

COUNTY GOVERNMENT OF KIRINYAGA



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31st August, 2021

INTERNAL MEMO

FROM: C.E.C.M. – FINANCE & ECONOMIC PLANNING

**TO: THE COUNTY SECRETARY
ALL COUNTY EXECUTIVE COMMITTEE MEMBERS
THE CLERK – COUNTY ASSEMBLY OF KIRINYAGA
ALL CHIEF OFFICERS
C.E.O. - KIDA
ALL DIRECTORS/HEAD OF DEPARTMENT**

REF: CGK/CEC/FIN/BUDGET/2021-22/VOL.11/40

DATE: 31ST AUGUST, 2021

**SUBJECT: GUIDELINES FOR THE PREPARATION OF THE MEDIUM
TERM BUDGET FOR THE PERIOD 2022/23-2024/25**

INTRODUCTION

Section 128 of the Public Finance Management Act 2012 states as follows:

- (1) The County Executive Committee Member for Finance shall manage the budget process for the County.*
- (2) Not later than the 30th August in each year, the County Executive Member for Finance shall issue a circular setting out guidelines to be followed by all of the County Government's entities in the budget process.*
- (3) The County Executive Committee Member for Finance shall include in the circular—
 - (a) Schedule for preparation of the budget, specifying the key dates by which the various processes are to be completed;**

- (b) The methodology for the review and projection of revenues and expenditures;*
 - (c) Key policy areas and issues to be taken into consideration when preparing the budget;*
 - (d) The procedures to be followed by members of the public who wish to participate in the budget process;*
 - (e) The format in which information and documents relating to the budget are to be submitted;*
 - (f) The information to be in conformity with standard budget classification systems as prescribed by regulations; and*
 - (g) Any other information relevant to the budget process.*
- (4) A County Government entity shall comply with the guidelines and, in particular, shall adhere to the key dates specified in the schedule referred to in subsection (3) (a).*

I. PURPOSE

- 1.** This Circular acts as a notice to County Government Entities regarding the 2022/23 FY Budget preparation calendar. **(See Annex 1).**
- 2.** This Circular provides important guidelines to be followed by all County Government entities on the preparation of the 2022/23 FY Budget. The guidelines are intended to:
 - i. Advise on the policy framework underpinning the Budget for the FY 2022/23-2024/25 MTEF period;
 - ii. Provide guidance on the form and content of Budget proposals for the programs to be funded; and
 - iii. Emphasize the key timelines and requirements during the budget making process.
 - iv. Strict adherence to the **National Treasury Circular No 14/2014** – Communication of guidelines for Programme Based Budgeting (PBB) – Circular issued in accordance with Section 12 (1) (e) PFMA 2012 and **National Treasury Circular No. 8/2021**– Guidelines for the Preparation of the 2022/23 – 2024/25 Medium Term Budget.

II. BACKGROUND

The FY 2022/23 budget is being prepared within the context of strong but uneven economic recovery. In 2021, global growth is projected to improve to 6 percent as compared to a contraction of 3.3 percent in 2020.

On the regional front, Sub-Sahara Africa is projected to expand by 3.4 percent in 2021 from a contraction of 1.9 percent in 2020. The Kenyan economy will be expected to rebound to 6.6 percent in 2021 from an estimated growth of 0.6 percent in 2020.

In Kenya, the negative impact of COVID-19 continues to be felt in the economy. Matters are further complicated by emergence of new COVID-19 variants which could trigger containment measures whose impact could potentially disrupt economic activities.

Within the County, the COVID-19 effects continues to be felt especially in collection of revenue caused by closing of many business activities. The County, however, still enjoys a strong agricultural background, and sustained business confidence.

III. SPECIFIC GUIDELINES

The Following will guide preparation of 2022/23- 2024/2025 Medium-Term Budget Proposals.

The Medium Term budget will focus on economic recovery of the County from the Corona Pandemic through provision of an enabling environment for growth by expanding infrastructure, health provision and empowerment of the county residents.

As we Implement this strategy, the County is aware of the continued limited fiscal space and therefore the budget will strive to strike an appropriate balance between achieving the requisite growth and continued fiscal discipline.

Medium Term Development Plan – CIDP

- 3.** In developing the 2022/23-2024/25 Medium-Term budget proposals, entities will be guided and make reference to:
 - i. The County Integrated Development Plan (2018-2022);
 - ii. The Kirinyaga County Mountain Cities Blueprint (2017-2032); and
 - iii. Kirinyaga County’s Wezesha economic empowerment programme document.

