2030;
 - (f) County Executive Decisions;
 - (g) Degree to which a programme addresses job creation and poverty reduction;
 - (h) Degree to which a programme addresses the core mandate of the department;
 - (i) Programmes that support mitigation and adaptation of climate change;
 - (j) Cost effectiveness, efficiency and sustainability of the programme; and
 - (k) Requirements for furtherance and implementation of the Constitution.
32. Based on the above broad guidelines, SWGs are expected to develop and document sector-specific criteria for prioritization and resource allocation within the resource envelope.

33. 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.

(vii) PUBLIC PARTICIPATION AND STAKEHOLDER INVOLVEMENT

34. Article 201 (a) of the Constitution and Section 35 (2) of the PFMA 2012 , require public participation in all financial matters. Accounting Officers should therefore ensure that the FY 2025/26 and the Medium-Term Budget is prepared in a consultative manner, taking into consideration input from key stakeholders. In this regard, SWGs should identify their critical stakeholders including development partners, private sector, community-based organization, local communities, among others and engage them in programme prioritization. Engagements with stakeholders should be documented and SWGs should outline the extent to which department and agencies Budget Proposals have inputs from stakeholders.

35. Article 201(a) of the Constitution of Kenya, 2010 requires openness, accountability and public participation in financial management. Article 1 (2) of the Constitution of Kenya, 2010, provides that people may exercise their sovereign power either directly or through their democratically elected representatives. Further, Section 125 (2) of the Public Finance Management Act, 2012, requires the County Executive Committee Member (CECM) for Finance to ensure citizens participation in the planning and budgeting processes. As we prepare the FY 2025/26 programme based budget we will enhance the process by;

- Strengthening the SWGs to enhance multi-sectoral engagement in the budget process, ensuring inclusive stakeholders involving development partners, private sector, community-based organization, local communities, among others.
- Conduct validation forums for all planning and budget policy documents.
- Supporting the development/project management committees to have continuous all year around engagement
- Strengthened county feedback mechanisms to ensure issues and feedback raised by communities and other stakeholders are used to enhance service delivery.

36. 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

(viii) PREPARATION AND SUBMISSION OF BUDGET PROPOSALS

37. 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 **15th January 2025**.

38. Accounting Officers are required to strictly adhere to the timelines provided in the Budget Calendar (*Annex I*) to ensure timely preparation and implementation of the budget.

(ix) CONCLUSION

39. 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.



HON. LORIONG'ONG'AR RUTTO JOSHUA
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 2025/2026 MTEF BUDGET CALENDAR

ACTIVITY	RESPONSIBILITY	TIME FRAME /DEADLINE
Prepare and Issue County Treasury Circular	County Treasury	30 th August 2024
Preparation of Annual Development Plan for FY 2025/26	Chief officers and directors Planning and Budget	1 st August 2024
Public participation and validation of Annual Development Plan for FY 2025/26	CECM Finance and Economic Planning	23 rd August 2024
Submission of Annual Development Plan for FY 2025/26 to CBEF	CECM Finance and Economic Planning	28 th August 2024
Submission of Annual Development Plan for FY 2025/26 to County Executive Committee	CECM Finance and Economic Planning	28 th August 2024
Submission of Annual Development Plan for FY 2025/26 to County Assembly for approval	CECM Finance and Economic Planning	30 th August 2024
Review and Estimation of Resource Envelope and Determination of Policy Priorities	CECs and SWGs	21 st August 2024
Submission of CBROP to County Executive Committee	CECM Finance and Economic Planning	27 th September 2024
Submission of CBROP to County Assembly for approval	CECM Finance and Economic Planning	13 th October 2024
Preparation of 2025/26 County Wage Bill	Director Human Resources and Director Economic Planning and Budget County public service board	11 th December 2024
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 Director Administration	18 th December 2024
Convene Sector Working Group Meetings and Preparation of Sector Reports and Draft Budget Estimates	Accounting officers & Directors Planning and Budget	5 th January 2025
Publicize Public Participation Schedule	Director planning and Budget and Ward Administrators	8 th January 2025
Ward Level Public Participation - All 20 Wards	Director planning and Budget and Ward Administrators	22 nd January 2025
Sector Hearing on Sector Budget proposals	Chief Officers, County Assembly Clerk County Assembly Sectoral Committee Chairs	6 th February 2025
Release of 2025/26 Budget Policy statement	National Treasury	15 th February 2025
Draft County Fiscal Strategy Paper and County Debt Management Strategy Paper	Director Planning and budget	19 th February 2025

ACTIVITY	RESPONSIBILITY	TIME FRAME /DEADLINE
Presentation of County Fiscal strategy Paper to CBEF	CECM-Finance	22 nd February 2024
Submission of CFSP and CDMSP to County Executive for approval	Director Planning and budget	26 th February 2025
Submission of CFSP to County Assembly for Approval	CEC Finance and Economic Planning	25 th February 2025
Submission of County Debt Management Strategy Paper to County Assembly	CEC Finance and Economic Planning	26 th February 2025
Adoption of County Fiscal Strategy Paper	County Assembly Budget and Appropriation Committee	11 th March 2025
Preparation of Draft Budget Estimates by departments	Directors and Technical Staff	26 th March 2025
Submission of draft budget reports to Budget office	Departments and director planning and Budget	29 th March 2025
Consolidate and Review of Draft Budget Proposals	Director planning and Budget	9 th April 2025
Interrogation, Review and Harmonization of Departments Draft Budget Estimates	Director planning and Budget and Head of Accounting	16 th April 2025
Submission of Consolidated Draft Budget Estimates to County Executive	CECM Finance and Economic Planning	22 th April 2025
Submission of Budget Estimates to County Assembly	CECM Finance and Economic Planning	26 th April 2025
Report on Budget Estimates from County Assembly	County Assembly Budget and Appropriation Committee	28 th May 2025
Consideration of Final Budget Estimates	CECM Finance and Economic Planning	12 th June 2025
Submission of Annual Cash Flow Projection for FY 2025/26	Head of Accounting and Principal Finance Officer	14 th June 2025
Approval of Final Budget Estimates	County Assembly	25 th June 2025
Submission of Appropriation Bill to Assembly	CECM Finance and Economic Planning	28 th June 2025
Approval of Appropriation Bill	County Assembly	28 th June 2025
Publication of the Budget Estimates	Director planning and Budget	17 th July 2025
Submission and Approval of the Finance Bill	C.E.C Finance and Planning and County Assembly	30 th September 2025

