

REPUBLIC OF KENYA



**THE NATIONAL TREASURY AND ECONOMIC PLANNING
STATE DEPARTMENT FOR ECONOMIC PLANNING**

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REF. TNTEP/SDEP/3/41/(311)

Date: 27th July 2023

The Director General

Kenya National Bureau of Statistics
P.O Box 30266 -00100
Nairobi

The Director General

National Council for Population and Development
P.O BOX 48994-00100
Nairobi

The Chief Executive Officer

The Kenya Institute for Public Policy Research and Analysis
P.O. Box 56445-00200
Nairobi

The Chief Executive Officer

National Government Constituencies Development Fund Board
P.O Box 46682-0100
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The Director General

NEPAD/APRM Kenya Secretariat
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The Director General

Kenya Vision 2030 Delivery Secretariat
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200
7/15
2/10/23

GUIDELINES FOR IMPLEMENTATION OF THE FINANCIAL YEAR 2023/24 AND THE MEDIUM-TERM BUDGET

Attached herewith, please find National Treasury and Planning Circular No **7/2023** dated **21st June 2023** on the above subject. The Circular provides Guidelines to be followed by Ministries, Departments and Agencies (MDAs) when implementing the **FY 2023/24** and the Medium-Term Budget.

You are therefore required to study the contents of the circular and ensure strict adherence to the Budget Guidelines provided therein. Please ensure that the contents of the Circular are also brought to the attention of all those involved in budget preparation and implementation.



Julia W. Ng'ang'a
For: PRINCIPAL SECRETARY

Encl.

Copy to: Principal Secretary
Economic Planning Secretary

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Ref. No: ES 1/03 'U' (2)

21st June, 2023

TREASURY CIRCULAR NO. 7/2023

TO: ALL ACCOUNTING OFFICERS/ PRINCIPAL SECRETARIES

**RE: GUIDELINES FOR IMPLEMENTATION OF THE FINANCIAL
YEAR 2023/24 AND THE MEDIUM-TERM BUDGET**

I. PURPOSE

1. This Circular is issued in accordance to Section 12(2) (k) of the Public Finance Management Act (PFMA), 2012. The Circular provides guidelines on the implementation of the FY2023/24 and the Medium-Term Budget. The Circular shall apply to all Ministries, Departments and Agencies (MDAs), the Judiciary, Parliament, Constitutional Commissions and Independent Offices.
2. County Executive Members for Finance in the County Governments are required to customize and issue implementation guidelines for their respective Counties in line with Section 104 (1) (n) of the Public Finance Management Act (PFMA), 2012.

3. The FY 2023/24 and the Medium Term Budget will focus on the implementation of the Bottom-up Economic Transformation Agenda (BETA). This is geared towards economic turnaround and inclusive growth, and aims to increase investments in at least five sectors envisaged to have the largest impact to the economy as well as on household welfare. These include:

- (i) Agricultural Transformation;
- (ii) Micro, Small and Medium Enterprise (MSME);
- (iii) Housing and Settlement;
- (iv) Healthcare; and
- (v) Digital Superhighway and Creative Industry.

4. To effectively implement the FY2023/24 Budget, Accounting Officers should ensure the following:

- (i) Officers responsible for the Budget Implementation have a clear understanding of the existing laws, regulations and guidelines that govern budget implementation, monitoring and evaluation, auditing, and reporting;
- (ii) Necessary approvals are secured before the commencement of the procurement process to avoid delays;
- (iii) Processing of payments to contractors and suppliers in time upon submission of completion certificates and supply of goods and services;
- (iv) Timely remittance of funds to Semi-Autonomous Government Agencies (SAGAs) as reflected in the approved cash flow plans;
- (v) Timely submission of implementation reports as provided for in the PFMA 2012, PFM Regulations 2015 and Treasury Circulars;

- (vi) Strict adherence to timelines/deadlines in submission of the required periodic reports necessary in decision making;
- (vii) Ineligible expenditures on areas outside the project approval are not incurred;
- (viii) Adequate disclosures of material matters during reporting to avoid audit qualifications;
- (ix) Challenges in documentation and performance reporting are addressed; and
- (x) Priority is given to settlement of pending bills.

