

**REPUBLIC OF KENYA**



**BARINGO COUNTY GOVERNMENT  
COUNTY TREASURY AND ECONOMIC PLANNING**

**TREASURY CIRCULAR NO. BCG/CT/BUDGET/05/VOL.1/79**

**TO:  
COUNTY EXECUTIVE COMMITTEE MEMBERS  
COUNTY SECRETARY  
CLERK TO COUNTY ASSEMBLY  
ALL ACCOUNTING OFFICERS  
TOWN ADMINISTRATORS**

**BUDGET PREPARATION GUIDELINES FOR THE MEDIUM-TERM EXPENDITURE  
FRAMEWORK (MTEF) PERIOD 2021/22-2023/24**

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**I. Purpose**

1. The purpose of this Budget Circular is to inform and guide departments and County Government Entities on the preparation of Medium-Term Budget for 2021/22-2023/24 MTEF period and the key dates for its delivery. The circular is issued in accordance to section 128(2) of the Public Finance Management Act No. 18 of 2012 and shall apply to all Departments and Entities.

**II. Context of 2021/22 Budget Preparation**

2. The budget is being prepared at a very trying moment in the global economy due to the COVID-19 global pandemic. Kenya's economy will experience a large negative impact. According to World Bank April 2020 Economic Outlook, Kenya's economy had decelerated even before being affected by the novel coronavirus. The real GDP growth in 2019 was about 5.4%, down from 6.3 percent in 2018. The COVID-19 shock is expected to further reduce growth in 2020 with large impacts on services (transport, retail trade, tourism, events, leisure, etc.), industry (manufacturing and construction), and agriculture. The health system is facing an unprecedented challenge to contain the spread of COVID-19. The measures taken to slow down the rate of infection, namely home confinement, travel restrictions, the closure of schools and entertainment spots, the suspension of public gatherings and conferences, and a nightly curfew, has affected both production and consumption across the economy.
3. Nevertheless, the 2020/21-2022/23 MTEF budget will continue focusing on containing

covid19 infections, supporting the infected while striving to stimulate growth through economic stimulus programmes to sustain and protect livelihoods of the poor and the most vulnerable members of the society, create jobs, reduce poverty, enhance food security. Emphasis will be given to:

- Containing and limiting COVID19 infections through promotion of primary health, contact-tracing and case management.
  - Developing key health infrastructure facilities for the infected persons
  - Maintenance of a stable socio-economic environment and creating an enabling environment for business;
  - Development of key infrastructure facilities and public works countywide to stimulate growth, create employment and reduce poverty; Promotion of equitable and social development for stability;
  - Environment management and food security;
  - Enhancing governance, transparency and accountability in the delivery of public goods and service; and
  - Focusing on key high impact flagship projects.
4. It is therefore crucial for Sector Working Groups to ensure that they only consider proposals for funding which are aimed at supporting these objectives being County and National Government's priority policies as outlined in the Governor's manifesto, County Integrated Development Plan (CIDP), Sector plans, Annual Development Plans (ADP), The Big Four Agenda and Third Medium Term Plan towards realization of Vision2030.
5. I wish to assure all parties that, sector proposal priorities agreed will be funded subject to the limitation of the resource kitty. It is therefore expected that you will have to work on complying with the priorities agreed within the sectors. More weight should be put on completion of ongoing programmes. The county government will continue with its prudent approach to budgeting through expenditure rationalization and optimal resource allocation as a measure of realizing quicker economic-social growth and development.

### **Ongoing Projects**

6. From 2013/14 Financial Year, a number of projects were initiated and some of them had their allocated funds reduced or removed altogether in the supplementary budgets to fund increases in personal emoluments following Salaries and Remuneration Commission (SRC) guideline and health workers Collective Bargain Agreement (CBA). Consequently, the projects were considered for completion in financial year 2019/2020 and 2020/2021. The prioritized projects/programmes were meant to stimulate the county's growth and improve the living standards of the residents. More, focus should be given to the completion of ongoing projects and programs to make them fully functional hence providing the much-needed services and benefits.

