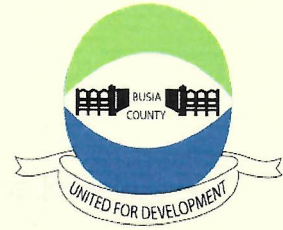


COUNTY GOVERNMENT OF BUSIA

P.O. BOX PRIVATE BAG – 50400

BUSIA, KENYA

COUNTY TREASURY



REF: BSA/CT/CIR/VOL.II/011

Date: 25th August 2023

To: All Chief Officers/Accounting Officers

Clerk to the County Assembly

The County Attorney

Secretary/CEO of County Public Service Board

The Managing Director Buwasco

RE: GUIDELINES FOR THE PREPARATION OF THE 2024/25-2026/27 MEDIUM TERM BUDGET ESTIMATES

1. INTRODUCTION

In accordance with Section 128 of the Public Finance Management Act, 2012 and its regulation No. 30(1) of 2015, the County Budget making process for a given Financial Year is expected to commence not later than 30th of August of the preceding Financial Year. The Act requires the County Executive Committee member for finance to issue a circular setting out guidelines to be followed by all of the County Government's entities in the budget process, not later than 30th of August each year. In this regard, the County Treasury and Economic Planning hereby issues guidelines for the preparation of the FY 2024/25 and the Medium-Term Budget Estimates.

A. PURPOSE

2. The Purpose of this Circular is to provide guidelines to all Departments and Boards established by the County on the process and procedures for preparing the Financial Year 2024/25-2026/27 Medium Term Budget in accordance to Section 128 of the Public Finance Management Act, 2012 and its regulation No. 30(1) of 2015.

BUSIA COUNTY BUDGET CIRCULAR FOR FY 2024/2025

According to subsection (3), The County Executive Committee Member for finance shall include in the circular;

- a) A schedule for preparation of the budget, specifying the key dates by which the various processes are to be completed;
- b) The methodology for the review and projection of revenues and expenditures;
- c) Key policy areas and issues to be taken into consideration when preparing the budget;
- d) The procedures to be followed by members of the public who wish to participate in the budget process;
- e) The format in which information and documents relating to the budget are to be submitted;
- f) The information to be in conformity with standard budget classification systems as prescribed by regulations; and
- g) Any other information relevant to the budget process;

Further according to subsection (4), a County Government entity shall comply with the guidelines and, in particular, shall adhere to the key dates specified in the schedule referred to in subsection (3)(a).

B. BACKGROUND

The outlook on the Global economy has become uncertain - reflecting the impact of the ongoing Russia-Ukraine conflict, elevated global inflation which is expected to ease from 8.7% in 2022 to 6.8 % in 2023 and 5.2% in 2024, continued effects of Covid-19 and persistent supply chain disruptions. Global GDP growth in 2023 and 2024 is expected to decline from 3.5% in 2022 to 3.0%. The advanced economies are projected to decline from the estimated 2.7% in 2022 to 1.2% in 2023 reflecting slowdown in the growth in the USA, Euro Area and United Kingdom.

In the emerging markets and developing economies, growth is projected to rise modestly from 4.5% in 2022 to 5.3% in 2023 mainly driven by the recovery of activities in China before declining slightly to 5.0% in 2024. In the Sub-Saharan Africa region, growth is projected to decline slightly from 3.9% in 2022 to 3.5% in 2023 before rebounding to 4.1% in 2024.

The Kenyan economy is expected to remain resilient in 2023 and grow by 6.0% and maintain that momentum over the medium term. This growth will be supported by a broad-based private sector growth, including recoveries in agriculture while the public sector consolidates. Special focus will be placed on; more equitable distribution of income, social security, expanded tax revenue, increased foreign exchange earnings and increased employments.

Planned public spending will be prioritized in programmes aimed at achieving the development objectives outlined in the Medium-Term Plan IV of the vision 2030 and the County Integrated Development Plan (CIDP 2023-2027). Focus will also be in line with National Government's Bottom-up Economic Transformation Agenda (BETA).

