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TO: All Cabinet Secretaries
All Principal Secretaries /All Accounting Officers

Guidelines on Public Investment Management for National Government and its Entities.

I. PURPOSE

1. These Guidelines are issued in accordance with section 12 (2) (k) as read with sections 12(2) (a) and 12(2)(b) of the Public Finance Management Act, 2012 that Mandates the National Treasury to provide guidelines that will promote transparency, effective management and accountability in public finance management by promoting: (a) the proper management, control of and accounting for the finances of the National Government; (b) the efficient and effective use of budgetary resources at the national government and its entities and (c) to monitor their implementation and compliance.
2. The purpose of these Guidelines is to provide a framework for the efficient and effective management of public investments that includes project identification and conceptual planning, pre-feasibility and feasibility, selection for budgeting, implementation, monitoring, evaluation and reporting, closure, sustainability and ex-post evaluation to ensure value for money and optimal use of public resources.
3. These Guidelines are also designed to improve the management of public investments by ensuring budgetary allocations are only provided for those projects that have positive social and economic returns. It will also provide Government Agencies with a sufficient number of shuffle ready projects that will simplify the decision making process and improve private sector participation in the delivery public investments.

4. These guidelines shall apply to all National Government Ministries, State Departments and Agencies (MDAs), Constitutional Commissions, Independent Offices, Parliament and the Judiciary.
5. The purpose of the Circular is to guide MDAs on the following—
 - (i) Project identification and conceptual planning;
 - (ii) Project Pre-feasibility and pre-appraisal;
 - (iii) Project Feasibility and appraisal;
 - (iv) Project selection for Budgeting;
 - (v) Project implementation, monitoring, evaluation and reporting;
 - (vi) Project closure, sustainability and ex-post evaluation.

II. BACKGROUND

6. The Government of Kenya is committed to improving the implementation and management of Public Investment in the Country. It is in this regard that the National Treasury issued Guidelines for the Implementation of Capital Projects in September 2015. However, implementation experience has proved that most of the challenges that arise during implementation can largely be attributed to poor or inadequate project preparation and appraisal which can be further attributed to—
 - a) A lack of guidance on project preparation and appraisal;
 - b) A missing gate keeping function to review projects before financing; and
 - c) Capacity gaps in terms of knowledge, information and expertise to effectively prepare, appraise and manage public investments.
7. This lack of guidance has led to a myriad of challenges. They include, wastage of budgetary resources on projects that are not aligned to national priorities, delays in commencement due to incomplete, inadequate or missing engineering designs, poor costing and budgeting, cost and time overruns and ultimately incomplete or stalled projects. In addition, there is still substantial duplication of effort by different government agencies, inadequate coordination of effort and synergy among mutually dependent projects and failure to operate or maintain completed assets optimally.
8. The missing gate keeping function together with the capacity gaps in public investment appraisal has created a scenario where new projects enter the budget process without adequate scrutiny while ongoing projects do not get completed in time due to a multiplicity of reasons. Cumulatively, this has created a vicious circle with a bloated project portfolio, unpredictable funding for ongoing projects, limited fiscal space for new projects, low budget execution for ongoing interventions and ultimately delayed translation of the project outputs to benefits in terms long term economic growth and improved service delivery.
9. It is in this regard that National Treasury has adopted the Public Investment Management Guidelines.

III. DEFINITION OF TERMS

10. In these Guidelines, unless the context otherwise requires—
 - “Act” means the Public Finance Management Act, 2012;
 - “Accounting officer” has the same meaning assigned to it under section 2 of the Act;

“**Bottom-up Approach**” means an approach that identifies projects in response to stakeholder needs, through relevant stakeholder consultations;

“**Cabinet Secretary**” has the same meaning assigned to it under section 2 of the Act;

“**Complete project**” means a project which has been fully implemented and expected output delivered as per the project implementation plan;

“**Contract Implementation Team**” has the same meaning assigned to it under section 2 of the Public Procurement and Asset Disposal Act, 2015;

“**End Term Evaluation**” means an evaluation for a project or programme conducted immediately after the completion of the project or when the project outputs have all been delivered.

