

Vihiga County Budget Circular for FY 2025/26

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF VIHIGA

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

When replying please quote

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County Treasury
County Government of
Vihiga
P.O. Box 344-50300
Maragoli
28th August 2024

COUNTY TREASURY CIRCULAR NO. 1/2024

TO: ALL ACCOUNTING OFFICERS

CLERK TO THE COUNTY ASSEMBLY

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

I. INTRODUCTION

1. These guidelines are issued in accordance with the provisions of Article 220 of the Constitution and Sections 128(2) of the Public Finance Management Act, 2012 which requires the County Executive Committee Member for Finance and Economic Planning to issue guidelines on the budget process not later than the 30th of August each year.

2. This Circular applies to all County Government entities including, Departments, Boards and the County Assembly during the preparation of the FY 2025/26 and the Medium-Term Budget.

- ***Purpose***

3. This Circular provides processes, procedures and timelines for the preparation of the FY 2025/26 and the Medium-Term Budget. The Circular outlines the following:

- (i) Background to the FY 2025/26 and the Medium-Term Budget;
- (ii) Policy Priorities for the FY 2025/26 and the Medium-Term Budget;
- (iii) Timelines for key activities in the budget process;
- (iv) Institutional framework for the budget process;
- (v) Form and content of the budget;
- (vi) Prioritization process and costing of programmes and projects; and
- (vii) Framework for public participation in the budget process.

- ***Background***

4. The FY 2025/26 budget is being prepared within the context of a global economy that has stabilized with growth projected to drop slightly to 3.2 percent in 2024 from 3.3 percent in 2023 before recovering to 3.3 percent in 2025. In the advanced economies, growth is projected at 1.7 percent in 2023 and 2024 before rebounding to 1.8 percent in 2025 reflecting a slowdown in growth in the USA.

5. In the emerging markets and developing economies, growth is projected to remain stable at 4.3% in 2024 and 2025 from an estimated 4.4% in 2023. In the Sub-Saharan Africa region, growth is projected to remain moderate at 3.7% in 2024 and 4.1% in 2025.
6. On the domestic scene, economic growth has remained strong and resilient. Growth continues to be supported by strong agricultural and manufacturing activities underpinned by favorable weather conditions, strong service sector, stable macroeconomic environment, ongoing public infrastructural investments and sustained business confidence. Growth is expected to rise gradually to 5.5 percent in 2025 from 5.6 percent in 2023 supported by a rebound in the agriculture sector and the continued strength and resilience of the services sector.
7. The FY 2025/26 and the Medium-Term Budget will continue to support the Governor's clarion call on Accelerating Socio-Economic Transformation for a More Competitive, Inclusive and Resilient Economy in Vihiga County, in line with the National Government's Bottom-Up Economic Transformation Agenda, through continued implementation of the resource mobilization strategy, deepening relationships with both the existing and new development partners, prudent public financial management and reduction of pending bills.
8. Following the anticipated limited resources to be generated in the economy under the prevailing circumstances, it is imperative that Departments and all other entities prioritize and accommodate programmes within the available resource envelope.

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

9. The Medium-Term Fiscal Framework supporting the budget will be anchored on the following assumptions:
- (i) Real GDP is projected to grow at 5.5 % in 2025 and over the medium-term;
 - (ii) Inflation is expected to be maintained within the target range of $\pm 2.5\%$ of 5%;
 - (iii) Interest rates are expected to adjust downwards gradually while foreign currencies exchange rates are expected to remain stable and this will be safeguarded over the medium term;
 - (iv) Total Revenue will be expected to improve gradually to reach 16.9% of the GDP in FY 2025/26 and over the medium-term; and
 - (v) Total expenditure is expected to decrease to below 21.5% of GDP in FY 2025/26 and Medium Term in line with the fiscal consolidation policy.

II. SPECIFIC GUIDELINES

10. The following specific guidelines will be followed:

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

11. In view of the Constitution and the Public Finance Management Act, 2012 provisions for processing Budget Estimates, the following policy documents and Bills will be prepared and approved in accordance with the timelines set out in the Budget Calendar attached as Annex 1:

- The Annual Development Plan;
- Annual Progress Report;
- The County Budget Review and Outlook Paper (CBROP);
- Sector Budget Proposals;
- The County Fiscal Strategy Paper (CFSP);
- Medium Term Debt Management Strategy Paper;
- Programme Based Budgets and Supporting Details;
- Estimates of Revenue, Loans and Grants;
- The Appropriations Bill; and
- The Finance Bill.

