TURKANA COUNTY GOVERNMENT

FINANCE AND ECONOMIC PLANNING

Office of the County Executive

Email: info@turkana.go.ke
Web: www.turkana.go.ke
P.O. Box 11 **LODWAR**, 30500

When replying please quote:
Date: **28TH AUGUST 2020**
Ref. **TREASURY CIRCULAR NO. 1 OF 2020/21**

ALL ACCOUNTING OFFICERS
TURKANA COUNTY GOVERNMENT

GUIDELINES FOR BUDGET PREPARATION OF THE MEDIUM-TERM EXPENDITURE FRAMEWORK (MTEF) PERIOD 2021/22–2023/24

1. PURPOSE

1. This Budget Circular is issued pursuant to Section 128 (2) of the Public Finance Management (PFM) Act, 2012. It provides guidelines for the preparation of County Budgets for the Medium-Term Expenditure Framework (MTEF) period FY 2021/22- 2023/24. It therefore seeks to:

   a) Give a roadmap for the preparation of the Budget, specifying the key dates by which the various processes are to be completed;

   b) Provide a methodology for the review and projections of revenues and expenditures for the medium term;

   c) Outline key policy areas and emerging issues to be taken into consideration when preparing the budget;

   d) State the procedure to be followed by the Constitutional Offices, interested groups or members of the public who wish to participate in the budget process; and

   e) Share standard budget formats in which information and documents relating to the budget are captured and reported.

2. In accordance to Section 128 (4) of the PFM Act, 2012, the county entities are

called upon to comply with these guidelines and in particular, adhere to the key dates specified in **Annex I** of this document.

II. BACKGROUND

3. The FY 2020/2021 budget execution has already commenced. The budget calendar for the next MTEF period is expected to conform to the normal budget calendar as stipulated in Section 125 of the PFM Act, 2012. The county entities should ensure that their mandates, legislations and policies are aligned while preparing budgets in the subsequent year to enable optimal performance.

4. The Accounting Officers will oversee the budget implementation in their respective departments as they are authorized to access funds as allocated. Partnerships will be handy in streamlining the performance of cross-cutting activities among departments. The **Office of the Deputy Governor** will remain key in overseeing and coordinating interdepartmental programmes implementation and Government stakeholder engagement.

5. The Constitution of Kenya 2010 and the Public Finance Management Act, 2012 empowers the County Governments to project fiscal aggregates to meet fiscal targets. The broad fiscal targets for Turkana County are envisaged in the County Integrated Development Plan (CIDP) 2018–2022. The CIDP outlines key priority areas including integrated flagship projects. In order to achieve this, programmes that enhance food security, infrastructure, accessibility to quality water, health, education, partnerships and peace building should be prioritized. This being the last Financial Year of the implementation of the CIDP II, departments should ensure that all the flagship projects are implemented.

6. The COVID-19 Global Pandemic has caused turmoil in the world. The severe effects of this pandemic have already been felt in Turkana County with much of our resources being channeled towards combating it. Implementation of most of the planned projects will be challenging hence departments are encouraged to be innovative in order to make it possible to complete most of the development projects.

7. The CIDP still remains the key planning document that guides the utilization of resources by outlining the specific programmes and sub programmes per entity that will be funded in the Financial Year. Entities should therefore purpose to streamline their fiscal projections to these programmes and sub programmes.

8. Creation of new programmes and sub programmes will not be allowed in the

budget estimates of the subsequent years unless in an unforeseen circumstance such as an Executive Order restructuring the government.

III. CONTEXT OF 2021/22–2023/24 BUDGET PREPARATION

9. Turkana County has been affected by the global social and economic disruptions brought about by the COVID-19 pandemic. In a step to reduce community spreading, there has been cancellation of sporting, religious and cultural events. Many families have been affected as most of the companies have been downsizing their operations. Although social and mass media have played a key role in reaching the population, it has also been one of the key deterrents in curbing the effects of this pandemic through misinformation.