“**Environmental Impact Assessment**” has the meaning assigned to it under the Environmental Management and Coordination Act, 1999;

“**Evaluation**” means an analysis conducted periodically on a policy, a programme or a project to objectively determine its effectiveness, efficiency, relevance, sustainability and impact;

“**Ex-post evaluation**” means an evaluation conducted for a project within 5 years after completion to determine the relevance, efficiency, effectiveness, sustainability and impact of the project with a view to deriving lessons learned and recommendations that will help improve future projects;

“**Feasibility study**” means a study that is undertaken to explore the demand and marketing, technical and engineering, environmental, human resource and administrative, institutional and legal, financial, economic, social and distributive and risk in order to determine the viability of undertaking a project;

“**Issue**” means any event that will adversely affect the projects’ ability to meet the requirements of the end-user or customer or solve the problem identified;

“**Large projects**” means projects estimated to cost between 500 million to 1.0 billion shillings or as may be determined by the Cabinet Secretary by the time they are completed and handed over;

“**Logical Framework Approach**” means a project planning approach that analyses incremental causal relations or the intervention logic in project planning including risks and assumptions;

“**Logical Framework Matrix**” means a systematic tool for designing, planning, implementing, monitoring and evaluating of a project or a Programme;

“**Medium projects**” means projects estimated to cost between 100 million to 500 million shillings or as may be determined by the Cabinet Secretary by the time they are completed and handed over;

“**Mid-Term Evaluation**” means an evaluation conducted at a period of time that is almost halfway during implementation, for an ongoing project or programme, in order to determine progress and take stock of initial lessons learnt from implementation that will be used inform decision making;

“**Mega projects**” means a projects estimated to cost more than 1.0 billion shillings or as may be determined by the Cabinet Secretary by the time they are completed and handed over;

“**National Government Entity**” has the same meaning assigned under section 2 of the Public Finance Management Act, 2012;

“**New project**” means a pipeline project which has been prioritized for financing but implementation works are yet to commence and no commitments entered into;

“**Ongoing project**” means a project whose implementation is underway with implementation works having commenced or contractual commitments entered into;

“**Outcomes**” means the expected changes, effects or benefits to the intended beneficiaries occurring as a result of the implementation of the project or programme;

“**Outputs**” means direct products, services or results stemming from the implementation of a project or programme;

“**Pre-feasibility study**” means a preliminary study undertaken to determine, analyse and select the best alternative option that will address the identified problem or meet the customer or end-user requirements;

“**Pipeline project**” means a project that has been appraised and granted the necessary approvals in accordance with these guidelines and uploaded in the Public Investment Management Information System;

“**Procuring Entity**” has the same meaning assigned to it under the Public Procurement and Asset Disposal Act, 2015;

“**Project**” means a temporary developmental undertaking for the purpose of delivering specific products, services or results within a given budget, timeline and to a certain specified quality;

“**Project appraisal**” means the review of a project concept note, pre-feasibility or feasibility study in order to establish the viability of a project by assessing the demand and marketing, technical and engineering, environmental, human resource and administrative, institutional and legal, financial, economic, social and distributive, risks together with stakeholder management aspects with a view to recommending approval or disapproval of the project or programme;

“**Project coordinator**” means a public officer designated by the accounting officer to oversee the implementation of an integrated project or program as per the project implementation plan;

“**Project Concept Note**” means a document prepared for the purpose of an initial preliminary screening of the project idea with a view to assessing its suitability for funding or recommendation for further studies in the form of pre-feasibility or feasibility study;

“**Project Cycle**” means a series of sequential phases starting from project identification and planning; pre-feasibility and feasibility; selection for budgeting; implementation, monitoring, evaluation and reporting to project closure, sustainability and ex-post evaluation;