7. The overall objective of PER and CBROP is to inform the budget process by providing an in-depth analysis of budget performance in the past period which guide future budget decisions. Ideally, this process is supposed to be a critical self-assessment of each department to analyze own challenges, weakness and success and then use that information to chart the way forward.
8. As you are aware, we have not been undertaking Departmental Public Expenditure Reviews (DPERs) on annual basis and by a large extent should have assisted departments to formulate more credible budgets. DPERs are meant to provide budgetary preparation by providing key information necessary for formulation of budgets on a timely basis.
9. In view of the above, and the need to enforce consistency between the budget and forward years, it has become necessary to have the PER, DPER and the launch of Sector Working Groups undertaken after every three financial years.
10. Heads of departments and Accounting Officers should note that after the launch of the Sector Working Groups, the 2020/2021 budget process will commence immediately with the undertaking of CBROP and Departmental Public Expenditure Reviews. Each Department Entity will be expected to undertake detailed appraisal of the composition, allocation and utilization of previous allocation of expenditure. Detailed guidelines for undertaking Departmental Public Expenditure Review (DPER) are provided in Annex IV of this circular.

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

11. The county government will continue to entrench Programme/Performance Based Budgeting (PBB) in budget process so as to guarantee long term objective of efficiency and effectiveness in public spending. Our desired goal is to have a PBB system which is fully operational as required by Public Finance Management Act no. 18 of 2012.
12. This requires Sectors under the guidance of SWG to develop programmes with activities, outputs and outcomes that they will ultimately defend before the relevant committees of the County Assembly if need arises. We have therefore prepared the ground for full adoption of the Programme/Performance Based Budgeting.
13. Over the last years, the County Government has laid the necessary foundation for full adoption of the Programme Based Budgeting. Indicative Budgets from FY 2015/ 16 to date have provided useful insights for introducing the PBB. In this connection, the 2021/22 Sector Reports will continue to be prepared on the basis of programmes. The department of County Treasury and economic Planning will be providing guidance in the process, including building capacity whenever is necessary. The format for presentation of Programme Based Budgeting is indicated in Annex V.

#### **Prioritization and Allocation of Resources**

14. The county government will continue with its policy of expenditure rationalization with a view to funding only core services and reducing costs through the elimination of duplication and inefficiencies. These decisions will have implications in the budget

ceilings to be provided in the County Budget Review and Outlook Paper (CBROP).

15. In support of the goal of reviving the economy and achieving sustainable growth, it is important that adequate resources are made available to support programmes outlined in the CIDP, Sector Plans and ADP. This therefore calls for establishment of transparent criteria for allocating resources amongst priority programmes.
16. The following criteria will serve as a guide for allocating resources:
  - The absorption of the previous budgets
  - Zero based budgeting
  - Linkage of the programme with CIDP, ADP, Big Four Agenda and Sector Objectives
  - Degree to which a programme addresses core poverty interventions
  - Degree to which the programme is addressing the core mandate of the Sector/Department
  - Expected outputs and outcomes from a programme
  - Linkage with other Programmes
  - Cost effectiveness and sustainability of the programme
  - Other National Government priorities and plans (COVID19 pandemic)

### **Capital Projects / Flagship Projects**

17. Any proposal for additional allocation of resources must indicate resultant increase in the final output of the sector and an increase in its efficiency with the adoption of new technology improvements. The proposed additional or new expenditure will have to be aligned with the sector mandate and should be subject to the available fiscal space and approved by the sector working group which the project falls.
18. The proposed capital projects will have to be evaluated in the context of the following elements:
  - a) Priority for financing projects should be given to those projects that are in full compliance with the County Government regulations and priorities as outlined in the CIDP 2018-2022, ADP and Sector Plans and should fully be justified for financing
  - b) Sectors should indicate how their proposed projects will contribute to economic growth, job creation and increased citizen's welfare.

### **Public Finance Management and the County Assembly Standing Orders**

19. Heads of Departments and Accounting Officers are reminded to adhere to PFM Act 2012 and that they shall be held liable in case of any breach of the law. It is also important to note that they might be called in to appear before the relevant Departmental Committees of the County Assembly to justify their programmes and budgets. In this connection, they are reminded to familiarize themselves with the requirements of the PFM Act 2012 and the County Assembly Standing Orders and comply with them accordingly.

### **Preparation and Submission of Sector Reports**

20. You are reminded that the Sector Working Groups are the only recognized avenue for bidding for resources. It is important to note that, there will be no funding outside the Sector Working Group framework. All relevant departmental actors are therefore required to fully participate in the relevant sectors indicated in Annex II. The composition and terms of reference for Sector Working Groups are as indicated in Annex III.
21. Involvement of the sub-counties, wards and other stakeholders in the MTEF budget process is equally important. Accounting Officers are therefore expected to ensure that Sub-counties priorities are received and incorporated within the departmental budget proposals.
22. Sector Chairpersons are required to ensure that all activities of Sector Working Groups are completed on scheduled timelines, including the draft Sector Reports which should be ready for submission to the Treasury not later than the date indicated in Annex VI.

