TURKANA COUNTY GOVERNMENT

OFFICE OF THE COUNTY EXECUTIVE COMMITTEE MEMBER FINANCE AND ECONOMIC PLANNING

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Ref:
TREASURY CIRCULAR NO 1 of 2019/20
Date: 28th August, 2019

THE COUNTY EXECUTIVE FINANCE AND PLANNING
28 AUG 2019
TURKANA COUNTY GOVERNMENT
P.O. Box 11 - 30500, LODWAR

TO:

ALL ACCOUNTING OFFICERS
TURKANA COUNTY GOVERNMENT

GUIDELINES FOR BUDGET PREPARATION OF THE MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) FOR THE PERIOD 2020/21– 2022/23

I. PURPOSE

1. Pursuant to Section 128 (2) of the Public Finance Management Act (PFM), 2012, I hereby issue this circular to provide guidelines for the preparation of the County Budgets for the Medium Term Expenditure Framework (MTEF) period FY 2020/21 – 2022/23. This circular therefore seeks to:

   a) Outline a schedule for preparation of the Budget, specifying the key dates by which the various processes are to be completed.

   b) Provide the methodology for the review and projection of revenues and expenditure.

   c) Give key policy areas and issues to be taken into consideration when preparing the budget.

   d) State the procedure to be followed by members of the public who wish to participate in the budget process.

e) Provide the format in which information and documents relating to the budget are to be submitted.

f) Share standard budget classification systems as prescribed by regulations.

2. In accordance with Section 128 (4) of the PFM Act, 2012, the departments are called upon to comply with the guidelines and in particular, adhere to the key dates specified in this document.

II. BACKGROUND

3. The rollout of the FY 2019/2020 budget has commenced. The budget calendar for the next MTEF period is expected to go as per the normal budget calendar as outlined in Section 125 of the PFM Act, 2012. The departments should prepare their budgets in line with their departmental mandates and enabling laws to ensure optimal performance in the subsequent year.

4. The Accounting Officers will perform their functions and will be granted accessibility to funds as allocated to their specific departments. Crosscutting activities will have to be performed on a platform of partnership and goodwill. The Office of the Deputy Governor will oversee Government stakeholder engagement and coordinate interdepartmental programmes implementation.

5. It is a County Government's responsibility to project fiscal aggregates to meet fiscal targets as enshrined in the Constitution of Kenya 2010 and the Public Finance Management Act, 2012. The broad fiscal targets for Turkana County are anchored in the County Integrated Development Plan (CIDP) 2018 – 2022. The CIDP highlights key areas of development of integrated flagship projects. To attain this, priority should be placed on programmes that enhance food security, infrastructure, accessibility to quality water, health, education, partnerships and peace building.

6. The CIDP further outlines specific programmes and sub programmes per entity

that will be funded in the planning period. Departments should tie their fiscal projections to these programmes and sub programmes.

7. Creation of New programmes and sub programmes will **NOT** be introduced in the budget estimates of the subsequent years unless with absolutely justifiable limited cases like the emergence of new conditional grants. New activities should be aligned to the already existing programmes and sub-programmes. Creation of many new programmes and sub-programmes will bring more administrative bureaucracies into the budgeting process which the National Treasury doesn't encourage.

III. CONTEXT OF 2020/21– 2022/23 BUDGET PREPARATION

8. We are currently implementing the seventh budget in this wonderful era of devolution. The citizenry is more informed of the services required from the government hence are demanding more. This is evidenced from public participation reports from previous engagements. Departments must ensure that the public demands are clearly captured in the budget.
9. The world is currently on the information age and trends in service delivery whether public or private are technologically oriented. Budgeting in Turkana County has since embraced technology through budget data upload into the Information Financial Management System (IFMIS). We have been capturing our primary data from departments in excel formats which is later uploaded into the IFMIS Hyperion Module. In the next MTEF period, the primary data will be captured in the Hyperion Module at the department level and IFMIS outputs presented to the Directorate of Budget for compilation and submission to the relevant entities.
10. Projected budget estimates in the MTEF period will be presented in sector and sub-sector level. Funds should be appropriated to respective programmes and sub-programmes in specific items codes and economic classification. It is imperative that capital expenditure be coded geographically to the ward and sub location levels.
11. It is a requirement that every County Department prepares annual expenditure and revenue projections for the budget year and two subsequent years which therefore makes up the entity's MTEF.
12. Funding priorities should be agreed upon in the Sector Working Groups and should be clearly stated in the Sector Working Group Report. It is expected therefore that departments work with the priorities as agreed within their sectors especially in spending priorities including on-going projects which target

improving efficiency of government in providing essential services to the people. The government will continue embracing prudent approach to budgeting through expenditure rationalization and optimal resource allocation as a measure of attaining quicker socio-economic growth.

