

COUNTY GOVERNMENT OF KAKAMEGA



MINISTRY OF FINANCE AND ECONOMIC PLANNING

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28th August 2018

COUNTY TREASURY CIRCULAR NO. 2/2018

TO: ALL COUNTY EXECUTIVE COMMITTEE MEMBERS

ALL COUNTY ACCOUNTING OFFICERS

ALL CHIEF OFFICERS

GUIDELINES FOR THE PREPARATION OF MEDIUM TERM EXPENDITURE ESTIMATES FOR THE PERIOD 2019/2020 -2021/2022

1.0 INTRODUCTION

- 1.1. Through the budget process, the County departments and other County entities plan, collaborate, negotiate and decide together on a comprehensive government spending plan for the next three MTEF years. Given fiscal limits, resources must be allocated in the most effective and efficient way to meet the policy objectives of the County Government of Kakamega, as set out in the Constitution of Kenya.
- 1.2 These 2019/2020-2021/2022 Medium Term Expenditure Framework (MTEF) Guidelines are issued in accordance with section 128(2) of the Public Finance Management Act (PFMA), No. 18 of 2012, to provide County Ministries and Departments with the requirements for budget process.
- 1.3 Budget preparation and subsequent implementation purpose is to improve the livelihood of the people through improved service delivery and social welfare. This is only possible if we implement decisions and policies more effectively. The budget for

FY 2019/2020 and the medium term will be prepared against the standard budget calendar (Annex I).

2.0 PURPOSE

2.1 The aim of this guideline is to ensure that the documentation submitted and the work undertaken in the 2019/2020-2021/2022 MTEF Budget process provides relevant information on the main strategic proposals as required by the budget decision-making structures, in order to make recommendations to political structures such as the County Executive Committee and the County Assembly.

2.2 These guidelines will also provide clear instructions on the processes and procedures for preparing the 2019/2020-2021/2022 MTEF budget proposals for the County Government departments and entities in accordance to the Public Finance Management Act of 2012

2.3 These guidelines are intended to :

- I. Advise on the policy framework underpinning the Budget for the 2019/20 – 2021/22MTEF period;
- II. Provide guidance on the form and content of the budget proposals
- III. Prioritization criteria for programmes
- IV. Emphasize the constitutional timelines and requirements indicated in the attached budget calendar
- V. Provide a schedule and the format for preparation of programmed based budget
- VI. Provide the framework for public participation

3.0MTEF GUIDELINES

3.1 Submission of documents requires focus on the information needed to undertake key strategic consultations and discussions aimed at making budget allocation recommendations

3.2 Key guideline that will guide the preparation of 2019/20 – 2021/22 MTEF County budget proposals includes:

A. Medium Term Development Strategy

1. County strategies will be guided by the priorities outlined in the Medium Term Plan of Kenya (2018-2022) which is aligned to the *President Big Four agenda* and Vision 2030, The county Vision and the County Integrated Development Plan. These key policy documents will guide the development of county priorities, policies, plans and monitoring and evaluation processes for FY 2019/20 – 2021/22 MTEF County budget.
2. County government ministries and departments are expected to undertake a detailed analysis and assessment of previous year's budgets. This would make them have informed choices when preparing the budget for FY 2019/2020 and the MTEF 2019-2022. The

analysis should entail the previous year`s budget allocations, disbursements of funds, actual expenditure and output /outcome achieved.

3. When reviewing the previous year`s budgets the County entities should focus on the efficiency and effectiveness of the programme expenditure and whether spending was within strategic and policy priorities and areas. These will encourage accountability and transparency within County government departments and entities.
4. When preparing the budget proposals, County government entities are expected to focus on the County priorities contributing to achievement of vision 2030. The focus strategic guide being The ‘Big Four’ agenda, the second generation County Integrated Development Plan (2018-2022) and the County Annual Development Plans.

