

**REPUBLIC OF KENYA**



**COUNTY GOVERNMENT OF BOMET**

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Office of the Executive - Finance

The County Treasury

P.O. Box 19-20400

**BOMET, KENYA**

**COUNTY TREASURY CIRCULAR NO. 1/2016**

**BOMET COUNTY**

**TO:**

All County Executive Members  
**County Government of Bomet**

The Clerk  
**County Assembly of Bomet**

The Chief Executive Officer  
**Bomet Water Company**

The Director  
**Bomet Broadcasting Services**

The Chairman  
County Public Service Board  
**Bomet County**

All Accounting Officers  
**County Government of Bomet**

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# **GUIDELINES FOR THE PREPARATION OF THE 2017/18 – 2019/20 MEDIUM TERM BUDGET**

## **I. INTRODUCTION**

This Circular provides further guidance to departments, sectors and entities for their 2017/18 -2019/20 MTEF Budget Estimates, the key timelines culminating to its submission, budget ceilings for FY 2017/18 and detailed guidelines to Ministries and entities to facilitate the preparation of their detailed budget within these ceilings.

The Circular is therefore intended to:

- i. Reiterate the policy framework underpinning the FY 2017/18 Budget;
- ii. Guide departments on the form and content of the Budget;
- iii. Provide the adjusted sector ceilings;
- iv. Communicate the agreed programmes for 2017/18 - 2018/19;
- v. The timelines for budget submission and finalization;
- vi. Provide a schedule for adoption of programme based budget structure;
- vii. Prescribe supplementary budget preparation guidelines and template; and
- viii. Provide procedure to be followed in public participation

## **II. BACKGROUND**

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

Revenue is projected to be Ksh 6.2 billion. This projection is determined on the basis of current county revenue forecasts and allocations from the National Government. In order to maintain fiscal discipline and ensure macroeconomic stability within the County, efforts have been made to reduce operational cost in certain consumptive areas of expenditure (e.g. domestic travel and catering services)

The 2017/18 MTEF Budget is being prepared against a background of fiscal constraints and increased expenditure pressures. Given the limited resources, Accounting Officers are required to ensure that their priorities are accommodated within the ceiling provided as agreed in the CFSP and any adjustments to align it to the public submissions during the public participation. The Budget will focus on the implementation of the strategies outlined in the County Integrated Development Plan (2013 – 2017) and Vision 2030 and the strategic interventions/flagship projects. These priorities are also outlined in the CFSP. Specifically, the budget intends to achieve the following strategic objectives as stated in the CFSP:

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

### **III. POLICY PRIORITIES FOR 2017/18 MTREF BUDGET**

In preparation of the 2017/18 MTREF budget, the county government will continue to pursue the policy of curtailing unproductive expenditure and redirecting resultant savings to development expenditure. Like the 2016/17 financial year budget, the 2017/18 MTREF budget will undergo scrutiny to reallocate funds from inefficient and non-priority expenditure to priority programmes.

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

All programmes must contribute to poverty reduction, job creation and overall economic growth and development. Given Limited resources and competing needs, the focus of 2017/18 budget shall be:

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

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

#### **IV. SPECIFIC GUIDELINES**

##### **Programme-Performance Based Budgeting (PBB)**

Consistent to the PFM Act 2012 which aims to put more performance orientation in the budget, programme-based budgeting shall be adopted for FY 2017/18 to strengthen linkages between planning , budgeting and outcome, simplify budget presentation and enhance transparency and accountability in the allocation of limited resources.

The FY2016/17 budget was the third to be submitted to assembly in line with the PFM Act 2012. A list of programmes to be implemented during the medium term was agreed upon with sectors in various strategic meetings. A total of 37 programmes were reviewed and approved. The full list of the reviewed programmes and sub-programmes is provided in Annex I of this circular.

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

##### **MTREF Estimates for Foward/Outer Years**

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

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

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

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

- i. Preparation of 2017/18 annual budget for the County;
- ii. Mobilization of resources for funding the budgetary requirements;
- iii. Issuance of circulars and guidelines with respect to financial matters of the county government entities;
- iv. Coordination and implementation of county budget, and;
- v. Reporting regularly to various Government Agencies and County Assembly on the implementation of the budget.