Additionally entities will need to make reference to and align their priorities to the National Governments’:

- i. Vision 2030 blueprint and in specific the Medium Term Plan III; and
- ii. The ‘Big Four Agenda’ and the four strategic areas of: Food and Nutrition security to all Kenyans; Universal Health Coverage; Value addition and raise the manufacturing sectors’ of GDP to 15 %; and Provision of Affordable housing.

Take note that all development plans & planning framework documents are available at the county director economic planning office / library – Kerugoya

Revenues & Expenditures Review and Projections

4. Own Source Revenue (OSR) target has been held at average of Kshs. 480 Million in Medium Term Period of FY's 2017/28- 2020/21 and consequently this will be pegged at the same level in the coming Financial Year.

5. The equitable share from the National Government increased by Kshs 955 Million in the FY 2021/2022 due to the passage of Third revenue sharing formula by the Parliament. This in turn has pushed the average equitable share to 4.4 Billion from Kshs. 4.27 Billion and it is projected that the equitable share will hold at the 5 Billion level for the coming period.

The County also forecasts that it will receive revenues as conditional grants from both the National Government, National level agencies and other development partners.

Revenue projections for the FY 2022/2023 are as follows;

	KShs.
Equitable share from National Government	5,100,000,000
Revenue from Local Sources	<u>485,000,000</u>
Total	5,585,000,000

Points to note on revenues and expenditures

- i. Accounting Officers should take note of their Departmental revenue targets; this will enhance facilitation of the Revenue Section to optimize on revenue collection.
- ii. Recurrent expenditure should not exceed 70% of the County's budget.
- iii. Accounting Officers are informed that mobilization of external resources for programs and projects should be done through the County Treasury. Where financing agreements have been concluded and signed, Accounting Officers should ensure that counterpart funding is provided where it is required in accordance with the agreements.

Departmental Working Groups

6. Accounting Officers should note of the Functions of County Government and Devolved Functions of County Government as per **Legal Notices No 16 & 150 of 2013**. This is consistent with the County best practice and is intended to facilitate the implementation of the new Standard Chart of Accounts (SCOA) and Program Based Budgeting (PBB). The composition of Departments is provided in Annex 2 of this Circular.

- 7.** Departmental Working Groups (DWGs) shall be responsible for reviewing sector performance, formulating individual department budget proposals, developing departmental policies and approval of programs. DWGs shall comprise of the following:
 - i. Chairperson –Accounting Officer
 - ii. Department Convener - Appointed by the County Treasury;
 - iii. Technical Working Group – Appointed by the departments;
 - iv. A DWG Secretariat – Appointed by the Accounting Officer in the department to assist the Chairperson in coordinating the activities of DWG;
 - v. Representatives from the Development Partners; and
 - vi. Representatives from Civil Society and Community Based Organizations.

- 8.** Specifically, the terms of reference for DWGs shall be to:
 - i. Review Departmental objectives and strategies in line with the overall goals outlined in the Vision 2030, CIDP & Medium Term Development Plan (2018 – 2022), and the Constitution of Kenya;
 - ii. Review Departmental Budget performance in line with set sector objectives and intended targets;
 - iii. Identify the programs and the necessary policy, legal and institutional reforms required;
 - iv. Analyze cost implications of the proposed policies programs, and projects for the MTEF period;
 - v. Prioritize Sector Programs and allocate resources appropriately within the approved planning framework (CIDP, ADP, CFSP) in accordance with agreed criteria and justification;
 - vi. Identify projects to be funded under Public Private Partnerships (PPP); and
 - vii. Coordinate activities leading to the development of Department reports and indicative Department Budget Proposals.

- 9.** The Departmental Working Groups (DWGs) are expected to focus on County priorities. Specifically, Departmental Working Groups should ensure that Departments Budget proposals give priority to programs that;
 - a) Contribute to the growth of the economy and raising levels of income;
 - b) Focus on poverty alleviation and increasing job opportunities;
 - c) Communities/Stakeholders have identified and recognized as important through public participation forums; and
 - d) Are sustainable within the projected fiscal framework for the MTEF period.

- 10.** Further, Department Working Groups should ensure that priority is given to the completion of the ongoing/ rollover projects. Where Departments are proposing new projects, they should be prioritized, properly Ocosted and be within the medium term projected budget ceilings.