County government entities should ensure that budget proposals have direct linkages between Sector plans, CIDP and Annual development plans and should give priority to the following:

- a) Programmes/projects that address the national priorities and objectives of the Vision 2030 and the third Medium Term Plan. All these should be aligned to the **Big Four Agenda of :**
 - i. *Enhancing food and Nutrition security to all citizens*
 - ii. *Providing universal Health care coverage and guaranteeing quality and affordable health care to all citizens*
 - iii. *Provision for affordable and decent Housing for all citizens*
 - iv. *Supporting value addition and raising the manufacturing sector share of Kenya GDP to 15 percent by 2022*
 - b) Programmes/projects that address the County priorities and objectives of the County Integrated Development Plans and the Annual Development Plans.
 - c) Adequate provision for mandatory expenditures
5. County government entities are expected to ensure that proposed programmes and projects are in line with the objectives of Vision 2030. Specifically, the County government entities will be expected to:
- i. Review County objectives and strategies in line with the overall goals outlined in the Vision 2030;
 - ii. Review County objectives and strategies in line with the overall goals outlined in the County Integrated Development Plans and annual development plans;
 - iii. Identify the programmes and the necessary policy, legal and institutional reforms required;
 - iv. Analyse cost implications of the proposed programmes, projects and policies for the MTEF period
 - v. Prioritize County programmes and allocate resources appropriately in accordance with an agreed criteria and justification for prioritization
 - vi. Coordinate activities leading to the development of County entity reports and indicative County budget proposals.

B. County Integrated Development Plan and Annual Development Plan

6. The County Government County Integrated Development Plan (2018-2022) will set out the development priorities for the county. Accounting Officers will be expected to align their budgets to the approved County Integrated Development Plan and Annual Development Plans. There should be established a direct linkage between these two documents to the budget proposals.
7. When preparing annual development plan, Accounting officers are required to make sure ADP is programmed based with specific key projects contained in those programmes. This will ensure that there is direct linkage to the ministries budget proposals and therefore will form the basis for prioritization for the scarce resources.

C. Programme-Based Budgeting (PBB)

8. It is mandatory that the budget be presented and approved in programmes in accordance with the Public Financial Management Act (PFM Act) No.18 of 2012. In view of this, county entities are expected to define programmes with clear objectives (which usually refer to outcomes), and linked to outputs, performance indicators and targets. In designing programmes, the structure should match up to the main lines of service delivery in the County entities. Programme performance indicators should mainly be indicators of programme outputs (services provided) and outcomes (effectiveness). The format for the preparation and presentation of programmed based budget is provided in Annexes of this circular.
9. Programme performance targets should be specific, measurable, achievable, realistic, and time bound. Targets should be set only for those key performances which are considered reasonably controllable and for which baseline performance has been reliably measured. It is emphasized that each programme should be confined within a single MDA and all functions should fall within programmes.
10. Accounting Officers should ensure that in designing programmes, each and every function or activity undertaken by the MDA is included in relevant programmes. In particular, care should be taken to ensure that:
 - I. There are no crosscutting activities or functions which are not assigned to respective programmes;
 - II. Each programme has distinct name that reflects the overall objective of a programme; and
 - III. There is no duplication of programme names used by other County entities.
11. In cases where a County entity has more than one programme, an additional programme should be created to cater for management and administration overhead costs which cannot be attributed to only one programme. Such a programme should be confined to common services such as general administration, financial services, accounting, internal audit, procurement, planning services, human resource management and ICT services which are not programme-specific.
12. In preparing the narrative justification portion of the programme budget (context for budget intervention), County entities are required to include a description of the main services (outputs) provided by the programme, a statement of the programme's overarching objective,

a brief discussion of programme achievements for the last financial year, and a brief description of the achievements expected in the next year. A description of important issues, concerns, and summary of implementation plans should also be included.