The County Government of Bomet shall adopt the format and structure developed by the National Treasury in the preparation of 2017/18 budget. The County Executive member for Finance is required to submit estimates to the County Assembly for approval by 30th April each year.

### **Source of Funds**

Revenue Officers and Accounting Officers should ensure that all A-I-A revenues due are collected and remitted to Treasury. Each sector is expected to remain within the ceilings for the FY 2017/18.

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

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

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

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

### **Compensation to Employees**

The County Government is committed to implementing an affordable pay policy within the Public Service Sector. It is the policy mandate of the Government therefore to maintain the wage bill at less than **35%** of the allocation over the medium term. In this regard, Accounting Officers are therefore required to ensure that costing of the personnel expenditure is strictly based on the officers in post and, not the approved establishment in order to remove any existing ghost workers. The format for capturing information on personnel is shown on Annex V, while the ceilings for the personnel emoluments are provided in annex II of this circular.

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



## **Use of Goods and Services**

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

## **Provisions for Utilities and Legal Claims**

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

## **Transfers to County Government entities and County Assembly**

In the FY 2017/18, transfers to county entities will be maintained at the nominal values. Any additional requirements for these entities will be reviewed and determined after a thorough scrutiny of their budgets and existing government commitments. Transfers to the County Assembly must adhere to Commission of Revenue Allocations ceilings. Accounting officers are required to submit summarized budgets of the entities within their ambit. The format for submitting budgets of the entities is provided in Annex IV of this circular.

## **Capital expenditures**

The County Government is focusing on development expenditure in order to foster economic growth and reduce cost of doing business in the county. It is expected that departments will adopt a similar stance when preparing their budgets for 2017/18. Departments will also be required to explore ways of increasing funding to their development projects.

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

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

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

### **The FY 2016/17 Flagship Projects**

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

### **Annual Work/ Cash Procurement Plans**

Annual work, cash and procurement plans are essential instruments for timely implementation of planned programmes. To ensure that departments commence implementation of the planned activities with effect from 1st July, 2017, and avoid carry overs to the ensuing financial year, Accounting Officers are required to finalize and submit their annual work, cash and procurement plans to the County Treasury with a copy to the Office of the Governor, by end of May 2017. These documents should be forwarded under the personal signature of the Accounting/Chief Officer after being approved by the respective Executive Member. The format for presentation of cash flow and procurement plan is indicated in Annex III of this Circular.

### **Prioritization of Programmes**

Accounting Officers are required to prioritize carry overs and proposed programmes within the 2016/17 MTREF Budget ceilings. The total ceiling for each department is provided in Annex II of this Circular. In working out the finer details of the 2017/18 MTEF Budget, departments should be guided by the following principles in prioritizing budgetary allocations:

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

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

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

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

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

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

## **V. PUBLIC PARTICIPATION**

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

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

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

## **VI. SUBMISSION AND REVIEW OF BUDGET PROPOSALS**

Accounting Officers should therefore ensure that the budget is officially submitted to the County Treasury by 14th April, 2017 under the personal signature of the Accounting Officer after being approved by the respective Executive.

Departments are asked to consider public views in the budget proposal.

## **VII. SUPPLEMENTARY BUDGET GUIDELINES**

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

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

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

## **COUNTY BUDGET PROCESS AND KEY DATES**

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

- 30<sup>th</sup> August 2016 – Issuing Budget Circular setting out guidelines to be followed by departments and County entities
- 1<sup>st</sup> September 2016 – Submission of County Development Plan to the County Assembly
- 30<sup>th</sup> September 2016 – Submission of County Budget Review and Outlook Paper to County Executive
- 21<sup>st</sup> October 2016 – Submission of County Budget Review and Outlook Paper to the County Assembly
- 28<sup>th</sup> February 2017 – Submission of County Fiscal Strategy Paper to the County Assembly
- 10<sup>th</sup> April 2017 – Deadline for readjustment of Estimates by County departments
- 20<sup>th</sup> April 2017 – Submission of Draft Budget Estimates to the County Assembly
- 15<sup>th</sup> June 2017 – Submission of cash flow projections to the Controller of Budget, the National Treasury and Intergovernmental Budget and Economic Council.

