



COUNTY GOVERNMENT OF WAJIR
DEPARTMENT OF FINANCE & ECONOMIC PLANNING
P.O Box 9-70200, Wajir.

Email: Treasury@wajir.go.ke

Website: www.wajir.go.ke

When replying quote:

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Date: 31st August 2021

TREASURY CIRCULAR NO 4/ 2021

TO:

The County Secretary,

County Government of Wajir

All County Executive Committee Members,

County Government of Wajir

All Chief Officers,

County Government of Wajir

The Clerk,

County Assembly of Wajir

The Chief Executive Officer,

Wajir Water & Sewerage Company,

The Manager,

Wajir Municipality

The Secretary/ Chief Executive Officer - County Public Service Board,

Wajir County

GUIDELINES FOR PREPARATION OF THE MEDIUM-TERM EXPENDITURE FRAMEWORK (MTEF) BUDGET FOR THE PERIOD 2022/23 – 2024/2025

1. INTRODUCTION

This Circular provides guidance to departments and other county government entities on the process of preparing Medium Term Budgets for FY 2022/2023 - 2024/2025 as well as the key timelines for the submission of relevant documents.

The Circular is therefore intended to;

- Communicate the key dates by which various process are completed and submitted;
- Guide departments on the form and content of the Budget;
- Provide guidance on the review and projections of revenue and expenditure;
- The Key Policy issues to be considered in preparing the MTEF Budgets 2022/23 - 2024/25
- Provide a schedule of programme based budget structure;
- Mention the various support available to departments and other county government agencies during the budget making process.
- Provide procedure to be followed in public participation

2. BACKGROUND

This circular is issued in accordance with Section 128(2) of the public finance management (PFM) Act, 2012 which requires The County Executive Committee Member for Finance to issue a circular setting out guidelines to be followed by all of the County Governments entities in the budget process. Section 128(4) of the Public Finance management (PFM) Act requires all government entities to comply with the guideline and in particular the dates set out in the Circular.

3. BUDGET PREPARATION PROCESS FOR FY 2022/23

3.1 BASIS FOR PREPARATION OF 2022/23 - 2024/25 MEDIUM TERM BUDGET:

The proposals of estimates of revenue and expenditure for the various departments and other government entities should be in line with the long term strategic goals of the county. More specifically, it should be geared towards implementing;

- The County Integrated Development Plan 2018-2022;
- The Social Economic Recovery Strategy for COVID-19;
- The Vision 2030;
- The President's Big Four agenda;
- National Sector Specific Policies and Plans.

In preparing the 2022/23 - 2024/25 Medium Term Budget proposals, the sector working groups

should ensure the proposals are in conformity with the county strategic objectives contained in the County Annual Development Plan, The County Fiscal Strategy policy and The National Budget Policy statement. These includes;

- Improve Food Security
- Universal health access for good Health and Wellbeing
- Promote peaceful and inclusive society for sustainable development
- Develop Sustainable, Resilient and Inclusive Infrastructures

- Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all, the focus shall be

- Promote Universal Social, Economic and Political Inclusion
- Ensure availability and sustainable management of water and sanitation for all.

3.2. Methodology for review and projection of revenues and expenditure.

3.2.1 Public Expenditure Review.

To Start the Budget making Process, the Departments and other agencies are required to undertake Public Expenditure review for the Financial Year 2020/21. The Public Expenditure Review should provide indepth analysis of the budget performance in the previous financial year to learn from the best practices and overcome challenges experienced in the implementation process. The review should contain detailed allocations and utilization of the planned expenditure. It should also identify any deviations from the approved budget for the period under review.

The format for presentation of Public Expenditure Review is provided in Annex II.

3.2.2 Revenue Projections

The County Government does not expect a significant change in the level of funding from the FY 2021/22. County Departments and other entities are advised to stick to the revenue ceiling provided in the County Fiscal Strategy paper 2021 which will be further refined in CBROP 2021 and CFSP 2022. Any Variation from the ceiling should be supported by well explained source of additional resources secured by the department or entity. Departments are further instructed to evaluate the donor fundings and plan appropriately in tandem with the partners funding levels. Each department and entity is expected to evaluate Appropriations in Aid collections and identify strategies to improve internal revenue collections. Expected increase in own revenue collection should be backed by reliable and verifiable data.