12. Accounting Officers are required to strictly undertake the activities outlined in the Budget Calendar provided in Annex 1 of this Circular.

(ii) Institutional Framework to Guide the Budget Process

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

- (i) Agriculture, Rural and Urban Development (ARUD);
- (ii) Energy, Infrastructure, and ICT (EI&ICT);
- (iii) General Economic and Commercial Affairs (GECA);
- (iv) Health;
- (v) Education;

- (vi) Public Administration ;
- (vii) Social Protection, Culture, and Recreation; and
- (viii) Environmental Protection, Water and Natural Resources

14. The mapping of Departments into Sectors is provided in Annex 2 of this Circular. Respective Sector Working Groups shall be responsible for the prioritization and resource allocation for planned programmes/projects. The structure and composition of SWGs is provided in Annex 4

15. Departments are required to fully participate in their relevant Sector Working Groups and bid for resources within the available ceilings.

(iii) Form and Content of The Budget

- ***Programme-Based Budget (PBB)***

16. In line with the Second Schedule (s.210) number 12 of the Public Finance Management Act, 2012, the budget will be prepared and presented by vote and programme. Where new programmes are proposed by Departments and Entities, an approval must be obtained from the County Treasury.

17. The structure of existing and new programmes should be aligned to the mandate of respective Department/Entity and match the main lines of service delivery, SWGs should ensure that:

- (i) Programme Outcomes and Outputs, are Specific, Measurable, Achievable, Realistic, and Time bound;
- (ii) Performance indicators and targets are for outcomes and outputs;
- (iii) Performance indicators are results oriented, Clear, Relevant, Economic, Adequate, and Monitorable (CREAM);
- (iv) Performance Indicators and targets are those that Departments can be held responsible for their achievement;
- (v) Delivery units with no clear outputs, performance indicators and targets are consolidated under the main delivery unit; and
- (vi) Crosscutting functions are assigned to respective programmes in Departments.

18. Further, each programme should be confined to a single Department and all functions mapped to respective programmes. There should be no duplication of programmes or names across Departments. In the event of existence of more than one programme, Departments

should create an additional programme to cater for overhead costs for management, administration, planning, ICT and support services which cannot be attributed to a single programme. The format for presentation of the PBB is provided in Annex 3.

- ***Fiscal Consolidation Policy***

19. The Government will continue to pursue a fiscal consolidation policy with the overall aim of reducing fiscal deficit and debt accumulation. The strategy focuses on enhancing domestic revenue mobilization, reprioritization and rationalization of expenditures while safeguarding priority Government programmes and social spending. SWGs are therefore required to prepare medium-term Budgets by optimally allocating available resources to projects and programmes with high impact on growth.

- ***Developing ‘Rolling’ Three-Year Medium-Term Budget Estimates***

20. Budget resources will be appropriated on an annual basis but the budget planning process will include estimates of expenditure and revenue for the two outer years. Accounting Officers should note that the ceilings for the outer years remain binding in accordance to the Public Finance Management Regulations, 2015.

21. SWGs are required to undertake a thorough review of proposed Departments Budgets for the FY 2025/26 and the Medium Term and prioritize allocations directed towards improving productivity and achievement of the Governor’s manifesto, the CIDP, MTP IV and BETA objectives. The exercise should involve the following:

- (iv) ***Programme Performance Reviews (PPRs)***

22. Departments are expected to undertake a detailed assessment of the progress achieved towards the realization of the targeted outcomes and outputs after the implementation of the FY 2021/22 to FY 2023/24 Budgets. The assessment should entail analysing the previous budgetary allocations, actual expenditure (financial performance) and achievement of actual outputs and outcomes (performance of non-financial indicators).

- (v) Accounting Officers should ensure that previous programme performance, outstanding commitments, implementation experiences and lessons learnt form the basis for guiding resource allocations in the Medium-Term. Departments will only be allowed to bid for resources in their respective sectors after finalization and submission of the PPRs.

Entrenching Zero Based Budgeting (ZBB) in PBB

23. The Government is operating under constrained fiscal environment. In view of this, the Government has adopted **Zero Based Budgeting (ZBB)** approach to guide the prioritization and allocation of the scarce resources to projects and programmes. Under this approach, budgeting process will focus on allocating limited resources based on programme efficiency and requirement rather than incremental budgeting, which is based on history. Consequently, all expenditure on programmes to be included in the FY 2025/26 Budget must be justified afresh for the forthcoming financial year and over the medium-term.