IV. SPECIFIC GUIDELINES

13. 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;

ii. Capital Projects

14. In order to maximize absorption of limited resources, all County Departments should adhere to the following when budgeting for capital projects;

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

b) Prioritize projects that have been identified by the communities through participatory processes and agreed upon by the Government;

c) To avoid civil litigation and legal costs, there is need to ensure clearance by regulatory bodies, including preparation of Environmental Impact Assessments for capital projects;

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

e) Spending from the public coffers should target flagships/strategic interventions and programmes/activities that have been identified and recognized as important and critical in the 2018-2022 CIDP.

iii. Revenue

15. With the continuous decline in the Shareable Revenue from the National Government and conditional grants vis-a-vis the ever increasing operational cost, there is need to increase our Own Source revenue to finance much of our recurrent expenditure. County Departments are enjoined to further deepen and expand their revenue base and institute strategies for revenue generation.

16. County Departments should note that the indicative figures (targets) for Own Source Revenue will form part of their performance contracts and will attract both rewards and sanctions. All revenues collected **MUST** be transmitted to the County Revenue Account immediately it is collected.

iv. Programme Based Budgets (PBB)

17. Since FY 2014/15 Turkana County Government has been preparing Programme Based Budgets pursuant to Second Schedule Section 12 (1) of the Public Financial Management Act 2012. Progressive trainings will be undertaken to train county officers on preparation, implementation and monitoring of Programme Based Budgets to fully realize its potential.

18. County entities are expected to define programmes with clear objectives (usually referred to as outcomes), and linked to outputs, performance indicators and targets. Programme performance indicators should mainly be Programme outputs (services provided) and outcomes (effectiveness). These indicators will be used in preparation of the Annual Programme Performance Reports.

19. Programme Based Budgets focus mainly on improving prioritization of expenditure in the budget to help allocate limited government resources to those programmes of the greatest benefit to the general public.

20. Accounting Officers should ensure that every function or activity undertaken by the county department is included in relevant programmes. In particular, all entities should ensure that:

a) Each Programme has a distinctive name that reflects the overall objective of a Programme;

b) There is no duplication of Programme and sub Programme names in the budget proposals; and

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

v. Prioritization and Allocation of Resources

21. We are alive to the ever increasing government operation costs through operationalization of devolved structures and implementation of various County Government Acts. In this regard, the County Government will continue with its

policy of expenditure rationalization with a view to funding only core services and reducing costs through the elimination of duplication, inefficiencies and wasteful expenditure.

22. 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. Expenditures must contribute, whether directly or indirectly, to the reduction of poverty;
b. Expenditures will be targeted at those activities which the private sector cannot realistically be expected to undertake;
c. Expenditures will target the activities that communities have identified as important to them;
d. Activities that favour 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 expenditures 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 National "Big Four", SDGs and with Vision 2030 Objectives; and
h. Degree to which the programme is addressing the core mandate of the Sector/Department.

vi. Financial Reporting.

23. **Imprest Management**; the late surrender of the imprest (both standing and temporary) has always delayed real time reporting of expenditure and consequently budget implementation reporting. Your attention is drawn to Section 93(5) of the PFM (County Government) Regulations 2015, which requires a holder of the temporary Imprest to account or surrender the Imprest within (Seven) working days after returning to the duty station.

24. County Departments are hereby instructed to adhere strictly to the provisions of this circular as well as ensure prompt forwarding of the following returns on incomes and expenditures in the approved format 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

25. Accountability and transparency in resource utilization is a critical requirement of the Constitution of Kenya 2010 and the PFM Act 2012. The Audit Committee is fully operational. The committee will be preparing reports and making recommendations to the Governor and the County Assembly regarding prudent use of public resources.

26. All Accounting Officers are therefore required to cooperate with the said committee in providing additional information on certain expenditures.