3.3 Policy Priorities for 2022/23 - 2024/25 MEDIUM TERM Budget

This budget is premised on the theme of “building back better” to speed up recovery from the ravages of COVID-19 on the economy as well as social services. In preparing the 2022/23 - 2024/25 Medium Term Budget, the Sector Working Groups should ensure that the focus is on the priority areas identified in the Socio-Economic Recovery Strategy drawn by the stakeholders in 2020. The Macro team at the county treasury shall review all proposals to ensure they are aligned to these priority areas

Considering the limited resources, the Sector Working Groups are encouraged to build synergies across the sectors to leverage the limited resources available. The Departments and other entities should work with the development partners to seek support to the priority areas and synergise the efforts in the county. All development partners funding should be directed to development or direct service delivery for service sectors

4. SPECIFIC GUIDELINES

4.1 The Budget Format.

The Public Finance Management Act, 2012 aims to put more emphasis on Programme based Budgets. In that regard, all departments and entities should prepare Programme Based Budget. This is expected to strengthen linkages between planning and budgeting and Simply tracking of results. The Programme Based Budget is a stable model and departments are expected not to significantly change the programmes they current fund but clearly specify the targets intended to achieve with the level of funding requested. Any proposal not backed by key performance indicators with clear indication of the positive movement of the status of the indicator (s) will not be financed by the county treasury. It is the role of the sector working groups to ensure their proposals are clear and well explained.

Additionally, the programme Based Budget should be accompanied by budget narrations clearly stating the various cost elements as well as the specific location of capital projects. Expenditure estimates with no supporting narration will not be financed from the county budget. The departmental narration should enable the approving authorities to scrutinise the logic and equity in the distribution of resource.

The Programed Based Budgets format and agreed programmes and sub-programmes for the various sectors are indicated in Annex V and VI respectively.

4.2 MTEF Estimates

The County budget works to a medium term expenditure framework and therefore the budget estimates should be prepared for the financial year 2022/23 and projected for 2023/24 and 2024/25. Attention should be paid to the outeryear in order to implement the County medium term Fiscal Strategy. The accounting officers are required to adhere to the ceilings provided.

The County Government of Wajir shall adopt the format and structure developed by the National Treasury in the preparation of 2022/23 budget. The draft budget estimates shall be submitted to the County Assembly by 31st January, 2022. All departments are asked to submit their proposals on the dates indicated on the budget calendar to avoid any delay. For A detailed budget timelines all the accounting officers should refer to annex I.

4.3 Source of Funds

All 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 set target for the FY 2022/23.

In order to fill resources gap in the county, the county departments are encouraged to look for alternative sources of funds especially from donors, development partners and explore potentials for Public-Private Partnerships. The Funds will be invested in development and capacity building to improve services for the residents

4.4 Compensation to Employees

It is the policy of the Government to maintain the wage bill at a maximum of 35% of the allocation over the medium term. The County Government of Wajir has already surpassed this limit and the county treasury is working on strategies to ensure the county complies with this requirement. All the Accounting Officers are therefore required to ensure that costing of the personnel expenditure is strictly based on the officers in post. Any additional staff should be supported by approved staffing plan developed by the department and approved by the County Secretary and County Public Service Board.

4.5 Use of Goods and Services

The county government is mandated to shift resources from consumption to 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 cost saving. The County Treasury will critically review the budget proposals and where necessary rationalize the provisions under unnecessary areas

in order to create savings to be directed towards investments and other priority areas within or across departments.

4.6 Capital expenditures

The County is striving to enhance allocations to development projects in order to foster economic growth and attain food security. The departments should adopt similar stance when preparing FY 2022/23 - 2024/25 budgets. Completion of the on-going projects and programmes should be accorded priority in the budget though the departments should provide adequate information to support the existence of ongoing projects.

All the Accounting Officers should ensure that the funding for capital projects is based on realistic costing.