10. The COVID-19 pandemic has posed a major destabilizing threat to the global economy. The main sector that has experienced the negative impact of the pandemic is the service industry. According to Gross County Product (GCP) Report 2019 (KNBS), the service industry accounts for almost half of the Turkana county economy. This means that there has been a significant reduction in economic activities in the region. Supply shortages have been recurrent due to declining purchasing power of the residents.

11. Full blown crisis is looming large as the Senate of Kenya is yet to pass the Division of Revenue Allocation Bill. Opinions are sharply divided among politicians as they are meeting to build a consensus between land mass, population, poverty, among other parameters. Key services in the county have been greatly affected since the county government has been struggling to raise revenue for the provision of obligated basic services.

IV. SPECIFIC GUIDELINES

12. Sector Working Groups (SWGs) **MUST** ensure that they prioritize proposals for funding which are aimed at supporting the objectives outlined below.

i. Core County Objectives

a) To become an all-inclusive and in-discriminative government serving all citizens regardless of their ethnic background, religion, regional background and political orientation;

b) To promote peaceful co-existence with all our neighbors through trade and tourism;

c) To maintain a stable macroeconomic environment and create an

enabling environment for business to thrive;

d) To develop key infrastructure facilities and public works countywide to stimulate growth, ease the cost of doing business, create employment and alleviate poverty;

e) To strengthen the capacity of human resources through quality education and skills development and health services;

f) To enhance good governance, public participation, transparency and accountability in the delivery of public goods and services;

g) To enhance food security through modern agricultural technologies and mechanization;

h) To improve the provision of quality health care, with special emphasis on Universal Health Coverage, reducing infant mortality rates, broadening prevention and treatment programmes, and tackling HIV/AIDS, malaria and other diseases; and

i) To enhance funding to emergency interventions and in particular to the Covid-19 Pandemic which has caused world-wide loss of life and destruction of livelihoods.

ii. Capital Projects

13. In order to optimize performance and utilization of scarce resources, all County Departments should abide by the following guidelines for capital projects;

    a) Priority should be given to pending bills and completion of on-going projects;

    b) Prioritize stalled projects that have great impact on communities;

    c) Prioritize projects that have been identified by the communities through participatory processes and endorsed by the Government;

    d) Ensure clearance by regulatory bodies, including preparation of Environmental Impact Assessments for capital projects to avoid civil litigation and legal costs;

    e) Approval by the County Executive Committee may be sought where necessary in implementing certain projects;

    f) Need to consider synergy with sister departments in ensuring availability of social amenities and other requisite infrastructure;

g) Prioritize flagships/strategic projects and programmes/activities that are envisaged in the CIDP 2018-2022.

iii. Revenue

14. Division of Revenue Allocation impasse has created divisions among politicians for there are counties that stand to lose from the new generation formula. Turkana County is among the counties that is set to lose its revenue share which will hinder some of its operations.

15. Moreover, the county projects a significant reduction in Own Source Revenue collections as a result of government waivers and reduced economic activities due to the Covid-19 pandemic. Revenues received by the county in form of conditional grants from donors are not forthcoming since resources will be mobilized to fight Covid-19 pandemic.

16. The revenue department is supposed to scale up its efforts through tax and non-tax revenue raising measures. The department should do a comprehensive analysis of the County's Own Source Revenue potential, specifically an examination of possibilities of increasing efficiency and expanding the base of imposing taxes, fees and levies.

iv. Programme Based Budgets (PBBs)

17. The current trend in budgeting around the globe is that of replacing traditional itemized budgets with that of performance linked budgets. Performance budgets shifts attention from revenue and expenditure control to commitment for results or service outcomes. The National Treasury of Kenya presented its first Programme Based Budget (PBB) in the 2013/2014 fiscal year which was consequently followed by Turkana County and other counties in 2014/2015 fiscal year.

18. Since embracing Programme Based Budgeting, the county has endeavored to build capacity of its officers in the preparation, implementation and monitoring of Programme Based Budgets. These trainings are bearing fruits and further trainings will be conducted in this fiscal year to ensure we realize the full potential of Programme Based Budgeting.

