

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI  
COUNTY



**THE COUNTY TREASURY**

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**Makueni County  
P.O. Box 78-90300,  
MAKUENI**

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**Our Ref:** MCG/FIN/BDGT/2022/VOL 30 /1

30<sup>th</sup> August 2022

**COUNTY TREASURY CIRCULAR NO. 1/2022/23**

**TO: COUNTY SECRETARY  
COUNTY EXECUTIVE COMMITTEE MEMBERS  
CLERK TO THE COUNTY ASSEMBLY  
SECRETARY, CPSB  
ALL ACCOUNTING/CHIEF OFFICERS**

**RE: BUDGET PREPARATION GUIDELINES FOR THE MEDIUM TERM  
EXPENDITURE FRAMEWORK (MTEF) PERIOD 2022/23 – 2025/26**

**1. PURPOSE**

This Budget Circular aims to inform and guide county departments and agencies on preparing the FY 2023/24 budget in the 2022/23 – 2025/26 Medium Term Expenditure Framework (MTEF) period and the key dates for its delivery.

This circular is issued according to section 128(2) of the Public Finance Management (PFM) Act, 2012 which states that **“Not later than 30<sup>th</sup> August in each year, the County Executive Committee Member for Finance shall issue a circular setting out guidelines to be followed by all of the County Government entities in the budget process.”**

Section 128(3) requires that **“The County Executive Committee Member for Finance shall include in the circular.”**

- i. A schedule for preparation of the budget, specifying the key dates by which the various processes are to be completed,
- ii. The methodology for review and projection of revenues and expenditure,
- iii. Key policy areas and issues to be taken into consideration when preparing the budget,
- iv. Procedures to be followed by the members of the public who wish to participate in the budget process,
- v. The format in which information and documents relating to the budget are to be submitted,

- vi. The information on how to conform with the standard budget classification systems as prescribed by regulations, and
- vii. Any other information relevant to the budget process.

This circular is meant to guide departments and agencies on the following;

- i. Background of the Medium Term Budget for FY 2022/23- 2025/26
- ii. Policy framework supporting the Medium Term Budget for FY 2022/23- 2025/26
- iii. Constitutional timelines and requirements for key activities in the budget preparation process
- iv. Institutional framework to guide the budget preparation process
- v. Form and content of the budget
- vi. Prioritization process and costing of programmes, projects and activities.

## **2.0 OVERVIEW**

The FY 2023/24 Budget will be the first budget to implement the third generation County Integrated Development Plan (CIDP) 2023-2027. The Budget will leverage on the foundation set out County Integrated Development Plan I and II.

Over the years, the Government has enhanced its revenue generation both internally and externally with total revenues mobilized annually increasing from Kshs 4,555,477,247.00 in FY 2013/14 to Kshs 9,160,186,902.00 in FY 2021/22 representing 101 percent increase. Cumulatively the Government has spent Kshs 64,698,005,050.47 on various programmes and activities out of which Kshs. 20,510,784,540.62 (32%) was spent on development and Kshs 44,187,220,509.86 (68%) on recurrent. The Government has been keen on ensuring the PFM threshold of spending at least 30 Percent of the budget in development is maintained. The Development agenda implemented in the period 2013-2021 has set the foundation to which the Government will leverage on to transform the County over the medium term.

The County Budget process is defined under PFM Act section 125. All Accounting Officers are required to consider the processes highlighted in this circular and ensure proper linkage between plans and budget.

## **3.0 IMPLEMENTATION OF FY 2022/23 BUDGET**

The FY 2022/23 budget was prepared under the theme for ***Building community resilience for sustainable development and prosperity***. The theme pushes for revitalization of economic development at the community level by engaging citizens while at the same time building their resilience and the adaptive capacity. The Budget was prepared to stimulate the local economy's growth and was guided by the following principles; deepening equitable development; accelerating community-led development; disaster risk management and resilience building; accelerating post Covid-19 pandemic recovery; enhancing access to universal healthcare services and universal water coverage.

To ensure this is realized, departments and agencies are required to institute strategies to ensure programmes and projects implementation are fastracked and finalized by the third quarter of the FY 2022/23.

All Accounting Officers are also requested to analyze all pending ongoing projects that require additional funding in FY 2023/24. This should be prioritized for funding in the Sector Working Group Reports and subsequently the budget for FY 2023/24.

#### **4.0 PENDING BILLS AND REALLOCATION FROM FY 2021/22.**

The Government is committed to ensuring that all eligible pending bills are paid for in FY 2022/23. In this regard, departments and agencies should ensure proper documentation for the pending bills is forwarded to the County Treasury to facilitate inclusion in the Revised Budget Estimates(1) for FY 2022/23. All bills and projects carried forward should be submitted by latest 2<sup>nd</sup> September 2022, without fail. The payment for the pending bills will be a priority once the Revised Budget is approved by the County Assembly.

#### **5.0 CASH FLOW PROJECTIONS AND REQUISITION OF FUNDS IN FY 2022/23**

The County Government has faced cash flow challenges in the past due to irregular disbursements of the equitable share from the National Government. This has negatively affected service delivery. To mitigate this, we encourage departments and agencies to adequately plan and align their programmes and activities quarterly and submit their expenditure requirements on time which should be in line with the set expenditure limits set in the Authority to Incur Expenditure (AIEs) to be issued quarterly by the County Treasury.

Expenditures on operation and maintenance will be based on the Own Source Revenue collection. As such, departments and entities should actively be involved in ensuring they achieve the targeted own source revenues within their functional areas.