5. PUBLIC PARTICIPATION

Public participation and involvement of other stakeholders in the MTEF budget process is essential and a constitutional requirement. Sectors working groups should identify the critical stakeholders in the respective sector and engage them in programmes and projects prioritization. In addition, Budget Estimates shall be availed to the members of the public for their scrutiny and recommendations. Public meetings and hearings shall be conducted before January.

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 time and respective venues of the meetings.

6. SUBMISSION AND REVIEW OF BUDGET PROPOSALS

All Accounting Officers should ensure that the budget is officially submitted to the County Treasury by 10th January, 2022 duly signed by the Accounting Officer and approved by the respective County Executive Committee Member.

7. CONCLUSION

The Budget making process has many stakeholders and statutory deadlines and to ensure that all stakeholders are able to meet their timelines, the county departments and agencies are advised to adhere to the timeline given. The county treasury will provide further guidance on the budget preparations and submission.



IBRAHIM ABDI MOHAMED

COUNTY EXECUTIVE COMMITTEE MEMBER

FINANCE & ECONOMIC PLANNING DEPARTMENT

Cc.

THE GOVERNOR, COUNTY GOVERNMENT OF WAJIR

THE SPEAKER – WAJIR COUNTY ASSEMBLY

ANNEX I: MTEF BUDGET CALENDER FOR FY 2022/23.

NO	ACTIVITY	RESPONSIBILITY	TIMEFRAME/ DEADLINE
1.	Develop and issue circular on Budget preparation and MTEF guidelines.	C.E.C Finance & Planning	31 st August, 2021
2.	Submission of the County Annual Development Plan to the County Assembly	C.E.C Finance & Planning	1 st September, 2021
3.	Launch of Sector Working Groups	All departments coordinated by County Treasury	6 th September, 2021
4.	Submission of Departmental Public Expenditure Reviews to County treasury	All Accounting Officers	By 17 th September, 2021
5.	Preparation of Draft County Budget Review and Outlook Paper (CBROP)	Macro Working Group	By 24 th September, 2021
6.	Presentation of County Budget Review and outlook Paper (CBROP) to County Executive Committee for approval	Macro Working Group	By 28 th September, 2021
7.	Capacity building for Budget Execution and Programme Based Budget (PBB)	County Treasury in collaboration with National treasury	September – October, 2021
8.	Submission of County Budget Review and Outlook Paper (CBROP) to the County Assembly	Macro Working Group	By 4 th October, 2021
9.	Circulation of approved CBROP to County Executive and Accounting Officers	County Treasury.	By 18 th October, 2021
10.	Draft Sector reports by SWG's	All departments – County Treasury to co-ordinate	By 29 th October, 2021
11.	Submission of final Sector Working Groups reports	Sector Working Groups/ County Treasury	By 12 th November, 2021
12.	Development of County Fiscal Strategy Paper (CFSP)	County Treasury.	By 30 th November, 2021
13.	Submission of County Fiscal Strategy Paper (CFSP) to C.E.C for approval.	County Treasury.	By 3 rd December, 2021
14.	Submission of County Fiscal Strategy Paper (CFSP) to County Assembly	County Treasury.	By 10 th December, 2021
15.	Develop and issue final guidelines on preparation of 2022/23 Medium Term Budget	County Treasury.	By 17 th December, 2021
16.	Submission of departmental budget proposals to county treasury	All Departments	By 10 th January, 2022

17.	Consolidation of final draft budgets	County Treasury.	By 17 th January, 2022
18.	Submission of Draft Budget Estimates to County Executive Committee for approval	County Treasury.	24 th January, 2022
19.	Submission of Draft Budget Estimates to County Assembly	County Treasury.	31 st January, 2022
20.	Review of Draft Budget Estimates by County Assembly	County Assembly	28 th February, 2022
21.	Report on Draft Budget Estimates from County Assembly	County Assembly	1 st March, 2022
22.	Consolidation of final budget estimates	County Treasury	14 th March, 2022
23.	Preparation and submission of budget statement to the County Assembly	County Treasury	31 st March, 2022
24.	Approval of the Budget & Appropriation Bill by the County Assembly	County Assembly	By 22 nd April, 2022
25.	Appropriation Bill Passed	County Assembly	By 22 nd April, 2022
26.	Finance Bill Passed	County Assembly	By 22 nd April, 2022
27.	Submission of Vote on Account to County Assembly (if applicable)	County Assembly	By 29 th April, 2022

ANNEX II: REPORT FORMAT FOR DEPARTMENT'S PUBLIC EXPENDITURE REVIEW

Executive Summary

Under this section departments are required to provide a brief summary of the key issues in the report. It should highlight the major issues discussed in each section of the report.