II. SPECIFIC GUIDELINES

5. Implementation of the FY2023/24 and the Medium-Term Budget will commence on 1st July 2023. To facilitate smooth implementation of the Budget, all Accounting Officers, including the Heads of Semi-Autonomous Government Agencies (SAGAs) are required to undertake the following:

(i) Constitute Budget Implementation Committees (BICs)

6. Accounting Officers are required to reconstitute Budget Implementation Committees (BICs) by **5th July 2023**. The Committees' key responsibility is to oversee the budget implementation, and regularly advise Accounting Officers on the performance of their respective budgets. The terms of reference of the BICs are indicated in **Annex 1** of this Circular.

(ii) Annual Work Plans

7. Accounting Officers are required to prepare Annual Work Plans to guide implementation of the planned activities and realization of the desired outcomes and outputs. The Annual Work Plans should be aligned to the approved budgets. The format for preparing the Annual Work Plans is provided in **Annex 2** of this Circular.

(iii) Annual Procurement Plans

8. All procurement processes are guided by the Public Procurement & Asset Disposal Act (PPADA), 2015 and the attendant Regulations. The roles and responsibilities of the Accounting Officers of procuring entities are clearly spelt out in Section 44 of the PPADA. Specifically, attention is drawn to the provision of Section 53 (2) of the PPADA, 2015 which requires preparation of a Procurement Plan before the commencement of each financial year. The format for preparing the Procurement Plan is provided in **Annex 3** of this Circular.

(iv) Cash Flow Projections

9. Accounting Officers are required to prepare Cash Flow Plans aligned to the expected timelines for implementation of the planned activities. These must be consistent with the approved Budgets for the FY 2023/24 and the Medium Term, Annual Work and Procurement Plans. The format for preparing the Cash Flow Plans is provided in **Annex 4A** of this Circular.

(v) Submission of the Annual Work, Procurement, and Cash Plans

10. Accounting Officers, except for security organs, are required to submit hard and soft copies of the Annual Work, Procurement and Cash Plans to the National Treasury by **7th July, 2023**.

(vi) Categorization of Expenditures in Cash Plans and Exchequer Releases

11. Cash planning and setting of cash limits is intended to ensure more predictable execution of the budget, and consequently delivery of services and public investments. In view of this, the following expenditure categories have been identified:

- (i) **Category 1;** expenditures represent statutory obligations, including debt outflows, salaries, cash transfers to elderly and other vulnerable groups, pensions and the county equitable share;
- (ii) **Category 2;** comprises major social, economic, accountability, governance and security programmes, including core services and investments;
- (iii) **Category 3;** comprises all other Government of Kenya financed expenditures which are not in category 1 or 2; and
- (iv) **Category 4;** comprises externally funded projects categorized as revenue in the budget and for which funds are transferred from the exchequer.

12. To enable a structured disbursement of cash to MDAs, the National Treasury will provide monthly cash limits for each quarter based on projected available cash for category 1, 2 and 3 expenditures; and consequently, meet requests related to category 1 and 2 expenditures promptly and to category 3 when cash is available in line with withdrawal requests. Accounting Officers are in this regard required to:

- Prepare cash flow projections for Category 1, 2, 3 and 4 (using the format in **Annex 4B**) and reflect the aggregate cash plan into the cash management system before the 31st July 2023;
- Review cash flow projections regularly based on actual exchequer releases and future cash flow needs within cash limits provided. The National Treasury should be informed at least one month in advance of any changes which may be required in each quarter; and

- Prepare separate exchequer requests for Category 1, 2, 3 and 4. Category 1, 2 and 3 requests must be within the limits provided, whilst Category 4 must have equivalent funding in the project's designated account (using the format in **Annex 4C**).

(vii) Issuance of Authority to Incur Expenditure (A.I.E)

13. Issuance of A.I.Es should be entered as a commitment in the Master Vote Book so as to ascertain at all times the availability of uncommitted funds. Accounting Officers with field programmes, projects and SAGAs should issue A.I.Es to the respective officers not later than the 15th day of each quarter through the IFMIS System. Actual expenditures should not exceed the limits authorized in the AIE's.