24. SWGs are therefore required to re-evaluate all the existing programmes using appropriate costing methodologies outlined in this Circular while coming up with the preliminary baseline requirements. In this regard, the principles of efficiency, effectiveness and economy of public spending shall strictly be enforced by ensuring low-priority expenditures give way to high-priority service-delivery programmes. SWGs should eliminate wasteful expenditures and pursue priorities aimed at safeguarding livelihoods, creating jobs, reviving businesses and economic recovery.

(vi) Prioritization and Allocation of Resources

25. The following will therefore serve as the criteria to guide prioritization and final allocation of resources in the FY 2025/26 Budget:

- (i) Programmes that strengthen supply chain for health commodities and technologies;
- (ii) Linkage of the programme with the priorities of Governors Manifesto, CIDP, ADP and Medium-Term Plan IV of the Vision 2030;
- (iii) Governors Directives and County Executive Committee Decisions;
- (iv) Completion of ongoing projects, stalled projects and payment of verified pending bills;
- (v) Degree to which a programme addresses job creation and poverty reduction;
- (vi) Degree to which a programme addresses the core mandate of the Departments;
- (vii) Programmes that support mitigation and adaptation of climate change;
- (viii) Cost effectiveness, efficiency and sustainability of the programme; and

(ix) Requirements for furtherance and implementation of the Constitution.

26. Based on the above broad guidelines, SWGs are expected to develop and document sector-specific criteria for prioritization and resource allocation within the resource envelope.

(vii) Costing of Programmes

27. The National Treasury has developed a costing tool integrated in the IFMIS budgeting module to support standardized costing in estimating the budget baseline. The budget baseline will comprise requirements for ongoing projects, new approved projects and verified pending bills. Accounting Officers are required to ensure that costing of activities in respective programmes is in line with these guidelines. Once this tool is cascaded to the counties, departments will be required to adopt to this standardized costing tool. The existing guidelines will continue to apply in the year under focus.

28. Accounting Officers are required to submit the budget baseline (Recurrent requirements and Development requirements as per **Annex 3** of this Circular) to the County Treasury in hard and soft copies (by ***Close of Business 16th September 2024***).

29. The costing of activities, projects and programmes is anchored on Zero Based Budgeting approach and guided by the following principles:

(a) Recurrent Budget Estimates

• ***Personnel Emolument***

30. The County Government expenditure on compensation to employees is not expected to exceed 35 percent of the County Government share of revenue in line with fiscal responsibility principles. To ensure the wage bill remains within the medium-term targets, all new recruitments hereby remain suspended ***except for replacement of exited staff due to natural attrition***, which should be budget neutral and undertaken with prior approval of the County Treasury.

31. In view of this, ***SWGs should not allocate resources for new recruitment of staff, interns and casuals, or upgrading of staff unless there is prior approval from the County Treasury***. Allocation for personnel emolument must be supported by Integrated Personnel Payroll Data (IPPD).

32. SWGs should also note that adjustments of remuneration and benefits for staff in Departments, including Boards, should only be done after receiving advice from the Salaries and Remuneration Commission (SRC). Departments are reminded to first obtain written approval on the availability of funds for any proposed adjustment, from the County Treasury before seeking SRC's advice. This approval should be provided to the SWGs as supporting documentation.

- ***Use of Goods and Services***

33. SWGs are required to critically review Departments requirements to curtail the growth of the recurrent budget especially in respect of use of goods and services. All requirements for the use of goods and services should be costed accurately and justified. Each allocation should be supported by service providers' agreements, demand notes, and any documentary evidence of past trends.

34. Adequate provision should be made for fixed costs including rent and utilities (electricity, water and internet connectivity) to mitigate against shortfalls during budget execution.

- ***(b) Development Budget Estimates***

- ***Preparation, Appraisal and Approval of New Projects***

35. The Public Investment Management Regulations, 2022 should be applied in the preparation, appraisal and approval of all projects before they are factored in the budget. In particular, SWGs should ensure that the following requirements have been met before a new project is considered for resource allocation:

- (i) All conditions precedent are fulfilled, including land acquisition, compensation, public/stakeholder participation and management, and other development partners' requirements;
- (ii) Detailed designs are completed and relevant approvals obtained where applicable;
- (iii) Project has received necessary regulatory approvals;
- (iv) Detailed resource requirements including funding sources and personnel to operationalize the project are planned for; and

- (v) Project details are captured in the Public Investment Management Information System (PIMIS).