D. Performance Review of the Expenditure

13. Programme performance review is a critical factor in successful programme budgeting and requires continuous refinement of plans and budgets. In addition to that, it helps in realizing the government strategic and policy priorities and it encourages accountability within the government institutions.
14. The programme performance expenditure review focuses on the efficiency and effectiveness of programme expenditure and whether spending is focused on the highest priorities and therefore using the lessons learnt for making decision on future expenditure decisions.
15. The programme performance expenditure review process will be used to determine MTEF budgetary allocations by assessing whether value for money has been obtained in previous allocations, which programmes are to be given priority in terms of funding and whether it will be prudent to discontinue some projects or hand them over to other County MDAs. This is expected to contribute towards an efficient and effective way of allocating resources towards the realization of the objectives of Vision 2030.
16. Programme performance expenditure review will be an annual exercise carried out between July and mid-September. County MDAs are therefore expected to have commenced the Programme performance expenditure reviews. This entails undertaking a detailed appraisal of the composition, allocation and utilization of its expenditure during the period July 2017 to June 2018. The review of the programme expenditures will be of great help to MDAs in allocating resources.

E. Prioritization and Allocation of Resources

17. The County government will continue with its policy of expenditure prioritization with a view to funding core services, ensuring equity and minimizing costs through the elimination of duplication and inefficiencies. The following criteria will serve as a guide for allocating resources:
 - Linkage of the programme with the Big Four Agenda
 - Linkage of the programme with the Objectives of Medium Term Plan III of Vision 2030.
 - Linkage of the programme with the Objectives of the County Integrated development plans.
 - Degree to which a programme addresses core poverty interventions
 - Degree to which the programme is addressing the core mandate of the County entity

- Ongoing activities of the Government flagship projects
- Expected outputs and outcomes from a programme
- Cost effectiveness and sustainability of the programme

18. Based on the broad guidelines, each County government sector/entity is expected to develop and document the criteria for resource allocation. Further, County government entities shall undertake a reprioritization exercise which must address the following:

- The County government entities should thoroughly analyse the base line expenditure and remove all the one off expenditure for the previous years;
- The County government entities should identify the programmes/projects that are of low priority and come up with savings which should be directed to high priority programmes that promote social-economic growth;
- The County government entities are also required to introduce mechanism of efficiency savings in their budgets. This is intended to ensure that funds are directed to service delivery, rather than non-essential spending. Efficiency savings can be achieved through reducing operating costs and non-service delivery activities and should be considered for all programmes;
- The County government entities are also expected to provide a detailed explanation for the rescheduling of projects where the rescheduling has been done.

F. Specific Guidelines

▪ Compensation to Employees

19. The County Government is committed to implement and adopt the national government policy of affordable pay within the Public Service Sector. It is the policy mandate of the Government therefore to maintain the wage bill at not more than 35% of the allocation over the medium term. In this regard, Accounting Officers are therefore required to ensure that costing of the personnel expenditure is strictly based on the officers in post and, not the approved establishment in order to remove any existing abnormalities. The sector should give reasons why the sector staff cannot undertake the task and steps taken to address the skill gap.

- a) While we understand that the County is still understaffed, any recruitment for additional workforce should be done with consultation between the recruiting entity, County Public Service Board and the County Treasury.
- b) The County Entity should determine accurate personnel data to enable proper estimation of employee cost. This should be done continuously in consultation with the department of Public Service and Administration

▪ Use of Goods and Services

20. The County government Entities should undertake austerity measures to scale down non-core operational expenditures mainly in the use goods and services. The Savings identified should be directed towards investment, maintenance and other development needs of the County.

21. Priority should be given to the utilities and other mandatory obligations. This will ensure that these spending needs are met. Each allocation should be supported by service provision agreements, demand notes, and documentary evidence of past expenditure trend.

22. In FY 2018/19, County entities will be expected to prepare their budgets for operations and maintenance in the context of a limited budget resource. County Treasury will critically review budget proposals and where necessary make reallocations from the less productive items in order to direct the savings toward capital investment and other priority areas.

Accounting Officers are required to fully provide for fixed costs and other mandatory requirements based on the trend or existing agreements. Accounting Officers are reminded that requests for additional funding beyond the provided ceiling will expose their budgets to a fresh scrutiny by County Treasury with a view to reprioritize expenditure plans to accommodate new request within the set ceiling.

