

COUNTY GOVERNMENT OF BUNGOMA



**COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE & ECONOMIC PLANNING**

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FINANCE CIRCULAR NO. 12/2018

**TO: ALL COUNTY EXECUTIVE COMMITTEE MEMBERS,
ALL CHIEF OFFICERS,
CLERK TO THE COUNTY ASSEMBLY,
SECRETARY - COUNTY PUBLIC SERVICE BOARD.
BUNGOMA COUNTY GOVERNMENT**

**GUIDELINES FOR THE PREPARATION OF THE MEDIUM TERM
EXPENDITURE FRAMEWORK (MTEF) BUDGET FOR THE PERIOD
2019/2020-2021/2022**

I. PURPOSE

- I. The guidelines contained in this Circular provide instructions on the processes and procedures for preparing the 2019/20 - 2021/22 MTEF Budget proposals. They apply to County Government entities Ministries, Departments and Agencies (MDAs) and the County Assembly. The guidelines are intended to:
 - i) Advise on the policy framework underpinning the Budget for the 2019/20-2021/22 MTEF period.
 - ii) Outline the National Government priority programs and reforms to be implemented over the next five years, and how the county can leverage on the same for the benefit of the public
 - iii) Provide guidance on the form, content and timing of the budget proposals and the costing of the programmes; and
 - iv) Emphasize the constitutional timelines and requirements indicated in the attached budget calendar.
 - v) Provide guidance on priority county programs and projects to be funded
 - vi) Provide guidance on mainstreaming International and National obligations such as the Sustainable Development Goals into the budget making process
 - vii) Advise on procedures for stakeholder and public participation in the budget process

II. BACKGROUND

2. Budget preparation and subsequent implementation sets out the County Administration priority programs and reforms to be implemented over the next three years (2019/20 – 2021/2022). The programs and policies herein reflect the

concerns of the public and are anchored under the Medium Term Plan III of the Kenya Vision 2030 and the County Integrated Development Plan (2018 – 2022). These priority programs will build on the achievements realised since the onset of devolution.

3. The expenditure priorities in the sector ceilings in the MTEF Budget for 2019/20 – 2021/22 will be realigned to "The Big Four" Plan as provided for in the 2018 Budget Policy Statement (BPS). In this regard, the targeted expenditures will prioritize employment creation, youth empowerment, supporting manufacturing activities, enhancing health coverage, improving food security and enhancing living conditions through affordable housing. The allocations to other critical sectors such as education, infrastructure, energy and social protection will remain protected so as to achieve the targeted objectives.
4. As we embark on the county transformation journey, we are clearly conscious of our limited fiscal space and will therefore leverage on the private sector in partnership with the national government and development partner. In this respect, we shall be formulating a legal framework to attract and engage the private sector on implementation of most of the priority projects under the MTP III and the CIDP 2018 - 2022
5. In general, the FY.2019/20- 2021/22 MTEF Budget will aim at achieving efficiency and productivity on public spending, as well as adhering to the Fiscal Responsibility Principles of the PFMA, 2012.

III. OVERVIEW OF RECENT ECONOMIC DEVELOPMENTS

International Scene

6. The global economy expanded by 3.6 per cent in 2017 compared to a growth of 3.1 per cent in 2016. The United States of America registered a growth of 2.2 per cent in 2017 compared to a growth of 1.5 per cent in 2016, largely due to increase in household income that supported private consumption and investments. The growth in United Kingdom decelerated to 1.5 percent in 2017 due to a weaker aggregate demand and uncertainty surrounding the Brexit negotiations. In China, real Growth Domestic Product (GDP) was boosted by fiscal support and recovery in exports to grow by 6.8 per cent in 2017 compared to 6.7 per cent in 2016. Real GDP in Sub Saharan Africa expanded by 2.6 per cent in 2017, mainly due to higher commodity prices and favourable external environment.
7. Global inflation rose to 3.1 per cent in 2017 from 2.8 per cent in 2016, partly attributable to increase in oil prices. World trade grew by 4.8 per cent in 2017 compared to 2.6 per cent in 2016 as result of recovery in global manufacturing occasioned by increased investments. Global unemployment rate stood at 5.6 per cent in 2017.

