

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF BOMET

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Office of the Executive - Finance

The County Treasury

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BOMET, KENYA

COUNTY TREASURY CIRCULAR NO. 1/2015
BOMET COUNTY

TO:

All County Executive Members
County Government of Bomet

The Clerk
County Assembly of Bomet

The Chief Executive Officer
Bomet Water Company

The Director
Bomet Broadcasting Services

The Chairman
County Public Service Board
Bomet County

All Accounting Officers
County Government of Bomet

Contents

COUNTY GOVERNMENT OF BOMET	1
Contents.....	2
GUIDELINES FOR THE PREPARATION OF THE 2016/17 – 2018/19 MEDIUM TERM BUDGET	4
I. INTRODUCTION.....	4
II. BACKGROUND.....	4
III. POLICY PRIORITIES FOR 2016/17 MTREF BUDGET.....	5
IV. SPECIFIC GUIDELINES	6
Programme-Performance Based Budgeting (PBB)	6
MTREF Estimates for Forward/Outer Years	6
Source of Funds.....	7
Compensation to Employees	8
Use of Goods and Services.....	9
Transfers to County Government entities and County Assembly	9
Capital expenditures	9
The FY 2016/17 Flagship Projects	10
Annual Work/ Cash Procurement Plans.....	10
Prioritization of Programmes.....	10
IFMIS Plan to Budget System and Standard Chart of Accounts (SCOA).....	11
V. PUBLIC PARTICIPATION.....	12
VI. SUBMISSION AND REVIEW OF BUDGET PROPOSALS.....	12
VII. SUPPLEMENTARY BUDGET GUIDELINES	12
COUNTY BUDGET PROCESS AND KEY DATES	13
CONCLUSION.....	14
ANNEXES	15
ANNEX I: LIST OF PROGRAMMES AND SUB PROGRAMMES FY 2016/17.....	15
ANNEX II: DEPARTMENTAL CEILINGS.....	18

ANNEX III: ANNUAL WORK, CASH FLOW AND PROCUREMENT PLANS FORMAT 19

ANNEX IV: FORMAT FOR PRESENTING INFORMATION FOR COUNTY ENTITIES 21

ANNEX V: FORMAT FOR PRESENTATION OF PROGRAMME BASED BUDGETS (PBB) 22

GUIDELINES FOR THE PREPARATION OF THE 2016/17 – 2018/19 MEDIUM TERM BUDGET

I. INTRODUCTION

This Circular provides further guidance to departments, sectors and entities for their 2016/17 -2018/19 MTEF Budget Estimates, the key timelines culminating to its submission, budget ceilings for FY 2016/17 and detailed guidelines to Ministries and entities to facilitate the preparation of their detailed budget within these ceilings.

The Circular is therefore intended to:

- I. Reiterate the policy framework underpinning the FY 2016/17 Budget;
- II. Guide departments on the form and content of the Budget;
- III. Provide the adjusted sector ceilings;
- IV. Communicate the agreed programmes for 2016/17 - 2018/19;
- V. The timelines for budget submission and finalization;
- VI. Provide a schedule for adoption of programme based budget structure;
- VII. Prescribe supplementary budget preparation guidelines and template; and
- VIII. Provide procedure to be followed in public participation

II. BACKGROUND

Following successful conclusion of the Public Hearings and subsequent finalization and approval of the County Fiscal Strategy Paper (CFSP), Accounting Officers are now required to finalize the process of the preparation of the detailed medium term budgets for their respective votes.