1. Introduction

This section should discuss the overall objective of undertaking expenditure review; show the link between the expenditure review and the theme of the review; state any challenges which may hinder effectiveness of expenditure reviews; show the link between the expenditure review and achievement of the County's objectives through the budget; provide a brief explanation of the methodology used to undertake the review; and provide an overview of the various sections of the report and their relevance.

2. The Department Programmes

In this section the department should state its' Vision, Mission and mandate; review the programmes in relation to its mandate and the Vision as stated above; review the expenditures of the department in relation to the programmes and the mandate of the department; review the performance of the programmes of the department in relation to the CIDP & the Vision 2030 MTP.

2.1 Expenditure Performance

The departments should indicate broad outputs in relation to the intended output in the previous financial years. The review should be summarized as provided in the format below:

Programme/Sub Programme	Intended Output	Output Achieved	Remarks
Programme Name:			
Programme Outcome:.....			
Sub-Programme 1:			
Sub-Programme 2: etc.			

In addition, a discussion on the implementation of the capital projects should be done. The review should focus on the set targets as spelt out in the department's work plan. The table below may be used to summarize the information.

Project	Original contract sum to completion	Expected sum to completion	Original date of completion	Expected date of completion	2019/20 target	2019/20 achievement	Remarks
....

Finally State any challenges experienced in implementation of the budget during the year under review

2.2 Expenditure Analysis for the FY 2020/21

In this section, discuss the trends in allocation of total expenditure over the period stated above. Summarize these allocations as provided in Table 2.1 below. Discuss the absorption of the expenditure allocations by comparing the budgeted expenditures (approved estimates) with the actual expenditures. Analyze expenditures as indicated in tables 2.1 – 2.7 and clearly explain the observed trends.

Table 2.1: Analysis of Department’s Total Expenditure, FY 2020/21

	Printed Estimates 2020/21	Revised Estimates 2020/21	Actual Expenditure 2020/21
Recurrent			
Development			
Total			
Rec. as % of Total			
Dev. as % of Total			

Table 2.2: Analysis of Expenditures by Economic Classification

	Approved Estimates 2020/21	Actual Expenditure 2020/21
1. Recurrent Budget		
Compensation to Employees		
Use of Goods and Services		
Acquisition of Non-Financial Assets		
Total Recurrent Budget		
2. Development Budget		
Compensation to Employees		
Use of Goods and Services		
Acquisition of Non-Financial Assets		
Total Development Budget		
Total Expenditures		

Table 2.3 Analysis of Expenditures by Programmes and Sub Programmes

	Approved Estimates 2020/21	Actual Expenditure 2020/21
Programme Name		
Sub Programme 1		

1. Recurrent Budget		
Compensation to Employees		
Use of Goods and Services		
Acquisition of Non-Financial Assets		
Total Recurrent Budget		
2. Development Budget		
Compensation to Employees		
Use of Goods and Services		
Acquisition of Non-Financial Assets		
Total Development Budget		
Total Expenditures		

NB/ Repeat the above for all sub programmes of each programme

Table 2.4: Sources of Finances (Kshs. Million)

	Approved 2020/21	Estimates	Actual Receipts 2020/21
Transfers from National GOK			
Donor			
Revenue			
Others- Specify			
Total			

Clearly state the reasons for divergences between budget and the actual receipts

2.3 Analysis of Pending Bills

- Analyze the trends in stock of pending bills according to type (recurrent and development)
- Provide the nature of pending bills e.g. utility, personal claim etc
- Analyze the stock in pending bills as a proportion of total department's expenditure over the period of review.
- Discuss any measures undertaken or proposed to settle these pending bills.