(viii) Payment Instruction to Central Bank of Kenya

14. Accounting Officers should note that payment instructions to Central Bank of Kenya (CBK) should only be issued against Net Exchequer and approved actual collected Appropriations– In–Aid. Payments should only be made for goods and services received/rendered.

15. Further, Accounting Officers should ensure that Internet Banking (IB) Schedule instructions are issued to the CBK on a daily basis and in the order posted in the IFMIS and cashbooks to ease demand on the Exchequer.

(ix) Procurement of Goods and Services

16. All public procurement should be conducted in accordance to the Public Procurement and Assets Disposal Act, 2015. Accounting Officers shall only be required to make expenditure commitment against the approved Procurement Plans based on the approved budgets.

17. Accounting Officers should take measures to ensure maximum absorption of budgeted resources, including early initiation of procurement process to avoid last minute purchases and award of contracts.

(x) Commitment Control

18. All Commitments for supply of goods and services shall be done by **31st May, 2024**. No commitments shall be entered into without adequate budgetary provision. Accounting Officers shall ensure that no unauthorized, irregular and wasteful expenditures are incurred. Immediate corrective measures and disciplinary action should be taken against any Public Officer who commits an act of financial delinquency.

(xi) Pending Bills and FY 2022/23 Carryover IB Commitments

19. Cases of historical pending bills must be disposed of within the guidelines spelt out in **Gazette Notice 297 of 14th January, 2005**. These bills will continue to be dealt with by the National Treasury strictly on the basis of the recommendations made by the Multi Agency Pending Bills Committee.

20. In order to ensure that there is no accrual in payment of arrears (pending bills), Accounting Officers should ensure that carryover payments emanating from the FY 2022/23 are treated as a first charge against the FY 2023/24 budgetary allocation before entering into any new commitments. ***MDAs will be required to provide information on the carry-overs and first charge payments made to defray them, by 15th August 2023.*** The pending bills should be accommodated strictly within the budgetary provision for respective MDAs without seeking additional funding from the National Treasury.

21. In addition, Accounting Officers are requested to update records of all outstanding pending bills incurred after the year 2005 and report the same to

the National Treasury, by **15th July 2023**. The format for capturing the pending bills is shown in **Annexes 5A** and **5B** of this Circular.

(xii) Personnel Expenditures

22. Accounting Officers should note that **Recruitment of new staff/replacement/upgrading/promotion of staff should only take place after the MDAs have obtained written confirmation of availability of funding from the National Treasury, and necessary approvals from the relevant entities in the Public Service mandated to undertake recruitment.**

23. Recruitment and placement of interns will only be undertaken by the Public Service Commission as per PSC Circular Ref. PSC/GEN/1/III dated 5th December, 2019 on the Management of Public Service Internship Programme. MDAs are required to confirm availability of the requisite funding from the National Treasury before recruitment/placement of interns is done.

24. Accounting Officers are reminded to first seek confirmation of the National Treasury on availability of funding to cater for the resultant cost of Revisions of Schemes of Service, upgrading of positions and creation of new positions before asking for approval from the relevant Government Departments/Commissions/Boards.

25. All proposed Collective Bargaining Negotiations with Trade Unions representing public officers with cost implications must be referred to the National Treasury to confirm the availability of funds before seeking the necessary advice from the Salaries and Remuneration Commission. ***All requisite confirmations of funding availability by the National Treasury***

shall be communicated through letters duly signed by the Principal Secretary/National Treasury.

26. Accounting Officers are required to undertake routine staff and payroll audits to ensure payroll accuracy and integrity. *Further, Accounting Officers are required to ensure that, budgetary allocation for compensation of employees shall not be used to defray operations and maintenance items.*

(xiii) Capital Projects

27. The FY 2023/24 Development Budget reflects specific projects to be implemented and the desired outputs, performance indicators and targets. To enhance project implementation, *Accounting Officers are required to appoint suitable Officers as project managers and AIE holders for their respective projects.* The project managers shall be responsible for the achievement of the set targets and regular reporting on the implementation status of the projects.

28. Accounting Officers are required to fast track implementation of development projects to improve on completion rates and realization of the intended benefits. In addition, Accounting Officers should ensure Efficiency, Effectiveness and Economy Project Implementation.