▪ **Consultancies and Professional Services**

23. While the County government acknowledges the contribution of consultants and professional service providers to the delivery of public services, these however, in the long run may not be cost effective. Moving forward, any funding factored in the budget for consultancies, contracted professional services, contracted technical services and feasibility studies, will have to be fully justified. In view of this, County entities requesting such funds will be required to provide the following to justify such expenditures:

- (i) Details of the specific task and timeframe the consultant is expected to undertake;
- (ii) Why the task cannot be undertaken by County Ministries / Department / Agencies (MDA's) staff;
- (iii) Details of steps being taken by the County MDA to address skills gap so as to reduce the reliance on external consultants; and
- (iv) Details (including duration and cost) of all consultancy or professional service contracts, entered into by the County MDAs in the last two financial years.

▪ **Capital Projects/Expenditures**

24. Completion of the on-going projects and programmes must be accorded first priority. In this regard, capital expenditure must be applied towards the funding of on-going projects and programmes that are near completion and have under gone due process. County government entities should provide adequate information to support the existence of ongoing projects which should include a list of the ongoing projects with details of total cost, start and end date, cumulative expenditure to date, balance to completion, and amount required over the medium term.

25. Any proposal for additional allocation of resources must be accompanied by a cost benefit analysis. The proposed additional or new expenditure will have to be aligned with the entity's mandate and should be subject to the available fiscal space. In addition, entities are required to furnish full information on the projects for which they require counterpart funding.

26. The Proposed capital projects will have to be evaluated in the context of the following elements:

- i. Priority for financing projects should be given to those projects that are in full compliance with the Government regulations and priorities as outlined in the Third Medium Term Plan of Kenya Vision 2030 for the period 2017 – 2022, and which are fully justified for financing.
- ii. County entities should indicate how proposed projects will contribute to economic growth and increased citizen welfare
- iii. It is reiterated that funding to capital projects should be based on realistic costing. Proposed capital projects should be evaluated in the context of the following (see annex II on PBB)
- iv. Priority should be given to completion of on-going projects before embarking on new ones
- v. Fiscal viability and sustainability
- vi. Priority should be given to only projects under devolved system of government functions as provided in the Constitution.

- **Resource Envelope**

27. The key national policy document that informs the budgets of the National and County Governments is the Budget Policy Statement (BPS) which provides a framework for the Government to manage its fiscal resources. The 2019 BPS for FY 2019/2020 will inform the preparation of County Fiscal Strategy Paper which will provide the framework for determining how much to spend on planned investments and programmes aimed at enhancing economic growth in the county in line with Vision 2030 and the County Vision.
28. The County treasury in aligning its strategic and policy priorities to the National Government will prepare the County Fiscal Strategy Paper. In particular, the CFSP will set out the sector strategies, targets, deliverables and projected cost of implementation. It provides the basis for effective monitoring of the inputs, outputs, outcomes and impact of sector performance.
29. It is expected that the CFSP will be adopted by February (2019). Accounting Officers are therefore also urged to familiarize themselves with the 2019 Budget Policy Statement to be issued also earlier 2019 and the CFSP when the documents will be formally adopted by the parliament and County Assembly respectively.

- **Public Participation and Stakeholder Involvement**

30. Public participation and involvement of other stakeholders in the MTEF budget process is important and a Constitutional requirement. County government entities are required to identify and involve the stakeholders throughout the budget preparation process, and information of their involvement documented.
31. County government departments should identify their relevant stakeholders and engage them in programme prioritization and resource allocation. Public engagement processes and consultations should be documented and input incorporated in the final report . To make the process successful the County department should share the information on the budget process with their respective executive committee members and also the department staff and other officers. These information will include: budget documents, form and content of departmental budget proposals to obtain their approval and good will of the whole process.

32. Public participation process will co-opt the County Government of Kakamega Budget and Economic Forum members. This forum is constituted in line with section 137 of the PFM act of 2012 with the broad objective of providing a means for consultation in preparing key budget and economic statutory documents.
33. Public participation will be conducted through sector working groups in a formal set up which is appropriate including at the sub county or ward level. The budget proposals will be collected and documented during the formal discussions or submission dropped at the respective sector offices, County Treasury offices and through email address provided by the respective sector working groups.

