



COUNTY GOVERNMENT OF BOMET
DEPARTMENT OF FINANCE & ECONOMIC PLANNING

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Office of the Executive-Finance,
The County Treasury,
P.O. BOX 19-20400
BOMET, KENYA

Our Ref:

Date: 19/08/2017

COUNTY TREASURY CIRCULAR NO. 1/2017

To:

All County Executive Members
Bomet County

The Clerk
County Assembly of Bomet

The Chief Executive Officer
Bomet Water Company

The Chairman County Public Service Board
Bomet County

All Chief Officers
Bomet County

RE: GUIDELINES FOR THE PREPARATION OF THE 2018/2019-2020/2021 MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) BUDGET

Purpose;

The purpose of this County Treasury circular is to provide guidelines for the preparation of the MTEF budget for the period 2018/2019-2020/2021. This is in pursuant to the provisions of Section 128 (2) of the Public Finance Management Act 2012 which states; Not later than the 30th August in each year, the County Executive Member for Finance shall issue a circular setting out guidelines to be followed by all of the county government's entities in the budget process.

The circular covers the following areas:

- i. Schedule for preparation of the budget, specifying the constitutional timelines by which various processes are to be completed;
- ii. Key policy areas and issues to be taken into consideration when preparing the budget;

- iii. Provide guidance of the form and content of the budget, and the costing of the programmes;
- iv. Give the format in which information and documents relating to the budget are to be submitted;
- v. The procedure to be followed by members of the public who wish to participate in the budget making process;
- vi. State the methodology for review and projection of revenues;
- vii. Any other information relevant to the budget process.

Background;

Our vision as a County remains being a prosperous and competitive county in economic, social and political development offering high quality services to its people. This can be achieved by investing in programmes that are aimed at increasing social, political and economic growth at both sub county and ward level. The ultimate goal in budget preparation and subsequent implementation is to improve the livelihood of people through empowering them financially and enhancing their social welfare. This is only possible if we focus on efficiency of the public spending and our ability to develop and implement policies more effectively.

The 2017/2018 budget was founded under the current medium term planning period envisioned in the 2013-2018 integrated plan period whose implementation is coming to an end in 2018. The next MTEF budget 2018/2019 will be based on the new National Development Agenda expressed in Medium Term Priorities III (MTP). Therefore, as noted in the guidelines for the preparation of the County Integrated Development Plan (CIDP) in 2013-2018 dated, the next County plan period will be based on the following priority areas:

- a. Integration of the Sustainable Development Goals (SDGs) into County Development Planning;
- b. Mainstreaming of the cross-cutting issues, including gender, youth & Climate Change;
- c. Promotion of equitable development value addition support of MSMEs among others;
- d. Improvement of county social and physical infrastructure.

All county Government entities should strive to ensure that there are effective linkages between the Annual Development Plan (ADP) 2018/2019 and the next MTEF budget process. The next budget process is readjusted to conform to major timelines of the PFM Act 2012. Additionally, the national focus on improving the ease of doing business and job creation is expected to result in broad based growth in the priorities sector of the economy. Specifically, the 2018/2019 MTEF

Budget will aim at achieving efficiency and productivity of public spending and is based on the assumption of a stable macro-economic environment, subdued national transfers to the counties and relatively sluggish growth of the county own source of revenue. Emphasis will be on development of infrastructure which includes road construction and maintenance, water supply among others. Food security is equally key during this period.

Programme Performance Review (PPRs) Sectoral Reports

The objective of preparing departmental programme performance reviews is to gather essential information for tracking progress being made in the County Budget implementation process. Therefore, each County Government Entity shall be required to prepare its Annual Programme Performance Review Reports based on the targets set Programme Based Budget (PBB) FY 2017/2018 for both financial and non-financial indicators. This review process is to assess whether the public spending is geared towards county Government priorities. The findings of the Annual Performance review reports will guide decisions on budget allocation in the next MTEF Budget period.

Accounting Officers are called upon to ensure finalization of programme performance review for FY 2015/16-2017/2018 by 15th September 2017 before embarking on preparation of sector reports. The format for preparing the programme performance review are illustrated in **Table 2** and **4** in chapter 2 of the Sector Report format in this circular.