(xiv) Bottom Up Transformation Agenda(BETA) Priorities

29. Accounting Officers are required to ensure that implementation of all BETA priorities in the FY 2023/24 Budget is fast tracked, and the projects/the corresponding budgets are ring fenced from any adverse adjustments. Accounting Officers will be required to report on quarterly basis on the BETA priorities alongside the quarterly performance reports.

(xv) Completion of Planned Projects

30. It is the objective of the Government to fast-track implementation of projects in order to ensure value for money and timely realization of benefits accruing from the budgetary allocations. Accounting Officers are therefore required to fast-track completion of the projects identified for completion in the FY 2023/24. These projects should also be protected from any adverse adjustment.

(xvi) Monitoring, Evaluation and Performance Reporting of Programmes and Projects

• **Financial and Non-Financial Reporting**

31. To ensure efficient and effective implementation of Programmes and Projects, and achievement of the intended results, Accounting Officers should ensure regular monitoring of both the financial and non-financial performance targets. In addition, Accounting Officers should compile and submit quarterly performance reports in accordance to Section 83 of the PFMA, 2012.

32. The reports should include the actual expenditure returns, non-financial reports, Integrated Payroll and Personnel Database (IPPD) returns, pending bills and A-I-A returns. The payroll and Personnel Database should however be submitted at the end of each month. The payroll returns should include spending by SAGAs on personnel emolument in the format provided (see Annex 6).

33. The Performance reports should be submitted under the signature of the Accounting Officers in person or a delegated Senior Officer not below the level of a Chief Finance Officer or a Senior Deputy Secretary. The standard

formats for project, financial and non-financial reporting are as attached in Annexes 7, 8A and 8B respectively.

- **Reporting on Disaster-Related Expenditures**

34. Separately, in accordance to **Treasury Circular No. 9/2020**, Accounting Officers are required to submit quarterly reports on disaster-related expenditures alongside the quarterly submissions.

(xvii) Reallocations of Funds

35. Reallocations of funds should only be done in the context of the provisions of Section 43 (1), (2) and (3) of the Public Finance Management Act, 2012. In addition, Accounting Officers should note that reallocations from the **BETA priorities** to other expenditure Items shall not be allowed.

36. Reallocation from statutory obligations/utilities, rent, or specific allocations which were recommended in the “Budget & Appropriations Committee Report on the Estimates of Revenue and Expenditure for FY 2023/24” or earmarked by the National Treasury for specific purpose is also not allowed. **Any savings from utilities and rent shall be surrendered during the preparation of Supplementary Estimates.**

37. Accounting Officers are in accordance with Clause 48(2) of the PFMA Regulations, 2015, required to keep a register of all budgetary reallocations. The Register should be used to prepare a report of all reallocations to the National Treasury not later than the 10th day of each month. The report should indicate measures undertaken to address recurrence of reallocations.

(xviii) Supplementary Estimates/Additional Funding

38. Accounting Officers should avoid requesting for additional funding outside the budget framework approved by Parliament, except as provided for under Section 21 of the PFMA, 2012, and Article 223 of the Constitution.

39. Accounting Officers should note that approvals for additional expenditures under Article 223 (2) of the Constitution will only be granted under special circumstances as provided for by the Constitution. To ensure accurate and timely reporting of these expenditures to Parliament, *the Controller of Budget is required to immediately notify the Cabinet Secretary of the National Treasury and Economic Planning where such withdrawals have been made.*

(xix) IFMIS System

40. All transactions during the implementation of the FY 2023/24 and the Medium Term Budget must be carried out in the IFMIS.

(xx) Consolidation of the Annual International Subscriptions

41. Budgetary expenditures for Subscriptions to International Organization for MDAs remain consolidated under the National Treasury. MDAs with Subscriptions to International Organization are required to prepare and submit Cash Flow Plans for the subscriptions to the National Treasury. In addition, Accounting Officers will be required to forward demand note(s); banking details and justification for continuation of Kenya's Membership to such organizations before payments are processed to the respective organizations.

(xxi) Allocations for Conditional Grants and Performance for Results (PfR).