Revenue is projected to be Ksh 5.8 billion. This projection is determined on the basis of current county revenue forecasts and allocations from the National Government. In order to maintain fiscal discipline and ensure macroeconomic stability within the County, efforts have been made to reduce operational cost in certain consumptive areas of expenditure (e.g. domestic travel ,fuel and catering services)

The 2016/17 MTEF Budget is being prepared against a background of fiscal constraints and increased expenditure pressures. Given the limited resources, Accounting Officers are required to ensure that their priorities are accommodated within the ceiling provided as agreed in the CFSP and any adjustments to align it to the public submissions during the public participation. The Budget will focus on the implementation of the strategies outlined in the County Integrated Development Plan (2013 – 2017) and Vision 2030 and the strategic interventions/flagship projects. These priorities are also outlined in the CFSP. Specifically, the budget intends to achieve the following strategic objectives as stated in the CFSP:

- i. Create a conducive business environment to reduce the cost of doing business;
- ii. Invest in agricultural transformation and food security;
- iii. Invest in road infrastructure and expand investments in other key infrastructure;
- iv. Improve quality and access to healthcare, education and social safety net services; and
- v. Ensure devolution works for better service delivery and enhanced economic development.

III. POLICY PRIORITIES FOR 2016/17 MTREF BUDGET

In preparation of the 2016/17 MTREF budget, the county government will continue to pursue the policy of curtailing unproductive expenditure and redirecting resultant savings to development expenditure. Like the 2015/16 financial year budget, the 2016/17 MTREF budget will undergo scrutiny to reallocate funds from inefficient and non-priority expenditure to priority programmes.

Sectors are encouraged to prepare and submit project proposals to various development partners to seek for funding given the limited resources. The mobilized funds will not only help to strengthen the County's capacity but to provide benefits to members of the community.

All programmes must contribute to poverty reduction, job creation and overall economic growth and development. Given Limited resources and competing needs, the focus of 2016/17 budget shall be:

- i. Improving access to early childhood education
- ii. Improving access and quality of health care
- iii. Increasing food production
- iv. Investing in infrastructure

- v. Providing key public utilities such as electricity, water and sanitation
- vi. Empowering youth, women and vulnerable groups in the society
- vii. Enhancing good governance, transparency and accountability in public financial management

IV. SPECIFIC GUIDELINES

Programme-Performance Based Budgeting (PBB)

Consistent to the PFM Act 2012 which aims to put more performance orientation in the budget, programme-based budgeting shall be adopted for FY 2016/17 to strengthen linkages between planning , budgeting and outcome, simplify budget presentation and enhance transparency and accountability in the allocation of limited resources.

The FY2015/16 budget was the second to be submitted to assembly in line with the PFM Act 2012. A list of programmes to be implemented during the medium term was agreed upon with sectors in various strategic meetings. A total of 36 programmes were reviewed and approved. The full list of the reviewed programmes and sub-programmes is provided in annex I of this circular.

Accounting Officers are required to ensure that written supporting justification is provided under each programme which clearly explains the performance of each programme. This should include major achievements, the constraints/challenges faced during budget implementation and how these will be addressed during the FY 2016/17 in the planned priority programmes.

MTREF Estimates for Foward/Outer Years

The main objective of MTREF is to improve the County Government's expenditure discipline, simplify budget preparation processes, improve certainty in programme planning and management and improve transparency. Majority of decisions related to budgets have financial implications beyond one year. The MTREF process uses the "rolling" budget and forward estimates method, where the budget is approved on an

annual basis, but also include projections of expenditures and revenues for the two outer years.

MTREF rolling estimates provide a basis for decisions about future budgets and indicate the space existing for new programmes (stability of future spending). Departments should pay attention to the outer years of the MTREF budget as the ceilings for the period have been provided in order not to undermine the objective of medium term planning and financial programming. Accounting officers are urged to ensure that budget estimates reflect the requirement for the outer years and are within the ceilings provided.

The principles outlined in Chapter 12 of the Constitution of Kenya 2010 and the Public Finance Management Act, 2012 will apply in the budget preparation process. The County Treasury will monitor, evaluate and oversee the management of the County financial and economic affairs, including the following;

- i. Preparation of 2016/17 annual budget ceilings for the County;
- ii. Mobilization of resources for funding the budgetary requirements;
- iii. Issuance of circulars and guidelines with respect to financial matters of the county government entities;
- iv. Coordination and implementation of county budget, and;
- v. Reporting regularly to various Government Agencies and County Assembly on the implementation of the budget.

