REPUBLIC OF KENYA

THE COUNTY GOVERNMENT OF THARAKA NITHI

Budget Circular FY 2020-21

PROVIDING GUIDELINES FOR PREPARATION OF BUDGET ESTIMATES FOR FINANCIAL YEAR 2021/22

AUGUST 2020

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Vision

A prosperous, industrialized and cohesive County

Mission

Enhance sustainable socio-economic growth and optimal utilization of resources

Core Values

Tharaka Nithi County is committed to championing these core values as the guiding codes for our operations: ICT^2

Integrity

Straightforwardness, ingenuousness, honesty and sincerity are an integral part of our undertakings which we shall firmly adhere to in every duty to our society.

Inclusiveness

We believe in equity and equality. We do not regard status or personal preferences but approach our work as guided by principles of fairness and non-bias. People from diverse backgrounds or communities are involved in the County development and we incorporate the needs, assets, and perspectives of communities into the design and implementation of county programs.

Citizen-focused

We consistently endeavor to create enduring relationships with our citizens; in so doing our approach goes beyond standard citizen participation principles and makes their input an integrated, formalized part of setting county projects/program goals, performance measures, and standards.

Creativity & Innovativeness

We thrive on creativity and ingenuity. We seek the innovations and ideas that can bring a positive change to the County. We value creativity that is focused, data-driven, and continuously improving based on results.

Transparency and Accountability

We will remain accountable to our stakeholders and will acknowledge responsibility for our actions and decisions. Thus, we shall always endeavor to be transparent, answerable and liable at all times.

Teamwork

Every person is important and has a part in county development. We endeavor to build a workplace environment that cultivates person's uniqueness, encourages staff participation, collaboration and integration of diverse skills and capabilities.

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28th August, 2020

To: Accounting Officers

Tharaka Nithi County Government

From: County Treasury

Tharaka Nithi County Government

RE: GUIDELINES FOR THE PREPARATION OF THE BUDGET ESTIMATES FOR FY 2021/2022

INTRODUCTION

1. The purpose of this circular is to provide County Departments (CGD) and entities with the guidelines for the preparation and submission of Budget Estimates for financial year 2021/22 in incompliance with Public Finance Management Act, 2012.

These guidelines will;

i. Advise on the policy framework underpinning the budget and significant changes therein
ii. Provide guidance on the format and content of the Programme Based Budget (PBB)
iii. Provide guidelines on preparation of the County Annual Integrated Development Plan (CADP) for the FY 2021-2022 and MTP 2022-2024,
iv. Provide framework for public participation in the budget and planning process, and finally
v. Provide timelines for key activities in the budget process.

LEGAL BASIS

(1) The County Executive Committee Member for Finance shall manage the budget process for the County.
(2) Not later than the 30th August in each year, the County Executive Member for Finance shall issue a circular setting out guidelines to be followed by all the County Government`s entities in the budget process.
(3) The County Executive Committee Member for Finance shall include in the circular—
(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; and
(g) Any other information relevant to the budget process.

(4) A county Government entity shall comply with the guidelines and shall adhere to the key dates specified in the schedule referred to in this subsection

GENERAL GUIDELINES

2. The purpose of this section is to provide departments with guidelines on the preparation of the annual budget for FY 2020/21. The budget process for financial year 2020/21 will be rolled out in the background of COVID-19 pandemic and recovery of county economy hence increasing demand for both economic and infrastructural development resources. Hence the calendar stipulate key dates that shall be adopted in both the planning and budgeting processes culminating into preparation of key policy documents including Annual Development Plan, Sector Progress Reports, County Budget Review and Outlook Paper, County Fiscal Strategy Paper and the Budget Estimates in relation to FY 2021/22.

3. The focus of these two processes, planning and budgeting, will be;
   i. **Investing in sustainable infrastructural development for economic recovery and growth amidst COVID_19 Pandemic**
   Through the Budget Estimates for FY 2021/22 and MTP 2022/12-2023/24 the departments will set the framework for economic recovery by investing in both the "Big Four" agenda as well as the "10 points economic recovery strategies." In this regard, the County Government will focus on programmes and projects that have potential for socio-economic empowerment thus spurring economic growth, projects with immediate positive impact on the community and the programmes that promote post-COVID-19 economic recovery measures. Despite the pandemic, the Public Participation will remain a key factor in the process of identifying the investment plans as well as development of policy for the County Government. This will guarantee the deposition of development being driven by community-needs.