ANNEX 2: PROGRAMME PERFORMANCE REVIEW FY 2020/21-2023/24

ANNEX 2(A): REVIEW OF PROGRAMME PERFORMANCE FOR FY 2020/21 –2023/24

Table 2.1: Analysis of Programme Targets and Actual targets

Programme	Delivery Unit	Key Output	Key Performance Indicators	Planned Target			Achieved Target			Remarks
				2021 / 22	2022 / 23	2023 / 24	2021 / 22	2022 / 23	2023 / 24	
Name of Programme Outcome										
SP. 1										
SP.2										
.etc										

ANNEX 2(B): ANALYSIS OF EXPENDITURE TRENDS FOR THE FY 2021/22 - 2023/24

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

Programme	Approved budget			Actual Expenditure		
	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
Programme 1						
Sub- Programme 1						
Sub- Programme 2						
Total programme						
Repeat for other programmes						
TOTAL VOTE						

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

ANNEX 3: ANALYSIS OF PERFORMANCE OF CAPITAL PROJECTS

DEPARTMENT:.....

Project Name	Ward	Contract sum (Kshs)	Approved Budget (Kshs)	Source of Funding		Start date	Expected Completion date	Actual Expenditure	Outstanding balance	Implementation status (%)	Remarks
				GO K	Partner						

Signed by Accounting Officer:

ANNEX 4: QUARTERLY PROGRAMME PERFORMANCE REPORT

Programme	Sub-Programme	Approved Estimates FY 2024/25 (Kshs.)	Actual Expenditure FY 2024/25 (Kshs.)	Variance (Kshs.)	Absorption Rate (% Total Expenditure to Approved Estimates)	Remarks
		A	B	C=A-B	D=B/A*100	

Signed by Accounting Officer:

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

Part A. Vision

Part B. Mission

Part C. Performance Overview and rationale Funding

This section is supposed to discuss the following:

- *Brief description mandate*
- *Expenditure trends- approved budget against the actual expenditure for the Financial Years 2021/22 - 2023/24 Budget;*
- *Major achievements based on the planned outputs/services for the Financial Years 2021/22 - 2023/24 Budget;*
- *Constraints and challenges in budget implementation and how they will be addressed; and*
- *Major services/outputs to be provided in the Financial Year 2025/26 and the Medium-Term.*

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)*
- *Strategic objective must be linked to CIDP 2023-27*

Part E: Summary of the programme Key Outputs, performance indicators and Targets for Programmes, 2025/26– 2027/28 (KShs. Millions)

Programme	Delivery Unit	Key output	Key performance indicators	Target 2023/24	Actual 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Name of programme outcome									
SP 1.1									
SP 1.2									
etc									

Part F: Summary of Expenditure by programme and sub-programme the FY 2025-26-2027-28 (KShs. Million)

Programme	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimate 2025/26	Projected Estimates	
					2026/27	2027/28
Programme 1:....						
Sub-Programme (SP)						
SP 1.1						
SP 1.2						
----N						

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

Expenditure Classification	Approved Budgets 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Current Expenditure						
Compensation to Employees						
Use of goods and services						
Current Transfers Govt. Agencies						
Other Recurrent						

Capital Expenditures						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Acquisition of Non-Financial Assets						

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

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Estimate 2025/26	Projected Estimates	
				2026/27	2027/28
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: Summary of Human Resource Requirements

Department	Programme	Designation	Authorized establishment	In post as at 30 th June 2024	2024/25	2025/26	2026/27	2027/28
					Funde positions	Positions to be funded	Positions to be funded	Positions to be funded

ANNEX 6: TERMS OF REFERENCE FOR SECTOR WORKING GROUPS

- a) Coordinate the preparation of departments Programme Performance Reviews (PPRs) sector reports and Programme Based Budgets;
- b) Review sector strategies in relation to the overall county goals Outlined in CIDP 2023-2027 and MTP IV;
- c) Identify and prioritize sector priorities to be funded;
- d) Identify projects to be funded under Public Private Partnerships (PPP);
- e) Analyse the cost implications of sector policies and strategies and using Zero based approach to budgeting to allocate resources.
- f) Identify sector programmes that prioritize poverty-reduction in the county
- g) Identify linkages both within the sector and across sectors to ensure departmental spending plans take account of these linkages;
- h) Identify all sources of funding for the sector including the national allocation, the county's own revenue, additional allocation to county to be used to fund service delivery in the year;
- i) Identify critical stakeholders and engage them in the budget process.

ANNEX 7: PENDING BILLS REPORT TEMPLATE

S/NO	Suppliers Name	Contract No	LPO/LSO NO	Invoice No	Details of work performed	Location	Department	Contract Start Date	Date of works completed/certified	Total invoiced amount Ksh A	Total paid to Date Ksh B	Outstanding balance C=A-B
	Total											

I certify that all the listed bills have been verified and aged for settlement on a First In First Out (FIFO) basis.

Prepared by
 CECM Finance and Economic Planning