The County Government of Bomet shall adopt the format and structure developed by the National Treasury in the preparation of 2016/17 budget. The County Executive member for Finance is required to submit estimates to the County Assembly for approval by 30th April each year.

Source of Funds

Revenue Officers and Accounting Officers should ensure that all A-I-A revenues due are collected and remitted to Treasury. Each sector is expected to remain within the ceilings for the FY 2016/17.

The County sectors are advised to solicit for the continued relationship and support from donors, development partners and explore potentials for Public Private Partnership to fill the resource gaps. The relationship between the County and development partners will be strengthened by among other things, developing

strategic networking and collaborations based on the needs and policy direction of the County. Funds will be invested in capital development and capacity building through these projects.

The funds will be utilized according to voted provisions in the approved budget and supplementary books. Various measures will be undertaken to ensure that utilization of allocated funds on programmed activities is optimal:

- Tracking of all expenditures on monthly basis by the budget implementation committee
- Monthly variance analysis of all budget items/ lines to establish conformity to this indicator
- Ensure that all AIE holders submit their expenditure returns on monthly basis
- Preparation of cash projections, and submission of the same to Treasury
- Electronic transfer of funds to the spending units, usually to the nearest banks accounts
- Ensure proper re-allocation is done to unabsorbed items within the first six months of the financial year.

Compensation to Employees

The County Government is committed to implementing an affordable pay policy within the Public Service Sector. It is the policy mandate of the Government therefore to maintain the wage bill at less than 30% 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 ghost workers. The format for capturing information on personnel is shown on Annex V, while the ceilings for the personnel emoluments are provided in annex II of this circular.

In the past year, sectors have employed sufficient staff to carry out various tasks. Any consultancies, contracted professional services, contracted technical services and feasibility studies must be fully justified. The sector should give reasons why the sector staff cannot undertake the task and steps taken to address the skill gap.

Use of Goods and Services

It is the policy of the government to shift resources from consumption to capital investment in order to promote economic growth. In this regard, departments will be expected to prepare their budgets for operations and maintenance in the context of a hard budget constraint. The County Treasury will critically review the budget proposals and where necessary rationalize the provisions under less productive expenditures in order to create savings to be directed towards capital investment and other priority areas within or across departments.

Provisions for Utilities and Legal Claims

Accounting Officers should ensure that adequate budgetary provision is made for the payment of utilities within the ceiling provided. Any Legal Compensation/Litigation should only be provided for claims authenticated and approved.

Transfers to County Government entities and County Assembly

In the FY 2016/17, transfers to county entities will be maintained at the nominal values. Any additional requirements for these entities will be reviewed and determined after a thorough scrutiny of their budgets and existing government commitments. Transfers to the County Assembly must adhere to Commission of Revenue Allocations ceilings. Accounting officers are required to submit summarized budgets of the entities within their ambit. The format for submitting budgets of the entities is provided in Annex IV of this circular.

Capital expenditures

The County Government is focusing on development expenditure in order to foster economic growth and reduce cost of doing business in the county. It is expected that departments will adopt a similar stance when preparing their budgets for 2016/17. Departments will also be required to explore ways of increasing funding to their development projects.

Completion of the on-going projects and programmes should be accorded priority in the budget. Departments should provide adequate information to support the existence of ongoing projects.

Accounting Officers should ensure that the funding for capital projects is based on realistic costing. Proposed capital projects should be evaluated in the context of the following;

- (i) Priority should be given to completion of on-going projects;
- (ii) Preference for financing should be given to those projects that are in full compliance with government priorities;
- (iii) Departments should indicate how the proposed projects will contribute to economic growth, job creation and increased citizen's welfare; and
- (iv) Resources to projects should be strictly apportioned in accordance with the actual financial requirement over the medium term.