36. Financing Agreements with development partners shall only be executed for projects that have been approved and processed through the PIMIS. Departments are also required to submit information on new projects in the formats provided in the Public Investment Management Regulations, 2022 for approval by the County Treasury.

- ***Ongoing and Stalled Projects***

37. As earlier noted, the FY 2025/26 and the Medium Budget will put more emphasis on the Governor's clarion call on Accelerating Socio-Economic Transformation for a More Competitive, Inclusive and Resilient Economy in Vihiga County, completion of ongoing and viable stalled projects. In particular, projects nearing completion should be prioritized within the available resources to ensure that citizens benefit from such investments.

38. For the avoidance of doubt, operational definitions of ***on-going projects, stalled projects, new projects and pipeline projects*** are provided in the PIM Regulations, 2022.

39. SWGs are in this regard required to provide details of the approved new projects, ongoing projects and stalled projects in the format indicated in Annex 4.

- ***Projects with GoK Counterpart Requirement***

40. SWGs should ensure adequate provision for GOK counterpart funding for Development Partner Funded Projects. Allocations for counterpart funds must be supported with the financing agreement. The SWGs should also ensure that Performance for Results (PfR) Projects as well as Programmes with Disbursement Linked Indicators (DLIs) are properly identified with supporting financing agreements.

- (viii) ***County Government Additional Allocations***

41. Additional allocations to County Governments must be reflected and accounted for within the appropriate programme and sub-programme structure under the Departments Budget in line with the County Governments Additional Allocation Act, 2022. This applies to both locally and externally-funded programmes from which the activities to be undertaken in the County are targeted to be funded.

- (ix) ***Public Participation and Stakeholder Involvement***

42. As we embark on the preparation of the FY 2025/26 and the Medium-Term Budget, we should be alive to the provisions of Article 201 (a) of the Constitution and Section 125 (2) of the PFMA, 2012 which require for public participation in all financial matters. Active engagement of the public in the budget process is essential in promoting transparency, accountability and good governance.

43. Accounting Officers should therefore ensure that the FY 2025/26 and the Medium-Term Budget is prepared in a consultative manner, taking into consideration input from key stakeholders. In this regard, SWGs should identify their critical stakeholders including development partners, private sector, community-based organization, local communities, among others and engage them in programme prioritization. Engagements with stakeholders should be documented and SWGs should outline the extent to which Departments Budget Proposals have inputs from stakeholders.

(x) Budgeting and Reporting on Climate Change

44. Climate change has been identified as one of the fiscal risks with a potential to adversely affect the macro-economic outlook. Considering the country's vulnerability to the impacts of climate change, it is imperative to prioritize climate actions. To ensure climate change is mainstreamed, the County Treasury has supported Departments in establishing climate change units.

45. To ensure development of a standardized climate change coding structure for use in the planning, budgeting, monitoring, and reporting of public climate change expenditures, Departments will be required to identify climate change and environment related allocations during this process and provide quarterly expenditure reports as provided in **Treasury Circular No.13/2020**. The County Treasury will provide further detailed guidelines on tagging and coding of climate change related expenditures in due course.

(xi) Gender Responsive Budgeting (GRB) and Child Sensitive Budgeting

46. In line with Article 21 (3) and Article 27 of the Constitution, the Government is strongly committed to protecting and promoting gender equity and equality in the society. In this regard, mainstreaming of gender considerations in the Budget process is critical in ensuring that gender inequalities are factored in development policies and plans and resources are allocated towards addressing these inequalities.

47. Further, children make up approximately 46% of Kenya's population, in this regard, Departments, are urged to incorporate child-sensitive budgeting criteria, ensuring that the

allocation of resources prioritizes the needs and rights of children as mandated by Article 53 of the Constitution and the United Nations Convention on the Rights of the Child (UNCRC). This approach aligns with global best practices, regional and national commitments in sub-Saharan Africa to promote equitable, transparent, and sustainable public spending.

48. Departments will therefore be required to identify interventions in the FY 2025/26 and the Medium-Term Budget addressing gender inequalities and children needs and rights for tagging to enhance tracking and reporting. Detailed guideline will be issued on this matter in due course.