Entities mobilizing Appropriation In Aid (AIAs), should note that no expenditures will be allowed in excess of the actual collections. They should also ensure all revenues mobilized are adequately reported.

Departments and entities are also required they provide adequate documentation when seeking for fund requisitions in line with the periodical guidelines to be issued.

#### **6.0 POLICY FRAMEWORK SUPPORTING THE MEDIUM-TERM BUDGET FOR FY 2022/23- 2025/26**

The clarion call in the Medium term will be “**our people, our priority**” with the slogan “*Wauni wa Kwika Nesa na Ulungalu*”. The policy framework in the medium term will be aligned towards enhancing community involvement and engagement, entrenching good governance, promoting efficient service delivery and enhancing resource mobilization, promoting innovativeness and enhancing sustainability of implemented programmes and projects.

##### **6.1 County Integrated Development Plan (CIDP) III**

The Medium Term budget for the period FY 2023/24 and 2025/26 will be aligned to the Makueni Vision 2025 and the CIDP 2023-27. The CIDP III preparation is underway and will be aligned to the Sustainable Development Goals (SDGs), Kenya Vision 2030, the Governors manifesto and the County Spatial Plan. The CIDP III preparation will be completed and

submitted to the County Assembly by end of November 2022. The County Assembly is expected to approve it within the month of December 2022.

## **6.2 Development Framework - FY 2023/24**

The FY 2023/24 development framework for the year will be guided by key principles developed to attain the theme on enhancing efficiency for economic growth and community resilience. The principles will focus will be on infrastructure development for rural and urban areas to improve access to roads, water and sanitation; strengthening cooperatives as vehicle for rural transformation; increasing commodity prices, improving access to universal health coverage; automation of government services; youth empowerment and innovation; strengthening public finance management and public sector transformation for performance oriented results and decentralized government services.

In the Medium Term, the Government will prioritize universal water access to ensure safe water for household consumption, agricultural and industrial use. All Departments and agencies will be required to demonstrate how their programs are aligned towards this objective.

## **7.0 GUIDELINES**

The following will guide the preparation of the FY 2022/23- 2025/26 Medium Term Budget proposals.

### **7.1 BUDGET PREPARATION SCHEDULE**

The budget process will commence from 30<sup>th</sup> August 2022 with the issuance of this circular up to the time the County Assembly approves the 2023 Finance Bill. In this regard, the preparation of the statutory documents will be prepared within the timelines outlined in the calendar indicated in Annex 1.

### **7.2 INSTITUTIONAL FRAMEWORK TO GUIDE THE BUDGET PROCESS.**

The County Treasury is committed to enhancing the linkage between county plans and county budget. To effectively achieve this, we will strengthen and enhance the capacity of the sector working groups which are critical constituents in the budget process. The Sector Working Groups (SWGs) will prioritize programmes and projects, participate in the participatory budgeting process and prepare reports which will form the foundation to which the 2023 County Fiscal Strategy Paper will be prepared. Departments and agencies are requested to fully participate in the sector working groups as they will be the only avenue to which sectors will bid for resources. The SWG reports will be used to prepare the County Fiscal Strategy Paper that will set the ceilings for the budget for FY 2023/24.

The composition and terms of reference for the Sector Working Groups are as indicated in Annex 2.

Sector chairpersons are requested to ensure all activities to SWGS including the drafting of sector budget proposals are completed within the scheduled timelines. The proposals should be ready for submission to the County Treasury not later than **20<sup>th</sup> January 2023**, in line with the format indicated in Annex 3.

Additionally, SWGs are expected to ensure that proposed programs and projects are in line with the priorities outlined in the sectoral plans and in ADP 2023/24 and are aligned to the predetermined county development outcomes. All sectors will be required to undertake project appraisal for proposed programmes and projects. The appraisal process should ensure comprehensive analysis, costing and prioritization of proposed sector programmes and projects to determine; efficacy, cost, effectiveness, beneficiaries, intended coverage and beneficiaries. The format for presentation of the appraisal reports is as outlined in Annex 4.

## **7.3 EXPENDITURE REVIEW AND MOBILIZATION OF RESOURCES**

### **7.3.1 Efficiency of Government Spending and Public Expenditure Review**

There has been an increasing pressure to deliver enhanced and quality services to the citizenry amidst the constrained resource basket. As such departments and entities are encouraged to leverage on technology and be innovative in implementing programmes and projects to ensure available scarce resources are utilized efficiently to achieve maximum outcomes. In the FY 2021/22, we prepared the draft sectoral PER reports covering the period FY 2013/14 to FY 2019/2020 which will be updated to cover FY 2021/22. The PER reports (**Annex 5**) will assess the efficiency of the implemented programmes over the period and give highlights on key success stories, recommendations and innovations for implementation programs in the Medium term.

Departments and agencies are also encouraged to seek the services of the ICT department to automate delivery of government services. This will ensure transparency, accountability and efficiency in the long run.