C. THE SPECIFIC GUIDELINES.

The following broad areas will guide the preparation of the Medium-Term Budget Proposals:

I. Timelines and Requirements for Key Activities in the Budget Process

As outlined in the Public Finance Management Act, 2012 and its Regulations 2015, the budget process involves preparation of key policy documents for approval by the County Executive Committee and the County Assembly. In this regard the following policy documents will require to be prepared and approved within the stipulated timeframes as per the budget calendar attached in annex I:

- Annual Development Plan
- County Budget Review and Outlook Paper
- County Fiscal Strategy Paper
- Debt Management Strategy Paper
- Programme Based Budget and Supporting details.
- County Appropriation Bill
- Citizen Budget
- Finance Bill

II. Form and Content of the Budget

a) Programme-Based Budget (PBB)

The Budget will continue to be prepared and presented by vote and programme in line with Section 130 (1) (b) (v) of the PFM Act, 2012. County entities/departments are required to review programmes and align them to their mandates.

In designing new programmes, the structures should match the main line of service delivery within the County. While undertaking programme reviews, Accounting Officers should ensure that:

- a. Outcomes and Outputs are Specific, Measurable, Achievable, Realistic and time bound and derived from Government Strategies.
- b. Performance indicators and targets are for outputs and outcomes and are Results Oriented, Clear, Relevant, Economic, Adequate and Monitorable.
- c. Programme targets are those that departments/entities can reasonably influence their achievement.
- d. Delivery unit with no clear outputs, performance indicators and targets are rationalized, and funding reduced accordingly.
- e. Crosscutting functions are assigned to respective programmes.

Every entity/department should group functions that are closely related to a single Budget programme or sub-programme in order to ensure there is no duplication and should include all cost items involved in delivering the services being financed.

Where a County entity/department has more than one programme, an additional programme should be created for the purpose of covering the cost associated with management, administration, planning and support services which cannot be attributed to a single programme.

b) Developing 'Rolling' three-year Medium-Term Budget Estimates

Budget resources will continue to be appropriated on an annual basis, but the budget planning process will include estimates of revenue and expenditure for the two outer years. Accounting Officers will therefore be required to submit not only the FY 2024/25 budget estimates but also realistic projections for two outer years i.e., FY2025/26 and 2026/27.

c) Bottom-up Economic Transformation Agenda (BETA)

The Bottom-up Economic Transformation Agenda is geared towards economic turnaround and inclusive growth and aims to increase investments in at least five sectors predicted to have the largest impact on the economy as well as household welfare. These includes:

- Agriculture
- Micro, Small and Medium Enterprises (MSMEs)
- Affordable Housing
- Digital & Creative Economy
- Health.

d) Vision 2030 Medium Term Plan IV (2023-2027)

The Government continues to address the policy, legal regulatory, and Governance issues as a matter of priority to ensure optimal use of resources. The FY 2024/25 and the Medium-term budget will also be based on MTP IV and will build on the progress made in the previous financial years.

III. Programme Performance Review (PPRs)

Departments are expected to undertake a detailed assessment of implementation of the FY 2021/22-2023/24 Medium Term Budget before formulating the FY 2024/25-2026/27 Medium Term Budget. This should entail analysis of the previous budget allocations, disbursements of funds, actual expenditure and outcomes/ outputs achieved.

The Programme Performance Review report must indicate both financial and non-financial performance against the targets related to each of the programmes / sub-programmes. The Review Report should provide implementation details and progress of projects financed within a Programme.

The review should focus on efficiency and effectiveness of programme expenditure and whether spending was directed to the highest priorities. This will help in tracking the realization of the Government's strategic and policy priorities and encourage accountability & transparency to the citizenry of the County. The experiences and lessons learnt should be used to make future expenditure decisions.

Departments will bid for resources in their respective sectors after finalization of the review of Programme performance. They should discuss all Programme Performance Reviews before allocating resources to the departments. The formats and guidelines for undertaking Programme Performance Reviews are provided in Annex III.

IV. Prioritization and Allocation of Resources to Programmes

Priority shall be in execution of capital projects that meet National/County Objectives outlined in Vision 2030, Medium-Term Plan IV, the Bottom-up Transformation Agenda (BETA) and the County Integrated Development Plan.