27. As you are all aware, the fight against graft in Kenya is on top gear. The County Government fully supports this worthy course and therefore, all Accounting Officers are hereby notified that miss-appropriation of public resources will be met with full force of law.

viii. Staff Recruitment, Wages, Salaries and Gratuities

28. Recruitment proposals must be defended and cleared in line with the guidelines as provided by the County Department of Public Service, Administration and Disaster Management, to qualify for admission into the budget. Importantly, County Departments/Entities should ensure that the proposals on personnel costs recognize staff promotion, advancement, conversion and new employment, if envisaged. This is to avoid extra-budgetary requests in the course of implementation of the budget; as such, requests would not be entertained mid-year.

29. County Departments/Entities are hereby directed to desist from persistent recruitment of different cadres of 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. To ensure prudent management of the wage bill and exercise essential controls, the following guidelines must be adhered to:

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 positions should be submitted to the County Public Service Board for approval.

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 the Legislature) should also budget for pension and gratuities for all pensionable and contractual employees.

32. County Department of Public Service, Administration and Disaster Management 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. In the past, the County Government had to incur huge costs in the operations and maintenance of its assets especially vehicles. To tame this, starting this current financial year FY 2019/20 the government has pooled the insurance costs of all its vehicles to be managed from one point. There is also a fleet management plan in which all vehicles are pooled together to ease management and reduce running costs.

x. Outstanding Liabilities/Pending Bills/Commitments.

34. Outstanding Liabilities are payments yet to be made for goods and services already provided. These liabilities should be given priority to be paid at the beginning of the financial year. More so, ONLY liabilities/pending bills which have been verified and audited by the Auditor General and approved as ELIGIBLE should be paid. Payment of unverified liabilities/pending bills audited and determined by the Auditor General as INELIGIBLE will be deemed a

personal responsibility and will attract penalties. It is imperative that all County Departments recognize their outstanding liabilities and commitments in the FY 2019/20 budget and make sufficient provision in the upcoming budget. Consequently, the County Treasury will **NOT** accept any request for settlement of liabilities or commitments that were not captured by the county entity in its budget.

35. All outstanding liabilities and commitments for FY 2019/20 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 are reminded that any contract entered into with the contract sum greater **than the provision in the approved budget estimates will be treated as a personal liability by the County Treasury and as such, will not be honored by the County Government**. This will also apply for issuing contracts for items which have not been provided for in the approved budget estimates.

xi. Capital Expenditure

37. All capital projects in the FY 2019/20 are based on wards and have been given special coding in the IFMIS. This arrangement will be maintained going into future years and it will help tracking implementation and monitoring of these projects.

38. County Departments should note that the Capital Expenditure indicative budgets are to be allocated in the following order;

a) Pending Bills;
b) On-going projects and
c) New Projects.

xii. Public Private Partnerships (PPPs)

39. Whenever it deems necessary and viable, County Departments are advised to embrace Public Private Partnerships as an alternative strategy in the delivery of certain goods and services. The following options are available;

i. Build, Own, Operate and Transfer
ii. Joint venture
iii. Franchising
iv. Leasing

40. County Departments are further advised to liaise with the Governor's Office for further guidance on any of these arrangements they might be inclined to consider from the onset.

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. Payment of statutory fees and taxes is mandatory to all entities. The resultant budget for this requirement should be in-build in the cost of the project. However, a Development Partner is exempted from paying duty/taxes/fees 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 instances, County Departments are required to seek the advice of the County Treasury in

handling such matters.

xv. Public Participation

43. Pursuant to the provisions of Articles (10) and (201) of the Constitution of Kenya 2010 and Section 117 (5) of the PFM Act 2012, it is a requirement to involve all the necessary stakeholders in decision making. Public participation **MUST** be undertaken in policy development(s), planning, budgeting and service delivery.

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, are actors in the budget process with specific interests in the development of policies.

45. The Public Participation Directorate in the County Department of Public Service, Administration and Disaster Management will take the key role in coordination of public participation. All Accounting Officers are therefore enjoined to consult the Director, Public Participation on all matters requiring public participation including but not limited to budgeting.

xvi. Outstanding Legal and Regulatory Issues

46. The Office of County Attorney is mandated to advice all county departments on legal matters. The County Departments are implored to use the office resourcefully to help mitigate legislative and legal challenges that has led to stalling of a number of projects.