Performance Reviews

11. Performance evaluation is the process of analyzing and assessing the extent to which a program achieves the identified needs or policy objectives. With the adoption of Program Based Budgeting, Accounting Officers will be required to report on both financial and non-financial program performance. Performance evaluations need to focus on the progress being made towards the achievement of program outcomes.

It is important to note that project monitoring and evaluation need to be done, the Economic Planning Section of the County treasury is tasked to ensure that this is continues to be done in time during the FY 2022/23.

Programme-Based Budget (PBB)

12. Accounting Officers should note that in line with the Public Financial Management Act, 2012, since *the FY 2015/16 and consequent FYs, budgets will be submitted to County Assembly in form of Program Based*. The format for the presentation of PBB is indicated in annex 3 to this Circular.
13. Departments are expected to define programs with clear objectives which are linked to outputs, performance indicators and targets. In designing programs, the structure should match up to the main lines of service delivery in the Departments. Program performance indicators should mainly be indicators of program outputs (services provided) and outcomes (effectiveness).
14. Program performance targets should be specific, measurable, achievable, and realistic and time bound. Targets should be set only for those key performances which are considered reasonably controllable and for which baseline performance has been reliably measured. It is emphasized that each program should be confined within a single Department and all functions should fall within program. Within each Department, internal organizational units (Heads) should also match up to specific sub-program and program.
15. In cases where Departments have more than one program, another program should be created to cater for management and administration overhead costs which cannot be attributed to only one program. The management and administration program should be confined to common services such as general administration, financial services, accounting, internal audit, procurement, planning services, human resource management, ICT services and other related services which are not program specific.
16. In preparing the narrative justification portion of the program budget (context for budget intervention), Departments are required to include a statement of the program's overarching objective, description of the main services (outputs) provided by the program, a brief discussion of

program achievements to date and expected outputs in the medium term.

Prioritization and Allocation of Resources

- 17.** The County Government will continue with the policy of expenditure rationalization with a view to funding only core services and reducing wastage through the elimination of duplication and inefficiencies. The following will serve as a guide for allocation of resources:
- i) Linkage of the program with the Objectives of the Constitution of Kenya, Kirinyaga CIDP (2018-2022), Medium Term Development Plan – (2018 – 2022) of Vision 2030, The Kirinyaga County Mountain Cities Blueprint (2017-2032) and The Wezesha, economic empowerment initiative;
 - ii) Degree to which a program addresses core poverty interventions;
 - iii) Degree to which the program is addressing the core mandate and devolved functions of the Departments;
 - iv) Expected outcomes and outputs of a program;
 - v) Linkage of a program with other cross cutting Departmental programs;
 - vi) Cost effectiveness and sustainability of the program; and
 - vii) Immediate response to the requirements of the implementation of Constitution.
- 18.** Based on the above broad guidelines, each Department is expected to develop and document the criteria for resource allocation. Further, Department Working Groups shall undertake a reprioritization exercise which must address the following:
- a) Identification of: one-off expenditure – This refers to amounts for “one-off” projects or activities where spending was supposed to take place over a defined period say one financial year. This should be excluded when Department Working Groups re-examine the baseline;
 - b) Slow Spending programs – Programs that may not have met implementation targets due to procurement problems, lack of human resources, poor planning and other challenges should be identified. This will guide the Department Working Groups in identifying the source of the low absorption and coming up with ways of mitigating the challenges. Any savings which may be realized due to low absorption may be used to fund other proposals;

- c) Underperforming programs – After undertaking Departmental Performance Review, the baseline examination, supported by a realistic assessment of actual outputs against performance indicators (targets) DWGs should identify possible areas of savings;
- d) Efficiency savings – The efficiency-savings initiative is intended to ensure that funds are directed to service delivery, rather than non-essential spending. Efficiency savings can be achieved by analyzing all possible alternatives for achieving the intended objectives at the minimum cost possible;
- e) Rescheduling of projects or activities – Where implementation of projects or activities has been rescheduled, Departments should provide a detailed explanation for the rescheduling. Departments should also state the savings and financial implications of rescheduling projects and activities; and
- f) Departments whose proposed expenditure and investment programs are to be financed from the Budget Estimates should indicate so and DWGs should ensure that their proposals are accommodated within the respective department ceilings contained in the CFSP. These Departments should be encouraged to participate in the budget making process to ensure their priorities are aligned to the County Governments’ objectives. **In the event of a Supplementary Budget, Accounting Officers must ensure that they update their project schedules accordingly.**

- 19.** Any proposal for additional allocation of resources must indicate a resultant increase in the final output of Department or an increase in its revenue collection and efficiency with the adoption of new technology improvements. The proposed additional or new expenditure will have to be aligned with the Department mandate and should be subject to the available fiscal space.