Departmental Sector Working Groups (SWGs) are the formal channels for negotiation and allocation of resources to respective sub sectors. The Classification of Functions of Government (COFOG) that guide SWGs formation may further be revised as the new County Government. County Government entities should therefore ensure that their SWGs are properly constituted and effective to allow for inclusiveness in all sector hearings and preparation of the sector reports/budget proposals.ss

Annex I and **II** have summarised the composition for SWGs, Structure and Terms of Reference for the County SWGs.

Departmental sector reports to be submitted in accordance with **Annex III** of this circular and as envisaged in Section 30 of the Public Finance Management (County Government) Regulations 2015. All sector reports should be submitted to the County Treasury on or before **31st October 2017**.

County Budget Review & Outlook paper (CBROP 2017)

The County Budget Review & Outlook paper (CBROP) is prepared in pursuant to section 118 of the PFM Act 2012. The CBROP document aims to review previous year's fiscal performance, updated County/National Economic Financial environment and its likely implication on both fiscal forecasts and the County fiscal responsibilities.

At the appropriate stage of the budget process, various County Government entities will be invited to provide inputs on budget review and outlook in a format to be prescribed by the County Treasury.

County Fiscal Strategy Paper (CFSP) 2018

The CFSP document aim at achieving compliance with County fiscal responsibility principles envisaged in section 107 of the PFM Act 2012 and other fiscal strategy initiatives of the County Government. Section 117 of the PFM Act 2012 sets out the requirements and procedures for preparing County Fiscal Strategy Paper (CFSP). The outcome of the Budget Review and Outlook Paper 2017 and the departmental Sectoral reports shall form the primary inputs of the CFSP 2018 which shall in addition firm up the sectoral budget ceilings.

Additionally, and in line with the requirement of public participation in matter of public finance envisaged in article 201 of the Constitution, the County Treasury shall offer the guidance on procedures for public participation to qualify the finalisation of the CFSP 2018.

Programme Based Budgeting (PBB) Approach

The budget estimates for FY 2018/2019 will be prepared in Programme Based. This is in accordance with the requirements of Section 12 (1) of the second schedule of the Public Finance Management Act, 2012. This requires that budgets should contain: -

- a. The format of the budget estimates shall include all expenditure by vote and by programme, clearly identifying both recurrent and development expenditures.
- b. The appropriations be by vote and programme.

A PBB approach facilitate for the linkage between budget proposals directly to defined public policy objectives and intended outcomes through programmes and sub programmes.

A key consideration is to ensure consistency in programme and sub-programme selection and further eliminate any duplication with and across sectoral areas. All programmes must be directly linked to key service areas for the respective departments. Key Outputs and targets should be specific, measurable, achievable and realistic and time bound (SMART).

Through the Kenya Devolution Support Programme (KDSP), the County Treasury shall continue to facilitate technical support to ensure full compliance with the PBB.

Annex IV illustrate the PBB format for preparation and presentation of the MTEF budget 2018/2019-2020/2021.

Prioritisation and Allocation of Resources to Programmes

The County Government will continue with its policy of expenditure rationalisation and maximisation of economy and efficiency in order to achieve its fiscal strategy initiatives. The following procedures will serve as yard stick for programme evaluation and resource allocation;

- i. The findings and outcome of the performance reviews for ongoing programmes in FY 2017/2018;
- ii. Linkage between proposed programmes and objectives/priorities of 2nd CIDP 2018-2022 as envisaged in National Development Agenda, and the proposed Annual Development Plan 2018/2019.
- iii. Degree to which the programmes address the Governors Manifestos and aspirations and core poverty interventions;
- iv. Extent to which the proposed programme addresses the core mandate of the department in line with devolved functions;
- v. Expected outputs and /outcomes of the proposed programme;
- vi. Cost effectiveness and sustainability of the programmes; and
- vii. Degree to which the programme addresses immediate responses and furtherance to deepening of objects of devolution as set out in Article 174 of the Constitution of Kenya 2010.

Departmental budget proposals should be presented in multi-three projections for the period 2018/2019-2020/2021 excluding "one- off" expenditures.

Expenditure Proposals for the MTEF Budget 2018/2019-2020/2021

SWGs are required to begin budget preparation process on the basis of the two outer years (that is FY 2018/19-2020/2021) of the County Fiscal Strategy Paper 2016. However, the County Budget Review and Outlook Paper 2017 due later in September 2017 will provide the indicative baseline ceilings for departmental MTEF budget proposals 2018/19-2020/2021.