Domestic Economy

8. Kenya's economy is estimated to have expanded by 4.9 per cent in 2017 compared to a revised growth of 5.9 per cent in 2016. The slowdown in the performance of the economy was partly attributable to uncertainty associated with a prolonged electioneering period coupled with adverse effects of weather conditions.

Finance Management Act, 2012. In this regard, sector working groups should be re-organized by 15th September 2018, ready to deliver on their mandates.

14. County Government Sectors have been organized in line with the new structure. The function of the county government have been mapped into twelve departments, namely:

- i) Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development
- ii) Education and Vocational training
- iii) Youth and Sports
- iv) Health and Sanitation
- v) Public Administration
- vi) Roads and Public Works
- vii) Trade, Energy and Industrialization
- viii) Lands, Housing, Urban and Physical Planning
- ix) Tourism and Environment
- x) Water and Natural Resources
- xi) Gender and Culture
- xii) Finance and Economic Planning

15. SWGs shall be responsible for formulating sector budget proposals and developing sectoral policies. SWGs are expected to ensure that proposed programmes and projects are in line with objectives of Vision 2030, the Third Medium Term Plan and the County Integrated Development Plan 3rd August 2018 - 2022. The composition and terms of reference for SWGs is indicated in Annex III

16. Accounting Officers are reminded that the Sector Working Groups are the only recognized avenue for bidding for resources. The County Treasury will not entertain requests for funding outside the Sector Working Group process. MDAs are therefore required to fully participate in the relevant Sector and bid for resources within the available ceilings. In addition, County MDAs are referred to Treasury Circular No. 10 of 2018 paragraph 28 which provides clear guidelines on supplementary and request for additional funding.

c) Programme Performance Review (PPRs)

17. Review of programme performance is essential in establishing and determining the achievement of the budget for the previous period and using the information to improve the designing of programmes and setting of the targets for the next period. It is an annual exercise that is carried out between July and September and entails undertaking a detailed assessment of previous budget allocation, disbursement of funds and outputs and outcomes.

18. The review evaluates the proper use of funds and assesses the achievement of programme objectives and appropriateness of policies. In effect, the review focuses on the efficiency and effectiveness of the budget implementation and whether the public spending is geared towards addressing identified government priorities. Thus accounting officers are reminded to ensure an objective review of the budget for FY 2017/18 is undertaken to inform decisions for the MTEF budget for FY 2019/2020 – 2021/2022.

19. The programme performance review will be both financial and non-financial performance indicators against the targets provided at the time of the budget

9. Generally, key macroeconomic indicators largely remained stable and therefore supportive of growth in 2017. Interest rates declined due to the impact of their capping that became effective in September 2016. In the money market, the Kenyan Shilling strengthened against most of the major trading currencies but weakened against the Euro and the US Dollar in 2017. The current account deficit widened in the year under review on account of significant growth of imports against a slower growth of exports. There was a moderate build up in inflationary pressures mainly due to significant increase in oil and food prices during the year under review. Consequently, inflation rate rose from 6.3 per cent in 2016 to 8.0 per cent in 2017.
10. Performance across the various sectors of the economy varied widely, with Accommodation and Food services; Information and Communication Technology; Education; Wholesale and Retail trade; and Public Administration registering accelerated growths in 2017 compared to 2016. On the other hand, growths in Manufacturing; Agriculture, Forestry and Fishing; and Financial and Insurance decelerated significantly over the same period and therefore dampened the overall growth in 2017.
11. Over the medium term, growth is projected to average around 7.0 percent due to investments in strategic areas under "The Big Four" Plan, namely: increasing the share of manufacturing sector to GDP; ensuring all citizens enjoy food security and improved nutrition by 2022; expanding universal health coverage; and constructing at least five hundred thousand (500,000) affordable housing units. These efforts will support the business environment, create jobs and ultimately promote broad based inclusive growth.