47. Accounting Officers are hereby discouraged from committing county resources to projects that have pending legal and legislative issues until such matters have been fully determined and concluded.

xvii. Expectation from every Department/SWG

48. In reference to the PFM Act 2012 Section 128 (4), every county entity is to 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 budget proposal
b. Complete all annexed templates
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 2020/2021
g. Ensure a participatory approach is strictly observed in the preparation of budget proposals
h. Comply and adhere to set deadlines.

49. In accordance with the scheduled timeframe, all Sector Chairpersons as presently constituted 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, 2020** in line with the format indicated in **Annex III**.

50. In the spirit of accountability, agencies are supposed to report on the performance of the programmes they are running. In this regard therefore, all Accounting Officers are required to prepare Quarterly Non-Financial Programme Performance Reports 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**.

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

THE COUNTY EXECUTIVE
FINANCE AND PLANING
28 AUG 2019
TURKANA COUNTY GOVERNMENT
BOX 11 - 30500, LODWAR

HON. ROBERT ERENG LOTEELENG'O
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE AND ECONOMIC PLANNING.
TURKANA COUNTY GOVERNMENT

CC:

HE THE GOVERNOR

THE DEPUTY GOVERNOR

THE COUNTY EXECUTIVE MEMBERS

THE COUNTY SECRETARY

Annex I : 2018/19 MTEF Budget Calendar

ACTIVITY	RESPONSIBILITY	TIMEFRAME/DEADLINE
Update Departmental Strategic Plans	Departmental Accounting Officers	July-August 2019
Develop and issue MTEF Circular	CEC Finance and Economic Planning	By 30th August 2019
Launch of Sector Working Groups (SWGs)	CEC Finance and Economic Planning	By 30th August 2019
Undertake Departmental Public Expenditure Reviews	Departmental Accounting Officers	By 30th September 2019
Capacity building for MTEF and Programme Based Budget	Chief Officer Economic Planning	1st September–15th October 2019
Prepare the County Budget Outlook and Review paper.	Chief Officer Economic Planning	By 15th September 2019
Finalize CBROP and present to the CEC for approval	CEC/ Chief officer Economic Planning	By 21st September 2019
Submission of Initial Sector reports to Chief Officer Economic Planning	Sector Chairpersons	By 30th November 2019
Hold Sector Hearings/Public participation	Departmental Chief Officer	December 2019
Submit Final Sector Reports	Sector Working Groups	By 15th January 2020
Publish Final Sector Reports	Chief Officer Economic Planning	By 31st January 2020
Submission of Supplementary Budget Proposals	Line Departments	By 7th January 2020
Review of Supplementary Budget Proposals	Chief Officer Economic Planning	By 31st January 2020
Submit Supplementary Budget Proposals to the CEC	Chief Officer Economic Planning	By 1st February2020
Submit Supplementary Budget Proposals to County Assembly	CEC Finance and Economic Planning	By 28th February 2020
Prepare the County Fiscal Strategy Paper(CFSP)	Chief Officer Economic Planning	By 1st February 2020
Submit CFSP to County Executive Committee for Approval	CEC Finance and Economic Planning	By 15th February 2020
Submit County Fiscal Strategy Paper to the County Assembly	CEC Finance and Economic Planning	By 28th February 2020
Issue Treasury Circular for finalization of 2020/21–2022/23 MTEF Estimates and PBB	CEC Finance and Economic Planning	By 15th March 2020
Circulate Approved CFSP to Accounting Officers	CEC Finance and Economic Planning	By 31st March 2020
Finalize Departmental itemized and Programme Based Budgets	Departments	By 10th April 2020
Review and finalize Departmental itemized and Programme Based Budgets	Director Budget	By 15th April 2020
Submission of Budget Estimates to Cabinet for Approval	CEC Finance and Economic Planning	By 20th April 2020
Submission of Budget Proposal to the County Assembly	CEC Finance and Economic Planning	By 30th April 2020
Publish Departmental itemized and Programme Based Budgets	CEC Finance and Economic Planning	By 31st May 2020
Presentation of Budget to the County Assembly	CEC Finance and Economic Planning	By 15th June 2020
Approval of Budget Estimates	County Assembly	By 30th June 2020

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 2020/21**	**Projected Estimates**	
		2021/22	**2022/23**
(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 2020/21	Projected Estimates	
		2021/22	2022/23
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, 2020/21 – 2022/23 (Kshs Millions)

Sub Programme (SP)	Estimates 2020/21	Projected Estimates	
		2021/22	2022/23
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 2018/2019

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 2020/21– 2022/23

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".

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[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	Annual 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 ……