The County Government will continue with its policy of expenditure prioritization with a view to serving its Citizens in a better way. In this regard, the following criteria will serve as a guide for allocating resources;

- Programme Performance Review findings of the on-going programmes;
- Linkage of the Programme with the Objectives of County Integrated Development Plan;
- Degree to which a Programme addresses core poverty interventions;
- Degree to which the Programme is addressing the core mandate of the Departments;
- Expected outputs and outcomes from a Programme;
- Linkage of the Programme with other programmes;
- Cost effectiveness and sustainability of the Programme; and
- Immediate response to the requirements and furtherance of the implementation of the Constitution, Acts, Regulations and Policies.

In this regard, Departments are required to take into account funding requirements of all **ongoing, multi-year funding requirements of capital projects up to their completion before initiating any new projects.**

Based on the broad guidelines, each department is expected to develop and document the criteria for resource allocation. Further, they should prioritize programmes based on the following;

- i. Analysis of the base line expenditure after excluding all the 'one-off' expenditure for the previous years;

- ii. Identification of pending activities of low priority in order to realize savings that should be directed to high priority programmes;
- iii. Allocation of resources to projects that have been fully processed (i.e. feasibility study done, with detailed designs, necessary approvals, and land secured). The departments should also pay attention to the estimated requirements for each of the stages of the project cycle;
- iv. Requirement for innovation/ inventions to ensure efficiency savings in Departmental budgets through reduction of operating costs and elimination of non-core service delivery activities;
- v. Detailed explanation for rescheduling of projects which should include savings and financial implications;

V. Costing of Programmes

The Accounting Officers are required to ensure that costing of activities in the respective programmes is in line with the guidelines developed within the IFMIS budgeting module to estimate the budget baseline. The budget baseline will comprise requirements for ongoing policy, new approved policy and verified pending bills. The costing activities, projects and programmes will be guided by the following principles:

a) Recurrent Expenditure

Departments should ensure that the necessary current expenditure required for delivery of service and implementation of capital projects is provided. The following guidelines should be adhered to while allocating resources for recurrent expenditure:

- **Personnel emolument;** Departments should provide adequate funding to cater for salaries, allowances and other approved benefits for the in-post staff.

N/B: Departments should not allocate resources for new recruitment, casuals, interns and upgrading unless they have prior approval for funding from the County Treasury. Allocation for personnel emolument must be supported by the list of staff and Integrated Personnel Payroll Data (IPPD) for the current and last financial years. It is mandatory that each Department provides this information to support their requirement.

- **Use of Good & Services and Other Mandatory Obligation;** Departments are required to prudently minimize recurrent budget and ensure accuracy and justification while costing.
- b) Development Budget Estimates**

Massive resources are consumed by capital projects even though they might not be completed in one Financial Year. County departments are therefore advised to observe the following while budgeting for the capital projects in order to maximize absorption of the limited resources.

- Priority shall be given to the ongoing projects and preference to be given to those projects that have been identified by the communities as of high priority through participatory process.
- Spending from public funds should target flagship/strategic interventions and programmes that have been identified in the County Integrated Development Plan (CIDP).

VI. Public Participation and Stakeholder Involvement

Public participation and involvement of other stakeholders in the Medium-Term Budget process is essential as stipulated in the PFM Act Section 125, 2012 and its Regulation no.6 (2) and a constitutional requirement as per Article 118. Departments should identify their critical stakeholders including development partners, Private sector, Community-Based Organization, local communities, among others and engage them in Programme prioritization. Public participation process/consultations should be documented.

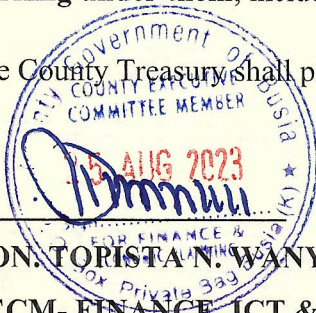
D. PREPARATION AND SUBMISSION OF BUDGET PROPOSALS

Accounting officers are to ensure that all activities of their respective departments are completed on scheduled timelines. The departmental budget proposals should be ready for submission to the County Treasury not later than **22nd March 2024** in line with the budget calendar indicated in **Annex I**.