III. PREPARATION AND SUBMISSION OF BUDGET PROPOSALS

49. Sector Chairpersons are requested to ensure that all activities of SWGs including the drafting of Sector Budget Proposals are completed on scheduled timelines. The proposals should be ready for submission to the County Treasury not later than **27th November 2024** in line with the format indicated in Annex 3

IV. CONCLUSION

50. Finally, Accounting Officers are required to strictly adherence to the FY 2025/26 and the Medium-Term Budget Guidelines and ensure that the content of this Circular is brought to the attention of all Officers working under them, including Directors and Heads of departments.

HON. DR.JAIRUS BOSTON AMAYI.

COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE AND ECONOMIC PLANNING

**Copy to: H.E The Governor
Vihiga County**

**H.E The Deputy Governor
Vihiga County**

**County Secretary & Head of the Public Service
County Government of Vihiga**

All County Executive Committee Members

County Attorney

County Government of Vihiga.

ANNEX 1: FY2025/26 AND MEDIUM-TERM BUDGET CALENDAR

NO.	Activity	Responsibility	FY 2025/26
			Timeline
1	Develop and issue MTEF guidelines	County Treasury	29th - Aug-24
2	Launch of Sector Working Groups	County Treasury	9th -Sep-24
3	Programme Performance & Strategic Reviews	Departments	
	3.1 Review and update of Strategic Plans		
	3.2 Review of Programme Outputs and Outcomes		
	3.3 Review of Expenditure		
	3.4 Review and approval of projects for FY 2025/26	Project Committees	
	3.5 Progress report on Project implementation		
	3.6 Preparation of Annual Plans		
4	Submission of Baseline	Departments	16th - Sep-24
5	Development of Medium-Term Budget Framework	County Sector Working Group	
	5.1 Estimation of Resource Envelope		2 nd -6 th Sep -24
	5.2 Determination of policy priorities		9 th -13 th Sep-24
	5.3 Preliminary resource allocation to Sectors, County Assembly & Other Entities		9 th -13 th Sep24
	5.4 Draft County Budget Review and Outlook Paper(CBROP)		9 th -13 th Sep-24
	5.5 Public participation CBROP		18 th -20 th Sep-24
	5.6 Submission of CBROP to County Budget and Economic Forum CBEF		25 th -27 th Sep-24
	5.7 Submission of CBROP to County Executive Committee		30 th -Sep-24
	5.8 Approval of CBROP by County Executive Committee		9 th -Oct-24
	5.9 Submission of approved CBROP to County Assembly		17 th - Oct-24
6	Preparation of Sector Working Group Reports	Departments	
	6.1 Sector consultative forums and Drafting of Sector Reports ensuring that ecological, social, environmental and institutional issues are well addressed. Launch of Sector Working Groups	Sector Working Group	5 th -8 th Nov-2024
	6.2 Review and incorporation of stakeholder inputs in the Sector proposals	Sector Working Group	26 th -Nov-24
	6.3 Consultative meeting with Sector Working Groups	Sector Chairpersons	29 th -Nov-24

	6.4 Submission of final sector reports to County Treasury ensuring that ecological, social, environmental and institutional issues are well addressed.	County Treasury	3 rd -Dec-24
7	Draft County Fiscal Strategy Paper(CFSP)	County Sector Working Group	
	7.1 Drafting of County Fiscal Strategy Paper (CFSP 2025) and County Debt Management Strategy Paper.	County Sector Working Group	6 th -31 st Jan-25
	7.2 Public Participation exercise	County Treasury	5 th -7 th Feb-25
	7.3 Consultative meeting with Departments on CFSP	County Treasury	10 th -12 th Feb-25
	7.4 Submission of County Fiscal Strategy Paper (CFSP 2025) to CBEF	County Treasury	13 th -15 th Feb-25
	7.5 Submission of CFSP to County Executive Committee for approval	County Treasury	20 th -Feb-25
	7.6 Submission of the CFSP to County Assembly		26 th -Feb-25
	7.7 Deliberation and approval of CFSP by County Assembly		3 rd -14 th Mar-24
8	Preparation and approval of Final Departments Budgets		
	8.1 Develop and issue final guidelines on preparation of 2025/26 MTEF Budget		11 th -Apr-25
	8.2 Submission of Budget Proposals to County Treasury		17 th -21 st Mar-25
	8.3 Consolidation of Budget Proposals		24 th Mar-4 th Apr-24
	8.4 Public Participation of Budget Estimates		9 th -11 th -Apr-25
	8.4 Consultative meeting with Departments on Budget Estimates		14 th -16 th Apr-25
	8.5 Submission of Budget Estimates to CBEF		17 th -19 th Apr-25
	8.6 Submission to Cabinet for Approval		24 th -Apr-25
	8.7 Submission of Draft Budget Estimates by County Assembly		28 th Apr-25
	8.8 Review of Draft Budget Estimates by County Assembly		1 st May-30 th Jun-25
	8.9 Report on Draft Budget Estimates for County Assembly		1 st May-30 th Jun-25
	8.10 Consolidation of the Final Budget Estimates		6 th -Jun-25
	8.11 Submission of Appropriation Bill to County Assembly		10 th -Jun-25
	8.12 Deliberation and Approval of Budget Estimates FY 2025/26		30 th -Jun-25
9	Appropriation Bill passed		30th -Jun-25
10	Submission of Finance Bill		6th -Aug-25
11	Finance Bill Passed		30th -Sep-25

