

REPUBLIC OF KENYA



BARINGO COUNTY GOVERNMENT COUNTY TREASURY AND ECONOMIC PLANNING

TREASURY CIRCULAR NO. BCG/CT/BUDGET/05/VOL.1/78

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

BUDGET PREPARATION GUIDELINES FOR THE MEDIUM-TERM EXPENDITURE FRAMEWORK (MTEF) PERIOD 2022/23-2024/25

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 2022/23-2024/25 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 2023/24 Budget Preparation

2. Following the emergence of COVID-19 as a global pandemic and a near collapse of most economies, the global economy will be experiencing an exceptionally strong but uneven recovery. While a rebound is expected in most economies, full recovery is not assured due to possible future COVID-19 waves, delays in vaccination programmes, increasing debt levels and rising inflationary pressures.

III.

3. The FY 2023/24 budget is being prepared within the context of a weakened global economy. On the domestic scene, economic growth has remained strong and resilient. The economy is

estimated to grow by 6.0 percent in 2018 up from 4.9 percent in 2017 and further to 6.2 percent in 2019. Growth continues to be supported by strong agricultural and manufacturing activities underpinned by favourable weather conditions, strong service sector, stable macroeconomic environment, ongoing public infrastructural investments and sustained business confidence.

4. The IMF report has downgraded global growth to 3.5 percent in 2019 and 3.6 percent in 2020, which is lower than October 2018 projections. However, the sub-Saharan Africa region growth is estimated to have improved from 2.9 per cent in 2017 to 3.0 percent in 2018 and further to 3.5 percent in 2019 due to improved commodity prices and capital markets access. Growth in 2020 for sub-Saharan region is projected at 3.7 per cent.
5. The 2022/23-2024/25 MTEF budget will continue with context of stimulating growth and creating jobs, reducing poverty, enhancing food security and protecting the livelihoods of the poor and the most vulnerable members of our society. Therefore, emphasis will be given to:
 - 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.
6. It is therefore crucial for Sector Working Groups to ensure that they only consider proposals for funding which are aimed at supporting these objectives and County 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 Fourth Medium Term Plan towards realization of Vision2030.
7. I wish to remind Accounting officers that, sector proposal priorities agreed will be funded. 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

8. From 2013/14 Financial Year to date, the county government initiated several projects some of which are still ongoing or have stalled at some stage for one reason or another. The prioritized projects/programmes were meant stimulate the county's growth and improve the living standards of the residents. Sectors are required to fully plan and allocate resources for completion of such programmes within the sector ceiling. 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.

Public Expenditure Review (PER) and County Budget and Review Outlook Paper (CBROP)

9. 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 to inform 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.
10. 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.
11. 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.
12. Accounting Officers should note that after the launch of the Sector Working Groups, the 2023/2024 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)

13. 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.
14. This requires sector 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.
15. 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 2023/24 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

16. 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).
17. 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.
18. 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 plans

Capital Projects / Flagship Projects

19. 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.
20. 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, 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

21. 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

22. Accounting Officers 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. Departments 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.
23. 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.
24. 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

25. 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

26. 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.

Hon.Dr.Richard Rotich

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 2023/2024 FINANCIAL YEAR

The following is the budget calendar for the financial year 2023/2024. 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 2022
Submit budget circular	County Treasury/CEC	By July 2022
Public participation on ADP	County Treasury	17 th –21 st August 2022
present ADP to CEC for approval	County Treasury	28 th August 2022
Departmental expenditure review	Departments	28 th August 2022
Submit ADP to County Assembly	County Treasury	1 st September 2022
Draft County Budget Review and Outlook Paper (CBROP)	County Treasury	17 th September 2022
Finalize CBROP and present to CEC for approval	County Treasury	24 th September 2022
Submit CBROP to county assembly	County Treasury	1 st October 2022
Convene Sector working groups (SWG)	County Treasury	5 th November 2 022
Submit draft sector reports to treasury	Sector Chairpersons	16 th December 2022
Hold Sector Hearings	County treasury/ SWGs	12 th -14 th January 2023
Submit final Sector reports to county treasury	SWGs	21 st January 2023
Preparation of the CFSP	County Treasury	3 rd February 2023
Finalize and circulate Fiscal Strategy paper (CFSP) to Heads of Departments	County Treasury	10 th February 2023
Public participation on CFSP	County Treasury	16 th –18 th February 2023
Submission of CFSP CEC for review and approval CECs	CECs	23 rd February, 2023
Submission of CFSP to county Assembly	County Treasury	26 th February, 2023
Departments Finalize itemized budget and programme in line with CFSP	Heads of Departments	6 th April, 2023
Review and finalize the departments itemized and program draft budget estimates	County Treasury/departments	15 th April 2023
Submit budget estimates to CEC for approval	CEC Finance	21 st April 2023
Submit budget estimates and the appropriation bill to County Assembly	CEC Finance	30 th April 2023
Publicize the budget estimates	County Treasury	By 13 th May 2023
Budget Statement	County Treasury	24 th June, 2023
County Assembly approves the budget and passes appropriation bill	County Assembly Clerk	By 30 th June 2023