“**Project pipeline**” means database of projects that have been appraised and granted the necessary approvals in accordance with these guidelines and uploaded in the Public Investment Management Information System;

“**Public Entity**” has the meaning assigned to it under section 2 of the Public Procurement and Asset Disposal, 2015;

“**Public Investment**” means expenditure on the development or an acquisition, hiring or leasing of an asset or service(s) by the Government and its entities to deliver public goods, services or results but excluding government investments in shares and equities;

“**Programme**” means a set of policies, projects and other interventions within a certain sector that taken as a whole contribute together towards the achievement of an overall outcome or objective in the sector, national and county development plans;

“Project Manager” means a public officer designated by an accounting officer to oversee the implementation of a project as per the project implementation plan;

“Public Private Partnership” has the meaning as assigned to it under the Public Private Partnerships Act, 2013;

“Risk” means an event or occurrence that **may** adversely affect the ability of the project to meet the requirements of the end-user or customer or solve the problem identified;

“Small projects” means projects estimated to cost less than or equal to 100 million shillings or as may be determined by the Cabinet Secretary from time to time by the time they are completed and handed over;

“State Organ” has the meaning as assigned to it under Article 260 of the Constitution;

“Stalled project” means a project which has stopped being implemented for whatever reason or has been receiving token budget allocations which cannot facilitate meaningful progress over the medium term;

“Top-down Approach” means a project implementation approach that identifies projects in response to policy objectives highlighted in national and county development plans, sectoral and strategic plans and other policy documents including Budget Policy Statements; and

“Value for money” has the same meaning assigned to it under the Public Finance Management Regulations, 2015.

IV. OBJECTIVES AND SCOPE

11. The main objectives of these Guidelines are—

- (a) to provide a standard approach in project cycle management to facilitate the national governments and their entities in the project identification and planning, pre-feasibility and feasibility, selection for budgeting, implementation, monitoring, evaluation and reporting, closure, sustainability and impact assessment of viable projects that meet country’s development needs;
- (b) to establish and maintain a Public Investment Management Information System to register, track and inform decision making on public investments;
- (c) to clarify roles and responsibilities of various institutions in the Public Investment Management processes; and
- (d) to enhance transparency, accountability, prudent use of public resources, and public participation in the management of public investments.

12. These Guidelines shall apply to—

- a) national governments and their entities, including constitutional commissions, independent offices, and state organs when planning and implementing public investments;
- b) public investment projects which are wholly or partially funded through public funds, irrespective of the source of financing; and
- c) Projects considered for implementation through Public Private Partnership arrangements, in so far as the Guidelines are not inconsistent with the provisions of the Public Private Partnership Act, 2013.

V. ROLES AND RESPONSIBILITIES OF INSTITUTIONS IN PUBLIC INVESTMENT MANAGEMENT

13. The Cabinet shall—

- (a) provide strategic leadership and interventions in public investment management;
- (b) issue policies required for proper, efficient and effective public investment management; and
- (c) Provide necessary approvals in respect of public investments, where required.

14. The Cabinet Secretaries shall—

- (a) Provide strategic leadership and interventions during implementation of public investments;
- (b) Provide necessary approvals for projects emanating from State corporations.