### **7.3.2 Mobilization of Revenue**

For the period FY 2013/14 to FY 2021/22, the County has grown annual revenues per year from Kshs 4,555,477,247.00 in FY 2013/14 to Kshs 9,160,186,902.00 in FY 2021/22 representing 101 percent increase. In the FY 2023/24, the projected revenues are expected to increase to Kshs 10,052,066,852.86 an increase of 2 percent from Kshs 9,832,783,562.00 budgeted in FY 2022/23. The projected funding in FY 2022/23 budget will be from Equitable share – Kshs 8,376,767,068.86 (83%), Conditional allocations, loans and Grants – Kshs 725,299,784.00 (8%) and Own Source Revenue – Kshs 950,000,000.00 (9%)

Over the medium term the County will enhance its resource mobilization strategies to fund key priority interventions prioritized in the County Integrated Development Plan 2023 – 27. This will be achieved through;

- a. Strengthening the external resource mobilization unit;
- b. Enhancing the county capacity in resource mobilization and strengthening working relationship between line departments and the relevant development partners;
- c. Enhancing community contribution in development by embracing community action planning. This will ensure communities become active participants in development rather than being mere recipients. We will also enhance the engagement and capacity of community revenue champions at the 377 clusters to support Own Source Revenue collection.
- d. Implementing the Own Source Revenue mobilization strategy

- e. Developing the County PPP regulatory framework, in a bid to enhance and promote PPP engagements with the private sector.
- f. Establishing a County Public Private Partnership (PPP) Unit and promote participation of the private sector in the county development;
- g. Developing proposals for funding by potential investors
- h. Enhancing engagement of development partners and the National Government to fund specific County Government development initiatives.
- i. Mainstreaming revenue collection in county government entities for improved collection.

#### 7.4 KEY POLICY AREAS

The development agenda for FY 2023/24 will be geared towards attaining the theme of *enhancing efficiency for economic growth and community resilience*. The specific sector objectives and priorities are as follows;

Sector	Key Outcome	Strategies
Agricultural Rural Urban Development	Enhanced Agricultural production, productivity and profitability	Strategic intervention 1: Reengineering agricultural extension services for effective technology transfer. Strategic Intervention 2: Strengthening pest and disease control and management Strategic Intervention 3: Promote and facilitate mentorship of youth and women involvement in agricultural production. Strategic Intervention 5: Entrench appropriate farming practices. Strategic Intervention 6: Promote proper handling and storage of farm produce Strategic Intervention 7: Diversification of Agriculture Strategic Intervention 8: Promote value addition Strategic Intervention 9: Promote agri-entrepreneurial skills Strategic Intervention 10: Promote Agriculture Insurance
	Improved Security of Land Tenure	Strategic Intervention 1: Land Mapping Survey and Titling
	Enhanced Urban Planning and Infrastructure development	Strategic Intervention 1: Infrastructure Development in Urban Areas
	Land Digitization and Management	Strategic Intervention 1: Land Digitization and Management
	Enhanced Management and Utilization of Natural Resources	Strategic Intervention 1: Improved Mineral Mapping and Utilization
General Economic and Commercial Affairs	Enhanced trade and industrial development	Strategic intervention 1: enhancing industrial development
	Improved access to market and enhanced profitability	Strategic intervention 1: Promotion of Entrepreneurial Development and Marketing
	Developed and self-sustaining cooperative movement	Strategic intervention 1: strengthen governance and capacities in co-operatives
	Enhanced tourism in the county	Strategic intervention 4: promote and develop sustainable tourism

<b>Sector</b>	<b>Key Outcome</b>	<b>Strategies</b>
Environmental Protection, Water and Natural Resources Sector	Increased access to potable water	Strategy 1: Development of Water Harvesting, Storage and Distribution infrastructure  Strategy 2: Enhancing water resource management structures Strategy 3: Improved access to sanitation and sewerage services
	Improved environmental conservation and management	Strategy 1: Promote sustainable natural resource utilization and environmental protection Strategy 2: Reclamation of forest cover and landscape restoration Strategy 3: Strengthen institutions and coordination frameworks for climate change resilience and response
	Improved environmental and sustainable utilization of natural resources	Strategy 1: Improved Mineral Mapping and Utilization
Energy, Infrastructure and ICT Sector	Improved Road Network, Accessibility and Interconnectivity	Strategic Intervention 1: Upgrading Road Infrastructure
	Affordable Housing and Sustainable Living	Strategic Intervention 1: Enhance Access to Adequate and Affordable Housing
	Improved Access to Safe and Reliable Energy	Strategic Intervention 1: Energy Infrastructure Development
	Improved Access to ICT	Strategic Intervention 1: ICT Development
Health Sector	Equitable, Affordable and Quality Healthcare to all citizens	Strategic intervention 1: Enhanced Access to Preventive healthcare services Strategic intervention 2: Strengthen Community Health Strategy
	Effective and Efficient Curative and Rehabilitative Healthcare Services	Strategic Intervention 1: Strengthen Curative Healthcare Services Strategic Intervention 2: Enhance Rehabilitative Healthcare Services
	Enhanced Health Infrastructure Development, Research, Innovation and Financing	Strategic Intervention 1: Improved Health Facility Infrastructure Strategic Intervention 2: Enhance adoption of ICT in Healthcare Strategic Intervention 3: Health Financing
Education, Social Protection, Culture and Recreation Sector	Cohesive and Inclusive Society	Strategic Intervention 1: Enhance County Social Protection Strategic Intervention 2: Sexual and Gender Based Violence Protection and Mitigation Strategic Intervention 3: Conservation, Preservation and Promotion of Arts, Culture and Heritage
	Empowered Youthful Generation	Strategic Intervention 1: Enhancing Youth Participation in Governance and Leadership Strategic Intervention 2: Investing in business incubation and entrepreneurship Strategic Intervention 3: Enhancing Skill and Capacity development for the youth Strategic Intervention 4: Sport Development and Management
	Enhanced access to quality ECDE and	Strategic Intervention 1: ECDE Development Strategic Intervention 2: CTTI Development