Current Expenditure

In allocation of current expenditure SWGs should ensure that current allocations are geared towards core service delivery initiatives and support the achievement of capital expenditure. Other considerations for allocating current expenditure should be based on the following;

- **Personal Emoluments**-Each County Government entity shall be responsible for preparing its own personnel budget. Further, Allocation for personnel emolument must be support by the Integrated Personnel Payroll Data (IPPD) obtainable from the Department of Public Service Management.
- **Allocation for Utilities and other core Obligations**- SWGs should ensure adequate attention is given to such expenditure needs as payment of utilities services and other mandatory County obligations. Further such allocations should be guided by documentary evidence for past expenditure trends, service provision agreements, demand notes among other.

Capital Expenditure

County Government departments and Entities should provide information on capital projects funded both internally and externally. The development agenda for County Government will be guided by aspirations of the National Development Agenda as espoused in the priorities of the CIDP 2013-2018 and the Governors Manifesto. Additionally, the Annual Development Plan 2018/2019 will guide the selection of Capital Projects in the next MTEF period 2018/2019-2020/2021 in order to ensure effective linkage between planning and budgeting envisaged in the Article 220 of the Constitution of Kenya and Part XI of the County Government Act 2012. Capital projects entails a group of related activities that are implemented to achieve a specific output or address a known public need. Evaluation criteria in allocation of resources to capital projects will include the following;

- a) Priority on Ongoing projects
- b) County Flagship Projects
- c) Equipping and operationalisation of completed projects

- d) Feasible Projects prioritised during public participation forums.
- e) Projects directly addressing the fiscal strategy initiatives of the County Government.
- f) Green Economy Transition through mainstreaming of “*Green Projects*” in project selection.

Deepening Cross-Sector Linkages.

SWGs are further encouraged to continue exploring new projects that addresses cross sectoral linkages in order to maximise utilisation of scarce County resources. This may include but not limited to joint funding in Construction of Sub County/ Ward Offices.

Public Participation and Stakeholder Involvement in County Budget Process;

Public participation in matters of public finance is a requirement of the Constitution of Kenya 2010 and the PFM Act 2012 alongside the PFM (County Government) regulations 2015.

Departmental SWGs and the County Budget and Economic Forum (CBEF) provides important entry points for stakeholder participation in County budget making process. In compliance with the requirements of the law therefore, all County Government entities are called upon to utilise these and any other available opportunities in order to entrench public consultations in budget process. Further the County Treasury shall organise for direct public engagement forums where respective departments will share feedback on their implementation as well as subsequent budget proposals.

Conclusion;

The Budget Calendar for next MTEF budget 2018/2019-2020/2021 process in **Annex V** illustrates key timelines for submission of statutory documents in the course of this budget cycle as outlined in the Public Finance Management Act 2012 and the Public Finance Management (County Governments) regulations 2015.

Accounting Officers are required to ensure firm adherence with these MTEF guidelines and bring the contents of this circular to the attention of all officers working under them.

Hon David Cheruyot
 CEC Member-Finance and Economic Planning.

BOMET COUNTY

Copy to: The Governor

BOMET COUNTY

Deputy Governor

BOMET COUNTY

County Secretary and Head of Public Service

BOMET COUNTY

Secretary - County Budget and Economic Forum,

BOMET COUNTY

Chairperson - Budget and Appropriation Committee,

COUNTY ASSEMBLY OF BOMET

ANNEX I: SECTOR COMPOSITION AND SECTOR WORKING GROUPS FOR MTEF BUDGET 2018/2019-2020/2021

SECTOR CLUSTER	DEPARTMENT AND GOVERNMENT ENTITIES
COUNTY ASSEMBLY	1100000 County Assembly
PUBLIC SERVICE ADMINISTRATION	1200100 Public Service Administration
GOVERNOR'S OFFICE	1200200 Governor's Office
COUNTY PUBLIC SERVICE BOARD	1200300 County Public Service Board
DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES	1300000 Department of Agriculture, Livestock and Fisheries
EDUCATION, YOUTH, SPORTS, CULTURE AND SOCIAL SERVICES	1400000 Education, Youth, Sports, Culture and Social Services
HEALTH SERVICES	1500000 Department of Health services
TRADE, INDUSTRIALIZATION, COOPERATIVE MANAGEMENT, WILDLIFE AND TOURISM	1600000 Trade, Industrialization, Cooperative Management, Wildlife and Tourism
DEPARTMENT OF PUBLIC WORKS, ROADS AND TRANSPORT	1700000 Department of Public Works, Roads and Transport