IV. SPECIFIC GUIDELINES

a) Medium Term Development Strategy

12. The medium term priorities and corresponding resources will be outlined in our County Budget Review Outlook Paper (CBROP) 2018 and will be linked to the County Fiscal strategy paper (CFSP) 2018. These documents will guide the development of sector priorities, policies, plans and monitoring and evaluation processes for FY 2019/20-2021/22 MTEF Budget. In this regard, Sector Budget proposals should factor priority programmes/projects that:
 - i) Address the priorities and objectives of the Vision 2030, the Third MTP of the Vision 2030 and CIDP 2018 - 2022;
 - ii) Invest in priority areas that support the National Government 'Big Four' Agenda
 - iii) Support the county transformational needs including the county flagship projects
 - iv) Improve the capacity of the County Departments and Agencies to provide quality and efficient services to the public
 - v) Link to available resources to expected outputs and also ensure that there is adequate provision for mandatory expenditures.

b. Timeframe and Reorganization of Sector Working Groups (SWGs)

13. Accounting Officers are required to strictly adhere to the timelines provided in the Budget Calendar in order to ensure timely preparation, approval and implementation of the budget. The Budget Calendar which is provided in Annex I outlines the timelines for the budget process in accordance to the requirements of the Public

preparation. The review reports should provide implementation details, progress of both domestically and foreign funded projects within programme.

20. Accounting officers are therefore required to ensure that programme performance reviews for 2017/18-2019/20 medium term budget are undertaken and finalized by their MDAs by 30th September, 2018, before embarking on the preparation of the sector proposals for FY 2019/2020 – 2021/2022. Please note that MDAs will only be allowed to bid for resources in the relevant SWG after finalizing the review of programme performance.

d) Matching Revenues and Expenditures to enhance service delivery

21. All County MDAs are referred to Treasury Circular No.11 dated 15th August 2018 on measures to match revenues and expenditure to enhance service delivery. In formulating your budget proposals for the period 2019/2020 – 2021/2022, all Accounting Officers are required to adhere to the provisions of this circular and particularly consider the following:

- i) That total remuneration for all MDAs will be funded by the equitable share
- ii) Development projects and utilities will be funded by equitable share
- iii) The office of the Governor, The County Treasury and the County Assembly to be funded by the equitable share
- iv) Operations and Maintenance to be partly funded by the equitable share
- v) Local Revenue and AIA to be applied only after actual collection
- vi) All AIA collecting MDAs to ensure they provide proper estimates of what can be actually be collected for inclusion in the budget estimates
- vii) Conditional grants and donor funding to be utilized only when received

22. Accounting Officers are further advised that when making their budget proposals for FY 2019/20 – 2021/2022, they should clearly indicate the source of funding for every programme/activity to be undertaken in the MTEF budget.

e) Programme-Based Budgeting (PBB)

23. The appropriation of the budget shall continue to be at the votes and programme level in accordance with section 38(1) (d) (v) of the PFMA, 2012. The programmes for the Medium Term Budget will largely remain as approved in FY 2018/19 and as contained in the CIDP 2018 – 2022. Any proposals to include a new programme or sub programme should be approved by the County Treasury and in any case should be in support of National Government Initiatives, and should be considered after completion of earlier programmes. In designing programmes, the structure should match the key areas of services delivered by the respective MDA.

f) Support for National Government 'Big Four' Agenda

24. The theme of the 2018 Budget Policy Statement is to 'Create Jobs and Transform lives' through the implementation of the 'Big Four' initiatives whose outcomes are;
- i) Supporting value addition and raise the manufacturing sector's share to GDP to 15 percent by 2022. This will accelerate economic growth, create jobs and reduce poverty;
 - ii) Focusing on initiatives that guarantee food security and nutrition to all Kenyans by 2022 through expansion of food production and supply, reduction of food prices to ensure affordability and support value addition in the food processing value chain;

- iii) Providing Universal Health Coverage thereby guaranteeing quality and affordable healthcare to all Kenyans; and,
- iv) Providing at least five hundred thousand (500,000) affordable new houses to Kenyans by 2022, and thereby improve the living conditions for Kenyans.