## **CONCLUSION**

Finally, Accounting Officers are required to ensure strict adherence to these guidelines. Please bring the contents of this circular to the attention of all officers working under you including county entities. The specified timelines should strictly be adhered to, in order for the County Treasury to meet the legal deadline of submitting Budget to the County Assembly by April 30th 2017.

HON. DR. PETER KOROS.

CEC-FINANCE

**County Government of Bomet**

**Copy to:** The Governor  
Deputy Governor  
County Secretary  
All Treasury Staff  
County Budget Coordinator (Bomet)  
**County Government of Bomet**

## ANNEXES

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

<p><b>COUNTY EXECUTIVES AND ADMINISTRATION</b></p> <p><b>P1 Executive Services</b> SP1 Overall leadership and policy development</p> <p><b>P2– Infrastructure Development</b></p> <p>SP 1.1 Construction of phase II county headquarters office</p> <p>SP.2.2 Construction of phase II five sub-county offices</p> <p>SP.2. 3 Completion of 16 ward offices</p>	<p><b>AGRIBUSINESS, COOPERATIVES AND MARKETING</b></p> <p><b>P1: Crop Development and Management.</b></p> <p>SP 1.1 Cash Crop Development</p> <p>SP 1.2 Food Security Initiatives</p> <p>SP 1.3 Agricultural Engineering Services</p> <p><b>P2. Agribusiness Development &amp; Marketing</b></p> <p>SP 2.1 Value Addition</p> <p>SP 2.2. Promotion of cooperative movement and training</p> <p>SP 2.3. Marketing Development</p> <p><b>P3: Livestock Management and Development</b></p> <p>SP 3.1. Veterinary Service Development</p> <p>SP 3.2. Disease &amp; Vector Control I.e. Dips</p> <p>SP 3.3. Fisheries and Poultry Development</p> <p>SP 3.4. Hub Development</p> <p>SP 3.5 Livestock Development</p> <p><b>P4 Agricultural Training Centre &amp; Embomos</b></p> <p>SP 4.1. Satellite ATCs</p> <p>SP 4.2. Bomet Tea Agency(Embomos)</p>
<p><b>FINANCE</b></p> <p><b>P1. Financial Management Services</b> SP1.1-Automation of revenue</p>	<p><b>WATER SERVICES</b></p> <p><b>P1: Policy, planning and administrative services</b> SP.1.: Policy, planning and administrative services</p> <p><b>P 2: Water supply infrastructure development</b></p> <p>SP2.1- Development of water supplies</p> <p>SP2.2- BIDP Programmes</p> <p>SP2.3- Support to Bomet Water Company</p> <p>SP2.4-Mapping of water resources</p>