E. CONCLUSION

In preparation of the key policy documents, Accounting Officers are required to ensure strict adherence to the guidelines and bring the contents of this Circular to the **attention of all Officers working under them**, including the Boards that have been formed in their departments.

The County Treasury shall provide any other additional information as need arises.



HON. TORISTAN WANYAMA

CECM- FINANCE, ICT & ECONOMIC PLANNING

Copy to: H.E The Governor

H.E The Deputy Governor

The County Secretary

All County Executive Committee Members

Speaker of The County Assembly

The Chairperson County Budget and Economic Forum

The National Treasury

The Controller of Budget

Commission on Revenue Allocation

ANNEX I: BUDGET CALENDER FOR FY 2024/2025 AND MEDIUM TERM

ACTIVITY	RESPONSIBILI TY	TIMELINE
1. Develop and issue MTEF Guidelines and Budget Calendar-PFMA,2012 section 128(2)	County Treasury	30th August 2023
2. Development of Annual Development Plan-PFMA,2012 section 126		
2.1 Preparation and Approval of County Annual Development Plan by County Executive Committee	County Treasury/County Executive Committee/CBEF	31 st August 2023
2.2 Submission of County Annual Development Plan to County Assembly	County Treasury	1st September, 2023
2.3 Publish and Publicize Executive Approved ADP	County Treasury	8th September, 2023
2.4 Approval of Annual Development Plan by the County Assembly	County Assembly	15th November, 2023
2.5 Consolidation, Publish and Publicize of the County Assembly Approved ADP	County Treasury	22nd November, 2023
3. Preparation of County Budget Review and Outlook Paper (CBROP) PFMA,2012 Section 118		
3.1 Submission of Information necessary for the Development of County Budget Review and Outlook Paper	All Departments	9th September, 2023
3.2 Develop County Budget Review and Outlook Paper (CBROP)	County Treasury	22nd September, 2023
3.3 Submit County Budget Review and Outlook Paper (CBROP) to the County Executive Committee .	County Treasury	30th September, 2023
3.4 Deliberation and Approval of the CBROP	County Executive Committee	14th October, 2023
3.5 Submission of Approved CBROP to the County Assembly	County Treasury	21st October,2023
3.6 Publish and Publicize Executive Approved CBROP	County Treasury	28th October, 2023
4. Development of County Fiscal Strategy Paper(CFSP)- PFMA,2012 Section 117 and Debt Management Strategy Paper(DMSP)- PFMA,2012 Section 123		
4.1 Submission of Information for Preparation of Draft County Fiscal Strategy Paper (CFSP) and Debt Management Strategy Paper (DMSP)	All Departments/Sect or Working Groups	15th December, 2023
4.2 Draft County Fiscal Strategy Paper	County Treasury	15th January, 2024

ACTIVITY	RESPONSIBILITY	TIMELINE
4.3 Public Participation meetings of the draft CFSP as per PFMA,2012 Sec. 125	County Treasury/CBEF	31st January, 2024
4.4 Submission of CFSP and Debt Management Strategy Paper (DMSP) to the County Executive Committee for approval	County Treasury	19th February, 2024
4.5 CFSP and DMSP Approval by County Executive Committee	County Executive Committee	26th February,2024
4.6 Submission of CFSP to County Assembly for approval	County Treasury	28th February, 2024
4.7 Submission of Debt Management Strategy Paper	County Treasury	28th February, 2024
4.8 Publish and Publicize Executive Approved CFSP and DMSP.	County Treasury	7th March, 2024
4.9 CFSP Approval by County Assembly	County Assembly	14th March, 2024
4.10 Aligning CFSP to the recommendations of the Budget and Appropriation Committee as approved by the County Assembly and Publish and Publicize	County Treasury	18th March, 2024
5. Preparation and Approval of Budget Estimates- PFMA,2012 Section 129		
5.1 Submission of budget proposals FY 2024/2025 to the County Treasury	All departments	22nd March, 2024
5.2 Consolidation of departmental submissions on budget proposal	County Treasury	28th March, 2024
5.3 Public Participation on Proposed Budget Estimates PFMA,2012 Sec. 125	County Treasury/CBEF	12th April, 2024
5.4 submission of Proposed Budget Estimates to the County Executive Committee for approval	County Treasury	22nd April, 2024
5.5 Approval of Proposed Budget Estimates by County Executive Committee	County Executive Committee	26th April, 2024
5.6 Submission of Executive Approved Budget Estimates to the County Assembly for approval and Appropriation Bill	County Treasury	30th April,2024
5.7 Publish and Publicize Executive Approved Budget Estimates	County Treasury	7th April, 2024
5.8 Approval of Finance bill by County Executive Committee	County Executive Committee	28th June, 2024