Capital Projects

- 20.** The Proposed capital projects will have to be evaluated in the context of the following elements:
- (a) Priority for financial projects should be given to those projects that are in full compliance with the Government regulations and priorities as outlined in the Kirinyaga CIDP (2018-2022), Medium Term Development Plan – (2018-2022) of Kenya Vision 2030, and which are fully justified for financing;
 - (b) Departments should indicate how their proposed projects will, among other things, contribute to economic growth, job creation and increased citizens’ welfare; and
 - (c) Sustainability, future recurrent cost, access/availability of other services required for optimal operations and its multiplier effect.

Public/Stakeholder Participation

- 21.** Accounting Officers are reminded that the Departmental Working Groups are the only recognized avenue for bidding for resources. County Treasury will not entertain requests for funding outside the Departmental Working Group process. Departments are therefore required to fully participate in bidding for resources within the department ceilings provided.
- 22.** The public shall channel their views through Public participation forums, representatives in the Kirinyaga County Budget and Economic Forum or other stakeholder groups domiciled in the County.
- 23.** Further, Accounting Officers are reminded that Public participation and involvement of stakeholders in the MTEF budget process is now enshrined in the Constitution. In preparation of the MTEF Budget, each department should be involved in a county-wide consultative process to identify key issues and strategies for consideration. Comprehensive county wide stakeholders' consultation for the purpose of preparing the next MTEF Budget (2022/23) should be held during financial year.
- 24.** Departmental Working Groups are expected to ensure that stakeholders fully participate in the budget making process by inviting them to discuss and make comments on the budget proposals. It is important for Departments to demonstrate/keep record of how stakeholders were involved. Department proposals for FY 2022/23 MTEF budget will be validated in the County public sector hearings.

IV. PREPARATION AND SUBMISSION OF BUDGET PROPOSALS

- 25.** Accounting Officers are reminded that the indicative ceilings of the sectors will be based on the 2022 County Fiscal Strategy Paper (CFSP). However, based on the performance of revenues in the previous years, the Sector ceilings will be reviewed accordingly. This will be communicated in the County Budget Review and Outlook Paper (CBROP) to be released in September, 2021. In this regard, Department Working Groups are urged to reprioritize their planned programs for the medium term. Departmental Working Groups are also urged to make use of the previous department reports while preparing the MTEF budgets.
- 26.** Departmental Chairpersons are urged to ensure that all activities of Departmental Working Groups including the drafting of Department Budget Proposals are completed within scheduled timelines. The Department proposals for FY 2022/23 MTEF budget should be submitted to the County Treasury not later than 10th January 2022.

V. CONCLUSION

- 27.** Finally, Accounting Officers are required 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 Heads of Departments and Sections.