#### **Public participation and stakeholder involvement**

23. Public participation and involvement of other stakeholders in the MTEF budget process is essential and a constitutional requirement. Sector working groups should identify its critical stakeholders and engage them in programme prioritization. Such engagements should be documented for reference purposes.

#### **Conclusions**

24. Finally, Accounting officers are requested to ensure strict adherence to these guidelines and to bring the contents of this Circular to the attention of All Officers working under them, including the Head of the County Government Entities.

**Richard Rotich (PhD)**

**CECM-Finance and Economic Planning**

#### **Copy to:**

H.E.The Governor  
H.E.The Deputy Governor  
County Secretary  
Controller of Budget

## ANNEXES

### ANNEX I: BUDGET CALENDAR FOR 2021/2022 FINANCIAL YEAR

The following is the budget calendar for the financial year 2020/2021. Heads of departments are requested to adhere to the deadlines set so as to finalize the budget within the stated timelines.

ACTIVITY	RESPONSIBILITY	DEADLINE
Updating County Development Plan	County Treasury/ Departments	July to September 2020
Submit budget circular	County Treasury/CEC	30/7/2020
Public participation on ADP	County Treasury	17 <sup>th</sup> -21 <sup>st</sup> August 2020
present ADP to CEC for approval	County Treasury	28 <sup>th</sup> August 2020
Departmental expenditure review	Departments	28 <sup>th</sup> August 2020
Submit ADP to County Assembly	County Treasury	1 <sup>st</sup> September 2020
Draft County Budget Review and Outlook Paper (CBROP)	County Treasury	17 <sup>th</sup> September 2020
Finalize CBROP and present to CEC for approval	County Treasury	24 <sup>th</sup> September 2020
Submit CBROP to County Assembly	County Treasury	1 <sup>st</sup> October 2020
Convene Sector working groups (SWG)	County Treasury	5 <sup>th</sup> November 2020
Submit draft sector reports to treasury	Sector Chairpersons	16 <sup>th</sup> December 2020
Hold Sector Hearings	County Treasury/ SWGs	12 <sup>th</sup> -14 <sup>th</sup> January 2021
Submit final Sector reports to county treasury	SWGs	21 <sup>st</sup> January 2021
Preparation of the CFSP	County Treasury	3 <sup>rd</sup> February 2021
Finalize and circulate Fiscal Strategy Paper (CFSP) to Heads of Departments	County Treasury	10 <sup>th</sup> February 2021
Public participation on CFSP	County Treasury	16 <sup>th</sup> -18 <sup>th</sup> February 2021
Submission of CFSP to CEC for review and approval by CECs	CECs	23 <sup>rd</sup> February, 2021
Submission of CFSP to County Assembly	County Treasury	26 <sup>th</sup> February, 2021
Departments Finalize itemized budget and programme in line with CFSP	Heads of Departments	6 <sup>th</sup> April, 2021
Review and finalize the departments itemized and program draft budget estimates	County Treasury/departments	15 <sup>th</sup> April 2021
Submit budget estimates to CEC for approval	CEC Finance	21 <sup>st</sup> April 2021
Submit budget estimates and the appropriation bill to County Assembly	CEC Finance	30 <sup>th</sup> April 2021
Publicize the budget estimates	County Treasury	By 13 <sup>th</sup> May 2021
Budget Statement	County Treasury	24 <sup>th</sup> June, 2021
County Assembly approves the budget and passes appropriation bill	County Assembly Clerk	By 30 <sup>th</sup> June 2021

## Annex II: Composition of Sector Working Groups

SECTOR	VOTE No.	SECTOR COMPOSITION
AGRICULTURE AND RURAL DEVELOPMENT		Agriculture
		Livestock Development
		Lands, Housing and Urban development
		Fisheries Development
GENERAL ECONOMICS AND COMMERCIAL AFFAIRS		Co-operative Development
		Trade & Enterprise Development
		Industrialization
ENERGY, INFRASTRUCTURE AND ICT		Infrastructure
		Roads
		Transport
		Energy Access
		Public Works
		ICT
ENVIRONMENT PROTECTION, WATER AND NATURAL RESOURCES		Water and Irrigation
		Tourism
		Mining
		Environment and Natural resources
		Forestry & Wildlife
HEALTH SERVICES		Medical Services
		Public Health
EDUCATION		ECDE
		Vocational Training
PUBLIC ADMINISTRATION		County Assembly
		Office of the Governor
		Office of the Deputy Governor
		Office of the County Secretary
		County Public Service Board
		County Treasury and Economic Planning
Social Protection Culture and Recreation		Youth
		Sports Development
		Social Protection
		Gender, Arts and Culture