15. The National Treasury shall be responsible for—

- (a) developing and maintaining a framework for project planning, conceptual design and implementation;
- (b) reviewing project concept notes for medium, large and mega projects and recommending whether or not pre-feasibility and feasibility studies should be undertaken;
- (c) reviewing pre-feasibility and feasibility studies and recommending the projects for inclusion in the project pipeline
- (d) design, develop and maintain an efficient, effective and reliable; Public Investment Management Information System in accordance with guideline 25 to be used by national governments and their entities;
- (e) monitoring the use of Public Investment Management Information System;
- (f) consolidating portfolio of public investment projects in the pipeline, which have been approved by accounting officers;
- (g) approving new projects prioritized by accounting officers for funding where there is fiscal space;
- (h) reporting on all ongoing projects that do not receive funding in the succeeding year to Cabinet and the National Assembly when submitting budget estimates;
- (i) preparing analytical reports based on project data in the Public Investment Management Information System to inform decision making on policy planning and budget execution;
- (j) develop and set out methodologies, criteria and standards for the appraisal of project concept notes, pre-feasibility and feasibility studies and the general management of public investments;
- (k) ensure, where applicable, that financing agreements with development partners are entered into for projects that have been approved and uploaded in the Public Investment Management Information System; and
- (l) sharing project analytical reports during the Intergovernmental Budget and Economic Council for coordination; and
- (m) Organizing annual public investment forums for knowledge sharing.

16. (1) The National Treasury shall establish a Resource Allocation Panel to review resource allocations by Sector Working Groups and make recommendations.
- (2) The Resource Allocation Panel referred to under Guideline 16(1) shall be situated at the National Treasury and shall consist of the following members—
- (a) Director of Budget who shall be the Chairperson;
 - (b) Public Investment Management Unit;
 - (c) Macro and Fiscal Affairs Department;
 - (d) Resource Mobilization Department;
 - (e) Intergovernmental Fiscal Relations Department;
 - (f) Budget Department, being the Secretariat; and
 - (g) any other officer of the National Treasury appointed by the accounting officer of the National Treasury.
17. The Resource Allocation Panel shall, among other functions—
- a) review the prioritized projects in the pipeline;
 - b) review budget and project implementation documents for ongoing projects;
 - c) review absorption capacity for financed projects;
 - d) review performance of ongoing projects based on reports from Public Investment Management Information System and any other reports;
 - e) review proposed budget allocations for compliance with budget circulars;
 - f) ensure overall ceilings as provided in the fiscal framework are maintained including medium term ceilings;
 - g) review resource allocations by the Sector Working Groups based on government priority programmes and make recommendations to Principal Secretary of the National Treasury; and
 - h) ensure that all conditions for project readiness such as land acquisition and project detailed designs are addressed, where applicable, before allocation of resources or signing of financing agreements.
18. The accounting officers shall be responsible for—
- (a) approve and facilitate resources necessary for project pre-investment activities and effective implementation of projects;
 - (b) be accountable for successful implementation of projects based on key performance indicators and the project implementation plan;
 - (c) build and strengthen the capacity of their respective entities on the use of Public Investment Management processes tools and techniques;
 - (d) be responsible for efficient and effective utilization of resources that will be expended in project execution;
 - (e) monitor, track and report on the financial and non-financial status of projects and programmes;
 - (f) be responsible for all procurements to ensure the successful implementation of the project on time, within the budget and to the required quality standards;
 - (g) ensure that project agreements or contracts are consistent with the financing agreements for effective and efficient implementation of the project;

- (h) declare all projects within their jurisdiction which are funded by development partners to the National Treasury;
- (i) provide the primary link and enhance collaboration between the relevant stakeholders, including Government, development partners, project financiers and coordinate implementation to ensure efficient and effective delivery of the project objectives;
- (j) ensure emerging issues are addressed to attain effective implementation of the project;
- (k) be responsible for monitoring, evaluation and reporting of the project including uploading and updating project monitoring and evaluation data in the public investment management information system;
- (l) be responsible for successful project closure and transfer of assets and liabilities in accordance with the provisions of the project contract, project document or financing agreement and any other relevant laws;
- (m) update their respective websites with details of approved projects from the pipeline module of the Public Investment Management Information System;
- (n) be responsible for carrying out end-term project evaluation upon completion of the project;
- (o) ensure that projects emanating from the State Corporation, or autonomous or semi-autonomous government agency are cleared by the Project Committees, himself or herself, the Board of the respective corporation or agency and the relevant Cabinet Secretary before submission to the National Treasury;
- (p) may appoint public officers who are immediately in charge of implementation of a project or program to be the holders of authority to incur expenditure on his or her behalf;
- (q) undertake independent ex-post evaluation of projects on sample basis in accordance with the format provided for under the First Schedule to these Guidelines;
- (r) receive recommendations from the Project Committee and make appropriate decision.