CPA Moses Migwi Maina
C.E.C.M. – FINANCE, ECONOMIC PLANNING & HEAD OF
COUNTY TREASURY
KIRINYAGA COUNTY

ANNEX 1: BUDGET CALENDAR FOR THE FY 2022/23 MTEF BUDGET

	ACTIVITY	RESPONSIBILITY	DEADLINE
1	Develop and issue MTEF guidelines	County Treasury	30th July 21
2	Launch of Sector Working Groups	County Treasury	1st Aug. 21
3	Submit Annual Development Plan	County Treasury	1st Sept. 21
4	Performance Review and Strategic Planning		12th Aug. 21
	4.1 Review and Update of strategic Plans	County Govt. Entities	1-12 th Aug. 21
	4.2 Review of Programme outputs and outcomes	County Govt. Entities	"
	4.3 Expenditure Review	County Govt. Entities	"
	4.4 Progress report on MTP Implementation	County Govt. Entities	"
	4.5 Preparation of annual Plans	County Govt. Entities	"
5	Determination of Fiscal framework		30th Sept. 21
	5.1 Estimation of resource Envelope	County Working Group	15 th -Sep-21
	5.2 Determination of policy priorities	County Working Group	15 th -Sep-21
	5.3 Preliminary resource allocation to Sectors & County Assembly	County Working Group	15 th -Sep-21
	5.4 Submission of Draft County Budget Review and Outlook Paper (CBROP)	County Working Group	15 th -Sep-21
	5.5 Approval of CBROP by Executive Committee	County Working Group	20 th -Sep-21
	5.6 Submit Approved CBROP to County Assembly	County Working Group	30 th -Sep-21
6	Preparation of MTEF Budget Proposals		15th Oct. 21
	6.1 Draft Sector report	Dept. Working group	5-25 th - Sept. 21
	6.2 Convene Public Sector Hearing	County Treasury	6-8 th - Oct. 21
	6.3 Review of the Proposals	County Treasury	12 th - Oct. 21
	6.4 Submission of Departmental report to County treasury	County Govt. Entities	15 th - Oct. 21
7	Draft County Fiscal Strategy Paper (CFSP)		1st Nov. 21
	7.1 Draft CFSP	County Working Group	1 st Nov.21
	7.2 Submission of CFSP to County Executive committee for approval	County Treasury	14 th Nov.21
	7.3 Submission of CFSP to County Assembly for Approval	County Treasury	28 th Nov.21
8	Preparation and Approval of Final County Programme Budget		31st Mar. 22
	8.1 Develop and issue final guidelines on preparation of 2022/23 MTEF budget	County Treasury	17 th Dec. 21
	8.2 Submission of Budget Proposals to County Treasury	County Govt. Entities	10 th Jan. 22
	8.3 Review of the Draft Budget Proposals	County Treasury	17 th Jan. 22
	8.4 Consolidation of the Draft Budget Estimates	County Treasury	21 th Jan 22
	8.5 Consideration and approval of the Draft Budget Estimates	CEC	26 th Jan 22
	8.6 Consolidation of Final Budget Estimates	County Treasury	26 th Jan 22
	8.7 Submission of the Draft Budget Estimates to County Assembly	County Treasury	31 st Jan 22
	8.8 Review of Draft Budget Estimates by County Assembly	County Assembly	22 nd Feb. 22

	8.9 Report on Draft Budget Estimates from County Assembly	County Assembly	24 th Feb 22
	8.10 Consolidation of the Final Budget Estimates	County Treasury	4 th Mar 22
	8.11 Submission of Appropriation Bill to County Assembly	County Treasury	8 th Mar 22
9	Budget Statement	County Treasury	10th Mar 22
	9.1 Consideration and Passage of Appropriation Bill	County Assembly	31 st . Mar 22
	9.2 Submission of Vote on Account to County Assembly(If necessary)	County Treasury	15 th Apr 22

ANNEX 2: COUNTY GOVERNMENT ENTITIES COMPOSITION AND WORKING GROUPS FOR THE 2022/23 MTEF BUDGET

DEPARTMENT	THE FUNCTIONS OF COUNTY GOVERNMENT
1. AGRICULTURE	<ul style="list-style-type: none"> I. Crop and Animal husbandry II. Livestock Development III. Plant and animal disease control IV. Fisheries Development V. Research and Development (Agriculture)
2. ENVIRONMENT AND NATURAL RESOURCES	<ul style="list-style-type: none"> I. Control of air pollution II. Noise pollution III. Public nuisances IV. Outdoor advertising V. Soil and Water Conservation VI. Forestry VII. Research and Development (Environment & Natural Resources)
3. FINANCE AND ECONOMIC PLANNING	<ul style="list-style-type: none"> I. Fiscal Planning II. Revenue mobilization III. Financial Services IV. Research and Development (Finance & Economic Planning)
4. TRADE DEVELOPMENT, COOPERATIVES, TOURISM AND REGULATION	<ul style="list-style-type: none"> I. Markets II. Trade licenses (excluding regulation of professions) III. Fair trading practices IV. Wildlife and Tourism V. Cooperative societies VI. Research and Development (Trade Development, tourism & regulation)
5. TRANSPORT, PUBLIC WORKS AND SERVICES	<ul style="list-style-type: none"> I. County Roads II. Public Transport III. Street Lighting IV. Traffic and Parking V. Storm water management in built-up areas VI. Water and sanitation services VII. Firefighting services and disaster management. VIII. Research and Development (transport, public works and services)
6. HEALTH SERVICES	<ul style="list-style-type: none"> I. Medical Services II. Public Health facilities and pharmacies III. Ambulance services