AnnexII:CompositionofSectorWorkingGroups

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)

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 Groups 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 Treasury 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

ANNEXIV:REPORT FORMATFORDEPARTMENTAL PUBLICEXPENDITURE REVIEW

Theme:

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

ExecutiveSummary

Underthissectiondepartments/agenciesarerequiredtoprovideabriefsummaryof thekey issuesinthereport.Itshouldhighlightthemajorissuesdiscussed ineachsectionofthe report.

1. Introduction

Thissectionsoulddiscusstheoverallobjectiveofundertaking expenditurereview;showthe linkbetweentheexpenditure review andthethemeofcurrent financial year asstatedabove;stateany challengeswhichmay hindereffectivenessofexpenditure reviews;showthelinkbetweenthe expenditurereviewandachievement.

2. TheDepartmentProgrammes

ThissectionsouldstateMission andVisionofthedepartments: discusssthevisionandmissionofthe department inrelationtoitsmandate;reviewtheprogrammesinrelationtoitsmandate andtheVisionasstatedabove;reviewtheexpenditures ofthedepartment inrelationtothe programmesandthemandateofthedepartment,reviewtheperformanceoftheprogrammes ofthe department inrelationtotheflagshipprojectsasprovided intheCIDP, MTP&Vision2030.

2.1 ExpenditurePerformance

Indicate broad outputs in relation to the intended output in the previous financial years. The review should be summarizedasprovidedintheformatbelow

Programme/SubProgramme	IntendedOutput (Targets)	OutputAchieved (Actual)	Remarks
ProgrammeName:.....			
ProgrammeOutcome:.....			
Sub-Programme1:			
Sub-Programme2:			
e.t.c.			

Table 2.2: Analysis of Expenditures by Economic Classification

	Approved Estimates			Actual Expenditures		
	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
1. Recurrent Budget						
Compensation to Employees						
Use of Goods and Services						
Grants, Transfers and Subsidies						
Acquisition of Non-Financial Assets						
Total Recurrent Budget						
2. Development Budget						
Compensation to Employees						
Use of Goods and Services						
Grants, Transfers and Subsidies						
Acquisition of Non-Financial Assets						
Total Development Budget						
Total Expenditures						

Table 2.3 Analysis of Expenditures by Programmes and Sub Programmes

	Approved Estimates			Actual Expenditures		
	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
Programme Name						
Sub Programme 1						
1. Recurrent Budget						
Compensation to Employees						
Use of Goods and Services						
Grants, Transfers and Subsidies						
Acquisition of Non-Financial Assets						
2. Development Budget						
Compensation to Employees						
Use of Goods and Services						
Grants, Transfers and Subsidies						
Acquisition of Non-Financial Assets						
Total Expenditures						

NB/Repeat the above for all subprogrammes of each programme

Table2.4:ExpenditurebySub-VoteorBy FunctionalUnits(KShs.Million)

	ApprovedEstimates			actual expenditures		
	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
1.RecurrentBudget						
Sub-Vote1						
Sub-Vote2						
Sub-Vote3						
..Sub-Voten						
TotalRecurrent						
2.DevelopmentBudget						
Sub-Vote1						
Sub-Vote2						
Sub-Vote3						
..Sub-Voten						
TotalDevelopment						
3TotalBudget						