Sector	Key Outcome	Strategies
	Technical Education and Training	Strategic Intervention 3: The Support to Education.
Devolution	Improved Public Service Delivery	Strategic intervention 1: Enhance Public Service Management Strategic intervention 2: Enhancing Employee Productivity
	Enhanced Enterprise Risk Management	Strategic Intervention 1: Enhance Disaster Preparedness and Management Strategic Intervention 2: Enhance Transparency, Accountability and Fiscal Discipline
	Efficient Public Finance Management	Strategic intervention 1: Enhance Resource Mobilization Strategic Intervention 2: Enhancing Linkage Between Budget and County Plans
	Good Governance	Strategic Intervention 1: Enhance Open Governance and Accountability Strategic Intervention 2: Strengthen Policy, Legal and Regulatory Framework
	Improved Result Based Management	Strategic intervention 1: Enhance Robust Research and Data Management Strategic Intervention 2: Enhance Knowledge Management Strategic Intervention 3: Enhance Result Based Monitoring, Evaluation, Reporting and Learning Strategic Intervention 4: Strengthen Performance Management Framework

## 7.5 EFFICIENT PUBLIC SERVICE DELIVERY

To be able to deliver the envisaged results, all Accounting Officers should enhance their service delivery mechanisms, to ensure the services are responsive to the needs of the citizenry and are fully decentralized at the subcounties and wards. The County will strengthen the performance management systems and ensure full implementation of service charters.

## 7.6 PARADIGM SHIFT IN DEVELOPMENT AND SUSTAINABILITY OF PROJECTS.

From FY 2013/14 to date, the Government has implemented various programmes and projects all aimed at improving the lives of the Makueni citizenry. Cumulatively Kshs 20,510,784,540.62 has been spent on various development programmes and projects which have made great impacts in the lives of the citizenry. In the FY 2022/23, the County Treasury will facilitate the review of the implemented projects to assess their effectiveness and the sustainability mechanisms put in place to ensure projects realize the intended benefits. This will guide subsequent planning and budgeting processes.

In FY 2023/24, resources will be allocated to high-impact projects that are outcome-oriented both at the Headquarters and ward. This will be done through;

- i. Enhancing project and programme conceptualization. This will promote projects that are multi-year that have greater outcomes.
- ii. Setting clear development outcomes to be realized within the medium term
- iii. Shifting to fund cross-border projects within wards and sub-counties



- iv. Embrace interdepartmental planning and budgeting
- v. Setting up a matching fund at the Headquarters to fund wards that have proposed high-impact water projects in their respective wards.
- vi. Ensure all ongoing projects are completed and are sustainable
- vii. Promoting community contribution and volunteerism in the implementation and management of their own projects

As a County Treasury, we will enhance the capacities of the Sector Working Groups and strengthen the project appraisal mechanisms to ensure targeted programmes and projects are well appraised on their cost effectiveness, envisaged outcomes and sustainability.

## **7.7 PROGRAMME BASED BUDGETING (PBB)**

Programme Based Budgeting ensures resources are aligned to deliver specific outcomes that are in line with the County Development agenda. This ensures resources are attached to results. The County Treasury will enhance the capacity of the Sector Working Groups to facilitate preparation of detailed Program Based Budgets for the MTEF period.

In line with this, SWGs are required to review their programs and align them to their mandates. The programs and envisaged outcomes should be well elaborated in the Sector Working Group reports which will form the basis for preparation of the County Fiscal Strategy Paper and the budget for FY 2023/24. In designing the programs SWGs should ensure;

- i. Outcomes and outputs are specific, measurable, achievable, realistic and time-bound (SMART) derived from the overall Government development agenda
- ii. Performance indicators and targets for outputs and outcomes are results-oriented, clear, relevant, economic, adequate and monitorable (CREAM).

The format for presentation of Programme Based Budgets is indicated in Annex 6.

## **7.8 PRIORITIZATION AND ALLOCATION OF RESOURCES**

In the FY 2023/24 resource allocation will be guided by the priorities in the Annual Development Plan and the Sector Working Group reports. Resource allocations will be guided by the following;

- i. How the programmes are outcome oriented and are aligned towards achieving the County development aspirations and objectives,
- ii. Sustainability of the proposed programmes and projects
- iii. Degree to which the proposed programmes and projects support integration among wards, sub counties and departments
- iv. Degree to which a programme promotes increased household income

Sector Working Groups are advised to ensure their programs demonstrate achievement of the above key issues.

The County Treasury will support departments in undertaking appraisal of all proposed programs and projects before actual budgeting. Attached as Annexure 6 find the project/programme appraisal template.

## **7.9 PARTICIPATORY PLANNING & BUDGETING AND STAKEHOLDER INVOLVEMENT**

The PFM Act mandates the CECM in charge of Finance to ensure adequate engagement of all stakeholders in the whole budget process. As we prepare the FY 2023/24 budget we will enhance the process by;

- i. Ensuring that all resources implemented both by the County Government, National Government and other development partners are mapped with GIS. These maps will guide in prioritization of projects and interventions in FY 2023/24.
- ii. Encouraging the community to prioritize cross ward projects that will be more impactful.
- iii. Supporting the development committees to have continuous all year around engagement
- iv. Strengthening the SWGs to enhance multi-sectoral engagement in the budget process.
- v. Automating the county feedback mechanisms to ensure issues and feedback raised by communities and other stakeholders are used to enhance service delivery.