The FY 2016/17 Flagship Projects

Accounting Officers are required to ensure that there is adequate budgetary provision for implementation of agreed flagship projects. A separate list of all flagship projects should be attached showing the specific objectives, duration of the project, expected outputs and how they relate to the county manifesto.

Annual Work/ Cash Procurement Plans

Annual work, cash and procurement plans are essential instruments for timely implementation of planned programmes. To ensure that departments commence implementation of the planned activities with effect from 1st July, 2016, and avoid carry overs to the ensuing financial year, Accounting Officers are required to finalize and submit their annual work, cash and procurement plans to the County Treasury with a copy to the Office of the Governor, by end of May 2016. These documents should be forwarded under the personal signature of the Accounting/Chief Officer after being approved by the respective Executive Member. The format for presentation of cash flow and procurement plan is indicated in Annex III of this Circular.

Prioritization of Programmes

Accounting Officers are required to prioritize carry overs and proposed programmes within the 2015/16 MTREF Budget ceilings. The total ceiling for each department is provided in Annex II of this Circular. In working out the finer details of the 2016/17 MTEF Budget, departments should be guided by the following principles in prioritizing budgetary allocations:

- I. Fiscal sustainability and balance in the public economy
- II. Restructuring and reallocation for growth and poverty alleviation
- III. Spending should be aimed at those programmes which the private sector cannot be reasonably expected to carry out and that such spending must be seen to contribute to poverty reduction;
- IV. Public spending should target flagship/strategic interventions and programmes/activities that have been identified and recognized as important and critical;
- V. Expenditures should be directed to programmes for which realistic costing has been done and where there is well-developed expenditure proposals; and
- VI. Provision for mandatory expenditures such as salaries, rent and utilities.

IFMIS Plan to Budget System and Standard Chart of Accounts (SCOA)

The County Government will fully implement all modules in IFMIS financial system. All Accounting Officers should note that all transactions will not be processed unless they are captured to the system. The budget will be prepared in the IFMIS system to;

- ▶ Ensure consistency between budget allocations and IFMIS codes;
- ▶ Ensure uniformity in accounting practice throughout government;
- ▶ Facilitate performance accounting by aggregation of costs on the basis of cost centres, programmes and functions of government;

Accounting Officers are requested to ensure that the budget submissions adhere to the stipulated coding structure of the Chart of Accounts for standardization. The SCOA coding structure is meant to address the financial reporting requirements of the users of the general purpose financial statements, in accordance with International Standards;

- The SCOA integrates budgeting, execution, accounting and reporting functionalities.
- Programmes have now be integrated in budget preparation, execution and reporting in IFMIS.
- The SCOA is aligned to GFS 2001 and will also facilitate consolidation of government-wide accounts under IPSAS.
- The SCOA was applied for the first time in preparation and execution of the budget for the fiscal year 2012/2013.
- The SCOA values are in use by National and County Governments.

V. PUBLIC PARTICIPATION

In consistence with the PFM Act, budget estimates shall be taken to the members of the public for their scrutiny and recommendations. Public meetings and hearings shall be conducted before April and therefore County Executives should submit their departmental estimates in line with County Fiscal Strategy Paper to the Executive member for finance for submission to the public.

Reviewed and Consolidated Draft Estimates shall be posted to the County website and submitted to the members of the public through Sub County Administrators for scrutiny before public hearings and meetings. The Public shall also be notified through newspapers, local radio and posters on the time and respective venues of the meetings.

Minutes, recordings and photos of meetings held shall be conveyed to departments for consideration.

VI. SUBMISSION AND REVIEW OF BUDGET PROPOSALS

Accounting Officers should therefore ensure that the budget is officially submitted to the County Treasury by 20th March, 2016 under the personal signature of the Accounting Officer after being approved by the respective Executive. Thereafter the budget shall be submitted to the public for their views and comments.