<p><b>LANDS,PUBLIC HEALTH AND ENVIRONMENT</b></p> <p><b>P1. Preventive and Promotive Services</b>  SP1.1- Communicable Diseases Prevention  SP1.2 -Community maternal and child health  SP1.3-Malaria control  SP1.4-Sanitation Programme</p> <p><b>P2: Environment Management and conservation</b>  SP2.1-Overhaul of other infrastructure and civil works  SP2.2- Riparian Protection  SP2.3- Agroforestry  SP2.4- Soil and Water Conservation</p> <p><b>P3 Lands, Policy and Planning</b>  SP3.1- Engineering and Design Plans (GIS)  SP3.2- Lands Acquisition</p> <p><b>P4 Urban Development</b>  SP 4.1- Research and Feasibility studies  SP 4.2-Urban transport infrastructure  SP4.3- Other infrastructure and civil works</p> <p><b>P5: Housing Development</b>  SP 5.1- Maintenance of Building-Residential  SP 5.2- Maintenance of Building –Non Residential</p>	<p><b>EDUCATION AND VOCATIONAL TRAININGS</b></p> <p><b>P1 Policy, Planning and General Administrative services</b>  SP1.1 Mobilization and Awareness  SP 1. 2. Bursaries and Support services</p> <p><b>P2 Early Childhood Development and Education</b>  SP2.1 Construction of ECD Model  SP2.2 Furniture in ECD  SP2.3 Educational Infrastructure</p> <p><b>P3 Technical Vocational Educational and Training</b>  SP3.1 Purchase of Workshop Tools and Equipment  SP3.2 Tuition Support  SP 2.3 Infrastructure Development and Expansion</p>
<p><b>SOCIAL SERVICES</b></p> <p><b>P1.Gender and children services</b>  SP 1.1 Policy development and community sensitizations  SP 1.3 Children Services</p> <p><b>P2: Social protection and services</b>  SP.2. PWDs Support Services</p> <p><b>P3:Culture and library services</b>  SP3.1.Development and promotion of culture  SP3.2.Education and Library Services</p> <p><b>P4:Youth and sports development</b>  SP4.1. Development and Management of Sports</p>	<p><b>ROADS AND PUBLIC WORKS</b></p> <p><b>P1; Roads Construction and Maintenance</b>  SP1.1 –Construction of Roads  SP1.2_Overhaul of Roads</p> <p><b>P2 Bridges and Culverts</b>  SP2.1. Design and Construction of motorized bridges  SP2.2. -Design and construction of foot bridges  SP2.3- Maintenance of Bridges  SP2.4-Culverts installation</p> <p><b>P3. Vehicle Maintenance and Fleet management</b>  SP3.1. Construction and equipping of a modern workshop  SP.2. Acquisition and operationalization of a fleet management system</p>



<p><b>MEDICAL SERVICES</b></p> <p><b>P1: Policy, Planning &amp; General Administrative Services</b></p> <p>SP.1 Health management information system</p> <p><b>P2: Curative Health Services</b></p> <p>SP.2.1 – Infrastructural support to health facilities – for old and upcoming facilities</p> <p>SP.2.2 – Equipping health facilities – biomedical equipment</p>	<p><b>ICT, TRAINING AND INDUSTRY</b></p> <p><b>P1: Tourism Development and Promotion</b></p> <p>SP1.1 Establishment and development of tourist circuits</p> <p>SP1.2 Niche Tourism product development and Diversification</p> <p><b>P2: Energy Development</b></p> <p>SP2.1 Transmission of Electricity</p> <p>SP2.2 Low Cost Energy Service</p> <p><b>P3: Trade Development</b></p> <p>SP.1.1 Support to Joint Loan Boards</p> <p>SP.1.2 Entrepreneurial and Management training</p> <p>SP.1.3 Fair Trade and Consumer protection</p> <p>SP 1.4 Market Research and Survey</p> <p><b>P4: Industrial Development &amp; Investments</b></p> <p>SP3.1 Establishment of Jua Kali sheds in sub-counties</p> <p>SP3.2 –Marketing Value addition and Research</p> <p><b>P5: ICT DEVELOPMENT</b></p> <p>SP 5.1-Development of infrastructure and connectivity</p> <p>SP5.2- Procure and Install Public Service Delivery System</p> <p><b>P6: Capacity Building Programme</b></p> <p>SP6.1- Training Services</p> <p>SP6.2- Infrastructure Development</p> <p>SP6.3- Branding and Promotions</p> <p>SP6.4- Consultancy Services</p> <p>SP6.5- Civic Education and Public Participation</p>
<p><b>ECONOMIC PLANNING AND DEVELOPMENT</b></p> <p><b>P1. Monitoring and Evaluation</b></p> <p>SP1.1 Monitoring Services</p> <p><b>P2. Planning</b></p> <p>SP2.1-Economic Planning</p> <p>SP2.2-Spatial Planning</p> <p>SP2.3-Urban planning</p>	<p><b>COUNTY ASSEMBLY</b></p> <p><b>P1.</b> Legislative services</p> <p><b>P2.</b> Representation and Oversight services</p> <p><b>P3.</b> General administrative and support services for planning</p>