Table 2.5: Summary of Pending Bills by nature and Type

	Approved 2020/21	Estimates	Actual Receipts 2020/21
1. Recurrent			
Utility			
Telephone			
Personal Claims			

Others-Specify		
2. Development		
Utility		
Telephone		
Personal Claims		
Others-Specify		
Total Pending Bills		

3. Sectoral Performance and achievements

Indicate & discuss the department's performance and achievements in the year under review.

4. Challenges

In this section discuss any challenges experienced in reviewing the expenditures and the budget process in general

5. Conclusions

This section should provide conclusions drawn from the review

6. Key Recommendations

This section should provide recommendations to improve implementation of the budget in terms of efficiency, effectiveness, timeliness and target for better service delivery.

ANNEX III: COMPOSITION AND TERMS OF REFERENCE FOR THE SECTOR WORKING GROUPS (SWGS)

Composition of Sector Working Groups

No	Name Of Sector Working Group	Section
1	Agriculture, Livestock, Fisheries and Alternative Livelihood	Agriculture, livestock production, veterinary and fisheries and Alternative Livelihood
2	Finance and Economic Planning	Accounting, Revenue and Resource Mobilization, Internal Audit, Supplies Management, Economic Planning budget and Statistics
3	Public Health, Medical Services and Sanitation	Public Health, Medical Services
4	Roads and Transport services	Roads and Transport Section
5	Water Department	Water Services and WAJWASCO
6	Energy, Environment and Natural Resources	Energy, Environment, Natural Resources, Wildlife and Tourism Sections
7	Public Administration, Special Programs and Decentralized Unit & Town Administration	HR Management, Decentralised Units, Town Administration, Public Participation Section, Disaster Management & Resilience building, Service Delivery & Performance management, Municipality, Governance and Ethics, Peace and Conflict Resolution, Executive and CPSB.
8	Education, Youth, Gender and Social Services	ECDE, Sports, Vocational Training, Gender & Social Services, Culture and heritage, library services
9	ICT, Trade, Industrialization, Co-operative Development	ICT Services, Trade Services, Cooperative Development, Manufacturing.
10	Public Works, Lands, Housing and Physical Planning	Public Works, Lands and Housing
11	County Assembly	County Assembly

The Sector Working Group's are composed of the following:

- i). Chairperson – One Chief Officer chosen by consensus by all other Chief Officers within the Sector
- ii). Sector Convener appointed by the County Chief officer Finance & Audit
- iii). Sector Co-Convener appointed by the County Chief officer Economic Planning and Budget
- iv). Secretariat comprising of Technical Officers from the Treasury, Directors and Technical staff from the relevant Department's making up a sector

v). Other Stakeholders - Development Partners, Representatives of Civil Society Organizations and the Private Sector

The Terms of Reference for Sector Working Groups will be the following:

- i. Coordinate the departmental reviews in accordance with the guidelines;
- ii. Identify and prioritize the programmes to be funded;
- iii. Identify projects to be funded under Public Private Partnerships (PPP);
- iv. Coordinate activities leading to the development of sector reports; Programme Based Budgets; and itemized budgets
- v. Analyse cost implications of the proposed programmes, projects and policies
- vi. Allocate resources to sections and agencies within the department in accordance with the agreed criteria.

Roles and Responsibilities of Sector Conveners and Co-conveners

The Sector Conveners and Co-conveners are responsible to the County Executive Committee Member Finance and Economic Planning and the Sector Chairpersons for overall guidance and oversight of the sector working group consultations for sound formulation of sector policies and budget priorities. Specifically, the Conveners and Co-conveners are expected to perform the following tasks:

- ✓ Brief the Sector Chair Persons on the County SWG implementation plan;
- ✓ Ensure that SWGs map out their key stakeholders and invite them to the sector consultative meetings;
- ✓ Assist SWGs understand and adhere to the MTEF Budget preparation guidelines;
- ✓ Ensure that SWGs develop an action plan consistent with timelines set in the budget calendar and the SWG implementation Action Plan;
- ✓ Ensure that planned SWGs programmes are anchored on the CIDP, Kenya Vision 2030 and its Medium Term Plan 2018 -2022;
- ✓ Ensure that SWGs develop and document a prioritization and resource allocation criteria which is consistent with the overall guidelines provided by County Treasury;
- ✓ Ensure that programmes are well costed, and have measurable performance indicators;
- ✓ Ensure ensuing MTEF policy priorities and budget are well informed by the previous performance of the sector/ ministries through such instruments as Annual Progress Reports, Ministerial Public Expenditure Review;
- ✓ Track the implementation of the SWG planned activities and bring to the attention of the Chairperson/Treasury the challenges facing the exercise and recommended way forward;