19. (1) An accounting officer shall establish a Project Committee comprising of appropriate members as follows—

- a) Head of a Directorate or a Department, who shall be the chairperson;
- b) an officer from finance department;
- c) a maximum of four members appointed on ad hoc basis based on their technical knowledge and depending on the project to be implemented;
- d) one officer from any department of the National Government Ministries Departments and Agencies; and
- e) Head of Planning or his or her representative, who shall be the secretariat.

(2) The members referred to above shall be appointed from departments within the Ministry, department or agency or any other relevant government agency.

20. The functions of the project committees established under Guideline 19 shall be—

- (a) to review project concept notes and make recommendations to the accounting officer for decision making within thirty days;

- (b) to review project pre-feasibility and feasibility studies and make recommendations to accounting officer for decision making;
- (c) to identify the potential project risks and mitigating measures not covered in the project concept note, pre-feasibility or feasibility studies;
- (d) to prioritize projects based on the National Government Ministries, Departments and Agencies Strategic Plan, Medium Term Plan, and national and County development plans;
- (e) to recommend the mode of project financing; and
- (f) to provide guidance on any changes in the project design.

VI. PUBLIC INVESTMENT MANAGEMENT PROCESS

21. The Public Investment Management Process shall comprise of the following six distinct and sequential stages—

- (a) Project Identification and Conceptual Planning;
- (b) Project Pre-feasibility and Pre-appraisal;
- (c) Project Feasibility and Appraisal;
- (d) Project Selection for Budgeting;
- (e) Implementation, Monitoring, Evaluation and Reporting; and
- (f) Project Closure, Sustainability and Ex-Post Evaluation.

Project Identification and Conceptual Planning

22. (1) An accounting officer shall ensure that all projects are identified through stakeholder consultation process using a top-down or bottom-up process and that no project concept note is initiated for a project that is being implemented by any other national or county government agency.

(2) Any project identified shall be aligned to the national and county development plans, sector plans and strategic plans.

(3) All projects, irrespective of the mode of financing, shall require a Project Concept Note prepared in accordance with the format specified in the Second Schedule of these Guidelines using internal capacity within government.

(4) Small projects shall require only a Project Concept Note without a pre-feasibility or feasibility study and shall be approved by the accounting officer for uploading in the project pipeline.

(5) Small projects that require specialised technical solutions may proceed to pre-feasibility and feasibility studies and where such studies are required, clearance shall be sought by the accounting officer from the National Treasury.

(6) Medium, large and mega projects shall require a pre-feasibility and feasibility study in accordance with the format specified under the Third Schedule and the Fourth Schedule of these Guidelines.

(7) An accounting officer shall—

- (a) ensure that project conceptual designs are prepared using the logical framework approach and develop the logical framework matrix in accordance with the Second Schedule of these Guidelines;

- (b) prohibit the splitting of medium, large or mega projects into small projects with the intention of circumventing any part of the Public Investment Management process;
- (c) ensure that project concept note for all projects are prepared by the relevant departments in accordance with the Second Schedule of these Guidelines, submitted to the Project Committee for review and recommendations to him or her;
- (d) consider the recommendations of the Project Committee on the project concept note and make a decision;
- (e) ensure that upon approval the Concept Notes for medium, large and mega projects are submitted to National Treasury for independent review and concurrence within thirty days before conducting a pre-feasibility study;
- (f) in case of a Project Concept Note emanating from a State corporation, or autonomous or semi-autonomous government agency, such a Project Concept Note is cleared by the Project Committee, himself or herself, the Board of the respective corporation or agency and the relevant Cabinet Secretary before submission to the National Treasury;
- (g) upon approval, the Project concept note for a small project, is submitted to the project pipeline of the Public Investment Management Information System.