   ii. **Agriculture for Economic Development, Inclusivity and Youth Empowerment**
   The County Government will identify and focus on programmes that are both transformative and empowering to ensure better agricultural

practices which leads to improved food productivity. This will not only promote agriculture as a business venture capable of addressing poverty and unemployment challenges but also source of raw materials for manufacturing and processing industries. In formulation and implementation of the receipt system in our stores, enhanced extension services and the progressive Artificial Insemination Programme, the agriculture sector will embrace collaborative approach to explore radical strategies that will support value addition, establish market linkages for valued added products as well encourage pooling and sharing of infrastructural resources. The lessons learnt from implementation of Kenya Climate Smart Agriculture Project funded by World Bank, Kenya Cereals Enhancement Program and Agricultural Sector Development Support Program will be the foundation of our new strategy in Agricultural sector which targets making farming a business of choice. This will not only ensure food security but also promote industry, eradicate poverty and create employment for our youths.

iii. **Investment in improved Healthcare**

The County Government will continue to develop key health facilities and other requisite infrastructure that will it shine among its peers and worldwide. Development of health infrastructure will have among other multiplier effect on the economy through quality primary healthcare, increased to referral services, as well as access to tertiary healthcare services such as specialized treatments, intensive care services among others. Therefore, the health departments are encouraged to identify key infrastructural projects that are driven by community needs to be considered for funding in the FY 2021/22. The projects are to be identified through a rigorous public participation process which will include participation of sector working groups, technical working groups and the benefiting community. However, the priority should be given to completion of ongoing and stalled projects.

iv. **Partner or Counter-Funded Projects**

The County Government values partnership with development partners and priority will be accorded to counter party funded projects which have been fully approved and earmarked for implementation. The departments are encouraged to pursue possible development partners and ensure donor or counter-party funded projects are identified early enough and forwarded to County Treasury securing of funds. It is important also to note that project with counter-party funding received

after final date of submission of budgets by departments shall be considered in the following financial year, in our case FY 2022/23.

v. **Creating a conducive business environment** will be achieved by deepening structural reforms in land management, digitalizing and automation of revenue collection, creation of industrial parks at our major towns, reviewing tax laws to reduce duplication and possible double taxation, introducing one-stop business center for county services and by offering incentives to potential investors. The departments are encouraged to identify appropriate programmes and projects to be implemented to ensure that this goal is realized.

vi. The budget will also focus in **enhancing service delivery through good governance**. This political pillar under the third Term Medium Term Plan of Vision 2030 will be achieved through rigorous public participation in the entire budget and planning process, involvement of stakeholders in development of key policies as well as through ensuring transparency, accountability, fiscal discipline, integrity and protecting shared values. The departments are encouraged to ensure proper representation of citizens in formation of sector working groups, in identification of projects as well as providing feedback on the implementation.

vii. **Environmental Conservation and Making Water Accessible.** The County Government working with National Government will continue to invest in clean water supply and put in place measures to control floods and harvest rain water as well as to protect and conserve the environment. The county government remains committed on its bid to mitigate the impact of climate change as per the Protocol on Climate Change based on Paris Agreement and implemented through Tharaka Nithi Climate Change Act, 2019. Therefore, the county departments will ensure issues of climate change are mainstreamed into all projects and programs being proposed for implementation.

SPECIFIC GUIDELINES

4. The following will guide accounting officers on the preparation of 2021/22 budget proposals:

A. EXPENDITURE REVIEW

5. Expenditure reviews are a fundamental part of the budget process since they provide an analysis of the budget performance in the past. These in turn provides

a basis for future budget decisions by assessing the challenges, strengths and weakness and determines the way forward.

6. County Departments are therefore requested to carry out an expenditure review exercise which will culminate in an expenditure review report. This report will form part of determinant programmes and projects priority, specifically, establish the ones to be discontinued and ones that achieved the intended objective. **Appendix I** shows the formats for review.

B. REPORTING AND IMPLEMENTATION MONITORING

7. County Departments are requested to do monthly reporting to the County Treasury on or before the 5th day of the following month. The reports shall give details and summaries of expenditure incurred in the previous month for both the recurrent and development expenditure. Without these reports the departments will be denied access to any funding to such a time when the reports are submitted and be in the format provided. In this regard, departments are requested to follow the template guideline in Annex III Table (III). for recurrent expenditure and Annex III Table IV for development expenditure.