- ✓ Prepare and submit to CEC-Finance a bi-weekly status report on the preparation of the 2022/23 MTEF Budget;
- ✓ Coordinate the preparation of final Sector Presentation for Public Sector Hearings;
- ✓ Fully participate in the Estimate Working Group meetings with a view of ensuring that policy priorities as agreed in the SWGs are funded within the available resource envelope;

ANNEX IV: SECTOR WORKING GROUP REPORT FORMAT

TABLE OF CONTENTS

(Please ensure that Headings and Subheadings are identical to those in the report)

Chapters 1 – 5 should form the main body of the report and should be divided into logical sections and subsections, using appropriate headings and numbering. Its purpose is to explain the conclusions and to justify the recommendations

EXECUTIVE SUMMARY

(Restate conclusions for each section and summarize findings and recommendations under this section)

CHAPTER ONE: INTRODUCTION

- 1.1. Background
- 1.2. Department Vision and Mission
- 1.3. Strategic goals/Objectives of the Sector
- 1.4. Sections and their Mandates
- 1.5. Autonomous and Semi Autonomous Government Agencies
- 1.6. Role of Sector Stakeholders

(The introduction should briefly describe context; identify general subject; describe the problem or issue to be reported on; define the specific objective for the report; outline the scope of the report; and comment on any limitations of the report)

CHAPTER TWO; PERFORMANCE AND ACHIEVEMENTS OF THE SECTOR DURING THE PERIOD 2020/21

- 2.1. Performance of Departments Programmes- delivery of outputs
- 2.2. Review of Key indicators of Department and Sections Performance
- 2.3. Expenditure Analysis
 - 2.3.1. Analysis of recurrent expenditure
 - 2.3.2. Analysis of Development Expenditure
 - 2.3.3. Analysis of Externally Funded Programmes
- 2.4. Review of Pending Bills
 - 2.4.1. Recurrent Pending Bills
 - 2.4.2. Development Pending Bills

CHAPTER THREE; MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2022/23 – 2024/25

- 3.1. Prioritization of Programmes and Sub-Programmes
 - 3.1.1. Programmes and their Objectives

3.1.2. Programmes, Sub-Programmes, Expected Outcomes, Outputs, and Key Performance Indicators for the Sector

3.1.3. Programmes by Order of Ranking

3.2. Analysis of Resource Requirement by:

3.2.1. Department

3.2.2. Sections

3.2.3. Programmes and Sub-programmes

3.2.4. Economic classification

3.2.5 Resource Allocation Criteria

3.3. Analysis of Resource Requirement versus allocation by:

3.3.1. Recurrent

3.3.2. Development

3.3.3. Semi Autonomous Government Agencies

3.3.4. Programmes and sub-programmes, and

3.3.5. Economic classification

CHAPTER FOUR: CROSS-SECTOR LINKAGES

CHAPTER FIVE: EMERGING ISSUES AND CHALLENGES

CHAPTER SIX: CONCLUSION

This section should summarize the key findings of the report, as outlined in the discussion under the chapters 1-5 of the report. The Conclusions should relate specifically to the report's objectives (as set out in the introduction); identify the major issues; be arranged in order of importance; be specific, and to the point; and be a list of numbered points

CHAPTER SEVEN: RECOMMENDATIONS

(This section should outline future actions. The Recommendations should be action orientated, and feasible; Relate logically to the Conclusions; be arranged in order of importance; and be to the point)

REFERENCES

(This section should list the sources referred to in the report)

APPENDICES

Appendices should contain information that is too complex to include in the report. You need to direct readers to this information, as in “Appendix A provides an overview of the Budget of department X”.