DEPARTMENT OF INFORMATION AND E- GOVERNMENT	1700400 Department of Information and E-Government
WATER, ENVIRONMENT, FORESTRY, AND NATURAL RESOURCES	1800000 Department of Water, Environment, Forestry and Natural resources
DEPARTMENT OF LAND, HOUSING AND PHYSICAL PLANNING	1900000 Department of Land, Housing and Physical Planning
FINANCE AND ECONOMIC PLANNING (MACRO WORKING GROUP)	2000000 Finance and Economic Planning

ANNEX II: STRUCTURE AND TERMS OF REFERENCE FOR THE COUNTY SECTOR WORKING

Groups (SWGs)

(a) Structure of Sector Working Group

- i. Chairperson – One Accounting Officer chosen by consensus by other Accounting Officers within the Sector
- ii. Sector Convenor appointed by the Chief officer/Treasury
- iii. Sector Co-Convenor appointed by the Accounting Officer line department.
- iv. Secretariat comprising of Technical Officers from the Treasury and the relevant Department making up a sector
- v. Development Partners, Representatives of Civil Society Organizations and the Private Sector
- vi. Representative of the County Budget and Economic Forum

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

- i. Ensure that planned SWGs programmes are anchored on the proposed County Integrated Development Plan (2013-2018) and the Annual Development Plan 2018/2019.
- ii. Review all Programme performance and of the departments and use the findings to influence resource allocations.
- iii. Review all Proposed Programmes and objectives and revise the same in line with the proposed County Integrated Development Plan (2013-2018) and the Annual Development Plan 2018/2019.
- iv. Identify Sectoral Policy initiatives and legal and institutional requirements of the sector Review and select projects to be considered for funding;
- v. Analyze cost implications of the proposed programmes, projects and polices;
- vi. Prioritize sector programmes and allocate resources appropriately in accordance with an agreed criteria;

- vii. Identify programmes and projects that may be funded under Public Private Partnership (PPP) arrangement;
- viii. Coordinate all activities leading to the development of sector reports and sector budget proposals

ANNEX III: SECTOR REPORT FORMAT

COVER PAGE

(Indicate Sector Title and the Focus Period)

TABLE OF CONTENTS

(Please ensure that Headings and Subheadings are identical to those in the report, Should show each Chapter (1 to 5) showing logical sections and subsections using appropriate heading and numbering.

EXECUTIVE SUMMARY

(Summarize Key findings and recommendations under this section)

CHAPTER ONE:

1. INTRODUCTION

- 1.1. Background
- 1.2. Sector Vision and Mission
- 1.3. Strategic goals/Objectives of the Sector
- 1.5. 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

2. PROGRAMME PERFORMANCE REVIEW FOR THE MTEF PERIOD 2014/15-2017/18

- 2.1. Review of Sector Programmes/Sub - Programmes/ projects- Delivery of Outputs/ KPI/ targets (see **Table 1** on presentation of the information)
- 2.3. Expenditure Analysis
 - 2.3.1. Analysis of Programme expenditures (see **Table 2** on presentation of the information)
 - 2.3.2. Analysis of Programme expenditures by economic classification see **Table 3** on presentation of the information
 - 2.3.2. Analysis of Capital Projects (see **Table 4** on presentation of the information)

- 2.4. Review of Pending Bills
 - 2.4.1. Recurrent Pending Bills
 - 2.4.2. Development Pending Bills

CHAPTER THREE

3. MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2018/19 – 2019/20

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 (see **Table 5** on presentation of the information)

3.1.3. Programmes by Order of Ranking

3.3. Analysis of Resource Requirement versus allocation by Sector:

3.2.1. Sector Recurrent (see **Table 6a** on presentation of the information)

3.2.2. Sector Development (see **Table 6b** on presentation of the information)

3.2.3. Analysis of Resource Requirement by sub sector (see **Table 6c and 6d** on presentation of the information)

3.2.4. Programmes and sub-programmes Resource Requirement

(2018/19 – 2019/20) (see **Table 7** on presentation of the information)

3.3.5 Programmes and sub-programmes Economic classification. (See **Table 8** on presentation of the information)

3.4 Resource Allocation Criteria.

CHAPTER FOUR

4. CROSS-SECTOR LINKAGES

CHAPTER FIVE

5. EMERGING ISSUES AND CHALLENGES

CHAPTER SIX

6. 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 SIX

7. 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 Ministry X”.