Sourcesof finances**Table2.5:Sourcesof Finances(KShs.Million)**

	ApprovedEstimates			ActualReceipts		
	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
GOK						
RecurrentA-in-A						
Donor						
Revenue						
Loan						
Grant						
AIA						
Loan						
Grant						
Others-Specify						
Total						

Clearlystatethereasonsfordivergencesbetween budgetandtheactualreceipts

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		
	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
1. Recurrent						
Utility						
Telephone						
Electricity						
Water						
Personal Claims						
Others-Specify						
2. Development						
Utility						
Telephone						
Electricity						
Water						
Personal Claims						
Others-Specify						
Total Pending Bills						

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 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 2017 DPER

In this section, provide a work plan for implementation of the proposed recommendations of the 2017 DPER

5. Challenges

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

ANNEXV. 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)

Sub Programme (SP)	Approved Estimates 2019/20	Estimates 2020/21	Projected Estimates	
			2021/22	2022/2023
Programme 1: (State the name of the programme here)				
SP 1. 1				
SP 1. 2.				
...N				
Total Expenditure				
Programme 2: (State the name of the programme here)				
SP 2. 1				
SP 2. 2.				
...N				
Total Expenditure				
Total Expenditure of Vote-----				

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 2019/201181	Estimates 2020/21	Projected Estimates	
			2021/22	2022/2023
(1) Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
(2) Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfer to Government Agencies				
Other Development				
Total Expenditure of Vote 11				

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

	Approved Estimates 2019/201181	Estimates 2020/21	Projected Estimates	
			2021/22	2021/22
Programme 1: (State the name of the programme here)				
Sub-Programme Name.....(Repeat as necessary if a programme has more than one Sub-Programme)				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfer to Govt. Agencies				
Other Development				
Total Expenditure				
Programme 2: (State the name of the programme here)				
Sub-Programme Name.....(Repeat as necessary if a programme has more than one Sub-Programme)				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfer to Govt. Agencies				

The total current expenditure and capital expenditure must be equal to 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 2019/201181	Estimates 2020/21	Projected Estimates	
			2021/22	2021/22
Other Development				
Total Expenditure				

H. Summary of the Programme Key Outputs and Performance Indicators

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

ANNEXVI:SECTORWORKINGGROUPREPORTFORMAT

TABLEOFCONTENTS

(PleaseensurethatHeadingsandSubheadingsareidenticaltothoseinthereport)

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(Restateconclusionsforeachsectionandsummarizfindingsandrecommendationsunderthis section)

CHAPTERONE:

1. INTRODUCTION

- 1.1. Background
- 1.2. SectorVisionandMission
- 1.3. Strategicgoals/ObjectivesoftheSector
- 1.4. Sub–Sectorsandtheir,Mandates
- 1.5. AutonomousandSemiAutonomousGovernmentAgencies
- 1.6. RoleofSectorStakeholders

(Theintroductionshouldbrieflydescribecontext;identifygeneralsubject;describetheproblem orissuetobereportedon;definethespecificobjectiveforthereport;outlinethescopeof the report;andcommentonanylimitationsof thereport)

CHAPTERTWO

2. PERFORMANCEANDACHIEVEMENTSOFTHESECTORDURINGTHE PERIOD2016/17–2018/19

- 2.1. PerformanceofProgrammes
- 2.2. KeyindicatorsofSector andSub-SectorPerformance
- 2.3. ExpenditureAnalysis
 - 2.3.1. Analysisof recurrentexpenditure
 - 2.3.2. Analysisof DevelopmentExpenditure
 - 2.3.3. AnalysisofExternallyFundedProgrammes
- 2.4. ReviewofPendingBills
 - 2.4.1. RecurrentPendingBills
 - 2.4.2. DevelopmentPendingBills

CHAPTERTHREE

3. MEDIUMTERMPRIORITIESANDFINANCIALPLANFORTHEMTEFPERIOD 2020/21-2022/23

- 3.1. PrioritizationofProgrammesandSub-Programmes
 - 3.1.1. ProgrammesandtheirObjectives

⁶Chapters1–5shouldformthemainbodyofthereportand shouldbedividedintologicalsectionsandsubsections, usingappropriateheadingsandnumbering. Itspurposeistoexplaintheconclusions andtojustifytherecommendations

- 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

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 oriented, 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 reader to this information, as in "Appendix A provides an overview of the Budget of Ministry X".