Departments shall consider public views in the budget proposal and resubmit the budget for presentation to the County Assembly before 28th April 2016.

VII. SUPPLEMENTARY BUDGET GUIDELINES

If a need has risen for expenditure for a purpose for which no amount has been appropriated by the Act, a supplementary budget in support of the additional expenditure shall be submitted to the County Assembly for Approval. The expenditure should relate to the fiscal responsibility principles and financial objectives.

Accounting Officers should be aware that the County Government is not allowed under PFM Act to spend more than 10% of the amount appropriated by the County Assembly for the year. Any amount that has not been spent at the end of the financial year for which it was appropriated lapses at the end of the financial year and shall be returned to the County Exchequer Account.

Accounting officers shall submit to the County Treasury any additional expenditure for review and consolidation before submitting to the County Assembly for approval.

VIII. WARD DEVELOPMENT COMMITTEES

The ward development committees developed shall provide a platform for consultation by the County Government with the citizens of bomet. The projects forwarded by these committees shall be considered by various sectors in the preparation of the 2016/2017-2018/2019 budget estimates.

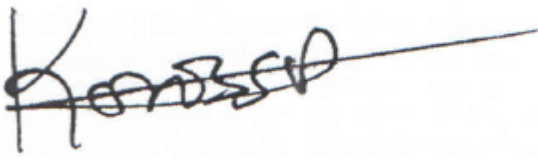
COUNTY BUDGET PROCESS AND KEY DATES

In accordance with Article 22 of the constitution and Public Finance Management Act 2012 the budget estimates should be submitted to the County Assembly by 30th April each year. Accounting Officers should comply with the following deadlines:

- 30th August 2015 – Issuing Budget Circular setting out guidelines to be followed by departments and County entities
- 1st September 2015 – Submission of County Development Plan to the County Assembly
- 30th September 2015 – Submission of County Budget Review and Outlook Paper to County Executive
- 21st October 2015 – Submission of County Budget Review and Outlook Paper to the County Assembly
- 28th February 2016 – Submission of County Fiscal Strategy Paper to the County Assembly
- 10th April 2016 – Deadline for readjustment of Estimates by County departments
- 20th April 2016 – Submission of Draft Budget Estimates to the County Assembly
- 15th June 2016 – Submission of cash flow projections to the Controller of Budget, the National Treasury and Intergovernmental Budget and Economic Council.

CONCLUSION

Finally, Accounting Officers are required to ensure strict adherence to these guidelines. Please bring the contents of this circular to the attention of all officers working under you including county entities. The specified timelines should strictly be adhered to, in order for the County Treasury to meet the legal deadline of submitting Budget to the County Assembly by April 30th 2016.



DR. Peter Koross.

CEC-FINANCE/COUNTY TREASURY

County Government of Bomet

Copy to: His Excellency the Governor

Deputy Governor

County Secretary

All Treasury Staff

Controller of Budget (Bomet)