C. PROGRAMME BASED BUDGET (PBB)

8. The Public Financial Management Act, 2012, requires the county government to implement PBB. The main purpose of PBB is;
    i. Prioritizing expenditure in the budget to ensure adequate resources are allocated to the programmes and projects of high benefit to the community. This will be achieved through links the PBB provides between resource allocation and the functions, strategic objectives and outcomes of various programmes.
    ii. Improve efficiency and effectives in service delivery of the ministries. Programme Based Budget makes it easier to identify potentially overlapping mandate and responsibilities.
    iii. The Programme Based Budget format allows for the identification of necessary inputs to produce core operations and projects required to contribute to strategic objectives. These are then rolled up to produce programme and sub-programme costs.
9. All ministries are expected to define programmes, ensure their objectives are clear and are linked to outputs, targets and performance indicators need also to be identified. The programme performance indicators should have distinctive titles that reflect the overall objective of the programme.
10. Every ministry should group functions that are closely related to a single budget programme or sub-programme in order to eliminate replication. As in the case of programmes, each sub-programme should have a distinctive title related to the overall objective of the programme.

Table 1: Example of Programme Based Budgeting Programme Logic

PBB Programme logic		Example
Programme	[1.0]	Preventive health services
Sub programme	[1.1]	Community health
Output/service	[1.1.1]	Malaria eradication
Activity	[1.1.1.1]	Distribution of treated nets
Activity	[1.1.1.2]	Larvae eradication-treatment of breeding grounds
Activity	[1.1.1.3]	Public education on preventive measures
Activity	[1.1.1.4]	Prophylaxic medicine
Activity	[1.1.1.5]	Early detection and response service

11. A budget programme or budget sub-programme should include all cost items involved in delivering the services being financed. This includes compensation of employees, use of goods and services, current or capital transfers to government agencies and acquisition of non-financial assets.
12. Every budget programme should have a result statement (context for budget intervention) that provides a basis for review and evaluation of programme performance. The programme performance indicators and targets should only focus on key outputs and outcomes. The targets set for the programmes should be specific, measurable, achievable, realistic and time bound (SMART). The set targets should be for key outputs that departments can reasonably influence their achievement. Each programme should be confined within a single department and all functions of a particular department should fall within the identified programmes. It is important to note that service delivery units with no clear outputs, key performance indicators and targets should not be considered for budgetary allocation and subsequent funding.
13. Where ministries have more than one programme, a programme should be created to cater for management and administration overheads which cannot be attributed to specific programme. Such a programme should only have cost such as general administration, financial services, procurement, human resource management, planning, internal audit and ICT services.
14. Accounting officers should take into consideration that the programme based budget will form the basis for itemized budget. Careful consideration should therefore be made in preparing the PBB. In addition, they will also be required to submit the PBB alongside Itemized Budget. The format for the PBB is indicated in **Annex II.**
15. While itemizing the budgets you will be required to submit not only the 2021/22 budget estimates but also the projections for two years within the MTP period i.e.

2022/23 and 2023/24. In addition, the item lines should conform to the standard chart of accounts (SCOA) attached in **Annex V.**

16. The proposals to include new programmes and sub-programmes should be submitted and approved by the County Treasury by 11th December 2020. In designing the new programme, the structure should match the key areas of service delivery by the respective department.

D. PRIORITIZING AND ALLOCATION OF RESOURCES

17. The County Treasury will ensure rationalization of expenditure in order to finance core programmes in line with the County Integrated Development Plan II (CIDP 2018-2022) as well as Medium Term Plan (MTP III) of the Vision 2030.
18. Accounting Officers should be guided by the following criteria when prioritizing and allocating resources:

    i. Consideration of the Big Four agenda
    ii. Expediting projects geared towards achieving the SDGs
    iii. Investment in foundation infrastructure
    iv. Embracing transformative agricultural practices especially agribusiness
    v. Creating conducive environment for business
    vi. Continued investment in social services including affirmative policy direction
    vii. Quality and relevant early childhood and vocational education
    viii. Accessible and quality health services
    ix. Community oriented development

19. The criteria to be used in allocating resources, programmes and projects for funding will be guided by:
    - Programme performance review findings for on-going projects;
    - Linkage of programme with CIDP II and MTP III of Vision 2030;
    - Linkage of the programme to the Governor's manifesto and flagship projects/interventions;
    - Degree to which a programme addresses community needs;
    - Degree to which the programme is addressing the core mandate of that department;
    - Expected outputs and outcomes from executing the programme; and
    - Resource prioritization, cost effectiveness and sustainability of the programmes.