25. Since National Government initiatives stand to benefit the public in the County, in making proposals for the MTEF budget, Accounting Officers are reminded to align their programmes wherever feasible, to the attainment of the 'Big Four' Agenda. Inclusion of the same should be done in a participatory manner and with full knowledge of the respective County Executive Committee Members.

g) Programme Performance Measures and Targets

26. Programme performance indicators and targets should only focus on key outputs and outcomes. Set targets should be specific, measurable, achievable, realistic, and time bound (smart). The set targets should be for key outputs that MDAs can reasonably influence their achievement. Each programme should be confined within a single MDA and all functions fall within programmes.

27. Accounting Officers should therefore ensure that in designing programmes, each and every function of activity undertaken by the MDA is included in relevant programmes. In particular, care should be taken to ensure that:

- i) There are no crosscutting activities or functions which are not assigned to respective programmes.
- ii) Each programme has a distinctive name that reflects the overall objectives of a programme, and
- iii) Each programme is framed broadly such that it can be broken down into specific Sub-Programmes, with a set of outputs and activities
- iv) There is no duplication of programme names used by other MDAs.

28. MDAs with more than one programme should include an additional programme to cater for general administration, planning and support services which cannot be attributed to only one programme. Such programme should be confined to common services such as general administration, financial services, accounting, internal audit, procurement, planning services, human resources management and ICT services which are not programme specific.

h) Prioritizing and Allocation of Resources

29. The County Government will continue with expenditure rationalization policy with a view to shift resources from non-core areas to capital investments and core priority services. This will be done by ensuring equity and minimization of costs through the elimination of duplication and inefficiencies. The following criteria will serve as a general guide in allocating resources;

- i) The programme performance review findings for the ongoing programmes
- ii) Linkage of the programme with the objectives of the CIDP 2018 - 2022 and MTP III.
- iii) Degree to which a programme addresses core poverty and job creation interventions;
- iv) Degree to which the programme is addressing the core mandate of the MDAs;
- v) Expected outputs and outcomes from a programme;

- vi) Backward and forward linkage of a programme with other Programmes;
- vii) Extend to which the programme addresses Sustainable Development Goals
- viii) Cost effectiveness and sustainability of the programme;
- ix) Immediate response to the requirements of the implementation of the County functions and The Constitution;
- x) Ongoing activities of the strategic interventions initiated in previous Financial Years
- xi) Extend to which the programmes support the national government 'Big Four' Agenda

30. Based on these broad guidelines, each sector is expected to develop and document the criteria for resource allocation within the sector. Further, SWGs shall undertake a reprioritization exercise to take into account the following:

- i) Removal of the once-off expenditure for the baseline;
- ii) Identify the programmes/projects that are of low priority and come up with savings which should be directed to high priority programmes;
- iii) Introduce a mechanism of efficiency savings to ensure that funds are directed to service delivery, rather than non-essential spending;
- iv) Detailed explanation for rescheduling of projects where it has been done. MDAs should also indicate the savings and financial implications of rescheduling projects and activities; and
- v) The county MDAs whose proposed expenditure and investment programmes are to be financed from the budget of the national government parent ministry or development partners; and
- vi) Proposals are accommodated within the respective Sector ceilings.

i) Vertical allocation of resources

31. Based on the provided criteria, Accounting Officers are advised that **the actual resource allocation decision should be done vertically rather than horizontally**. County MDAs have for a long time taken a horizontal approach in which resources are spread almost evenly across all of their programmes or projects, thus failing to show which programmes are a priority. The MTEF Budget proposals for the period 2019/2020 – 2021/2022 will adopt a vertical resource allocation approach.