ACTIVITY	RESPONSIBILITY	TIMELINE
5.9 Approval of Budget Estimates, Consideration and Passage of Appropriation Bill	County Assembly	30th June, 2024
5.10 Consolidation of County Assembly Approved Budget Estimates, Preparation of Citizens Budget, Publish and Publicize.	County Treasury	21st July, 2024
6. Preparation and approval of Finance Bill-PFMA,2012 Section 132 and 133		
6.1 Preparation of Finance Bill	County Treasury	21 st May 2024
6.2 Public Participation on the draft finance bill	County Treasury/CBEF	4 th June 2024
6.3 Submission of proposed Finance Bill to the County Executive Committee for approval	County Treasury	14 th June 2024
6.4 Approval of Finance Bill by the County Executive Committee	County Executive Committee	25 th June, 2024
6.5 Submission of the finance bill to the county assembly	County Treasury	30th June, 2024
6.6 Publish and Publicize Finance Bill	County Treasury	7th July, 2024
6.7 Approval of Finance bill by the County Assembly	County Assembly	30th September, 2024

ANNEX II: STRUCTURE AND COMPOSITION OF SECTOR WORKING GROUPS

SWGs shall comprise the following:

- i. Chairperson- One Accounting Officer chosen by consensus by other Accounting Officers within the sector;
- ii. Sector Convener-Appointed by the County Treasury;
- iii. Sector Co-Convener-Appointed by the County Treasury
- iv. Technical Working Group-Appointed by the SWG;
- v. A SWG secretariate-Appointed by the individual Accounting Officers to assist in the coordination of Sector activities;
- vi. Representatives from development partners; and
- vii. Representatives from the Private Sector

Organization of sector working groups(SWGs)

The County departments will form sectors as follows:

1. Agriculture, Livestock, Fisheries, Blue Economy and Smart Agriculture
2. Trade, Industrialization, Cooperatives, SMEs, Energy and Tourism Promotion
3. Education and Vocational Training
4. Finance and Economic Planning
5. ICT, Sustainable Development Goals Mainstreaming and Economic Revitalization
6. Sports, Gender, and Creative Arts
7. Public Service Management
8. Transport, Roads, Public Works and Infrastructure
9. Lands, Housing and Urban Development
10. Water, Irrigation, Natural Resources and Climate Change
11. Health Services and Sanitation
12. Governorship

Terms of Reference for Sector Working Groups

SWGs are expected to ensure that proposed programmes and projects are in line with the priorities of the Vision 2030, Medium-Term Plan IV, CIDP and other Government priorities.

Specifically, the terms of reference for SWGs will be to:

BUSIA COUNTY BUDGET CIRCULAR FOR FY 2024/2025

- i. Review sector strategies in line with the overall goals outlined in the vision 2030, MTP IV, the ongoing projects related to BETA, Economic recovery strategies and CIDP;
- ii. Identify the programmes and the necessary policy, legal and institutional reforms required to be undertaken;
- iii. Approve list of projects to be included in the budget and level of funding;
- iv. Analyse cost implications of the proposed programmes, projects and policies for the medium term;
- v. Prioritize Sector programmes and allocate resources as appropriate in accordance with the agreed criteria;
- vi. Identify programmes and projects to be funded under Public Private Partnership (PPP) framework;
- vii. Analyze the baseline funding and remove all the one-off expenditure for the previous years;
- viii. Identify activities, projects and programmes that are of low priority in order to realize savings which should be directed to the Government priority projects;
- ix. Allocate resources to projects that have been fully processed(i.e.. Feasibility studies done, with detailed designs, necessary approvals and land secured);
- x. Provide a detailed explanation for the rescheduling of projects and activities which should include savings and financial implication;
- xi. Coordinate activities leading to the development of sector reports and indicative sector budget proposals; and
- xii. Identify critical stakeholders and engage them in the budget process.