20. The following broad guidelines will help sector working groups and departments achieve effectiveness in prioritizing programmes:

- Analysis of base expenditure to expunge all one-off expenditure for the previous year;
- Identifying and pending activities perceived to be of low priority in order to realize savings to be directed to priority programmes;
- Ensure projects with full documentation (i.e. feasibility study done, detailed designs, all approvals and land secured) are given priority;
- Requirement for innovation/ICT to improve efficiency and save on operating costs and total elimination of non-core service delivery activities; and
- Detailed rescheduling of projects including cost saving and financial implication.
- ***Ensure that projects/programmes in the Governor's manifesto take precedence in the priority criterion.***

E. RECURRENT AND DEVELOPMENT BUDGET

21. The Public Financial Management Act, 2012, requires;
    i. The recurrent expenditure should not exceed the county total revenue
    ii. Over the medium term a minimum of thirty percent of the total budget to be allocated to development expenditure
    iii. The county government expenditure on wages and benefits of public officers shall not exceed thirty-five (35%) percent of the county government total revenue as prescribed in the PFM Act, 2012 Regulations.
    iv. The departmental recurrent and development budget estimates shall be within the ceilings reasonably determined in the County Fiscal Strategy Paper approved by County Assembly. The basis for the ceilings shall be the previous budgetary allocations adjusted for priory negotiated factors including new demand for additional resources as established in Annual Development Plan and supported in sector working group report.
22. Specifically,

    Personnel emolument: the departments should provide sufficient allocation for salaries, allowances, and other approved benefits for only in-post staff. It is recommended that allocations for new recruitment or promotions should not be included unless prior approval for funding has been granted by County Treasury. The allocation for personnel emolument must be supported by summaries of IPPD or employee data approved by the human resource department. It is mandatory that each department provides this information to support their requirement. Further, reports on personnel emoluments should provide names of all employees, their job groups, and estimated gross annual salary for each and according to the template in Annex III. The format for presenting this information is captured in Annex III Tables I and Table II.

Utilities and other obligations: The departments should ensure that priority is given to these spending needs. The allocation should be supported and be based on past expenditure trends. The departments shall carry out an expenditure survey to establish baseline costs of delivering their core functions. This will help in ensuring that there is sufficient funding to the departments' activities and budget estimates are based on realistic costing. Therefore, it is important for the department to develop a stockpile of all activities and there calculated costs and then ensure that such costs are line with standard items as in **Annex V**.

Capital projects: The County government is committed in implementing capital projects that meet national objectives outlined in MTP III of Vision 2030, aligned to CIDP II and are aligned to ***Governor's Manifesto***. The development budget for the medium term will be prepared based on capital projects identified through a process of public participation to make sure that only priority needs of the citizens are addressed. All capital projects shall be based on a comprehensive assessment of community needs and be tagged to a specified time frame for completion and realization of the desired outputs. The minimum allocation to a single project is proposed to be Kshs 5 million. Smaller, related low-value projects should be collated to a single project description or programme. The departments are required to submit to the County Treasury a list of all on-going and proposed projects in the format shown within the time frame indicated in **Annex VI**.

F. CASH FLOWS AND PROCUREMENT PLAN

G. The PFM Act, 2012, Sec. 127, requires that County Treasury submits annual cash flow report not later that 15th June of each financial year. In this regard, accounting officers are therefore required to prepare a cash flow projection for their respective departments based on draft budget estimates submitted and submit it to the County Treasury before **10th June 2020**. The format of the cash flow is as indicated in **Annex IV Table V**.

H. Further, a procuring entity is required to prepare a procurement plan under section 26(3) (a) of the Public Procurement and Disposal Act, 2005 for each financial year as part of the annual budget preparation process. Therefore, the annual procurement plan shall be integrated to the budget process and be based on indicative or approved budget. The head of each department will be required to submit the annual procurement plan on or before **15th June 2020**. The format of the annual procurement plan is shown in **Annex IV Table VI** and further guidelines shall be provided by the procurement department.

I. PUBLIC PARTICIPATION AND SECTOR WORKING GROUPS (SWGs)

23. During the preparation of the budget, public consultations will be held across the county at ward level between the month of September 2018 and February 2019 to collect the views/ priorities of all the stakeholders. Therefore, the accounting officers are expected to incorporate the inputs/ recommendations from the

consultations in the departmental budget proposals. **For public participation principles and guidelines see Annex VIII**

24. The County Treasury will additionally conduct consultative forums with relevant stakeholders including Ward Development Committees and Sector Working Groups. These will form the core platform for public engagement in the process of preparing the budget estimates.

25. The sector working groups (SWGs) will form the formal process for bidding for resources amongst units in a given sector. Therefore, participation of departmental units in SWG should be by officers senior enough to articulate the departmental unit mandates, make decisions and most importantly justify resource requirements based on the baseline costing of their functions and the subsequent set ceilings.