19. The programmes in the budget should be defined with clear objectives and linked to outputs, performance indicators and annual targets. The key performance indicators should clearly track the services provided and their effectiveness. Entities should note that indicators are used in the preparation of the Annual Programme Performance Reports. The Annual Programme

Performance Reports play a key role in the determination of the Sector Ceilings during the preparation of the County Fiscal Strategy Paper (CFSP).

20. The adoption of Medium-Term Expenditure Framework (MTEF) is another recent change in public resources management and budgeting that is in effect in Turkana County. MTEFs provides for a multiyear commitment of public resources and are important for prioritizing expenditure and the performance of government services in the medium term.

21. In preparing their Programme Based Budgets, Accounting Officers should ensure that all functions or activities undertaken by the county departments is included in relevant programmes. In particular, they should ensure that:

    a) Programme name reflect the overall objective of the programme;

    b) Programme and sub programme names are not duplicated; and

    c) New activities should fit to the already existing programmes and sub programmes.

v. Prioritization and Allocation of Resources

22. As you may be aware, there is an ever increasing government operation costs through operationalization of devolved structures, implementation of various County Government Acts and the fight against COVID-19. In this regard, the County Government will continue with its policy of expenditure rationalization with a view to funding only core services including the fight against COVID-19 and reducing costs through the elimination of duplication, inefficiencies and wasteful expenditure.

23. With the constrained resource envelopes and given the need to prioritize actions within the framework of the priority programmes, the following criteria will serve as a guide for allocating resources;

    a) Expenditure must contribute, whether directly or indirectly, to the reduction of poverty;

    b) Expenditure will be targeted at those activities which the private sector cannot realistically be expected to undertake;

    c) Expenditure will target the activities that communities have identified as important to them;

    d) Activities that favor disadvantaged groups, including activities which address gender or age-based inequities and protect the rights of children, and activities that reduce economic inequality will be prioritized;

e) Provision for mandatory expenditure such as salaries, rent, utilities, etc.;

f) Resources required to sustain or complete ongoing projects;

g) Linkage of the programmes with the Governor's "Five Point Agenda", CIDP, The "Big Four", SDGs and with Vision 2030 Objectives; and

h) Degree to which the programme is addressing the core mandate of the Sector/Department.

i) Provision of adequate funding to health sector to respond to COVID-19 pandemic i.e. recruitment of additional health personnel, construction and equipping of more health facilities, associated treatment costs including medical supplies, testing and other equipment, among others;

j) Provision for funding to COVID-19 interventions to cater for vulnerable people to cushion them through safety nets like cash transfers and relief food and also help financially distressed businesses and individuals through tax reliefs;

k) Expenditure will be targeted to integrate COVID-19 protocols in all government programming and running of day to day government operations. These measures will include avoidance of physical contacts and digitize most of the operations that will allow for working and learning from home including teleworking. Office set up also has to conform to the protocols.

vi. Financial Reporting

24. **Imprest Management**; according to Section 93(5) of the PFM Act, 2012 (County Government) Regulation, a temporary imprest holder has to account or surrender the imprest within seven working days after returning to the duty station. The tenacious late surrender of both standing and temporary imprest has led to delayed reporting of expenditure and budget implementation report.

25. Clear timeliness are therefore provided to County Departments in relation to prompt forwarding of returns on incomes and expenditures in the approved format as outlined in this circular as follows;

DELIVERABLE	OFFICER RESPONSIBLE	DATE OF SUBMISSION	OFFICE TO SUBMIT TO:
Preparation of Monthly Expenditure reports and Bank reconciliation	Entity Accountant	5th of every month	Office of Director Accounting
Quarterly Reports/Semi-annual	Accountant General Reporting	15th of the month after end of the Quarter	Office of Director Accounting

Annual Financial Statements	Accountant General/Director Accounting	30th September	National Treasury

vii. Internal Audit

26. Audit reports are independent evaluation of prudence in expenditure and safeguard of the public interests. The reports have been critical in examination of root causes of the queries raised. Sectoral challenges will be reflected on the barriers to service delivery to the public.