The department of Devolution and Public Service shall formulate an Annual Public Participation Plan that shall demonstrate in details the areas, methodologies and timelines of public participation that would facilitate the implementation of this circular.

The Government will ensure the Development Committees at the village, village cluster, subward, ward sub county and county levels are effectively engaged in the whole budget process to provide a strong linkage between the community and the Sectors. The elections for the next development committees shall happen by 30<sup>th</sup> November 2022.

## **8.0 CONCLUSION**

To facilitate the finalization and approval of the statutory documents within the stipulated timelines, Accounting officers are required to strictly undertake the outlined activities in the budget calendar within the set time frames. Any other additional information shall be provided in due course as the need arises and as would be requested by the various stakeholders.

Finally, Accounting Officers are required to ensure adherence to these guidelines and to bring the contents of this circular to the attention of all officers working under them including Heads of County Government agencies under their departments.



Mary K. Kimanzi  
**EXECUTIVE COMMITTEE MEMBER**  
**FINANCE & PLANNING**

Cc. **H.E. THE GOVERNOR**  
**H.E. THE DEPUTY GOVERNOR**

**Annex I: 2023/24 MTEF BUDGET CALENDAR.**

<b>Activity</b>	<b>Responsibility</b>	<b>Timeframe/ Deadline</b>
Develop and issue circular on Budget preparation and MTEF guidelines.	C.E.C Finance & Planning	By 30 <sup>th</sup> August 2022
Develop the County Annual Development Plan	C.E.C Finance & Planning	By 1 <sup>st</sup> September 2022
Start of Sector Consultations	All departments – Finance and Planning to co-ordinate in consultation	By 1 <sup>st</sup> September, 2022
Presentation and approval of Revised Budget Estimates (1) by the County Assembly	C.E.C Finance & Planning in consultation with the Governor and County Assembly	By 30 <sup>th</sup> September, 2022
Presentation of County Budget Review and Outlook Paper (BRPOP) to County Executive Committee for approval	County Treasury	By 30 <sup>th</sup> September 2022
Preparation of Departments Public Expenditure Reviews – covering FY 2013/14 – FY 2021/22	All departments/ Finance & Planning to Co-Ordinate	By 30 <sup>th</sup> September 2022
Presentation of County Budget Review and Outlook Paper to County Budget and Economic Forum (CBEF)	C.E.C Finance & Planning in consultation with the Governor	By 7 <sup>th</sup> October 2022
Submission of County Budget Review and Outlook Paper (BRPOP) to the County Assembly	County Treasury	By 11 <sup>th</sup> October, 2022
Circulation of approved BRPOP to County Executive and Accounting Officers	County Treasury	By 14 <sup>th</sup> October, 2022
Dissemination and feedback forums on ADP 2023-24, CBROP 2022 & FY 2022/23 Budget at the Village Clusters	CEC Finance & Planning	September – October 2022
Participatory Budgeting E budgeting – Citizen Engagements on 2023/24 CFSP and FY 2023/24 Budget –Village, Village clusters, Sub Wards, Ward levels, Thematic groups (Youth, Women, Children, PWDS, PLHIV, Urban participation, Diaspora)	To be done in conjunction with departments	By 31 <sup>st</sup> December, 2022
Presentation & Submission of final sector reports	All C.E.Cs /SWGs for their respective departments	By 20 <sup>th</sup> January 2023
Resource allocation panel sittings	All C.E.Cs /SWGs for their respective departments	By 3 <sup>rd</sup> February 2023
Development of County Fiscal Strategy Paper (CFSP)	County Treasury.	By 15 <sup>th</sup> February 2023
Development of County Debt Management Strategy Paper (CDMSP)	County Treasury.	By 15 <sup>th</sup> February 2023
Submission of County Fiscal Strategy Paper (CFSP) to C.E.C for approval.	County Treasury.	By 20 <sup>th</sup> February 2023
Submission of County Debt Management Strategy Paper (CDMSP) to C.E.C for	County Treasury.	By 20 <sup>th</sup> February 2023

<b>Activity</b>	<b>Responsibility</b>	<b>Timeframe/ Deadline</b>
approval		
Presentation of County Fiscal Strategy Paper to County Budget and Economic Forum (CBEF)	C.E.C Finance & Planning in consultation with the Governor	By 24 <sup>th</sup> February 2023
Presentation of Debt Management Strategy Paper (CDMSP) to County Budget and Economic Forum (CBEF)	C.E.C Finance & Planning in consultation with the Governor	By 24 <sup>th</sup> February 2023
Submission of Debt Management Strategy Paper (CDMSP) to County Assembly	County Treasury	By 28 <sup>th</sup> February 2023
Submission of County Fiscal Strategy Paper (CFSP) to County Assembly	County Treasury	By 28 <sup>th</sup> February 2023
Issue of circular for finalization of 2023/24 – 2025/26 MTEF estimates and PBB	County Treasury	By 1 <sup>st</sup> March 2023
Circulate Approved County Fiscal Strategy Paper (CFSP) to county executive and Accounting officers	County Treasury	By 6 <sup>th</sup> March 2023
County Peoples Forum	County Treasury	By mid - March 2023
Finalization of Departmental itemized and Programme Based Budget (PBB)	All departments	By 31 <sup>st</sup> March 2023
Review and finalization of Departmental itemized and Programmed Based Budgets	County Treasury	By 10 <sup>th</sup> April 2023
Submission of Budget Estimates to County Executive for approval	County Treasury	By 17 <sup>th</sup> April 2023
Presentation of Budget to County assembly	C.E.C Finance & Planning	By 30 <sup>th</sup> April 2023
Approval of the Budget & Appropriation Bill by the County Assembly	County Assembly	By 30 <sup>th</sup> June 2023
Publication of the Budget Estimates	County Treasury	By 17 <sup>th</sup> July 2023
Submission & Approval of the Finance Bill	C.E.C Finance & Planning & County Assembly	By 30 <sup>th</sup> September 2023