ANNEX III: PROGRAMME PERFORMANCE REVIEW FY 2020-2021- 2022/2023

a. REVIEW OF PROGRAMME PERFORMANCE FOR FY 2020/21-2022/23

Table 1: Analysis of programme targets and actual targets

Programme	Delivery Unit	Key Outputs	Key Performance Indicator	Planned Target			Achieved Target			Remarks
				FY 2020/21	FY 2021/22	FY 2022/23	FY 2020/21	FY 2021/22	FY 2022/23	
				FY 2020/21	FY 2021/22	FY 2022/23	FY 2020/21	FY 2021/22	FY 2022/23	
Name of Programme outcome										
Sub Programme 1										
Sub Programme 2										
etc.										

b. ANALYSIS OF EXPENDITURE TRENDS FOR THE FY 2020/21-2022/23

Table 2: Analysis of Recurrent expenditure (Kshs)

Sector:							
vote:							
Economic Classification	Approved Budget Allocation			Actual Expenditure			
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2020/21	FY 2021/22	FY 2022/23	
Compensation to Employees							
Grants, transfers and subsidies							
Other Recurrent;							
of which,							
utilities							
Rent							
Insurance							
Contracted Guards and Cleaners services							
Others specify.							

NB: Briefly explain reasons for the deviation between approved and actual expenditure.

Table 3: Analysis of Development expenditure (Kshs)

Vote Title	Approved Budget Allocation			Actual Expenditure			
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2020/21	FY 2021/22	FY 2022/23	
vote 1	-	-					
vote 2							

NB: Briefly explain reasons for the deviation between approved and actual expenditure.

Table 4: Analysis of Programme expenditure (Kshs)

County Programme (CP)	County Sub Programme (CSP)	Approved Budget Allocation			Actual Expenditure		
		FY 2020/21	FY 2021/22	FY 2022/23	FY 2020/21	FY 2021/22	FY 2022/23
County Programme 1	County Sub Programme 1.1						
	County Sub Programme 1.2						
Total CP 1							
County Programme 2	County Sub Programme 2.1						
	County Sub Programme 2.2						
Total CP 2							
Repeat as above for programme 3,4, etc.							
Total Vote....							

Table 5: Analysis of Programme and Economic classification expenditure (Kshs)

Economic Classification	Approved Budget Allocation			Actual Expenditure		
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2020/21	FY 2021/22	FY 2022/23
Programme 1:						
Recurrent Expenditure						
Compensation to Employees						
Use of Goods and Services						
Grants and other transfers						
other recurrent						
Capital Expenditure						
Acquisition of Non-financial assets						
Capital Grants						
Other Development...						
Total Programme 1:						
Repeat as above for programme 2,3 etc.						
Total Vote:						

Table 6: Summary of Pending Bills

Type/ Nature	Due to lack of exchequer			Due to lack of provision		
	FY 2020/21(Kshs.)	FY 2021/22(Kshs.)	FY 2022/23(Kshs.)	FY 2020/21(Kshs.)	FY 2021/22(Kshs.)	FY 2022/23(Kshs.)
Recurrent						
Compensation to employees						
Use of Goods and services e.g., utilities, domestic and foreign travels etc.						
Social Benefits i.e., pension						
Other expenses						
Development						
Acquisition of non-financial assets						
others specify						
Total Pending bills						

Table 7: Analysis of Performance of capital projects

Vote	Project name	Estimated cost the project	Timelines		Actual Cumulative Expenditure as at 30th June 2023	Outstanding project cost as at 30th June 2023	% project completion as at 30th June 2023	Approved Budget FY 2023/24	Requirements for FY 2024/25	Allocations for FY 2024/25	Allocations for FY 2025/26	Allocations for FY 2026/27	Remarks
			start date	Completion date									
Kshs.													
	Project 1												
	Project 2												
Total													