26. In this regard, SWGs will take the sector arrangement as indicated in CIDP II and the functions of county government as listed below:
    i. Agriculture and Rural Development;
    ii. Infrastructure, Energy and ICT;
    iii. General Economic and Commercial Affairs, including Trade and Tourism;
    iv. Health Services;
    v. Education, Youth, Sports, Culture and Social Services;
    vi. Public Administration;
    vii. Water, Environment and Natural Resources; and,
    viii. Lands, Physical Planning and Urban Development

27. SWGs shall formulate sector budgets proposals and develop sectoral policies. The following shall be the members of SWGs:
    a. Chairperson – Accounting Officer chosen by consensus by other accounting officers within the sector;
    b. Sector Convener - Appointed by Sector/Department;
    c. Sector Co-Convener – Appointed by Economic Planning Department;
    d. Technical Working Group – Nominated by respective sub-sectors;
    e. A SWG Secretariat – Appointed by the sector to assist the chairperson in coordination of SWG activities;
    f. Representative from National Government mother ministry; and
    g. Representative from Private Sector.

28. The following will be the specific terms of reference for the SWGs:
    i. Review the programme Performance of Departments and use the findings to guide resource allocation;
    ii. Identify the sector policy, legal and institutional reforms requirement;
    iii. Identify all policies, programmes, and projects proposed for implantation over the medium term budget;

iv. Estimate the cost implications of the planned objectives;
v. Prioritize sector programmes/projects and allocate resources appropriately in accordance with agreed criteria;
vi. Identify programmes and projects to be funded under Public Private Partnerships (PPP); and
vii. Coordinate activities leading to the development of the sector reports and Sector Budget proposals.

29. SWGs should avoid funding of new projects unless projects from previous years are completed and funding is available. A separate list of due/completed projects should be appended to the Sector Budget proposals.

J. CRITICAL TIMELINES FOR SUBMISSION OF ANNUAL BUDGET ESTIMATES

30. The PFM Act, 2012, requires the county executive member for finance to submit annual budget estimates to the county assembly by 30th April every financial year. In order to achieve this, the chairpersons of SWGs and accounting officers are required finalize their sector/departmental budget proposals and submit the same to County Treasury within the timelines provided.
31. In addition, all accounting officers are required to ensure strict adherence to the timelines as stipulated in **Annex VI**.

CONCLUSION

32. In the preparation of the budget guideline and the budget calendar the legal requirements as indicated in the PFM Act 2012 and any other statutes.
33. All accounting officers are required to ensure adherence of these guidelines and bring its contents to the attention of all officers working under them.

DOROTHY I. K. NAIVASHA

County Executive Committee Member
Finance & Economic Planning
CC:

1. **The Governor**
   Tharaka Nithi County Headquarters
   KATHWANA

2. **County Secretary**
   Tharaka Nithi County Headquarters
   KATHWANA

3. **Clerk to the County Assembly**

Tharaka Nithi County
CHUKA

4. **County Budget Coordinator**
   Office of Controller of Budget
   Tharaka Nithi County
   CHUKA

ANNEXTURES

Annex I: PBB Performance Review Format

Review of Sector Programmes/Sub-Programme performance – delivery of outputs/KPI/targets as per the table below.

			Planned Targets					Achieved Targets					Remarks
Programme	**Key Output**	**Key Performance Indicators**	**2017/18**	**2018/19**	**2019/20**	**2020/21**	**2021/22**	**2017/18**	**2018/19**	**2019/20**	**2020/21**	**2021/22**	
Sub-Programme													
XX1													
XX2													

NB: KPIs and targets should be gender disaggregated where applicable.

Annex II: Format for the Presentation of Programme Based Budget (PBB)

Vote Title/Department:

Part A. Vision:

Part B. Mission:

Part C. Context and Strategy for Budget Intervention

[This section provides brief description of mandate, expenditure trends, major achievements, constraints and challenges.]

Part D. Programme and their objectives

[List all the programmes and their strategic objectives. Please note that each programme must have only one strategic objective.]

Part E. Summary of Expenditure by Programme; 2021/22- 2023/24

Sub-Programme (SP)	**Actual 2019/2020**	**Budget 2021/2022**	**Projections 2022/2023**	**Projection 2023/2024**
Programme: 1. [Name of the programme]				
SP: 1.1				
SP: 1.1				
Total Expenditure of Programme 1				
Programme: 1. [Name of the programme]				

SP: 1.1				
SP: 1.1				
Total Expenditure of Programme 1				
Total Expenditure of Vote				

Part F. Summary of Expenditures by Vote Economic Classification 2021/22- 2023/24

	ACTUAL	**BUDGET ESTIMATE**	**PROJECTED ESTIMATES**	
ECONOMIC CLASSIFICATION	**2019/2020**	**2021/2022**	**2022/2023**	**2023/2024**
Current Expenditure				
Compensation to Employees				
Use of Goods and Services				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Grants to Govt. Agencies				
Other Development				
TOTAL EXPENDITURE				