## ANNEX 2: COMPOSITION AND TERMS OF REFERENCE FOR THE SECTOR WORKING GROUPS (SWGS)

### Composition of Sector Working Groups

	Sector	Composition / sub sectors/	Departments / units
1	Agriculture & Rural Development	Agriculture, Livestock, Fisheries, Irrigation, Lands	Agriculture, Livestock & Fisheries development, Lands
2	General Economic and Commercial Affairs	Trade, Cooperatives, Tourism, MSMEs, Mining	Trade, Industry, Tourism, Cooperatives & Mining, Makueni fruit processing
3	Water, Environment and Natural Resources	Environment, Water , Forestry	Water, Environment & Climate Change sand authority,
4	Health Services	Health services	Health Services
5	Social Protection, Education, Culture and Recreation	Education & library services , Youth Development & Empowerment, Gender & Social protection, Sports, Culture & Recreation	Education, Youth, Sports & ICT , Gender, Children, Culture & Social services
6	Road, Transport, Energy and Public Works Sector	Energy, Transport, Infrastructure, ICT Urban development & Housing	Roads, Transport, Works & Energy , Urban development & Housing, ICT
7	Devolution Sector	Finance & Planning, Govern ship, Administration, legislation & oversight, HR management,	CPSB, Office of the Governor & Deputy Governor, Devolution, Administration, Participatory Development & Public Service, County Attorney, County Assembly, Finance & Socio Economic Planning, County Secretary.

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

- i. Chairperson – One Chief Officer chosen by consensus by other Chief Officer's within the Sector
- ii. Sector Convenor appointed by the ECM Finance and Planning
- iii. Sector Co-Convenor appointed by the ECM Finance and Planning
- 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. Ensure proposed programmes and projects are in line with the priorities of Vision 2025, CIDP 2013-2027
- ii. Coordinate the Departmental reviews in accordance with the guidelines,
- iii. Identify and prioritize the programmes to be funded,
- iv. Identify projects to be funded under Public Private Partnerships (PPP),

- v. Coordinate activities leading to the development of sector reports; Programme Based Budgets; and itemized budgets
- vi. Undertake appraisals for proposed programmes and projects.
- vii. Analyze cost implications of the proposed programmes, projects and policies, and
- viii. Allocate resources to ministries, departments and agencies within the sector 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 Chief Officer Planning, Budget and Revenue 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:

- i. Brief the Sector Chair Persons on the County SWG implementation plan
- ii. Ensure that SWGs map out their key stakeholders and invite them to the sector consultative meetings
- iii. Assist SWGs understand and adhere to the MTEF Budget preparation guidelines
- iv. Ensure that SWGs develop an action plan consistent with timelines set in the budget calendar and the SWG implementation Action Plan
- v. Ensure that planned SWGs programmes are anchored on the Concept Notes, ADP, County Vision 2025, SDGs and Kenya Vision 2030.
- vi. Ensure that SWGs develop and document a prioritization and resource allocation criteria which is consistent with the overall guidelines provided by County Treasury
- vii. Ensure that programmes are well appraised, costed, and have measurable performance indicators.
- viii. 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, Departmental Public Expenditure Review
- ix. 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
- x. Prepare and submit to ECM Finance a bi-weekly status report on the preparation of the MTEF Budget and MPER that clearly identifies achievements/progress made, challenges, and proposed way forward
- xi. Coordinate the preparation of final Sector Presentation for Public Sector Hearings
- xii. Fully participate in the Resource Allocation Panel with a view of ensuring that policy priorities as agreed in the SWGs are funded within the available resource envelope.

## **ANNEX 3: SECTOR WORKING GROUP REPORT FORMAT**

### **TABLE OF CONTENTS**

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

#### **EXECUTIVE SUMMARY**

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

#### **CHAPTER ONE: INTRODUCTION**

- 1.1. Background
- 1.2. Sector Vision and Mission
- 1.3. Strategic goals/Objectives of the Sector
- 1.4. Sub-Sectors 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 2021/22**

- 2.1. Performance of Programmes
- 2.2. Key indicators of Sector and Sub-Sector 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 2023/24 – 2025/26**

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

*(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)*

- 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. Sector
  - 3.2.2. Sub-Sectors
  - 3.2.3. Programmes and Sub-programmes
  - 3.2.4. Economic classification
- 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; 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".*



## ANNEXTURE 4; PROJECT/PROGRAMME APPRAISAL TEMPLATE

REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

*P.O. Box 78-90300, Tel No.: 020-2034944*

*Email: [finance@makueni.go.ke](mailto:finance@makueni.go.ke), [contact@makueni.go.ke](mailto:contact@makueni.go.ke)*