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

Vote No.: Title

Part A: Vision

Part B: Mission

Part C: Performance Overview and Rationale Funding

This section is supposed to discuss the following:

- Brief description of the mandate
- Expenditure trends - approved budget against the actual expenditure for the Financial Years 2020/21-2022/23 Budget;
- Major achievements based on the planned outputs/services for FY 2020/21-2022/23 budget;
- Constraints and challenges in budget implementation and how they are being addressed; and
- Major services/outputs to be provided in the FY 2024/25-and Medium-Term.

Part D: 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 CIDP)

Part E: Summary of the Programme Key Outputs, Performance Indicators and Targets for FY 2024/2025-2026/2027

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2022/2023	Actual achievement 2022/2023	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Name of Programme Outcome									
Sub Programme 1.1									
Sub Programme 1.2									
...etc.									

Part F: Summary of Expenditure by Programmes and Sub-Programmes 2024/2025-2026/2027 (Ksh.)

Programme	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline FY 2023/2024	Estimates FY 2024/2025	Projected Estimates FY 2025/26	Projected Estimates FY 2026/27
PROGRAMME 1(State the name of the Programme)						
Sub Programme 1.1						
Sub Programme 1.2						
...N						
Total Expenditure of Programme 1						
PROGRAMME 2(State the name of the Programme)						
Sub Programme 2.1						
Sub Programme 2.2						
...N						
Total Expenditure of Programme 2						
Total Expenditure of Vote						

NB. Repeat as shown in the Table under section F above for all programmes. Provide total expenditure for each programme and their summation must equal the total expenditure of the vote.

Part G: Summary of Expenditure by Vote and Economic Classification (Ksh.)

Code	Expenditure Classification	Approved Budget 2022/23	Actual Expenditure 2023/23	Baseline 2023/24	Estimates 2024/25	Projected Estimates 2025/26	Projected Estimates 2026/27
	Current Expenditure						
2100000	Compensation to Employees						
2200000	Use of goods and Services						
2700000	Social Benefits						
2800000	Other expense						
3100000	Non-Financial Assets						
	Capital Expenditure						
2200000	Use of goods and services						
2800000	Other Expenses						
3100000	Non-Financial Assets						
	Total Expenditure of Vote						

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Ksh.)

Code	Expenditure Classification	Approved Budget 2022/23	Actual Expenditure 2022/23	Baseline 2023/24	Estimates 2024/25	Projected Estimates 2025/26	Projected Estimates 2026/27
	Programme 1: (State the name of the Programme here)						
	Sub- Programme 1.1						
	Current Expenditure						

Code	Expenditure Classification	Approved Budget 2022/23	Actual Expenditure 2022/23	Baseline 2023/24	Estimates 2024/25	Projected Estimates 2025/26	Projected Estimates 2026/27
2100000	Compensation to Employees						
2200000	Use of goods and services						
2800000	Other Expenses						
3100000	Non-Financial Assets						
	Capital Expenditure						
2200000	Use of goods and services						
2800000	Other Expense						
3100000	Non-Financial Assets						
	Programme 2: (State the name of the Programme here)						
	Sub- Programme 2.1						
	Current Expenditure						
2100000	Compensation to Employees						
2200000	Use of goods and services						
2800000	Other Expense						
3100000	Non-Financial Assets						
	Capital Expenditure						
2200000	Use of goods and services						
2800000	Other Expense						
3100000	Non-Financial Assets						

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

Part I: Summary of Human Resource Requirement

Programme Code	Programme Title	Designation/ Position Title	Authorized Establishment	In-Post as of 30 th June, 2023	2023/24	2024/25	2025/26	2026/27
					Funded Positions	Positions to be funded		
XX1	General Admin. Planning and support services							
XX2								
XX3								
Total Funded Positions								



HON. TOPISTA N. WANYAMA

CECM- FINANCE, ICT & ECONOMIC PLANNING