LIST OF TABLES

Table 1: Sector Programme Performance Reviews

Programme	Key output	Key performance indicators	Planned target			Achieved Targets			Remarks
			2015/16	2016/17	2017/18	2015/16	2016/17	2017/18	
Sub-Programme									
XX 1									
XX 2									

Table 2: Programme/Sub-Programme Expenditure Analysis

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2015/16	2016/17	2017/18	2015/16	2016/17	2017/18
PROGRAMME 1:						
Sub-Programme 1:						
Sub-Programme 2:						
Repeat as above for Programme 2, 3 etc.:						
TOTAL PROGRAMME.....						
TOTAL VOTE.....						

Table 3: Programme Expenditure Analysis by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2015/16	2016/17	2017/18	2015/16	2016/17	2017/18
PROGRAMME 1:						
Current Expenditure:						
Compensation Of Employees						
Use Of Goods And Services						
Grants And Other Transfers						

Other Recurrent						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Grants To Governmental Agencies						
Other Development						
Repeat as above for Programme 2, 3 etc.:						
TOTAL PROGRAMME.....						
TOTAL VOTE.....						

Table 4: Analysis of Performance of Capital Projects

CAPITAL PROJECTS IN THE MINISTRY/DEPARTMENT/AGENCY		
PROJECT 1:		
Contract Date:	Contract Completion Date:	Location:
Contract Cost:	Expected Final Cost:	Expected Completion Date:
Completion Stage 2013/14 (%):	Completion Stage 2014/15 (%)	Completion Stage 2017/16 (%):
Budget Provision 2013/14:	Budget Provision 2014/15:	Budget Provision 2017/16:
Provide a brief overview of the specific needs to be addressed by the project.		
Repeat as above for Projects 2, 3 etc.		

Table 5: Programmes, Sub-Programmes, Expected Outcomes, Outputs and Key Performance Indicators for the Sector.

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2016/16	Actual Achievement 2016/17	Baseline (2017/18)	Target 2018/19	Target 2019/20	Target 2020/21
Name of Programme Outcome									
SP 1.1									
SP 2									
...etc.									

Table 6a: Analysis of Resource Requirement versus Allocation – Recurrent

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT			ALLOCATION		
Sector Name		2016/17	2018/19	2019/20	2020/21	2018/19	2019/20	2020/21
Vote and Vote Details	Economic Classification							
xxx1	Gross							
	A.I.A							
	NET							
	Compensation to Employees							
	Transfers							
	Other Recurrent							

Table 6b: Analysis of Resource Requirement versus Allocation – Development

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT			ALLOCATION		
Sector Name		2016/17	2018/19	2019/20	2020/21	2018/19	2019/20	2020/21
Vote and Vote Details	Description							
xxx1	Gross							
	GOK							
	Loans							
	Grants							
	Local A.I.A							

Table 6c: Analysis of Resource Requirement by Sub-Sector – Recurrent

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT			ALLOCATION		
MINISTRY/ DEPARTMENT/ AGENCY		2016/17	2018/19	2019/20	2020/21	2018/19	2019/20	2020/21
Vote and Vote Details	Economic Classification							
xxx1	Gross							
	A.I.A							

	NET							
	Compensation to Employees							
	Transfers							
	Other Recurrent							

Table 6d: Analysis of Resource Requirement by Sub-Sector – Development

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION								
Sector Name		2016/17 Allocation	REQUIREMENT			ALLOCATION		
			2018/19	2019/20	2020/2021	2018/19	2019/20	2020/2021
Vote and Vote Details	Description							
xxx1	Gross							
	GOK							
	Loans							
	Grants							
	Local A.I.A							

Table 7: Analysis of Resource Requirement by Programmes and Sub-Programmes

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2018/19			2019/20			2020/21		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1:									
Sub-Programme 1:									
Sub-Programme 2:									
Repeat as above for Programme 2, 3 etc.:									
TOTAL PROGRAMME.....									
TOTAL VOTE.....									