ANNEX II: MTEF Proposed Sectors Classification

<i>S/No.</i>	<i>MTEF SECTORS</i>	<i>Line Departments and Agencies</i>
1.	Agriculture, Rural and Urban Development	<ul style="list-style-type: none"> ▪ Agriculture, Livestock and Fisheries ▪ Physical Planning, Lands, Housing and Urban Development ▪ Vihiga Municipality
2.	Energy, Infrastructure And ICT	<ul style="list-style-type: none"> ▪ Transport and Infrastructure
3.	Public Administration	<ul style="list-style-type: none"> ▪ Public Service and Administration ▪ Public Service Board ▪ Office of the Governor ▪ County Attorney ▪ County Assembly
4.	General Economic and Commercial Affairs	<ul style="list-style-type: none"> ▪ Commerce, Tourism and Cooperatives ▪ Finance and Economic Planning
5.	Social Protection, Culture and Recreation	<ul style="list-style-type: none"> ▪ Gender, Culture, Youth, Sports and Social Services
6.	Environmental Protection, Water and Natural Resources	<ul style="list-style-type: none"> ▪ Environment, Water, Natural Resources and Climate Change ▪ Amatsi Water Services
7.	Health	<ul style="list-style-type: none"> ▪ Health Services
8.	Education	<ul style="list-style-type: none"> ▪ Education and Technical Vocational Training

ANNEX III: FORMAT FOR PRESENTATION OF PROGRAMME- PERFORMANCE BASED BUDGETS (PBB)

Table of Content

Budget Summary

This section provides information of the following in summarized tables:

- Summary of Total Expenditure
- Summary of Recurrent Expenditure
- Summary of Development Expenditure
- Summary of Compensation of Employees, Other Recurrent Expenditure and Development

Departmental Analysis

This section will focus on each department. The outline will be as follows:

Part A: Vision

Part B: Mission

Part C: Strategic Overview and Context for Budget Intervention

This section is supposed to be a review of MTEF period 2021/22-2023/24 and should briefly discuss the following:

- Expenditure trends;
- Major achievements for the period;
- Constraints and challenges in budget implementation and how they are being addressed; and
- Major services/outputs to be provided in MTEF period 2025/26-2027/28
(the context within which the budget is required)

Part D: Programme Objectives/ Overall Outcome

(List all the programmes and their strategic objectives. Please note that each programme must have only one strategic objective/outcome)

S/NO	PROGRAMES	OBJECTIVES
P1	Administration, Planning and Support Service	To efficiently and effectively plan, and manage the County resources.
P2	Coordination and supervisory services	To provide leadership in coordination and supervision of county government programmes
P. N th		

Part E: Summary of expenditure by Programmes, 2025/26-2027/28 (Kshs. Millions)

	Baseline Estimates 2024/25	Proposed Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Programme1:(State the name of the programme here)				
Sub Programme (SP)				
SP1.1				
SP1.2				
SP...N th				
Total Expenditure of Programme1				
Programme2: (State the name of the programme here)				
SP2.1				
SP2.2				
SP...N th				
Total Expenditure of Programme2				
Total Expenditure of vote				

NB. Repeat as shown in the Table under section “E” above for all Programmes. Provide total expenditure for each programme and their summation must equal the Total Expenditure of the Vote.