County Government of Bomet

ANNEXES

ANNEX I: LIST OF PROGRAMMES AND SUB PROGRAMMES FY 2016/17

<p>County Executives and Administration</p> <p>P1 Executive Services SP1 Overall leadership and policy development</p> <p>P2– Infrastructure Development SP 1.Construction of phase II county headquarters office SP.2. Construction of phase II five sub-county offices SP.2. 3Completion of 16 ward offices SP 2.4.setting up Bomet Broadcasting service(BBS) station</p>	<p>Agribusiness , Cooperatives and Marketing</p> <p>P1: Crop Development and Management. SP 1.1 Crop Enterprise Development SP 1.2 Food Security Initiatives SP 1.3 Agricultural Engineering Services</p> <p>P2. Agribusiness Development & Marketing SP 2.1 Policy Development SP 2.2. Promotion of cooperative movement and training SP 2.3. Hub Development & Value addition SP 2.4. County Enterprise Development Fund</p> <p>P3: Livestock Management and Development SP 3.1. Animal Husbandry SP 3.2. Disease & Vector Control i.e. Dips SP 3.3. Fisheries Development Management SP 3.4. Abattoirs & Slaughter facilities</p> <p>P4 Agricultural Training Centre SP 4.1. Construction of Bomet ATC</p>
<p style="text-align: center;">FINANCE ICT AND ECONOMIC PLANNING</p> <p>P1. Financial Management Services CSP 1.2 Budget Formulation, Co-ordination and Management CSP 1.3 Audit Services CSP 1.4 Accounting and Reporting services</p> <p>P2.Planning and Monitoring Services SP2.1 Monitoring and evaluation SP 2.2 Economic Planning Services SP 2.3 Statistical Services</p> <p>P3. Administrative Services CSP3.1 ICT and information Services CSP 3.2 Procurement and supply chain Management</p>	<p>WATER SERVICES</p> <p>P1: Policy, planning and administrative services SP.1.: Policy, planning and administrative services</p> <p>P 2: Water supply infrastructure development SP.1: Development of water supplies SP.2. Upgrading of water supply scheme</p>

<p>PUBLIC HEALTH AND ENVIRONMENT</p> <p>P1. Policy, Planning and General Administrative Services. SP1.1 Policy, Planning and General Administrative Services</p> <p>P2. Preventive and Promotive Services</p> <p>2.1 Community Led Total Sanitation (CLTs) 2. 3. Nutrition Interventions</p> <p>P3: Environment Management and conservation</p> <p>SP3.1. Environmental management SP3.2. Natural resources management</p>	<p>EDUCATION AND VOCATIONAL TRAININGS</p> <p>P1 Policy, Planning and General Administrative se</p> <p>SP1.1 Mobilization and Awareness SP 1. 2. Bursaries and Support services</p> <p>P2 Early Childhood Development and Education</p> <p>SP2.1 Construction of ECD Model SP2.2 Furniture in ECD SP2.3 Educational Infrastructure SP2.4 Support for Needy Children</p> <p>P3 Technical Vocational Educational and Training</p> <p>SP3.1 Purchase Of Workshop Tools and Equipment SP3.2 Tuition Support SP 2.3 Infrastructure Development and Expansion</p>
<p>SOCIAL SERVICES</p> <p>P1. Gender and children services</p> <p>SP 1.1 Policy development and community sensitization SP 1.3 Children Services</p> <p>P2: Social protection and services</p> <p>SP.2.1. Old Persons support Services SP.2.2. PWDs Support Services</p> <p>P3: Culture and library services</p> <p>SP3.1. Development and promotion of culture SP3.2. Library Services</p> <p>P4: Youth and sports development</p> <p>SP4.1 Youth support services SP4.2. Development and Management of Sports</p>	<p>Roads and Public Works</p> <p>P1; Roads Construction and Maintenance</p> <p>SP1.1 – Routine maintenance of Roads SP1.2 – Acquisition of new plant and machinery (4 tippers) SP1.3 – Bush clearing SP1.4 – Culvert cleaning</p> <p>P2 Bridges and Culverts</p> <p>SP.1. Design and Construction of motorized bridges SP.2. Design and construction of foot bridges</p> <p>P3. Vehicle Maintenance and Fleet management</p> <p>SP3.1. Construction and equipping of a modern workshop SP.2. Acquisition and operationalization of a fleet management system SP.3. Road safety intervention</p>
<p>Medical services</p> <p>P1: Policy, Planning & General Administrative Services</p>	<p>Trade, Energy, Tourism and Industrialisation</p>