27. Capacity building will continue for all the spending entities. I would like to call upon all the accounting officers to strictly adhere to the financial guidelines and regulations.

viii. Staff Recruitment, Wages, Salaries and Gratuities

28. The County Department of Public Service, Administration and Disaster Management is mandated to budget for Personnel Emoluments (PE) for the County Executive. County entities should forward their PE proposals to this department for consideration in the budget. These proposals should envisage personnel costs like staff promotion, advancement, conversion, allowances and new recruitments to avoid extra-budgetary requests in the course of implementation of the budget.

29. County Departments/Entities should not **recruit officers** that have not been approved for by the County **Department of Public Service, Administration and Disaster Management** and whose provision has not been made in the fiscal year budget.

30. The following guidelines must be adhered to for us to attain the prudent management of the wage bill and exercise essential controls:

    a) County Department of Public Service, Administration and Disaster Management will budget for all the human resource requirements based on human resource plans from each department which should clearly show the requirements for in-post and other positions that are likely to be filled within a given financial year.

    b) New proposals to create new posts should be submitted to the County Public Service Board;

    c) All Human Resource Management matters in the public service will be submitted to the County Public Service Board through the County Department of Public Service, Administration and Disaster Management

d) All planned reviews of remuneration and benefits shall be as approved by the Salaries and Remuneration Commission as required by the Constitution of Kenya 2010.

31. In budgeting for salaries and wages, the Human Resource Departments (in the Executive and Legislature) should also budget for pension and gratuities for pensionable and contractual employees respectively.

32. Human Resource Department will ensure stringent adherence to the PFM Regulations, 2015, in compensation of employees not to exceed 35% of the Shareable Revenue from the National Treasury.

ix. Maintenance Costs

33. County Departments should ensure adequate provisions for their running cost items, as well as their operational lines. The county has in the past been keen on creation of assets (especially buildings, motor vehicles and other infrastructure) to enable efficient delivery of services. A number of these assets are now aging and therefore require adequate budgets for their maintenance. The County Government will formulate Asset and Disposal Plan for redundant assets. Departments planning to build infrastructure and acquire assets ought to have maintenance plans on all procured infrastructure and assets.

x. Outstanding Liabilities/Pending Costs

34. Outstanding Liabilities are payments accrued from goods and services already provided. At the beginning of the financial year, payment of such liabilities should be prioritized. It is worth noting that ONLY budgeted liabilities/pending bills which have been verified and audited by the Project Verification Committee and approved as ELIGIBLE should be paid. Payment of unverified liabilities/pending bills audited and classified as INELIGIBLE by the Project Verification Committee will termed as illegal. It is vital that all County Departments are cognizant of their outstanding liabilities and commitments in the FY 2020/21 budget and ensure that they are adequately provisioned for in the subsequent budget. Consequently, the County Treasury will **NOT** be liable for liabilities or commitments that were not provisioned for by the county entity in its budget.

35. All outstanding liabilities and commitments for FY 2020/21 should be sent to the Director Accounting Services in the format prescribed below.

Project Name	Contractor	LSO/LPO No.	Contract Sum	Amount Paid	Balance

36. Accounting Officers of County Departments should ensure that any contract entered into should reflect a value equal or less to the contract sum provisioned in the approved budget estimates. Any variations whatsoever shall be approved by the Cabinet.

xi. Capital Expenditure

37. High wage bill and recurrent costs have restricted the county's ability to finance their capital projects. The county government has since maintained fiscal responsibility by budgeting at least 30 per cent of the total county revenue for Capital Expenditure.