▪ Sector (Departmental) Working Groups (DWGs)

34. County departments are advised to constitute Sector (Departmental) Working Groups as an avenue to bid for resources from the County level as well as within the department. Sector work group provides platform for effective stakeholder engagements thereby facilitating prioritization of programmes and allocation of the resources. CSWG will also facilitate the preparation of sector work reports by reviewing the performance of the previous years budget implementation which in turn will inform resources allocation to the programmes. The CSWG will also be instrumental in preparing final draft budget proposal.
35. While constituting sector work group ministries/departments should ensure Budget and economic forum members are co-opted as members.
36. When constituting County sector working group, the departments are advised to follow the standard composition as follows:

Sector (Departmental) Working Groups shall comprise the following;

- i. Chairperson-Accounting Officer (to also set up a secretariat to assist in coordinating activities of the DWG)
- ii. Convener-A representative of the Department of Finance and Economic Planning
- iii. Technical Working Group-Representatives of respective sections/directorates in the department
- iv. Representatives from Development Partners; and
- v. Representatives from among others;
 - Professional Associations,
 - Non-Governmental Organizations/Community Based Organizations and Civil organizations
 - Marginalized groups such as the elderly, and persons living with disability

G. COUNTY BUDGET PROCESS

37. The county budget process will be as set out in Section 125 of the PFM Act, 2012. Accounting Officers are therefore urged to familiarize themselves with the content of that section of the Act.

PREPARATION AND SUBMISSION OF BUDGET PROPOSALS

38. Accounting Officers are requested to ensure that all activities of County government entities are completed on scheduled timelines, including the drafting department Budget Proposals. The proposals should be ready for submission to the County Treasury not later than 15th March 2018.
39. The attached budget calendar outlines the timelines for the budget process in accordance to the requirements of the Public Financial Management Act 2012.
40. Accounting Officers are required to strictly adhere to the timelines provided in order to ensure timely preparation and implementation of the budget.

4.0 CONCLUSION

Finally, Accounting Officers are required to ensure strict adherence to these guidelines and to bring the contents of this Circular to the attention of all Officers working under them.

GEOFFREY N. OMULAYI
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE AND ECONOMIC PLANNING

Copy to: **Governor**
County Government of Kakamega
KAKAMEGA

County Secretary
County Government of Kakamega
KAKAMEGA

Cabinet Secretary
The National Treasury
Treasury Building
NAIROBI

Controller of Budget
Office of the Controller of Budget
NAIROBI

Chairperson
Commissioner on Revenue Allocation
NAIROBI

ANNEX I BUDGET CALENDER FOR FY 2019-20 MTEF BUDGET

	Activity	Responsibility	Deadline
1	Develop and issue MTEF guidelines	County Treasury	30-Aug18
7	Preparation of annual plan	Economic Planning	01-Sep-18
2	Launch Sector Working Groups	County Treasury	15-Sep-18
3	Performance Review and Strategic Planning	MDAs	15-Sep-18
	Review and update of strategic plans		15-Sep-18
	Review of programme outputs and outcome		15-Sep-18
	Expenditure review		15-Sep-18
	Progress/status report on Programme implementation		15-Sep-18
4	Determination of Fiscal Framework	County Fiscal Planning Group	30-Sep-18
	Estimation of Resource Envelope		30-Sep-18
	Determination of policy priorities		30-Sep-18
	Preliminary resource allocation to sectors and County Assembly		30-Sep-18
	Draft County Budget Review and Outlook Paper (C-BROP)		30-Sep-18
	Submission and approval C-BROP by County Cabinet		15-Oct-18
	Submit approved C-BROP to County Assembly		22-Oct-18
5	Preparation of MTEF budget proposals	Line ministries	1-Oct-18
	Draft Sector Report	Sector Working Group	1-Oct-18
	Review of the Sector draft Proposal	Treasury	22-Nov 18
	Submission of Sector Report to Treasury	Sector Working Group	30-Nov 18
6	The 2017/18 Supplementary Budget	County Treasury	10-Nov-18
	Develop and issue guidelines on the 2017/18 revised budget	County Treasury	10-Nov-18
	Submission of Supplementary Budget Proposals	MDAs	20-Nov-18
	Review of Supplementary Budget Proposals	County Treasury	3-Dec-18
	Submission of Supplementary Budget Proposals to County Executive Committee	County Treasury	5-Dec-18
	Submission of Supplementary Budget Proposals to County Assembly	County Treasury	15-Dec-18
8	County Fiscal Strategy Paper	County Treasury	28-Feb-19
	Draft C-FSP	County Treasury	1-Dec-19
	Public participation on the Draft CFSP	County Treasury	7-Feb-19
	Submission & approval of the C-FSP by CEC	County Treasury	15-Feb-19
	Submit approved C-FSP to County Assembly	County Treasury	28-Feb-19