32. That means, resources will NOT be spread evenly and will NOT simply reflect last year's budget plus inflation. Instead, a vertical approach means that those programmes or projects that are the top drivers of public benefits, opportunities and growth as determined by programme reviews, will be fully funded before moving down the list. Programmes or projects at the bottom of the list will receive what remains in the budget, if anything

j) Capital projects

33. Completion of the on-going projects must be accorded priority. In this regard, allocation of capital expenditure must give priority to funding of on-going projects and programmes. Departments should provide adequate information to support the existence of ongoing projects which should include a list of the ongoing projects with details of total cost, start and end date, cumulative expenditure to date, balance to completion, and amount required over the medium term.

34. Proposals for additional allocation of resources must be accompanied by a cost benefit analysis. The proposed additional or new expenditure will have to be aligned with the department's mandate and should be subject to the available fiscal space. In addition, MDAs are required to furnish full information on the projects for which they require counterpart funding.
35. Priority for financing projects should be given to those in full compliance with the Government Regulations and priorities outlined in the Third Medium Term Plan of Kenya Vision 2030, CIDP 2018 – 2022 and which are fully justified for financing. MDAs should also indicate how their proposed projects will contribute to economic growth, job creation and improved citizen's welfare.

k) Proposals for the Medium Term

36. SWG are required to prepare a medium term budget including reliable budget proposal for the outer years within the medium term fiscal framework. The outer years of the 2019/20 Budget Policy Statement will form the basis for the medium term budget, having removed one-off expenditures. The indicative ceilings will however, be affirmed in the County Budget Review and Outlook Paper (CBROP) 2018.
37. Accounting Officers are required to ensure that only proposals that have been agreed upon through the Sector Working Groups and have been assessed to have substantial benefits to the community in terms of need and impact, will form part of the MTEF budget.
38. County Flagship projects whether on-going or planned to be initiated must be accorded priority and allocated funds for targeted completion within the Medium Term. Wherever feasible, Accounting Officers are required to liaise with National Government Ministries, Departments and Agencies to share and agree on modalities of implementing these flagship projects, including securing support in terms of budgetary support or technical assistance.

l) Public Participation/Stakeholder involvement

39. Accounting Officers should note that public participation in the budget process is now a Constitutional Legal Requirement. It is through public participation process where stakeholders give their views and input on the proposed programmes and projects. Public participation creates widespread support, for programmes and this increases the acceptance and legitimacy of policy plans and strategies. SWGs are required to identify and involve the stakeholders throughout the budget preparation process, and information on their involvement be well documented.
40. Further, SWGs should ensure that the County Executive Committee Members, Chairperson and Heads of entities within the sector are briefed and collectively approve the sector budget proposals before submission to the County Treasury. Accounting officers are reminded that the SWGs are the only recognized avenue for bidding for resources. MDAs are therefore required to fully participate in the respective SWG and bid for resources within the sector ceiling.

m) Submission Of Budget Proposals

41. 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 by the first week of February, 2019. However, the County Treasury shall schedule regular quality assurance sessions to ensure adherence Treasury Circulars and the Law especially in relation to the County Budget Calendar and the annexes that form part of this Circular.

n) Budget Calendar

42. The Constitution and the Public Finance Management Act, 2012 have outlined specific timelines in the budget making process, which should be strictly adhered to. Annex I provides the timelines for the specific activities, deliverables, and the responsible actors. Accounting officers are required to strictly adhere to the timelines provided in order to ensure timeliness in the preparation and approval of the MTEF budget for the period 2019/20 – 2021/22.

o) Conclusion

43. 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, including those in the Sub-Counties and the wards.