38. All capital projects for FY 2021/22 should be ward based and have to undergo project assessment and appraisal. Going forward this arrangement will help in tracking implementation and monitoring of these projects.

xii. Public Private Partnerships (PPPs)

39. County Departments are encouraged to embrace Public Private Partnerships (PPPs) as an alternative strategy in the delivery of certain goods and services. This is in an effort to complement the dwindling available resources compared to the pressing needs. PPPs can be explored through;

    a) Build, Own, Operate and Transfer
    b) Joint venture
    c) Franchising
    d) Leasing

40. County Departments are further advised to liaise with the Governor's Office for further guidance on any of these arrangements before committing the government.

xiii. Distribution of projects in the County

41. For even distribution of County Development Projects, County Entities are called upon to ensure that programmes and projects are evenly distributed to at least all the thirty wards in the county.

xiv. Budgeting For Fees and Taxes

42. All County entities are mandated to pay their statutory fees and taxes. These costs should form part of the resultant budgeted cost for the project. However, a Development Partner is exempted from paying duty/taxes/fees

g) Ensure a participatory approach is strictly observed in the preparation of budget proposals

h) Comply and adhere to set deadlines.

47. In accordance with the scheduled timeframe, all Sector Chairpersons are advised to immediately convene meetings and ensure that all activities of Sector Working Groups are completed. The Final Sector Reports should be submitted to the Chief Officer Economic Planning not later than **15th January, 2021** in line with the format indicated in **Annex III.**

48. Section 166 of the PFM Act, 2012, directs accounting officers for county government entities to prepare reports for each quarter of the financial year in respect to the entities they are in charge. On the Non-Financial Programme Performance Reports, all Accounting Officers are required to prepare and submit them to the Chief Officer Economic Planning on or before the **15th** day of the month following the end of every quarter in the format indicated in **Annex IV.**

49. All Accounting Officers are required to ensure adherence to these guidelines and bring its content to the attention of **all** officers working under them.

Yours Sincerely,

J. Emathe Namuar
County Executive Committee Member
Finance and Economic Planning
Turkana County Government

Copy to: Governor, Turkana County
Deputy Governor, Turkana County
CECMs, Turkana County Government
The County Secretary, Turkana County Government

for project related inputs by a financing agreement, and in this case the county departments will be required to pay duty on behalf of the Development Partner. In such cases, County Entities are required to seek guidance of the County Treasury in handling such matters.

xv. Public Participation

43. Public participation has been given prominence in various laws in Kenya. The citizen participation strengthens the fact that with the elected representatives, there is need for continuous involvement in the government services. Turkana County has put emphasis on a bottom-up participatory mechanism as a key ingredient for effective governance.

44. To enhance ownership of the budget process and support for the subsequent implementation it is prudent to engage relevant stakeholders. Stakeholders, which could include; members of public, civil society groups, faith based organizations, academia, the private sector, professional bodies, international experts, County Budget and Economic Forum (CBEF) as well as national and county government officers, who are actors in the budget process with specific interests in the development of policies.

45. In the wake of the COVID-19 pandemic which has disrupted normal way of doing things, Departments are advised to explore alternative approaches of engaging the stakeholders. In the event that physical meetings are inevitable organizers should ensure strict adherence to MOH guideline and protocols of conducting such meetings, including but not limited to sanitization masking and social distancing.

xvi. Expectation from every Department/SWG

46. Pursuant to Section 128 (4) of the PFM Act, 2012, every county entity should observe the guidelines and adhere to the key dates specified in the schedule. In addition every County Department is expected to:

    a) Prepare the County Department's FY 2021/2022 budget proposal

    b) Complete all annexed templates in this circular

    c) Constitute and institutionalize SWGs

    d) Prepare and submit Departmental Performance Expenditure Review

    e) Prepare the SWG Report

    f) Prepare Program Based Budgets for FY 2021/2022

Annex I: FY 2021/22 Budget Calendar

ACTIVITY	RESPONSIBILITY	TIMEFRAME/DEADLINE
Update Departmental Strategic Plans	Departmental Accounting Officers	July-August 2020
Develop and issue MTEF Circular	CEC Finance and Economic Planning	By 30th August 2020
Launch of Sector Working Groups (SWGs)	CEC Finance and Economic Planning	By 31st August 2020
Undertake Departmental Public Expenditure Reviews	Departmental Accounting Officers	By 30th September 2020
Capacity building for MTEF and Programme Based Budget	Chief Officer Economic Planning	1st September–15th October 2020
Prepare the County Budget Outlook and Review paper.	Chief Officer Economic Planning	By 15th September 2020
Finalize CBROP and present to the CEC for approval	CEC/ Chief officer Economic Planning	By 21st September 2020
Submission of Initial Sector reports to Chief Officer Economic Planning	Sector Chairpersons	By 30th November 2020
Hold Sector Hearings/Public participation	Departmental Chief Officer	December 2020
Submit Final Sector Reports	Sector Working Groups	By 15th January 2021
Publish Final Sector Reports	Chief Officer Economic Planning	By 31st January 2021
Submission of Supplementary Budget Proposals	Line Departments	By 7th January 2021
Review of Supplementary Budget Proposals	Chief Officer Economic Planning	By 31st January 2021
Submit Supplementary Budget Proposals to the CEC	Chief Officer Economic Planning	By 1st February2021
Submit Supplementary Budget Proposals to County Assembly	CEC Finance and Economic Planning	By 28th February 2021

Prepare the County Fiscal Strategy Paper(CFSP)	Chief Officer Economic Planning	By 1st February 2021
Submit CFSP to County Executive Committee for Approval	CEC Finance and Economic Planning	By 15th February 2021
Submit County Fiscal Strategy Paper to the County Assembly	CEC Finance and Economic Planning	By 28th February 2021
Issue Treasury Circular for finalization of 2021/22–2023/24 MTEF Estimates and PBB	CEC Finance and Economic Planning	By 15th March 2021
Circulate Approved CFSP to Accounting Officers	CEC Finance and Economic Planning	By 31st March 2021
Finalize Departmental itemized and Programme Based Budgets	Departments	By 10th April 2021
Review and finalize Departmental itemized and Programme Based Budgets	Director Budget	By 15th April 2021
Submission of Budget Estimates to Cabinet for Approval	CEC Finance and Economic Planning	By 20th April 2021
Submission of Budget Proposal to the County Assembly	CEC Finance and Economic Planning	By 30th April 2021
Publish Departmental itemized and Programme Based Budgets	CEC Finance and Economic Planning	By 31st May 2021
Presentation of Budget to the County Assembly	CEC Finance and Economic Planning	By 15th June 2021
Approval of Budget Estimates	County Assembly	By 30th June 2021

ANNEX II. STANDARD FORMAT FOR PRESENTATION OF PROGRAMME BASED BUDGETS

VOTE:

A. Vision

B. Mission

C. Context and Strategy for Budget Intervention;

This section should briefly explain the overall goal of each sub-sector and the context within which the budget is required

D. Programmes and their Objectives *(List all the programmes and their objectives).*

Please note that each programme must have only one objective

E. Summary of the Programme Key Outputs and Performance Indicators

Name of Sub Programme (SP)	*Key Outputs (KO)*[4]	*Key Performance Indicators (PI)*[5]
PROGRAMME 1: (Name of Programme) *Outcome: (Each programme should have one outcome7*		
SP1.1		
SP1.2 .....SPN		
PROGRAMME 2: (Name of Programme) *Outcome: (Each programme should have one outcome)*		
SP2.1		
SP2.2 .....SPN		

F. Summary of Expenditure by Economic Classification[2] **(Kshs. Million)**

Expenditure Classification	Estimates 2021/22	Projected Estimates 2022/23	2023/24
(1) Current Expenditure			
Compensation to Employees			
Use of goods and services			
Current Transfers Govt. Agencies			
Other Recurrent			
(2) Capital Expenditure			
Acquisition of Non-Financial Assets			
Capital Transfers to Government Agencies			
Other Development			
Total Expenditure of Vote 11			

G. Summary of Expenditure by Programme and Economic Classification[3] (Kshs. Million)

	Estimates 2021/22	Projected Estimates	
		2022/23	2023/24
Programme 1: (State the name of the programme here)			
Sub-Programme Name.....(Repeat as necessary if a programme has more than one Sub-Programme)			
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			
Programme 2: (State the name of the programme here)			
Sub-Programme Name.....(Repeat as necessary if a programme has more than one Sub-Programme)			
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			

[2] The total current expenditure and capital expenditure must be equal the total expenditure vote given in tables E, F, & G.