## ANNEX II: DEPARTMENTAL CEILINGS

SPENDING UNITS	PE	O&M	DEVELOPMENT	TOTAL
COUNTY EXECUTIVES	172,207,901	208,167,685	-	380,375,586
PUBLIC SERVICE BOARD	20,314,917	10,778,800	-	31,093,717
ADMINISTRATION	431,574,107	116,767,000	60,000,000	608,341,107
FINANCE	163,466,588	188,745,944	15,356,050	367,568,582
LANDS, PUBLIC HEALTH AND ENVIRONMENT	202,121,596	25,020,353	180,446,638	407,588,587
SOCIAL SERVICES	47,466,330	15,279,361	421,198,000	483,943,691
MEDICAL SERVICES	485,985,241	26,101,325	529,965,936	1,042,052,502
ECONOMIC PLANNING AND DEVELOPMENT	20,996,110	25,406,000	30,000,000	76,402,110
AGRI-BUSINESS, COOPERATIVES& MARKETING	187,644,708	41,686,400	224,541,823	453,872,931
WATER SERVICES	90,495,334	24,819,378	390,000,000	505,314,712
EDUCATION AND VOCATIONAL TRAININGS	208,220,165	19,326,272	308,357,706	535,904,143
ROADS, TRANSPORT AND PUBLIC WORKS	50,249,921	89,467,420	489,777,408	629,494,749
ICT, TRAINING AND INDUSTRY	63,897,398	31,380,920	100,200,000	195,478,318
COUNTY ASSEMBLY	275,100,000	215,476,208	-	490,576,208
<b>TOTAL</b>	<b>2,419,740,317</b>	<b>1,038,423,066</b>	<b>2,749,843,561</b>	<b>6,208,006,944</b>

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

CASHFLOW FORMAT														
CODE	ITEMS	TOTAL BUDGET ESTIMATES2017/18	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June

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

**Procurement plan 2017/18 format**

S/ No	Item/Service code	Item/Service Description	Estimated Unit Cost KES	Unit of Issue	Qty	Procurement Method	Charge Account	Reservations for Target Group %				Margin of Preference for Local Contractors %	Timing of Activities (Quarterly Basic)				
								Youth	Women	PWD	Citizen Contractors		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
1																	
2																	
3																	

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

**ANNEX IV:           FORMAT FOR PRESENTING INFORMATION FOR COUNTY ENTITIES**

**VOTE TITLE** \_\_\_\_\_

**NAME OF THE ENTITY** \_\_\_\_\_

**Summary of the Budget for the MTEF Period 2016/17 – 19/20**

	Budget	Estimates	Projected	
	2016/17	2017/18	2018/19	2019/20
<b>REVENUE</b>				
Internally Generated				
Government Grants				
Of which: Current				
Capital				
Other Sources				
<b>EXPENDITURE</b>				
Current Expenditure				
Of which: Salaries & Wages				
Other Exp				
<b>Capital Expenditure</b>				

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

**Part A. Vision**

**Part B. Mission**

**Part C: Performance Overview and Background for Programmes**

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

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

**PartD: Programme objectives/Overall Outcome**

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

**PART E: Summary of Expenditure by Programme, 2016/17 – 2017/18 (KShs.)**

**Department**

Programme	Supplementary Estimates 2016/17	Estimates 2017/18	Justification
<b>Programme 1()</b>			
SP1.1			
SP1.2			
SP1.3			
SP1.4			
<b>Total Expenditure of Programme 1</b>			
<b>Programme 2()</b>			

SP2.1			
SP2.2			
<b>Total Expenditure of Programme 2</b>			

<b>Programme 3()</b>			
SP3.1			
SP3.2			
<b>Total Expenditure of Programme 3</b>			

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

	Approved Est.	Estimates	Projected Estimates	
	2016/17	2017/18	2018/19	2019/20
<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 Heads and Items under Which Votes Will Be Accounted For By Ministries & Departments**

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

**Part H: Details of Staff Establishment by Organization Structure**

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2016/17		ACTUAL 2016/17	2017/18	2018/19	2019/20
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION				

**Part I: Summary of the Programme Outputs and Performance Indicators**

Programme	Sub-Programme	Output	Performance Indicators