Part F: Summary of Expenditure by Vote and Economic Classification
(Kshs. Millions)

Expenditure Classification	Baseline Estimates 2024/25	Proposed Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non- Financial Assets				
Capital Transfers to Government Agencies				
Other Development				
Total Expenditure of Vote.....				

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.Millions)

Expenditure Classification	Baseline Estimates 2024/25	Proposed Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Programme1:(State the name of the programme here)				

Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non- Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				
Sub-Programme1:(State the name of the Sub-Programme here)				
Expenditure Classification	Base line Estimates 2024/25	Proposed Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non- Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				

NB. Repeat as above in cases where a department has more than one programme and/or

Sub-programmes.

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

Part H: Summary of the Programme Out puts, Performance Indicators and Targets for FY 2024/25-2027/28

Programme	Deliver y Unit	Key Out puts (KO)	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target2 027/28
Name of Programme:							
Outcome:							
Name of Sub- program							
SP.1							
SP.2							
...							
SP.Nth							

ANNEX IV: SECTOR WORKING GROUP REPORT FORMAT

TABLE OF CONTENTS

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

Chapters 1-3 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 conclusion and to justify the recommendations.

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
Sub-sectors and their mandates
- 1.4. County Corporations
- 1.5. Role of sector stakeholders
- 1.6. Key sector statistics

(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 REVIEW 2021/22-2023/24

- 2.1. Performance of sector programmes – delivery of outputs
- 2.2. Review of Key indicators of Sector Performance
- 2.3. Expenditure Analysis
 - 2.3.1. Analysis of programme expenditure
 - 2.3.2. Analysis of programme expenditure by economic classification
 - 2.3.3. Analysis of capital projects by 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
2025/26-2027/28**

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 versus allocation by:

3.2.1. Sector (Recurrent and Development)

3.2.2. Sub-sectors (Recurrent and Development)

3.2.3. Programmes and Sub-programmes

3.2.4. Semi-Autonomous Government Agencies

3.2.5. Economic Classification

3.2.6. Resource Allocation Criteria

ANNEX V: LIST OF COUNTY VOTE HEADS AND PROGRAMMES FY 2025/26

1.Office of the Governor General Administration, Planning and Support Services P.2 Coordination and Supervisory Services P.3 Management and Administration Services	2.County Health Services P.1: General Administration and Support Service P.2: Preventive and Promotive Health Services P.3: Curative and Rehabilitative Health Services. P.4: Maternal and Child Health Care.
3.Finance and Economic Planning P.1: General Administration, Planning and Support Services P.2: County Planning Services P.3: County Financial Management Services	4.Education, Technical and Vocational Training P.1: General Administration, Planning and Support Services P.2: Vocational, Educational and Training services. P.3: ECDE development and Coordinating.
5.County Public Service Board P.1: General Administration, Planning and Support Services	6.Transport and Infrastructure P.1: General Administration, Planning and Support Services P.2: Transport Management P.3: Infrastructure Management
7.Gender, Culture, Youth, Sports and Social Services P.1: General Administration, Planning and Support Services P.2: Management and Development of Youth and Sports P.3: Management of youth and Gender Development	8.Physical Planning, Land, Housing and Urban Development P.1: General Administration, Planning and Support Services P.2: Land Survey and Mapping P.3: Urban, Physical Planning and Housing services
9.Environment, Water, Energy, Natural Resources and Climate Change	10.Commerce, Tourism and Cooperatives.

<p>P.1: General administration, planning and support services</p> <p>P.2: Waterman Sanitation Services</p> <p>P.3: Environmental Management Services</p> <p>P.4: Forestry and Natural Resources</p> <p>P.5. Climate Change Resilience and Adaptation Response.</p>	<p>P.1: General administration, planning and support services</p> <p>P.2: Trade development and Investment</p> <p>P.3: Tourism Development</p> <p>P.4: Cooperatives Development</p>
<p>11.Public Service and Administration</p> <p>P.1: General Administration and Support Services</p>	<p>12. Agriculture, Livestock, Fisheries</p> <p>P.1: General Administration and Support Services</p> <p>P.2: Livestock Development and Management.</p> <p>P.3: Fisheries Development and Management</p> <p>Development and Management.</p> <p>P.4: Crop Development and Management</p> <p>P.5: Agri-Business Development</p>
<p>13.Office of the County Attorney</p> <p>P.1: General Administration and Support Services</p>	