### **Annex III: Composition and Terms of Reference for the Sector Working Groups (SWGs)**

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**There shall be Sector Working Groups composed of the following:**

- i. Chairperson chosen by consensus by other Accounting Officers within the SWGs
- ii. Other Stakeholders representing Development partners, Civil Society Organizations and the Private Sector related to SWGs

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

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

#### **Roles and Responsibilities of Sector Conveners and Co-conveners**

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

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

**ANNEX IV: REPORT FOR DEPARTMENTAL PUBLIC EXPENDITURE REVIEW**

**Theme:**

*Fast track and operationalize projects for socio-economic development and service delivery*

**Executive Summary**

Under this section departments/agencies 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 current financial year as stated above; state any challenges which may hinder effectiveness of expenditure reviews; show the link between the expenditure review and achievement.

**2. The Department Programmes**

This section should state Mission and Vision of the departments: discuss the vision and mission of the department in relation to its mandate; review the programs 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 flagship projects as provided in the CIDP 2018-2022, MTP & Vision2030.

**2.1 ExpenditurePerformance**

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/SubProgra	IntendedOutput	OutputAchieved	Remarks
ProgrammeName:.....			
ProgrammeOutcome:.....			
Sub- Programme1:			
Sub-			



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

	Approved Estimates			Actual Expenditures		
	2017/1	2018/1	2019/2	2017/1	2018/1	2019/2
<b>1. Recurrent Budget</b>						
Compensation to Employees						
Use of Goods and Services						
Grants, Transfers and Subsidies						
Acquisition of Non-						
<b>Total Recurrent Budget</b>						
<b>2. Development Budget</b>						
Compensation to Employees						
Use of Goods and Services						
Grants, Transfers and Subsidies						
Acquisition of Non-						
<b>Total Development Budget</b>						
<b>Total Expenditures</b>						

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

	Approved Estimates			Actual Expenditures		
	2017/1 8	2018/1 9	2019/2 0	2017/1 8	2018/1 9	2019/2 0
Programme Name						
Sub Programme 1						
<b>1. Recurrent Budget</b>						
Compensation to Employees						
Use of Goods and Services						
Grants, Transfers and Subsidies						
Acquisition of Non-Financial Assets						
<b>2. Development Budget</b>						
Compensation to Employees						
Use of Goods and Services						
Grants, Transfers and Subsidies						
Acquisition of Non-Financial Assets						
<b>Total Expenditures</b>						

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

**Table2.4:Expenditure by Sub-Vote or By Functional Units (Kshs Million)**

	ApprovedEstimates			actual expenditures		
	2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
<b>1.RecurrentBudget</b>						
Sub-Vote1						
Sub-Vote2						
Sub-Vote3						
..Sub-Voten						
TotalRecurrent						
<b>2.DevelopmentBudget</b>						
Sub-Vote1						
Sub-Vote2						
Sub-Vote3						
..Sub-Voten						
TotalDevelopment						
<b>3TotalBudget</b>						

**Sourcesof finances**

**Table2.5: Sources of Finances(Kshs Million)**

	Approved Estimates			Actual Receipts		
	2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
GOK						
RecurrentA-in-A						
Donor						
Revenue						
Loan						
Grant						
AIA						
Loan						
Grant						
Others-Specify						
Total						

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

### 2.3 Analysis of Pending Bills

Analyze the trends in stock of pending bills according to type (recurrent and development)

Provide the nature of pending bills e.g. utility, personal claim etc.

Analyze the stock in pending bills as a proportion of total ministry expenditure over the period of review.

Discuss any measures undertaken or proposed to settle these pending bills.