42. MDAs with conditional grants earmarked for Counties should prioritize these expenditures owing to the fact that County Governments have assumed the allocations as sources of revenue. Delays in disbursing these funds will lead to distorted budgets and late implementation of the planned programs, projects and activities at the County level.

43. Similarly, MDAs implementing Performance for Results (PfR) programs as well as programs that have Disbursement Linked Indicators (DLIs) should prioritize the associated expenditures. In addition, Accounting Officers are requested to closely monitor implementation of PfRs as well as programs with DLIs so as to achieve within the specified timelines the DLIs. Implementation challenges that require the attention of the National Treasury should be communicated for immediate unlocking.

(xxii) Management of Contracts with Legal Implications

44. Poor Management of Contracts, exposes the Government to huge financial risks due to the nature of the colossal claims and non-payment of legal fees and costs by client MDAs.

45. To mitigate these risks, MDAs are required to follow due process in the management of contracts with contractors and service providers as well as in the issuance and cancellation of licenses and contracts.

• ***Delayed Performance***

46. If at any time during the contract period, the service provider is unable to perform in a timely manner, the service provider must notify the MDA in writing of the cause of and the duration of the delay. Upon receipt of the notification, the MDA should evaluate the circumstances and, if deemed

necessary, the MDA may extend the service provider's time for performance which will constitute an amendment to the contract in line with Section 139 of the PPADA, 2015. The MDA may decide to impose a delay penalty.

- ***Unsatisfactory Performance***

47. When an MDA is not satisfied or there are problems with the service provider's performance, the MDA must:

- (i) Review the conditions causing the problems and determine whether or not the MDA itself has significantly contributed to the problem;
- (ii) Review the contract and other relevant documentation in order to identify the rights and responsibilities of each party; and
- (iii) Notify the service provider in writing that their performance does not comply with the terms and conditions set out in the contract.

48. The written notification sent to the service provider should clearly identify the following:

- (i) The problem so as to avoid any misunderstanding;
- (ii) The corrective actions that are to be taken;
- (iii) The time frame allowed for the service provider to address and correct the problem; and
- (iv) The consequences that would arise in the event that the problem is not corrected within the specified period.

- ***Dispute Resolutions***

49. Accounting Officers should apply different measures during the preparation and administrative phases of the contract to avoid any problem that may lead to a dispute. These measures include the following:

- (i) Stating the contractual requirements, such as specifications and delivery dates, as clearly as possible;
- (ii) Using plain and clear language in the contract itself, as well as all other contract documentation;
- (iii) Addressing issues or problems as and when they arise to prevent them from escalating;
- (iv) Maintaining a good working relationship with the service provider; and
- (v) The policies and procedures regarding dispute resolution should be detailed in the contract and agreed to by both parties. The resolution options should be listed in order of preference starting with the least severe method moving towards more severe methods.

(xxiii) The role of the PFM Staff in Budget Implementation

50. The Public Finance Management Staff play a key role in the preparation and implementation of the budget. In this regard, and to ensure smooth implementation of the FY 2023/24 and Medium Term Budget, Accounting Officers are required to ensure only PFM Staff duly posted to their respective MDAs are involved at all stages of budget implementation, monitoring, evaluation, drafting financial and non-financial reports, and correspondences.

III. CONCLUSION

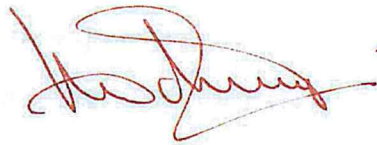
51. Finally, Accounting Officers are required to ensure strict adherence to these guidelines, the Public Finance Management Act, 2012, the Public Procurement and Asset Disposal Act, 2015, and their attendant regulations, all other relevant Government Rules and Procedures applicable from time to time. Accounting Officers are also required to ensure that they bring the

contents of this Circular to the attention of all Public Officers working under them, including the Heads of Semi-Autonomous Government Agencies (SAGAs).