Part G. Summary of Expenditure by Programme and economic classification; 2021/22- 2023/24

ECONOMIC CLASSIFICATION	Actual 2019/2020	Budget 2021/2022	Projections 2022/2023	Projection 2023/2024
P1: General Administration Planning and Support Services				
SP1.1: General Administration Planning and Support Services				
Recurrent Expenditure				
Compensation to Employees				
Use of Goods and Services				
Current Transfers Government Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Government Agencies				
Other Development				
P2: (Name of Programme)				
SP2.1: (Name of the Sub-Programme)				
Recurrent Expenditure				
Compensation to Employees				
Use of Goods and Services				
Current Transfers Government Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Government Agencies				
Other Development				
Total Expenditure of the Vote				

The total current and capital expenditure for each programme in G must add up to total expenditure in programme E.

Part H. Summary of the Programmes Key Outputs and Performance Indicators: 2021/22- 2023/24

Name of the Sub-programme	**Key Outputs (KO)**	**Key Performance Indicators**	**Actual 2019/2020**	**Budget 2021/2022**	**Projections 2022/2023**	**Projection 2023/2024**
Programme 1: (Name of the Programme) **Outcome: (Each programme should have one Outcome)**						
SP: 1.1						
SP: 1.2						
Programme 2: (Name of the Programme) **Outcome: (Each programme should have one Outcome)**						
SP: 2.1						
SP: 2.2						

Annex III: Recurrent and Expenditure Reports

TABLE (I): Annual Personnel Emoluments Summary Report Template:

DEPARTMENT .....

NAME OF THE COUNTY DEPARTMENT: .....

PROJECTS IMPLEMENTATION STATUS AS AT .....

DATE.....

TITLE	ACTUAL GROSS ANNUAL SALARY(KSHS) FY 2019/20	ESTIMATED ANNUAL GROSS SALARY (KSHS) FY 2021/22	PROJECTED ANNUAL GROSS SALARY (KSHS) FY 2022/23
CEC(M)			
Chief Officer (s)			
Director(s)			
Permanently Employed Staff			
Employees hired on Contract Basis			
Employees hired on Casual Basis	{Provide gross estimates.}		
GRAND TOTAL			

TABLE (II): Annual Personnel Emoluments Detailed Report Template:

NAME OF THE COUNTY DEPARTMENT: ……

PROJECTS IMPLEMENTATION STATUS AS AT ……

DATE……...

	EMPLOYEE NAME	TERMS OF REFERENCE	JOB GROUP	ACTUAL GROSS SALARY(KSHS) FY FOR 2019/20	ESTIMATED ANNUAL GROSS SALARY (KSHS) FOR FY 2021/22	PROJECTED ANNUAL GROSS SALARY (KSHS) FOR FY 2022/23
1.	A. N. Other	P&P	K	360,000	360,000	
2.	B. M. Other	Contract	M	700,000	700,000	
…						
…						
50.						
	TOTAL					

TABLE III: Monthly Summary Recurrent Expenditure Report: Utilities and Other Obligations

NAME OF THE COUNTY DEPARTMENT: ……

PROJECTS IMPLEMENTATION STATUS AS AT ……
DATE……...

Programme/Sub Programme /Economic Item	Actual Exp. FY 2019/20	Budget Estimate FY 2020/21	Jul 20	Aug 20	(Month…)	Total Expenditure	Balance	Remarks
P: County Government Administration and Field Services								
SP: Field Services and Administration								
2210100 Utilities Supplies and Services								
….								
SP: General Administrative Services								
2210100 Utilities Supplies and Services								
….								
Sub Total								
P: County Government Advisory Services								
SP: County Secretary								
2210100 Utilities Supplies and Services								
….								
P: Legal Affairs and Services								
SP: Enforcement Services								
…								
TOTAL								

TABLE IV: Monthly Detailed Development Projects Implementation Report for FY 2020/21

NAME OF THE COUNTY DEPARTMENT: ……

PROJECTS IMPLEMENTATION STATUS AS AT ……

DATE……...

P:GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**Actual Exp. FY 2019/20**	**Budget Estimate FY 2020/21**	**Jul 20**	**Aug 20**	**(Month…)**	**Total Expenditure**	**Balance**	**Remarks**
SP: General Administration, Planning and Support Services								
3111400 Research, Feasibility Studies, Project Preparation and Design, Project								
2810200 Civil Contingency Reserves								
…								
Sub Total								
P: Roads and Transport								
SP: Roads and Transport								
3110300 Refurbishment of Buildings								
…								
Sub Total								
Total								

Annex IV: Template for Cash Flows Report and Procurement Plan

Table V: Template of Cash Flow Projections FY 2021-2022

		PROJECTED CASH FLOWS BY MONTH												
IFMIS CODE	**Budget Item**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**TOTAL**
RECEIPTS														
Total receipts to established by County Treasury														
EXPENSES														
IFMIS CODE														
2210300														
2210301														
…..														
Total Cash Out Flow														

Table VI: Procurement Plan Template FY 2021/22

Unit of Issue	Qty	Procurement Method	Charge Account	Resrvations for Target Group %				Margin of Preference for Local Contractor	Timing of Activities (Quarterly Basic)			
				Youth	Women	PWD	Citizen Contractors		1st Quarter	2nd Quarte	3rd Quarter	4th Quarter

Annex V: Standard Chart of Accounts (SCOA)

[Separately attached]

Annex VI: Budget Calendar for the FY 2020/21

ACTIVITY	RESPONSIBILITY	DEADLINE
1. Prepare and issue budget circular with guidelines	CEC Member for Finance	August 28th 2020
1.1 One day sensitization workshop for accounting officers		September 2020
2. Sector Woking Groups and CBEF	County Treasury	
2.1.1 1st CBEF Meeting – Review of FY 2019/2020 and Consideration of ADP FY 2021/22		24th September 2020
2.1.2 Launch and first meeting for SWGs and sensitization on SDGs		October 2020
2.2 Second meeting for SWGs		
Submission of projects and programmes to be implemented for FY 2022/22		11th December 2020
2.3 Third meeting for SWGs		March 2021
3. County Annual Progress Report	County Treasury (Economic Planning Department)	
3.1 Draft CAPR		15th September 2020
3.2 Validation of the CAPR		15th – 21st Sept 2020
3.3 Submission to CEC for Approval		30th September 2020
3.4 Submission to CA for Approval		21st October 2020

4. Monitoring and Evaluation	County Treasury (Economic Planning Department)	
4.1 M&E field work		September 2020 and January 2021
4.2 Annual M&E week		2nd week November 2020
5. Statistical abstract 2020	County Treasury (Economic Planning Department	
5.1 Draft		October 2020
5.2 Launch		December 2020
6. Development of ADPs for FY 2021/22 and 2022/23	County Treasury (Economic Planning Department)	
6.1. Draft ADP FY 2020/21		August 2020
6.2 Submission of ADP FY 2020/21 to CEC		31st August 2020
6.3. Submission of ADP FY 2020/21 to County Assembly		1st September 2020
6.4. Report of ADP from County Assembly		
6.5. Consolidation of CA recommendations to Final ADP		
6.6. Approval of ADP by County Assembly		*(Within 21 days upon submission)*
6.7. Meeting with TWGs for ADP FY 2022/23		28th May 2021
6.8. First draft ADP FY 2022/23		15th August 2021
6.9. Validation ADP FY 2022/23		15th – 22nd August 2021

6.10. CEC Approval ADP FY 2022/23		25th August 2021
6.11. Submission ADP FY 2022/23 to County Assembly		31st August 2021
7. Development of County Budget Review and Outlook Paper (CBROP) 2019	County Treasury (Budget Unit)	
7.1. Estimation of Resource Envelope		11th Sep 2020
7.2. Determination of policy priorities		"
7.3. Preliminary resource allocation to Sectors		"
7.4. Draft County Budget Review and Outlook Paper		15th Sep 2020
7.5. Validation		15th 20th September 2020
7.6. Submission and approval of CBROP by CEC		30th September 2020
7.7. Submission of approved CBROP to County Assembly		14th October 2020
8. Preparation of Budget proposals for the MTEF	Departments	
8.1. First retreat to draft Sector Reports (Programmes and projects submitted)	SWGs	20th October 2020
8.2. Public Sector Hearings	County Treasury	August 2020 and February 2021
8.3. Review and Incorporation of stakeholder inputs in Sector proposals	SWGs	30th December 2020
8.4 Submission of Sector Reports to Treasury	Sector Chairpersons	5th March 2021

8.5. Consultative meeting with CECs/COs on budget proposals	County Treasury	15th April 2021
8.6 3rd CBEF Meeting: Consideration of Budget Estimates	County Treasury	22nd April 2021
9. Draft County Fiscal Strategy Paper (CFSP) 2020		
9.1. Draft CFSP	County Treasury	30th Jan 2021
9.2. Draft Debt Management Strategy (DMS)	Budget Unit	"
9.3.1 Validation Workshop	Budget Unit	15th - 20th February 2021
9.3.2 2nd CBEF Meeting: Consideration of CFSP and DMS (Strategic Planning)	County Treasury	18th February 2021
9.4. Submission of CFSP and DMS to CEC for approval	County Treasury	20th February 2021
9.5. Submission of CFSP & DMS to County Assembly for approval	County Assembly	26th February 2021
10. Preparation and approval of Final Departmental Budgets		
10.1. Develop and issue final guidelines on preparation of 2020/21 MTEF Budget	County Treasury	January, 2021
10.2. Submission of Draft Revenue Raising Measures (Finance Bill) to County Treasury	Line departments	30th March, 2021
10.3. Submission of Budget proposals to County Treasury (First draft)	Revenue Department	30th March, 2021