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

VOTE:

A. Vision

B. Mission

C. Strategic Objectives

D. Context and Strategy for Budget Intervention;

This section is supposed to be a review of MTEF period 2018/19 – 2020/21 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 2022/23 – 2024/25 (the context within which the budget is required)

E. Programmes and their Objectives (List all the programmes and their objectives).

Please note that each programme must have only one objective

NO.	Programme Name	Objectives
1.		
2.		
3.		

F. Summary of the Programme Key Outputs and Performance Indicators

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target (Baseline) 2020/21	Target 2022/23	Target 2023/24	Target 2024/25
Name of Programme							
Outcome:							
SP1.1							
SP 1.2							
... e.t.c							

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

G. Summary of Expenditure by Programme, 2022/23

Sub Programme (SP)	Approved Estimates 2021/22	Estimates 2022/23	Projected Estimates	
			2023/24	2024/25
Programme 1: (State the name of the programme here)				

SP 1. 1				
SP 1. 2				
... N				
Total Expenditure				
Programme 2: (State the name of the programme here)				
SP 1. 1				
SP 1. 2				
... N				
Total Expenditure				
Total Expenditure of Vote -----				

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

H. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Approved Estimates 2021/22	Estimates 2022/23	Projected Estimates	
			2023/24	2024/25
Recurrent Expenditure				
Compensation to Employees				
Use of goods and services				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Other Development				
Total Expenditure				

I. Summary of Expenditure by Programme, Sub Programme and Economic Classification

Expenditure Classification	Approved Estimates 2021/22	Estimates 2022/23	Projected Estimates	
			2023/24	2024/25
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				
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				

ANNEX VI: COUNTY DEPARTMENTAL PROGRAMMES AND SUB-PROGRAMMES

County Executive	PROGRAMS	SUB-PROGRAMMES
County Executive	County Executive Affairs	CSP1.1: Coordination and Supervisory Services
County Assembly	County Legislative Services	CSP1.1: Legislative and oversight Services
Finance and Economic Planning	CP1: Public Finance Management	CSP1.1: County Accounting Services
		CSP1.2: Revenue Collection Services
		CSP1.3: County Budget Management Services
		CSP1.4: Internal Audit Services
		CSP1.5: Supply Chain Management Services
	CP2: Economic Planning Services	CSP2.1 : Integrated Development Planning
		CSP2.2: Monitoring & Evaluation Services
		CSP2.3: County Statistical Information Services
	CP3: General Administrative and Support Services	CSP3.1: General administration and Support Services
	Agriculture, Livestock and Livestock Development	CP1: Crop Development & Management
CSP2.2: Irrigation Management		
CP2: General Administration, Planning and Support Services		CSP5.1: General administration and Support Services
CP3: Livestock Resources Management and Development		CSP1.1: Livestock Production & Management
		CSP1.2: Livestock Products Value Addition and Marketing

		Animal Health & Disease Management and Control	
	CP4: Fisheries Development & other Alternative Livelihoods	CSP4.1: Fisheries Management	
		CSP4.2: Alternative Livelihood Promotion and Development Services	
	CP5: Irrigation Development Services	CSP5.1: Irrigation Development Services	
Public Health, Medical Services and Sanitation	CP1: Curative, Rehabilitative and Referral Services	CSP1.1: Curative & Rehabilitative Services	
		CSP1.2: Health Products and Technologies	
		CSP1.3: Emergency referral and Ambulance services.	
	CP2: Preventive and Promotive Services	CSP2.1: Environmental Health, Hygiene and Sanitation Services	
		CSP2.2: Health Promotion and Outreach Services	
		CSP2.3: Epidemiology and Disease surveillance	
	CP3: Reproductive Health Services	CSP3.1: Reproductive & Maternal Health Services	
		CSP3.2: Nutrition Services	
		CSP3.3: Immunization and Child Health Services	
	CP4: Special Programme	CSP4.1: TB, HIV & Malaria	
		CSP4.2: Health Research Services	
	CP5: General Administration, Planning and Support Services	CSP5.1: General administration and Support Services	
	Roads & Transport department	CP1: Road Transport Services	CSP1.1: Maintenance & Rehabilitation of County Roads and Bridges