NJUGUNA NDUNG’U, CBS
CABINET SECRETARY

Copy to: Mr. Felix Koskei
Chief of Staff & Head of the Public Service
State House
NAIROBI

✓ **All Cabinet Secretaries**



Ms. Nancy Gathungu, CBS
Auditor General
Kenya National Audit Office
NAIROBI

CPA Dr. Margaret Nyakango, CBS
Controller of Budget
Office of the Controller of Budget
NAIROBI

CEO, Council of Governors

All County Executive Members for Finance

ANNEX I: TERMS OF REFERENCE FOR THE BUDGET IMPLEMENTATION COMMITTEE

Budget Implementation Committees (BIC) shall be established in all MDAs at the beginning of each financial year. The Committee shall meet once after every two weeks to review progress in budget implementation. The terms of reference for the Committee shall be:

- i) To review and consider the cash flow plans- this shall involve a regular review of the Ministerial cash plan and approval of any changes to the initial cash flow plan to be communicated to the National Treasury;
- ii) To review the utilization of cash limits and consider any changes as may be required;
- iii) To review the utilization of donor funds voted for the MDA;
- iv) To advise the Accounting Officer on any challenges related to the budget implementation;
- v) To review and recommend reallocation of expenditures;
- vi) To review and approve the submission of the expenditure returns, non-financial reports, IPPD, pending bills and A-I-A returns for the MDAs and recommend actions to be taken;
- vii) To participate in Sector Working Groups; and
- viii) To prepare the budgets for MDAs in consultation with Heads of Departments.

ANNEX 3: ANNUAL PROCUREMENT PLAN

Ministry/Department/Agency.....
 Procuring Entity's Name.....
 Project Name (if applicable).....
 Financial Year.....

No.	Item Description	Unit	Qty	Procurement Method	Source of Funds	Estimated Cost Kshs.	Time Process				Invite/Advertise Tender	Bid Opening	Bid Evaluation	Tender Award	Notification of Award	Contract Signing	Total time to Contract Signature	Date for Completion of Contract		
							Planned Days	Actual Days	Variance											
1																				
2																				
	Total																			

Prepared by : Head of the Procurement Function: Sign..... Date.....
 Countersigned By: Accounting Officer: Sign..... Date.....
 Approved by: Cabinet Secretary/CECM/Board/Council: Sign..... Date.....

Annex 4A: Cash Flow Projection

VOTE CODE	IFMIS CODE	DETAILS	PROJECTED 2023							PROJECTED 2024									
			Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.					
		1.0 TOTAL INFLOW																	
		1.1 Property Income																	
		1.2 Sale of Goods & Services																	
		1.3 Other Revenue																	
		1.4 Appropriations in Aid																	
		2.0 TOTAL CASH OUTFLOW																	
		2.1 CURRENT EXPENDITURE																	
		2.1.1 Compensation to Employees																	
		2.1.2 Use of Goods & Services																	
		2.1.3 Current Transfers to Govt. Agencies																	
		2.1.4 Other Current Expenditures																	
		2.2 CAPITAL EXPENDITURE																	
		2.2.1 Acquisition of Non Financial Assets																	
		2.2.2 Capital Grants to Govt. Agencies																	
		2.2.3 Other Development																	
		NET CASHFLOW REQUIREMENT																	

**ANNEX 4B: Cash Plans with Expenditure Categorisations
 Recurrent Cash Plan
 Ministry / Department Agency:**

Date:

IFMIS Code	Details	Appro ved Budget	Cash Plan	2023						2024							
				Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	Jun.		
	Actual (A) or Projected (P)																
	RECURRENT EXPENDITURE																
A:	Cash Plan by Category																
	Category 1 Expenditure																
2100000	Compensation of Employees																
2640407	Current Transfers to Individuals and Households																
	Category 2 Expenditure																
2211000	Specialized Materials and Supplies																
2510000	Subsidies to Public Corporations																
2610000	Grants and Other Transfers																
2630000	Grants and Other Transfers to Other Government Units																
2640000	Other Transfers and Emergency Relief																
3111100	Specialised Plant, Equipment and Machinery																
	Category 3 Expenditure																
0000																	
0000																	

ANNEX 4C:

Development Cash Plans

Ministry / Department Agency:

IFMIS Details		Date:													
		Appro ved Budget	Cash Plan	2023						2024					
Code				Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	Jun.
	Actual (A) or Projected (P)														
	DEVELOPMENT EXPENDITURE														
A:	Cash Plan by Category														
	Category 2 Expenditure														
2610000	Grants and Other Transfers														
2630000	Grants and Other Transfers to Other Government Units														
2640000	Other Transfers and Emergency Relief														
3110000	Acquisition of Non-Financial Assets														
	Category 3 Expenditure														
0000															
0000															
0000															
0000															
0000															
	Category 4 Expenditure (External Revenue)														
0000															
0000															
0000															
0000															
0000															
	TOTAL Cashflow Projections (2+3+4)*														
	GoK Cashflow Projections (2+3)														
B:	Overall GoK Cash Projections (to enter into System)														
0000															
0000															
0000															
0000															
0000															
	TOTAL GoK Cashflow Projections														
C:	Cash Limits														

Annex 5A: Template for Pending Bills						
Ministry, Department, Agency.....						
Financial Year (When the pending bill was incurred)						
Vote	Approved Allocation for the Contract	Total Cumulative payment to date	Unpaid Balance to date	Interests or Penalties	Total Outstanding Amount of the Pending Bill to date	Reasons for incurring the pending bill.g Non-provision of exchequer, court award etc
Recurrent						
Contract I						
Contract II						
.....						
Development						
Contract I						
Contract II						

NB: Total Outstanding amount for the bill is given should be unpaid balance to date plus interest/penalties incurred

Annex 6: Template for SAGAS Monthly/Quarter Returns													
Name of the Ministry/Department /Agency.....													
Semi Autonomous Government Agency(SAGA).....													
	Approved Budget	Actual Expenditure/Payment (1st Quarter)			Actual Expenditure/Payment (2nd Quarter)			Actual Expenditure/Payment (3rd Quarter)			Actual Expenditure/Payment (4th Quarter)		
		July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	May	June
1 TOTAL INFLOW													
1.1 Current Grant/Transfer													
1.2 Capital Grant/Transfer													
1.3 Appropriation in Aid													
2 EXPENDITURE													
2.1 Current													
Compensation of Employees													
Basic Salary													
House Allowance													
Commuter Allowance													
Any other allowance paid as part of the Salary													
Operations and Maintenance													
2.2 Capital													
Project I.....													
Project II.....													

Annex 7: Project Implementation

Ministry/ Department/Agency

Project Code & Project Title	Est Cost of Project or Contract Value(a)	Financing		Timeline		Project Status	Actual Cumulative Expe up to 30th June 2023	Outstanding Project Cost as at 30th June 2023	Approved Budget FY 2023/24		Actual Expenditure as at	
		GOK	Foreign	Start Date	Expected Completion Date				GOK	Foreign	GOK	Foreign
Ksh Million												
Project 1												
Project 2												

ANNEX 8A: PROGRAMME /SUB-PROGRAMME FINANCIAL PERFORMANCE REPORT

Quarterly Programme Performance Report for the Period ending.....

Ministry/Department/Agency

Programme

Programme Objective.....

Programme	Approved Budget	Target Expenditure	Quarterly Performance		Total Expenditure	Variance between Total Expenditure & Target Expenditure	Remarks
			Actual Expenditure	Commitment			
Current Expenditure							
Compensation to Employees							
Use of goods and services							
Interest							
Subsidies							
Current Transfers to Govt. Agencies							
Social Benefits							
Other Expense							
Acquisition of Non- Financial Assets							
Acquisition of Financial Assets							
Capital Expenditure							
Compensation to Employees							
Use of goods and services							
Interest							
Subsidies							
Capital Transfers to Govt. Agencies							
Social Benefits							
Other Expense							
Acquisition of Non- Financial Assets							
Acquisition of Financial Assets							

NB: Reporting should be every Quarter

Memo Notes:

Target Expenditure is for the quarter

Total Expenditure for the quarter includes commitment

Variance= Total Expenditure - Target expenditure

Remarks should indicate the reasons of the findings in the above analysis

Annex 8b: Programme / Sub-Programme Non- Financial Performance Report

Quarterly Programme Performance Report for the Period Ending

Programme :				
Programme Objective:				
Sub Programme:	Target	Achieved Target	Variance Between Target and Achieved Target	Reasons for Variation