10.4. Consolidation of the Draft Budget Estimates (final draft)	County Treasury	15th April, 2021
10.5. Submission of Draft Budget Estimates to CEC	County Treasury	23rd April, 2021
10.6. Submission of Draft Budget Estimates to County Assembly	County Treasury	30th April, 2021
10.7. Submission of Final Revenue Raising Measures (Finance Bill) to County Treasury	Revenue Department	30th April, 2021
10.8. Review of Draft Budget Estimates by County Assembly	County Assembly	15th June, 2021
10.9. Report on Draft Budget Estimates from County Assembly	County Assembly	15th June, 2021
10.10. Consolidation of the Final Budget Estimates	County Treasury	15th June, 2021
10.11. Approval of Appropriation Bill by County Assembly	County Assembly	30th June, 2021
10.12. Approval of Vote on Account by County Assembly	County Assembly	30th June, 2021
11. Public participation	County Treasury (Economic Planning Department)	August 2020 - February 2021
12. Development committees (ward level)		
12.1. 1st meeting	County Treasury	30th October 2020

12.2. 2nd meeting		2nd week March 2021
13. Budget Statement	CEC Finance	17th June, 2021
14. Appropriation Bill passed	County Assembly	30th June, 2021

Annex VII: Public Participation Guidelines

DRAFT PUBLIC PARTICIPATION GUIDING PRINCIPLES AND GUIDELINES

1. Guiding principles

Subject to section 87 of the County Governments Act, public participation in the county government activities will be guided by the following principles-

(a) the communities, organizations and citizens to be affected by a decision shall have a right to be consulted and involved in the decision-making process;

(b) public contributions shall be taken into consideration when making the decisions;

(c) promotion of the sustainable decisions by recognizing and communicating the needs and interests of all participants, including decision makers;

(d) facilitation of the involvement of communities, organizations and citizens potentially affected by or interested in a decision;

(e) mandatory participants' consultation and input in designing how they participate;

(f) participants equitable access to the information they need to participate in a meaningful manner;

(g) communication to participants on how their inputs affected the decision;

(h) adherence to the national values and principles of governance set out under Article 10 of the Constitution;

(i) adherence to the values and principles of public service set by Article 232 of the Constitution;

(j) adherence to the principles of leadership and integrity set out in Chapter 6 of the Constitution; and

(k) adherence to the principles of citizen participation set out in section 87 of the County Government Act, 2012.

Public Participation Guidelines

According to the FIRST SCHEDULE (s.8) of the Tharaka Nithi County Public Participation bill, the following will be the Public participation guidelines to guide the county government and the office when conducting public participation activities:

(1) Build a realistic time frame for the consultation allowing reasonable period for each stage of the process.
(2) Be clear as to the type of the public community or profession to be consulted, the issues or matter for consultation and for what specific purpose.
(3) Ensure that the consultation document is as simple and concise as possible, providing the summary of the issues or matter for consultation and clearly setting out the questions to be addressed.
(4) Publish and distribute the documents as widely as possible, including but not limited to providing hard copies, television advertisements, websites, community radio announcements and traditional media.
(5) Ensure that all responses are carefully and open mindedly analyzed and the results made widely available to the public including an account of the views expressed and the reasons for the decisions taken.
(6) Disclose all information relevant for the public to understand and evaluate the decision
(7) Ensure that stakeholders have fair and equal access to the public participation process and their opportunity to influence decisions.
(8) Ensure that all commitments made to the public including those by the decision maker are made in good faith.
(9) Undertake ad encourage actions that build trust and credibility for the process among all the participants.
(10) Be personally responsible for the validity of all data collected analyses performed, or plans developed by it or under its direction.
(11) Ensure that there is no misrepresentation of work performed or that was performed under the relevant body's direction.

(12) Examine all of its relationships or actions, which could be legitimately interpreted as a conflict of interest by clients, officials, the public or peers.

(13) Should not engage in conduct involving dishonesty, fraud, deceit, misrepresentation, or discrimination.

(14) Should not accept fees wholly or partially contingent on the client's desired result where that desired result conflicts with its professional judgment.