[3] The total current and capital expenditure for each programme in G, must add up to the total expenditure of the programme given in Table E. Please note further that The Total Current and Capital expenditures given in Table G, must add up to the one given in Table F. i.e. Expenditure by Economic classification. **Ensure consistency in all the figures in the Tables**

H. Summary of Expenditure by Programmes, 2021/22 – 2023/24 (Kshs Millions)

Sub Programme (SP)	Estimates FY 2021/22	Projected Estimates	
		2022/23	2023/24
Programme 1: (*State the name of the programme here*)[1]			
SP 1. 1			
SP 1. 2.			
... N			

Total Expenditure			
Programme 2: (*State the name of the programme here*)			
SP 2. 1			
SP 2. 2.			
... N			
Total Expenditure			
Total Expenditure of Vote ------			

[1] *NB. Repeat as shown in the Table under section "D" above for all Programmes. Provide total expenditure for each programme and their summation must equal the total expenditure of the vote.*

ANNEX III: SECTOR WORKING GROUP REPORT FORMAT

TABLE OF CONTENTS

(Please ensure that Headings and Sub headings are identical to those in the report)

EXECUTIVE SUMMARY

(Restate conclusions for each section and summarize findings and recommendations under this section)

CHAPTER ONE:

1. INTRODUCTION

1.1. Background
1.2. Sector Vision and Mission
1.3. Strategic goals/Objectives of the Sector
1.4. Sub–Sectors 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. PERFORMANCE AND ACHIEVEMENTS OF THE SECTOR DURING THE PERIOD 2019/2020

2.1. Performance of Programmes
2.2. Key indicators of Sector and Sub-Sector Performance
2.3. Expenditure Analysis
    2.3.1. Analysis of recurrent expenditure
    2.3.2. Analysis of Development Expenditure
    2.3.3. Analysis of Externally Funded Programmes
    2.4. Review of Pending Bills
    2.4.1. Recurrent Pending Bills
    2.4.2. Development Pending Bills

CHAPTER THREE

3. 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
    3.1.3. Programmes by Order of Ranking
    3.2. Analysis of Resource Requirement by:
    3.2.1. Sector
    3.2.2. Sub-Sectors
    3.2.3. Programmes and Sub-programmes
    3.2.4. Economic classification
    3.3. Analysis of Resource Requirement versus allocation by:
    3.3.1. Recurrent
    3.3.2. Development
    3.3.3. Programmes and sub-programmes, and

3.3.4. Economic classification

CHAPTER FOUR

4. CROSS-SECTOR LINKAGES

CHAPTER FIVE

5. EMERGING ISSUES AND CHALLENGES

CHAPTER SIX

6. 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. 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 Ministry X".

---

[6] Chapters 1 – 5 should form the main body of the report and should be divided into logical sections and subsections, using appropriate headings and numbering. Its purpose is to explain the conclusions and to justify the recommendations

ANNEX IV: TEMPLATE FOR PROGRAMME PERFORMANCE REPORT

QUARTERLY PROGRAMME PERFORMANCE REPORT FOR THE PERIOD ENDING ……..						
County Government Entity: ……..						
Programme One: ……..						
Outcome:						
Sub-programme	Delivery Unit	Output	Performance Indicators(s)	Nth Quarter		
				Target(s)	Actual Achievement(s)	Variance
SP 1.1:						
SP 1.2:						
.. SP 1.N						
Programme Two:						
Outcome:						
SP 2.1						
SP 2.2						
……SP 2.N						
Programme N: ……..						
Outcome: ……..						
SP N.1						
SP N.2						
……SP N.N						
Prepared By:						
Name of the Officer…….. Designation……..						
Signature of the Officer…… Date……..						
Approved By:						
Name of Accounting Officer……..						
Signature …… Date ……..						