Signed:



**ESTHER N. WAMALWA
CECM, FINANCE & PLANNING
COUNTY GOVERNMENT OF BUNGOMA**

CC,

- 1. H.E. THE GOVERNOR**
- 2. COUNTY SECRETARY**

ANNEX 1: BUDGET CALENDAR FOR THE FY 2018/19 MTEF BUDGET		
ACTIVITY	RESPONSIBILITY	DEADLINE
Develop and issue MTEF guidelines	County Treasury	30-Aug-17
1. Annual Development plan	Macro Working Group	
Convene sector working groups	County Treasury	
Draft Annual development plan report	County Treasury	
Submission of draft annual development plan to cabinet	County Treasury	
Submission of annual development plan to the county assembly	County Treasury	1-sept-17
Launch of Sector Working Groups	County Treasury	19-Sep-17
Performance Review and Strategic Plans	County Treasury	"
Review and update of strategic plans	"	"
Review of programme2 outputs and outcomes	"	"
Expenditure Review	"	"
Progress report on MTP implementation	"	"
2. Finance Bill	Macro Working Group	
Convene sector working groups	County Treasury	21-sep-17
Draft Finance Bill report	County Treasury	"
Submission of draft finance bill to cabinet	County Treasury	23-Sep-17
Convene public participation	County treasury	23-sp- 2017
Approval of finance bill by county assembly	County Assembly	30- Sep-17
3. County Budget Review and Outlook Paper (CBROP)	MDAs	
Convene sector working groups	County Treasury	25-Aug-17
Submission of draft Budget Review and Outlook Paper(BROP) document	"	31-Aug-17
Compilation/ consolidation of the sector documents	Budget office	1-Sep-17
Budget technical team review of the draft CBROP report	"	7-Sep-17
Submission of BROP to cabinet	County treasury	11-Oct-17
Submit Approval BROP to County Assembly	"	21-Oct-17
4. Preparation of MTEF budget proposals	MDAs	
Draft Sector documents	Sector Working Group	7-Nov-17
Compilation/ consolidation of the sector documents	Budget office	27-Nov-17
Budget technical team review of the draft MTEF report	County treasury	15-Dec-17
Convene Public Participation	"	26-Jan-18
Review of the Proposals and report writing	"	8-Feb-18
Submission of Reports to Treasury	Sector Working Group	15-Feb-18
5. Draft Fiscal strategy paper	MDAs	
Draft CFSP	County treasury	22-Dec-18
Technical review and finalization of the CFSP	County treasury	19 Jan- 18
Submission of CFSP to cabinet for approval	County treasury	1-Feb-18
Submission of CFSP to Parliament for approval	County treasury	14-Feb-18
Approval of CFSP	County Assembly	28-Feb-18
Submission of the Debt management strategy paper	County Treasury	28-Feb-18

Handwritten note: *County Assembly*

Handwritten note: *To County Assembly*

Handwritten note: *To Treasury*

ANNEX 1: BUDGET CALENDAR FOR THE FY 2018/19 MTEF BUDGET		
ACTIVITY	RESPONSIBILITY	DEADLINE
6. Preparation and Approval of Final MDAs Programme Budgets		
Develop and issue final guidelines on preparation of 2018/19	County Treasury	5- March-18
Submission of Budget Proposals to Treasury	MDAs	16- March-18
Review of Draft Budget Proposals	County Treasury	23-March-18
Consolidation of the Draft Budget Estimates	County Treasury	5-April-18
Submission of draft budget estimates to the cabinet	County Budget Office	10- April-18
Submission of Draft Budget Estimates to County Assembly	County Budget Office	30-April-18
Review of Draft Budget Estimates with the County Assembly	Budget team/ committee	15-May-18
Report on Draft Budget Estimates from County Assembly	Budget team/ committee	30-May-18
Consolidation of the Final Budget Estimates and report writing with the County Assembly	Budget team/ committee	15-Jun-18
Submission of Appropriation Bill to County Assembly	County Budget Office	"
Budget Statement Approval	County Assembly	15-Jun-18
Consideration and Passage of Appropriation Bill	County Assembly	29-Jun-18
Gazettement and publishing of the approved budget	County Treasury	4-Jul-17
Posting and uploading of the approved budget into the IFMIS -plan to budget module	County Treasury	10-Jul-17

ANNEX II: PROJECT DETAILS

Ministry/Department/Agency

Vote.....