**Table 2.7: Summary of Pending Bills by nature and type (Kshs Million)**

Type/nature	Due to lack of liquidity			Due to lack of provision		
	2017/18	2018/19	2019/20	2017/18	2018/19	2019/20
<b>1.Recurrent</b>						
Utility						
Telephone						
Electricity						
Water						
Personal Claims						
Others-Specify						
<b>2.Development</b>						
Utility						
Telephone						
Electricity						
Water						
Personal Claims						
Others-Specify						
<b>Total Pending Bills</b>						

### **3. Human Resources Development and Capacity Building**

- i. Discuss key personnel changes over the past 3 years and how it has affected the performance of the County
- ii. State any constraints to service delivery
- iii. Describe efforts being undertaken to combat COVID19, HIV/AIDS, disability and gender mainstreaming issues in the County
- iv. Review implementation of the previous training needs assessment undertaken and its impact on service delivery

### **4. Work Plan for Implementation of Recommendations of 2018 DPER**

In this section, provide a work plan for implementation of the proposed recommendations of the 2018 DPER

### **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 implementation of the budget in terms of efficiency, effectiveness, timeliness and target for better service delivery

## ANNEX V: STANDARD FORMAT FOR PRESENTATION OF PROGRAMME BASED BUDGETS

### VOTE:

A. Vision

B. Mission

C. Context and Strategy for Budget Intervention;

*This section should briefly explain the overall goal of each sub-sector and the context within which the budget is required*

D. Programmes and their Objectives (*List all the programmes and their objectives*)  
Please note that each programme must have only one objective

E. Summary of Expenditure by Programmes, 2019/20– 2022/23 (Kshs Millions)

SubProgram me (SP	Approve d Estimate	Estimates 2020/21	ProjectedEstimates	
			2021/22	2022/2023
<b>Programme1:(State the name of the programme here)</b>				
SP 1. 1				
SP 1. 2.				
...N				
<b>TotalExpenditur e</b>				
<b>Programme2:(State the name of the programme here)</b>				
SP 2. 1				
SP 2. 2.				
...N				
<b>TotalExpenditur e</b>				
<b>TotalExpenditu re ofVote-----</b>				

F. Summary of Expenditure by Economic Classification (Kshs Million)

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

Expenditure Classification	Approved Estimates 2020/2021	Estimates 2021/22	Projected Estimates	
			2022/23	2023/2024
<b>(1) Current Expenditure</b>				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
<b>(2) Capital Expenditure</b>				
Acquisition of Non-Financial Assets				
Capital Transfer to Government Agencies				
Other Development				
<b>Total Expenditure of Vote 11</b>				

**G. Summary of Expenditure by Programme and Economic Classification (Kshs Million)**

	Approved Estimates 2020/2021	Estimates 2021/22	Projected Estimates	
			2022/23	2023/2024
<b>Programme 1: (State the name of the programme here)</b>				
<b>Sub-Programme Name.....(Repeat as necessary if a programme has more than one Sub-Programme)</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 Transfer to Govt. Agencies				
Other Development				
Total Expenditure				
<b>Programme 2: (State the name of the programme here)</b>				
<b>Sub-Programme Name.....(Repeat as necessary if a programme has more than one Sub- Programme)</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 Transfer to Govt. Agencies				

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

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**

	Approved Estimates 2020/2021	Estimates 2021/22	Projected Estimates	
			2022/23	2023/20224
OtherDevelopment				
TotalExpenditure				

**H. Summary of the Programme Key Outputs and Performance Indicators**

<i>Name of Sub Programme (SP)</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators (PI)</i>
<i>PROGRAMME1: (Name of Programme)</i>		
<i>Outcome: (Each programme should have one outcome)</i>		
<i>SP1.1</i>		
<i>SP1.2.....SPN</i>		
<i>PROGRAMME2: (Name of Programme)</i>		
<i>Outcome: (Each programme should have one outcome)</i>		
<i>SP2.1</i>		
<i>SP2.2.....SPN</i>		

*Outputs are defined as goods and services provided by Government agencies. 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*

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

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### **TABLE OF CONTENTS**

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

### **EXECUTIVESUMMARY**

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

### **CHAPTERONE:**

#### **1. INTRODUCTION**

- 1.1. Background
- 1.2. SectorVisionandMission
- 1.3. Strategicgoals/ObjectivesoftheSector
- 1.4. Sub-Sectors and their, Mandates
- 1.5. Autonomous and Semi Autonomous Government Agencies
- 1.6. RoleofSectorStakeholders

*(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. PERFORMANCE AND ACHIEVEMENTS OF THE SECTOR DURING THE PERIOD 2017/18–2019/20**

- 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**

#### **3. MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2020/21-2022/23**

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

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<sup>6</sup>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**

### **4. CROSS-SECTOR LINKAGES**

## **CHAPTERFIVE**

### **5. EMERGING ISSUES AND CHALLENGES**

## **CHAPTERSIX**

### **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*

## **CHAPTERSIX**

### **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 Ministry X"*