<p>SP.1 Health management information system</p> <p>P2: Curative Health Services</p> <p>SP.3.1 – Infrastructural support to health facilities – for old and upcoming facilities</p> <p>SP3.2 - Commodities – Pharms ,non-pharms, reagents, linen</p> <p>SP2.3 – Equipping health facilities – biomedical equipment</p> <p>SP2.4 – Lease of Ambulance referral services</p>	<p>P1: Tourism Development And Promotion</p> <p>SP1.1 Establishment and development of tourist circuits</p> <p>SP1.2 Niche Tourism product development and Diversification</p> <p>P2: Energy Development</p> <p>SP2.1 Transmission of Electricity</p> <p>SP2.2 Feasibility studies for Power Generation</p> <p>SP2.3 Development and Support of Iria-Maina Cooperative to generate electricity</p> <p>SP2.3 Development of Bomet Electric Power Company</p> <p>P3: Trade Development</p> <p>SP.1.1 Domestic and International market Development</p> <p>SP.1.2 Entrepreneurial and Management training</p> <p>SP.1.3 Fair Trade and Consumer protection</p> <p>P3: Industrial Development & Investments</p> <p>SP3.1 Establishment of Jua Kali sheds in sub-counties</p> <p>SP3.2 –Marketing Value addition and Research</p>
<p>Lands Housing & Urban Planning</p> <p>P2: Land Policy & Planning</p> <p>SP2.1 – Land Information Managemnt</p> <p>SP2.2 – Land Survey</p> <p>SP2.3 – Land Use</p> <p>SP2.4 – Land Settlement</p> <p>P3: Housing Development and Human Settlement</p> <p>SP3.1 – Housing Development</p> <p>SP3.2 – Estate Mangement</p> <p>P4: Urban Development</p> <p>SP4.1 – Urban Mobility and Transport</p> <p>SP4.1 - Urban Planning & Infrastructural Development</p> <p>SP4.1 – Safety & Emergency</p> <p>SP4.1 – Urban Planning Investment</p> <p>SP4.1 – Urban Markets Development</p>	

ANNEX II: DEPARTMENTAL CEILINGS

	SECTOR	ESTIMATES			
		PE	O & M	DEVELOPMENT	TOTALS
336010101	OFFICE OF THE GOVERNOR, ADMINISTRATION AND PUBLIC SERVICE				
	COUNTY EXECUTIVES	204,117,311	154,565,341		358,682,652
	ADMINISTRATION	266,864,238	71,559,225	58,300,000	396,723,463
336030000	FINANCE AND ECONOMIC PLANNING	188,770,582	125,123,863	37,045,925	350,940,370
336040000	PUBLIC HEALTH AND ENVIRONMENT	104,500,000	8,080,448	48,400,000	160,980,448
336060000	SOCIAL SERVICES	49,266,733	6,065,535	576,174,148	631,506,416
336070000	MEDICAL SERVICES	430,834,589	16,066,932	587,739,549	1,034,641,070
336080000	LANDS, HOUSING AND URBAN PLANNING	53,401,779	10,473,491	96,279,429	160,154,699
336040000	AGRI-BUSINESS, COOPERTIVES& MARKETING	120,743,004	15,345,082	334,613,158	470,701,244
336050000	WATER SERVICES	40,921,758	5,430,039	418,971,473	465,323,271
336060000	EDUCATION AND VOCATIONAL TRAININGS	154,684,897	8,578,557	384,626,000	547,889,454
336090000	ROADS, TRANSPORT AND PUBLIC WORKS	69,269,754	23,290,031	572,024,071	664,583,856
336110000	TRADE, ENERGY, TOURISM AND INDUSTRY	10,648,466	6,108,959	62,612,000	79,369,425
336010000	COUNTY ASSEMBLY	271,009,055	219,663,545	0	490,672,600
	TOTAL	1,965,032,167	670,351,047	3,176,785,754	5,812,168,968
	PERCENTAGE	34%	12%	55%	100%

ANNEX III: ANNUAL WORK, CASH FLOW AND PROCUREMENT PLANS FORMAT

CASHFLOW FORMAT														
CODE	ITEMS	TOTAL BUDGET ESTIMATES2016/17	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June