	Activity	Responsibility	Deadline
	Passing the C-FSP by the County Assembly	Assembly	14-Mar-19
	Publishing and publicizing the C-FSP	County Treasury	21-Mar-19
9	Preparation and approval of Final MDAs Programme Budgets	Treasury	28-Feb-19
	Develop and issue final guidelines on preparation of 2017-18 MTEF Budget	County Treasury	28-Feb-19
	Submission of Budget Proposals to Treasury	Line ministries	15-Mar-19
	Consolidation of Draft Budget Estimates	County Treasury	1-Apr-19
	Submission of Draft Budget Estimates to the County Assembly	County Treasury	30-Apr-19
	Review of Draft Budget Estimates by County Assembly	County Assembly	15-May-19
	Report on Draft Budget Estimates from County Assembly	County Assembly	30-May-19
	Consolidation of Final Budget Estimates and Cash flows	County Treasury	15-Jun-19
	Submission of Appropriation Bill to County Assembly	County Treasury	15-Jun-19
	Submission of Vote on Account to County Assembly	Treasury	30-Jun-19
10	Budget Speech	Treasury	30-Jun-19
11	Appropriation Bill passed	County Assembly	30-Jun-19
12	Finance Bill passed	County Assembly	30-Sep-19

**FORMAT FOR PRESENTATION OF PROGRAMME-PERFORMANCE BASED BUDGETS
(PBB)**

Vote No. : Vote Title

Part A: Mission

Part B: Vision

Part C: Strategic Objectives

(List all the programmes and their strategic objectives. Please note that each programme must have only one strategic objective/outcome which must be linked with Strategic Plan and Vision 2030)

Part D: Context for Budget Intervention

This section is supposed to be a review of MTEF period 2015/16 – 2017/18 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 2019/20 – 2021/22 (the context within which the budget is required)*

Part E: Summary of Expenditure by Programmes, 2018/19 -2021/22 (KShs. Millions)

Programme	Baseline Estimates 2018/19	Estimates 2019/20	Projected Estimates	
			2020/21	2021/22
Programme 1: (State the name of the programme here)¹				
Sub Programme (SP)				
SP 1. 1				

¹NB. 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.

SP 1. 2.				
... N				
Total Expenditure of Programme 1				
Programme 2: (State the name of the programme here)				
	Baseline Estimates 2018/19	Estimates 2019/20	Projected Estimates	
			2020/21	2021/22
SP 2. 1				
SP 2. 2.				
... N				
Total Expenditure of Programme 2				
Total Expenditure of Vote -----				

Part F. Summary of Expenditure by Vote and Economic Classification² (KShs. Millions)

Expenditure Classification	Baseline Estimates 2018/19	Estimates 2019/20	Projected Estimates	
			2020/21	2021/22
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 2018/19	Estimates 2019/20	Projected Estimates	
			2020/21	2021/22
Programme 1: (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				

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

Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				
Sub-Programme 1: (State the name of the Sub-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				

- Repeat as above in cases where a Ministry/Department has more than one programme and/or sub-programmes

Part H: Summary of the Programme Outputs, Performance Indicators and Targets for FY 2018/19- 2021/22

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target (Baseline) 2018/19	Target 2019/20	Target 2020/21	Target 2021/22
Name of Programme Outcome:							
SP1.1							
SP.2							
... e.t.c							