Table 8: Programme and Sub-Programmes Allocation by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2018/19	2019/20	2020/2021	2018/19	2019/20	2020/2021
PROGRAMME 1:						
Current Expenditure:						
Compensation Of Employees						
Use Of Goods And Services						
Grants And Other Transfers						
Other Recurrent						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Grants To Governmental Agencies						
Other Development						
Repeat as above for Programme 2, 3 etc.:						
TOTAL PROGRAMME.....						
TOTAL VOTE.....						

ANNEX IV

STANDARD FORMAT FOR PRESENTATION OF PROGRAMME BASED BUDGETS (PBB)

VOTE NO:

VOTE TITLE:

A. Vision

B. Mission

C. Strategic Objective;

List all the programmes and their strategic objectives. Please note that each programme must have only one objective which must be linked to the department strategic plans and the CIDP (2013-2018).

Part D. Performance Overview and Back ground for Programmes *(The Performance Overview and Background for selected programmes including; a brief description of Mandate; expenditure trends; major achievements based on planned outputs for the previous funding period; constraints and challenges in implementing the budget: Major services/Outputs expected to be achieved in the MTEF Period 2018/2019-2020/2021).*

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2018/2019-2020/2021

<i>Name of Sub Programme (SP)</i>	<i>Key Outputs (KO)⁴</i>	<i>Key Performance Indicators (PI)⁵</i>	<i>Target (Baseline) 2017/2018</i>	<i>Target 2018/2019</i>	<i>Target 2019/2020</i>	<i>Target 2020/2021</i>
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PROGRAMME 1: (Name of Programme)					
Outcome: (Each programme should have one)					
SP1.1					
SP1.2					
PROGRAMME 2: (Name of Programme)					
Outcome: (Each programme should have one)					
SP2.1					
SP2.2					

Part F. Summary of Expenditure by Programmes, and SU Programmes 2018/2019-2020/2021 (KShs. Millions)

Sub Programme (SP)	Approved Estimates 2017/2016	Actual Expenditure 2017/2016	Baseline Estimates 2016/17	Estimates 2018/19	Projections	
					2019/2020	2020/2021
Programme 1: (State the name of the programme here)¹						
SP 1. 1						
SP 1. 2.						
... N						
Total Expenditure						
Programme 2: (State the name of the programme here)						
SP 2. 1						
SP 2. 2.						
... N						
Total Expenditure						
Total Expenditure of						

1

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.

Outputs are defined as goods and services provided by County government departments. Some examples include: teaching hours delivered, immunizations provided or welfare benefits paid

Performance Indicators relate to the measurement of the degree to which the stated programme objectives were reached

Part G. Summary of Expenditure by Vote and Economic Classification (KShs. Million)

Code	Expenditure Classification	Approved Estimates 2017/18	Estimates 2018/19	Projected Estimates	
				2019/2020	2020/2021
	(1) Current Expenditure				
2100000	Compensation to				
2200000	Use of goods and				
2400000	Interests				
2500000	Subsidies				
2600000	Current Transfers Govt. Agencies				
2700000	Social Benefits				
2800000	Other Expenses				
3100000	Non-Financial Assets				
3200000	Financial Assets				
	(2) Capital Expenditure				
2100000	Compensation to				
2200000	Use of goods and				
2400000	Interests				
2500000	Subsidies				
2600000	Capital Transfers Govt. Agencies				
2700000	Social Benefits				
2800000	Other Expense				
3100000	Non-Financial Assets				
3200000	Financial Assets				
	Total Expenditure of Vote				

Total Current and Capital Expenditure must be equal to the Total Expenditure vote given in tables F, G & H

Part H. Summary of Expenditure by Programme and Economic Classification (KShs. Million)

		Approved Estimates 2017/18	Estimates 2018/19	Projected Estimates	
				2019/2020	2020/2021
	Current				
2100000	Compensation to				
2200000	Use of goods and				
2400000	Interests				
2500000	Subsidies				
2600000	Current Transfers				
2700000	Social Benefits				
2800000	Other Expenses				
3100000	Non-Financial				

3200000	Financial Assets				
	Capital				
2100000	Compensation to				
2200000	Use of goods and				
2400000	Interests				
2500000	Subsidies				
2600000	Capital Transfers				
2700000	Social Benefits				
2800000	Other Expenses				
3100000	Non-Financial				
3200000	Financial Assets				
	(1) Current				
2100000	Compensation to				
2200000	Use of goods and				
2400000	Interests				
2500000	Subsidies				
2600000	Current Transfers				
2700000	Social Benefits				
2800000	Other Expenses				
3100000	Non-Financial				
3200000	Financial Assets				
	(1) Capital				
2100000	Compensation to				
2200000	Use of goods and				
2400000	Interests				
2500000	Subsidies				
2600000	Capital Transfers				
2700000	Social Benefits				
2800000	Other Expenses				