*web: [www.makueni.go.ke](http://www.makueni.go.ke)*

**FY 2023/24 BUDGET**

### PROJECT/PROGRAMME APPRAISAL TEMPLATE

1. Project Identification				
Project Name:		Department/Sector:		Status:
Ward:	Sub- Ward:	Village Cluster	Village	
Which thematic area of the CIDP 2023-27 is this project/programme in?				
2. Project Justification				
Indicate the link of project with the county 2023-27 CIDP key thematic area –Explain /highlight how the project will deliver the programme strategy?				
Project target Beneficiaries(Households)				
3. Project description				
Project Background:( Inception; By who, when, available data supporting the project)				
Description/scope of work to be undertaken (Activities)				

<b>Activities and proposed timeline</b>
<b>Expected Projected Outcome</b>
<b>4. Cost Benefit Analysis</b>
<b>Estimated cost/Bill of Quantities of the project (attach a breakdown of the overall budget)</b> <i>Summarize In priority order ( what needs to be done first – upto the last item to operationalize the project)</i>
<b>Availability of land and any other cost implications</b>
<b>Key risks/environmental impact(Positive and negative; give details)</b>
<b>5. Project sustainability and management</b>
<b>Project ownership/handover arrangement; responsibility for operation/management and recurrent financing</b>
<b>6. Community Contribution in project implementation</b>
<b>What's the community contribution to the project.</b>
<b>7. Project Sustainability</b> <b>What is required to ensure the project is sustainable (In order of priority)</b>
<b>Community Measures of ensuring project sustainability</b>

**Witnessed by :Community Members**

No	Name	ID Number	Contact	Signature
1.				
2.				
3.				

**Approved by: Government Officers**

No	Name	Designation	Contact	Signature
1.				
2.				
3.				

**ANNEX 5: REPORT FORMAT FOR DEPARTMENT’S PUBLIC EXPENDITURE REVIEW**

*Theme: .....*

**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**

This section should state Mission and Vision of the department; discuss the vision and mission of the department in relation to its mandate; review the programmes of the department 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 2025.

**2.1 Expenditure Performance**

- 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: e.t.c.			

Discuss the implementation of the capital projects .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	Target 2013-2021/22	achievement	Remarks

....	.....	.....	.....	.....	.....	....	....

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

**2.2 Expenditure Analysis for the FY 2013/14 – 2021/22**

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,**

	R ev is ed Es ti m at es 20 20 13 /1 4	Ac tua l Ex pe ndi tur e 20 13/ 14	R ev is ed Es ti m at es 20 20 14 /1 5	Ac tua l Ex pe ndi tur e 20 14/ 15	R ev is ed Es ti m at es 20 20 15 /1 6	Ac tua l Ex pe ndi tur e 20 15/ 16	R ev is ed Es ti m at es 20 20 16 /1 7	Ac tua l Ex pe ndi tur e 20 16/ 17	R ev is ed Es ti m at es 20 20 17 /1 8	Ac tua l Ex pe ndi tur e 20 17/ 18	R ev is ed Es ti m at es 20 20 18 /1 9	Ac tua l Ex pe ndi tur e 20 18/ 19	R ev is ed Es ti m at es 20 20 19 /2 0	Ac tua l Ex pe ndi tur e 20 19/ 20	R ev is ed Es ti m at es 20 20 20 /2 1	Ac tua l Ex pe ndi tur e 20 20/ 21	R ev is ed Es ti m at es 20 22 1/ 22	Ac tua l Ex pe ndi tur e 20 21/ 22	
Re cur ren t																			
De vel op me nt																			
Tot al																			
Re c. as % of Tot al																			
De v.																			

as % of Tot al																		
----------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**Table 2.2: Analysis of Expenditures by Economic Classification**

	Approved Estimates FY2013/14 2020/21	Actual Expenditure FY2013/14 – FY 2021/22
<b>1. Recurrent Budget</b>		
Compensation to Employees		
Use of Goods and Services		
Acquisition of Non Financial Assets		
<b>Total Recurrent Budget</b>		
<b>2. Development Budget</b>		
Compensation to Employees		
Use of Goods and Services		
Acquisition of Non Financial Assets		
<b>Total Development Budget</b>		
<b>Total Expenditures</b>		

**Table 2.3 Analysis of Expenditures by Programmes and Sub Programmes**

	Approved Estimates FY2013/14 – 2020/21	Actual Expenditure FY2013/14 – FY 2021/22
Programme Name		
Sub Programme 1		
<b>1. Recurrent Budget</b>		
Compensation to Employees		
Use of Goods and Services		
Acquisition of Non Financial Assets		
<b>Total Recurrent Budget</b>		
<b>2. Development Budget</b>		
Compensation to Employees		
Use of Goods and Services		
Acquisition of Non Financial Assets		
<b>Total Development Budget</b>		
<b>Total Expenditures</b>		

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

**Table 2.4: Sources of Finances (KShs. Million)**

	Ap pro ve	A ct ua	Ap pro ve	A ct ua	Ap pro ve	Ac tu al	Ap pro ve	Ac tu al	Ap pro ve	Ac tu al	Ap pro ve	Ac tu al	Ap pro ve	Ac tu al	Ap pro ve	Ac tu al	Ap pro ve	Ac tu al	

	d Est imate s 20 13/ 14	l Re cept s 20 13 /1 4	d Est imate s 20 14/ 15	l Re cept s 20 14 /1 5	d Est imate s 20 15/ 16	Re cei pt s 20 15 /1 6	d Est imate s 20 16/ 17	Re cei pt s 20 16 /1 7	d Est imate s 20 17/ 18	Re cei pt s 20 17 /1 8	d Est imate s 20 18/ 19	Re cei pt s 20 18 /1 9	d Est imate s 20 19/ 20	Re cei pt s 20 19 /2 0	d Est imate s 20 20/ 21	Re cei pt s 20 20 /2 1	d Est imate s 20 21/ 22	Re cei pt s 20 21 /2 2
Tr an sfe rs fro m Na tio nal G O K																		
Do no r																		
Re ve nu e																		
Ot he rs- Sp eci fy																		
To tal																		