Programme.....

Sub-Programme.....

Project Code Title	Estimated cost of Project or Contract Value	Financing		Timeline		Actual Cumulative Expenditure up to 30 th June	Outstanding Project Cost as at 30 th June	Allocation of 2018/19 Budget		Projection 2019/20		Projection 2020/21		Projection 2021/22		Project Status
	(a)	Foreign	GOK	Start Date	Expected Completion Date	(b)	(a)-(b)	Foreign	GOK	Foreign	GOK	Foreign	GOK	Foreign	GOK	
	KSH MILLION					KSH MILLION		KSH MILLION								
XX1																
XX2																

ANNEX III: COMPOSITION OF THE SECTOR WORKING GROUP

Chief Officer - Chairman

Finance Officer - Secretary

Directors - Member

Economist - Member

2 Technical staff - Member

Administration officer - Member

Accountant - Member

Procurement - Member

ANNEX IV: ACQUISITION OF NON FINANCIAL ASSETS (CAPITAL PROJECTS)

Ministry/Department/Agency.....

Programme.....

Project Title	Est Cost or Control Value	Financing		Timeline		Ksh Actual Accumulated Expenditure up to 30-06-2018	Ksh Budget Estimates FY 18/19	Ksh Revised Budget FY 18/19	Ksh Expected Balance Contract Value as at 30-06-2019	Ksh Projected expenditure 2019/20	Ksh Projected expenditure 2020/21	Ksh Projected expenditure 2021/22
		Ksh	Ksh GOK DONOR	Start Date	Expected completion date							
Project 1												
Project 2												
Project 3,4,etc												
Total Per Programme												

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ANNEX III: COMPOSITION OF THE SECTOR WORKING GROUP

Chief Officer - Chairman

Finance Officer - Secretary

Directors - Member

Economist - Member

2 Technical staff - Member

Administration officer - Member

Accountant - Member

Procurement - Member

ANNEX IV: ACQUISITION OF NON FINANCIAL ASSETS (CAPITAL PROJECTS)

Ministry/Department/Agency.....

Programme.....

Project Title	Est Cost or Control Value		Financing		Timeline		Ksh	Actual Accumulated Expenditure up to 30-04-2019	Ksh Budget Estimates FY 18/19	Ksh Revised Budget FY 18/19	Ksh Expected Balance Contract Value as at 30-04-2019	Ksh Projected expenditure 2019/20	Ksh Projected expenditure 2020/21	Ksh Projected expenditure 2021/22
	Ksh		Ksh GOK	Ksh DONOR	Start Date	Expected completion date								
Project 1														
Project 2														
Project 3,4 etc														
Total Per Programme														

Q

Annex V: ANALYSIS OF PROGRAMME FUNDING

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (KSH MILLIONS)															
	2019/20					2020/21					2021/22				
	Equitable Share	Local Revenue	AIA	C. Grants	Donors	Equitable Share	Local Revenue	AIA	C. Grants	Donors	Equitable Share	Local Revenue	AIA	C. Grants	Donors
Programme 1															
Sub-programme 1															
Sub-programme 2															
Repeat as above for programme 2,3 etc															
TOTAL PROGRAMME COST															
TOTAL VOTE															

Annex V: ANALYSIS OF PROGRAMME FUNDING

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (KSH MILLIONS)															
	2019/20					2020/21					2021/22				
	Equitable Share	Local Revenue	ALA	C. Grants	Donors	Equitable Share	Local Revenue	ALA	C. Grants	Donors	Equitable Share	Local Revenue	ALA	C. Grants	Donors
Programme 1															
Sub-programme 1															
Sub-programme 2															
Report is about for programme 2,3 etc.															
TOTAL PROGRAMME COST															
TOTAL VOTE															