² Repeat as necessary if a Department has more than one programme and/or Sub- Programme

Ensure consistency in all the figures in the Table

ANNEX V: REVISED BOMET COUNTY BUDGET CALENDAR FOR THE FY 2018/2019

	ACTIVITY	RESPONSIBILITY	DEADLINE
1	Performance Review and strategic planning	Treasury	July-Aug 2017
	1.1 develop strategic plans	Das	"
	1.2 prepare Annual Development Plans	"	"
	1.3 Expenditure review	"	"
	1.4 Preparation of annual Work plans	"	
2	Develop and issue MTEF guidelines	Treasury	30th August 2017
3	Launch of sector Working Groups	Treasury	30th August 2017
4	Annual Development Plan submitted to county assembly	Treasury	1st September 2017
5	Determination of Fiscal Framework.	Macro Working Group	15th Sept. 2017
	5.1 Estimation of Resource Envelop	Treasury	"
	5.2 Determination of policy priorities	"	"
	5.3 Preliminary Resource allocation to sectors, Assembly & Sub Counties	"	"
	5.4 Draft County Budget Review and outlook paper (CBROP)	"	20th Sept. 2017
	5.5 Submission and approval by cabinet	"	23rd Sept. 2017
	5.6 Tabling of CBROP TO County Assembly	"	30th Sept 2017
	5.7 Circulate the Approved CBROP to Accounting Officers.	"	5th October 2017
	5.8 Capacity building for MTEF Programme Based Budget	"	10th-14th October 2017
6	Preparation of County Budget Proposals	Line Ministries	
	6.1 Draft Sector Report	Sector Working Group	20th Oct. 2017
	6.2 Submission of Sector Report to County Treasury	Sector Working Group	31st Oct. 2017
	6.3 Review of the proposals	Macro Working Group	24th-28th November 2017
7	Stakeholders/Public participation	Treasury/DAs	November 2017
8	The 2017/2017 Supplementary Budget		
	8.1 Develop and issue guidelines on the 2017/16 Revised Budget	County Treasury	Sept . 2017
	8.2 Submission of supplementary Budget proposals	Das	Oct . 2017
	8.3 Review of the supplementary Budget proposals	County Treasury	Oct . 2017
	8.4 submission of supplementary budget proposals to cabinet	County Treasury	November . 2017
	8.5 submission of supplementary Budget proposals to County Assembly	County Treasury	November . 2017

	ACTIVITY	RESPONSIBILITY	DEADLINE
9	Draft County Fiscal Strategy paper(CFSP)	Macro Working Group	
	9.1 Draft CFSP	Macro Working Group	31st January. 2018
	9.2 Submission of CFSP to cabinet for approval	County Treasury	20th Feb. 2018
	9.3 Submission of CFSP to County Assembly for approval.	County Treasury	28th Feb. 2018
	9.4 Submission of Debt management strategy to County Assembly for approval.	County Treasury	28th Feb. 2018
10	Preparation and approval of final DAs Programme Budgets		
	10.1 Issue final guidelines on preparation of 2018/17 County Budget.	County Treasury	15th March, 2018
	10.2 Submission of Budget proposals to Treasury	Line Ministries	23rd March. 2018
	10.3 Consolidation of the Draft Budget Estimates	County Treasury	10th April 2018
	10.4 Submission of Draft Budget Estimates for county government to County assembly	County Treasury	30th April 2018
	10.5 Review of Draft Budget Estimates by Departmental committee	County Assembly	22nd May 2018
	10.6 Report on the budget and appropriation committee Draft Budget Estimates from County Assembly	County Assembly	24th May 2018
	10.7 Preparation of annual cash flow	County Treasury	15th June 2018
	10.8 Submission of Appropriation Bill to County Assembly	County Treasury	15th June 2018
	10.9 Resolution of county assembly on Estimates and approval	County Treasury	25th June 2018
	Budget Statement	County Treasury	25th June 2018
	Consideration and passage of Appropriation Bill	County Assembly	30th June 2018