WORKPLAN FORMAT										
Programme Name:										
Strategic objective	Task/strategy	Activities	Budget (Khs)	Expected Results	Time frame				Actors	Performance indicators
					Q1	Q2	Q3	Q4		
Promotion of fish quality and marketing	Construction 2 No. landing depots	Tender documents preparation, tender advertisement, adjudication and contract award		Competitive tender process done	√				.	Tender documents, completion report
		Implementation and commissioning		Completed construction of landing depots		√	√	√		
		Implementation and commissioning				√	√	√		

PROCUREMENT PLAN FORMAT																	
No	Item/Service Code	Item/Service Description	Estimated Cost KES	Unit of Issue	TOTAL	Quantity	Procurement Method	Source of Funds	Reservations for Target Group %				Margin of Preference for Local Contractors %	Timing of Activities (Monthly Basic)			
									Youth	Women	PWD	Citizen Contractors		Q1	Q2	Q3	Q4

FUNDED PROJECTS																	
Project Name	Project Location		Project Details	Project Status	Sector	Est. Cost or Contract Value	Financing		Time Line		Actual accumulated Expenditure up to date	Budget Estimate s FY 2015/2016	Revised Budget FY 2015/16	Expected Balance Contract Value as at to-date	FY 2016/17	FY 2017/18	FY 2018/19
	Sub County	Ward					GoK/CG OB	DONOR	Start Date	Expected Completion Date							

ANNEX IV: FORMAT FOR PRESENTING INFORMATION FOR COUNTY ENTITIES

VOTE TITLE _____

NAME OF THE ENTITY _____

Summary of the Budget for the MTEF Period 2015/16 – 17/18

	Budget	Estimates	Projected	
	2014/15	2015/16	2016/17	2017/18
REVENUE				
Internally Generated				
Government Grants				
Of which: Current				
Capital				
Other Sources				
EXPENDITURE				
Current Expenditure				
Of which: Salaries & Wages				
Other Exp				
Capital Expenditure				

ANNEX V: FORMAT FOR PRESENTATION OF PROGRAMME BASED BUDGETS (PBB)

Part A. Vision

Part B. Mission

Part C: Performance Overview and Background for Programmes

This section is supposed to review MTEF budgets for previous period and specifically focusing on the following:

- Departmental performance review including major achievements (outputs and outcomes) for the period;
- expenditure trends;
- Constraints and challenges in budget implementation and how they are being addressed; and
- Major services/outputs to be provided in the forthcoming MTEF period (the context within which the budget is being requested)

Part D: Programme objectives/Overall Outcome

In this part, list all the programmes and their strategic objectives. Each programme to have only one strategic objective/outcome

PART E: Summary of Expenditure by Programme, 2015/16 – 2016/17(KShs.Million) Department

Programme	Supplementary Estimates 2015/16	Estimates 2016/17	Justification
Programme 1()			
SP1.1			
SP1.2			
SP1.3			
SP1.4			
Total Expenditure of Programme 1			
Programme 2()			

Programme	Supplementary Estimates 2015/16	Estimates 2016/17	Justification
SP2.1			
SP2.2			
Total Expenditure of Programme 2			

Programme 3()			
SP3.1			
SP3.2			
Total Expenditure of Programme 3			

Part F: Summary of Expenditure by Vote and Economic Classification.

	Approved Est.	Estimates	Projected Estimates	
	2015/16	2016/17	2017/18	2018/19
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 Heads and Items under Which Votes Will Be Accounted For By Ministries & Departments

Sub Item	Sub Item Name	BUDGET 2016/17
COMPENSATION TO EMPLOYEES		
RECURRENT EXPENDITURE		
DEVELOPMENT EXPENDITURE		

Part H: Details of Staff Establishment by Organization Structure

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN		ACTUAL 2015/16	2016/17	2017/18	2017/18
			FY 2013/14					
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION				

Part I: Summary of the Programme Outputs and Performance Indicators

Programme	Sub-Programme	Output	Performance Indicators