		CSP1.2: Construction of County Roads and Bridges
	CP2: Transport Services	CSP2.2: County Transport Services
	CP3: General Administration and Support Services	CSP3.1: General administration and support services
Water Department	CP1: Water Services	CSP1.1: Water Supplies Overhaul and Maintenance Services
		CSP1.2: New Infrastructure Development Services
		CSP1.3: General administration and Support Services
Energy, Environment and Natural Resources	CP1: Energy Services	CSP1.1: Infrastructure Improvement Services
		CSP1.2: Development of Alternative Sources of Energy
	CP2: Environmental Management	CSP2.1: Environment Conservation Services
	CP3: Natural Resource Services	CSP3.1: Wildlife and Tourism
		CSP3.2: Natural Resource Management Services
	CP4: General Administration and Support Services	CSP3.1: General administration and support services
Public Service, Special Programs and Decentralized Unit & Town Administration	CP1: Human Resources Management and	CSP1.1: Human Resources Management and Capacity Building
	CP2: Decentralised services	CSP2.1: Decentralised Units Services
	CP3: General Administration and Support Services	CSP3.1: General administration and support services

	CP4: Environment, Beautification and Sanitation services	CSP4.1: Town Improvement services
	CP5: Engineering, Maintenance and Physical Infrastructure Services	CSP5.1: Town Infrastructure improvement
	CP6: Special Programs	CSP6.1: Conflict Resolution And Security
		CSP6.2: Inter-governmental relations and EMU
		CSP6.3: Disaster Management and Coordination of Humanitarian Services
	CP7: Urban Development Services	CSP7.1: Urban Development Services
	CP8: Service Delivery and performance management	CSP8.1: Service Delivery
		CSP8.1: Performance management
	CP9: Governance and Ethics	CSP9.1: Governance and Ethics
	CP10: Public participation	CSP10.1: Civic Education & Engagement
Education, Youth, Gender and Social Services	CP1: Early Childhood Education Development Services	CSP1.1: ECD Infrastructure Improvement
		CSP1.2: ECD Support Services
	CP2: General Administrative and support services	CSP2.1: Planning and Support Services
	CP3: School Support and Development Services	CSP3.1: Scholarships and Bursaries
		CSP3.2: Schools development Support Services
CP4: Sports Promotion and	CSP4.1: Sports Infrastructure	

	Development	Improvement
		CSP4.2: Sports Promotion and Development
	CP5: Culture ,Gender and Social Services	CSP5.1: Gender Promotion and Social Services
		CSP5.2: Promotion of Culture and Heritage
	CP4: Vocational Training Services	CSP4.1: Youth Polytechnic Infrastructure Improvement
		CSP4.2: Youth Polytechnic Support Services
ICT, Trade, Industrialization & Co-operative Development	CP1: Trade Services	CSP1.1: Infrastructure Improvement
		CSP1.2: Business Support & Investment Services
	CP3: Industrialization Services	CSP3.1: Infrastructure Improvement
		CSP3.2: Capacity Building Services
	CP5: General administration, Planning and Support Services	CSP5.1: General administration and support services
	CP2: Co-operatives Services	CSP2.1: Cooperative Promotion & Development
		CSP2.2: Capacity Building Services
	CP4: ICT Infrastructure Services	CSP4.1: ICT Infrastructure Improvement & Enhancement Services
	Public Works, Lands, Housing and Physical Planning	CP1: Land Policy and Physical Planning
CSP1.2: County Survey and Policy Services		
CP3: Housing Development		CSP3.1: Infrastructure

	and Human Settlement	Improvement Services
		CSP3.2: Housing Development Capacity building
	CP2: Public Works	CSP2.1: Public Works Infrastructure Services
	CP4: General Administration and Support Services	CSP4.1: General administration and support services
	CP2: Public Participation Services	CSP2.1: Capacity Building Services
		CSP2.2: Civic Education Services
CP3: General Administration & support services	CSP3.1: General administration and support services	
WAJWASCO	CP1: WAJWASCO	CSP1.1: WAJWASCO
Wajir Municipality	CP1: Urban Development Service	CSP1: Urban Development Service
CPSB	CP1: County Public Service Board services	CSP1: County Public Service Board services