Project pre-feasibility and pre-appraisal

23. (1) All medium, large and mega projects shall require a pre-feasibility study to identify and appraise the available alternative options that can be undertaken to solve the identified problem within the context of the country's strategic objectives and existing Government policy, legal and institutional framework.

(2) The pre-feasibility study shall involve assessing all the potential alternative options available for addressing the identified problem by—

- a) Analysing all the alternative options using a multi-criteria analysis that includes the quality of results, risks, issues and assumptions in order to narrow down the potential alternative options to 3 as per the Third Schedule;
- b) Comparing the best 3 potential alternatives options using qualitative and quantitative listing of advantages and disadvantages using a multi-criteria analysis including demand and marketing, technical and engineering, social and environmental, human resource and administrative, institutional and legal among others; and
- c) Undertaking an assessment using the cost benefit or cost effectiveness analysis for the 3 identified alternatives using secondary data.

(3) The pre-feasibility study shall also be used to identify candidate projects that can potentially be delivered effectively under Public-Private-Partnership arrangement in line with the PPP Act, 2013.

(4) The pre-feasibility study shall be undertaken with internal capacity or sourced from other government institutions:

Provided that where the accounting officer is using capacity from other government institutions, he or she shall facilitate them to undertake the pre-feasibility study.

(5) An accounting officer shall approve the use of external consultants only when such capacity does not exist within government.

(6) The pre-feasibility study shall be undertaken in accordance with the format specified in the Third Schedule of these Guidelines.

(7) Pre-feasibility study report shall be reviewed by the Project Committee and recommendations submitted to the accounting officer for decision making within thirty days.

(8) Upon approval, the accounting officer shall submit the pre-feasibility study to the National Treasury for independent review and concurrence within thirty days.

(9) Upon clearance by the National Treasury the relevant accounting officer shall proceed to undertake a feasibility study for the project.

(10) Projects identified under Guideline 23(3) above shall be forwarded to the Public Private Partnership Unit for processing as per the Public Private Partnership Act, 2013.

(11) Projects found not suitable for implementation under the Public Private Partnership arrangement by the Public Private Partnership Unit as per 23(10) shall proceed to feasibility study as per these Guidelines.

Project feasibility and appraisal

24. (1) To enhance prudent use of public resources on feasibility studies the accounting officer shall ensure that—

- (a) the total cost of a feasibility study of a project shall not exceed 0.5% of the total project cost estimated in the pre-feasibility study;
- (b) the total budget on feasibility studies shall not exceed 0.5% of the total development budget of the Vote or national government entity;
- (c) where the threshold is exceeded, he or she seeks the approval of the National Treasury;
- (d) the criteria provided under guideline 15(j) by the National Treasury is complied with, where applicable; and
- (e) the person or his or her associates who conducts a pre-feasibility and or feasibility study shall not be part of the implementation of the project.

(2) The feasibility study shall be undertaken with internal capacity or sourced from other government institutions and where the accounting officer is using capacity from other government institutions, he or she shall facilitate them to undertake the feasibility study.

(3) The accounting officer shall approve outsourcing of consultants only when such capacity does not exist within government.

(4) A feasibility study for medium, large and mega projects shall be prepared detailing as a minimum, the demand and marketing assessment, the technical and engineering feasibility, environmental impacts, human resource and administrative capacity, legal and institutional capacity, financial and economic viability, social and distributive impacts, fiscal and risk analysis together with its long-term sustainability in accordance with the format provided for under the Fourth Schedule of these Guidelines.

(5) The accounting officer shall ensure that the results of the feasibility study are presented to the relevant stakeholders.

(6) The feasibility study shall be submitted to the Project Committee for review and recommendations.

(7) The Project Committee shall submit their recommendations on the feasibility study within thirty days to the accounting officer for decision making.