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

### 2.3 Analysis of Pending Bills as at 30<sup>th</sup> June 2022

- 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	Estimates	Actual Receipts 2021/22
--	----------	-----------	-------------------------

	2021/22	
<b>1. Recurrent</b>		
Utility		
Others-Specify		
<b>2. Development</b>		
Others-Specify		
<b>Total Pending Bills</b>		

### **3. Sectoral Performance and Achievements**

Indicate & discuss the department's performance and achievements against the allocations from FY2013/14 to FY 2021/22.

Identify key success stories for the department which if replicated can realise economic transformation.

### **4. Work Plan for Implementation of Recommendations of 2013-2021 PER**

In this section, provide a work plan for implementation of the proposed recommendations of the 2013-2021 PER

### **5. Challenges**

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

### **6. Conclusions**

This section should provide conclusions drawn from the review

### **7. Key Recommendations**

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

**ANNEX 6; FORMAT FOR PRESENTATION OF PROGRAMME BASED BUDGET (PBB)**

**Part A. Vision**

*Departments to outline their Vision*

**Part B. Mission**

*Departments to outline their Vision*

**Part C. Performance Overview and Background for Programme(s) Funding**

*This section is supposed to be a review of MTEF budgets for the FY 2021/22 should briefly discuss the following:*

- *Departmental Performance Review including major achievements for the period; expenditure trends;*
- *Constraints and challenges in budget implementation and how they are being addressed;*
- *Ongoing programmes for FY 2022/23*
- *Planned priority objectives and outputs for the 2022/23 Budget (the context within which the budget is required)*
  
- *Clearly outline the department’s role in achieving the County agenda for economic empowerment*

**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)*
  
- *Departments should edit the objectives to suit their intended outcomes*

**Part E: Summary of Expenditure by Programmes, 2022/23– 2025/26 (KShs. Millions)**

Programme	Revised Budget Estimates 2022/23	Estimates 2023/24	Projected Estimates	
			2024/25	2025/26
<b>Programme 1: (State the name of the programme here)<sup>1</sup></b>				
SP 1. 1				
SP 1. 2.				
... N				
<b>Total Expenditure of Programme 1</b>				

<sup>1</sup> NB. Repeat as shown in the Table under section “E” above for all Programmes. Provide total expenditure for each programme and their summation must equal the total expenditure of the vote.



<b>Programme 2: (State the name of the programme here)</b>				
<b>Sub Programme (SP)</b>	<b>Revised Budget Estimates 2022/23</b>	<b>Estimates 2023/24</b>	<b>Projected Estimates</b>	
			<b>2024/25</b>	<b>2025/26</b>
SP 2. 1				
SP 2. 2.				
... N				
<b>Total Expenditure of Programme 2</b>				
<b>Total Expenditure of Vote -----</b>				

**Part F. Summary of Expenditure by Vote and Economic Classification<sup>2</sup> (KShs. Million)**

<b>Expenditure Classification</b>	<b>Revised Budget Estimates 2022/23</b>	<b>Estimates 2023/24</b>	<b>Projected Estimates</b>	
			<b>2024/25</b>	<b>2025/26</b>
<b>Current Expenditure</b>				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
<b>Capital Expenditure</b>				
Acquisition of Non-Financial Assets				
Capital Transfers to Government Agencies				
Other Development				
<b>Total Expenditure of Vote .....</b>				

**Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification<sup>3</sup> (KShs. Million)**

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

<sup>3</sup> The total current and capital expenditure for each programme in G, must add up to the total expenditure of the programme given in Table E. Please note further that The Total Current and Capital expenditures given in Table G, must add up to the one given in Table F. i.e. Expenditure by Economic classification. **Ensure consistency in all the figures in the Tables**

Expenditure Classification	Revised Budget Estimates 2022/23	Estimates 2023/24	Projected Estimates	
			2024/25	2025/26
<b>Programme 1: (State the name of the programme here)</b>				
<b>Current Expenditure</b>				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
<b>Capital Expenditure</b>				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				
<b>Sub-Programme 1: (State the name of the Sub-Programme here)</b>				
<b>Current Expenditure</b>				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
<b>Capital Expenditure</b>				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				

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

**Part H: Details of Staff Establishment by Organization Structure (Delivery Units)**

DELIVERY UNIT <sup>4</sup>	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2021/22		EXPENDITURE ESTIMATES				
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	Actual 2021/22	2022/23	2023/24	2024/25	2025/26

*NB, The details of Staff in this table should be just positions and not individuals in this table e.g Senior support staff, Director..... Asst. Director..... e.t.c*

**Part I: Summary of the Programme Outputs and Performance Indicators for FY 2019/20-2022/23**

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target(Baseline ) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
<b>Name of Programme</b>							
<b>Outcome:</b>							
SP1.1							
SP.2							
SP.N							

*NB; Each programme should have one outcome, and Specific, Measurable, Achievable, Relevant and Time Bound (SMART) outputs*

<sup>4</sup> *The purpose of the Delivery Unit is to implement the strategic and operational objectives of the Programme in relation to the outputs. A delivery unit could be a Department, Division or Unit within a department*