	<ul style="list-style-type: none"> IV. Promotion of primary health care V. Licensing and control of undertakings that sell food to the public VI. Veterinary services (excluding regulation of the profession) VII. Cemeteries, funeral parlors and crematoria VIII. Refuse removal, refuse dumps and solid waste disposal IX. Licensing of dogs X. Facilities for the accommodation, care and burial of animals XI. Research and Development (Health)
7. EDUCATION AND YOUTH SERVICES	<ul style="list-style-type: none"> I. Pre-Primary Education II. Village Polytechnics III. Home- craft centers IV. Childcare facilities V. Research and Development (Education)
8. CULTURE, SOCIAL SERVICES, GENDER AND SPORTS	<ul style="list-style-type: none"> I. Heritage and Culture II. Gender, Children and Social development. III. Sports and facilities IV. Video shows and hiring V. Libraries VI. Parks, beaches and recreation facilities VII. Cinemas VIII. Liquor licensing IX. Racing X. Betting, casinos and other forms of gambling XI. Control of drugs and pornography XII. Research and Development (culture, social services, gender and sports)
9. PHYSICAL PLANNING AND DEVELOPMENT	<ul style="list-style-type: none"> I. Statistics II. Land surveying and mapping III. Boundaries and fencing IV. Housing V. Electricity, gas reticulation and energy regulation VI. Research and Development (physical planning and development)

<p>10. COUNTY ASSEMBLY</p>	<p>I. Legislation and Oversight Services</p>
<p>11. COUNTY EXECUTIVE</p>	<p>I. Overall County Administration</p> <p>II. Ensuring and coordinating the participation of communities and locations in governance at the local level</p> <p>III. Assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level.</p>
<p>12. COUNTY PUBLIC SERVICE BOARD</p>	<p>I. County human resource management</p>

ANNEX 3: FORMAT FOR PRESENTATION OF PROGRAMME BASED BUDGETS (PBB)

Part A. Vision

Part B. Mission

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

This section is supposed to be a review of MTEF budgets for period 2021/22 – 2022/23 and should briefly discuss the following:

- Ministerial Performance Review including major achievements 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 MTEF period 2021/22-2022/23 (the context within which the budget is required)

Part D: Program Objectives/Overall Outcome

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

Part E: Summary of the Program Outputs and Performance Indicators for FY 2022/23-2024/25

Program	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target(Baseline) 2021/22	Target 2022/23	Target 2023/24	Target 2024/25
Name of Program							
Outcome:							
SP1.1							
SP.2							
...							
SP.N							

Part F: Summary of Expenditure by Programs, 2022/23-2024/2025 (KShs. Million)

Program	Estimates 2021/22	Estimates 2022/23	Projected Estimates	
			2023/24	2024/25
Program 1: (State the name of the program here)¹				
S.P 1. 1				
S.P 1. 2.				
... N				
Total Expenditure of Program 1				
Program 2: (State the name of the program here)				
Sub Program (S.P.)	Estimates 2021/22	Estimates 2022/23	Projected Estimates	
			2023/24	2024/25
S.P 2. 1				
S.P 2. 2.				
... N				
Total Expenditure of Program 2				
Total Expenditure of Vote -----				

Part G. Summary of Expenditure by Vote and Economic Classification² (KShs. Millions)

Expenditure Classification	Estimates 2021/22	Estimates 2022/23	Projected Estimates	
			2023/24	2024/25
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				

¹NB. Repeat as shown in the Table under section “E” above for all Programs. Provide total expenditure for each program and their summation must equal the total expenditure of the vote.

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

Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Government Agencies				
Other Development				
Total Expenditure of Vote				

Part H. Summary of Expenditure by Program, Sub-Program and Economic Classification³ (KShs. Millions)

Expenditure Classification	Estimates 2021/22	Estimates 2022/23	Projected Estimates	
			2023/24	2024/25
Program 1: (State the name of the program here)				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				
Sub-Program 1: (State the name of the Sub-Program here)				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
\ Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				

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

³ The total current and capital expenditure for each program in G, must add up to the total expenditure of the program 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**

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

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

⁴The purpose of the Delivery Unit is to implement the strategic and operational objectives of the Program in relation to the outputs. A delivery unit could be a Directorate, Department, Division or Unit within a Ministry