(8) Upon approval by the accounting officer, the feasibility study and other project documents, including background documentation shall be submitted to the National Treasury for independent review and concurrence within thirty days.

(9) The feasibility study for a State corporation, or autonomous or semi-autonomous government agency shall be cleared by the Project Committee, the Board of the respective corporation or agency, the Accounting Officer and the relevant Cabinet Secretary before submission to the National treasury for independent review and concurrence within thirty days.

(10) Upon clearance by the National Treasury the project details shall be uploaded in the Project Pipeline of the Public Investment Management System by the accounting officer.

(11) Re-appraisal of projects may be required in either one or a combination of the following cases—

- (a) where a project in the Project pipeline has taken more than three years without a budget provision;
- (b) change of project scope;
- (c) force majeure; or
- (d) any other case justified by the accounting officer with the approval of the National Treasury.

(12) Where the project is re-appraised the project approval process outlined in these Guidelines shall apply.

Project selection for budgeting

25. (1) The National Treasury shall ensure that new projects are only considered where there is sufficient fiscal space after allocations for the implementation of ongoing projects have been made within the budget sector ceilings.

(2) The accounting officer shall ensure budgeting for public investments is in accordance with the budget guidelines issued by the National Treasury from time to time.

(3) The accounting officer shall ensure that any new project presented for funding has received the necessary approvals from the National Treasury at Project Concept Note, Pre-feasibility or Feasibility study stage as the case may be.

(4) Before a project is included in the budget, the relevant accounting officer shall—

- (a) ensure that all conditions precedent have been fulfilled, including land acquisition, compensation, stakeholder management and other development partners' requirements have been met;
- (b) ensure that detailed designs have been completed and relevant approvals obtained where applicable;
- (c) ensure that the Project has received necessary regulatory approvals;
- (d) ensure that detailed resource requirements including source of funding and personnel to operationalize the project are planned for; and
- (e) ensure that the project details are captured in the project pipeline within the Public Investment Management Information System.

(5) Where the above preliminaries have not been met, the accounting officer shall only request for budgetary resources to meet these prerequisites in that financial year.

(6) Financing agreements with development partners shall be executed for projects that have been approved and uploaded in the Project Pipeline.

(7) An accounting officer shall ensure that projects that have fully met the conditions under paragraph 4 are allocated adequate funding in that financial year.

(8) Accounting officers shall disclose any ongoing projects that has not been funded during that financial year to the National Treasury when submitting their budgets for the next financial year.

(9) An accounting officer shall ensure that all ongoing multi-year projects are allocated adequate funds in accordance with the contract signed between government and third parties within the projected ceilings before a new project is allocated budgetary resources.

(10) The accounting officer in every national government entity, while requesting for funding, shall prioritize the projects which have already received approval based on the Project Concept Note, Pre-feasibility or Feasibility study, as the case may be, taking into consideration the Government's strategic initiatives, and national development priorities.

(11) The National Treasury shall consider the pipelined projects including ongoing projects and counterpart resource requirements to inform the National Budget Review and Outlook Paper budget sector ceilings.

(12) Accounting officers shall only consider projects to be included in the budget which have been pipelined by the 30th June of the preceding financial year.

(13) The Sector Working Groups shall consider projects in the project pipeline based on the set criteria such as sector ceilings and fiscal strategy, in resource bidding and budget allocation.

(14) The National Treasury shall work with the Sector Working Groups during the resource bidding and budget allocation process.

(15) The National Treasury shall ensure that no budget allocations are made outside the approved budget cycle and the list of projects in the project pipeline except where a Cabinet decision has been made to include a project.

Implementation, monitoring, evaluation and reporting

26. (1) The accounting officer shall establish a Public Finance Management Standing Committee in accordance with regulation 18 of the Public Finance Management Regulations, 2015 with the designated responsibility for monitoring, evaluating and reporting on project implementation to ensure delivery of the project on time, to budget and in accordance with the design specification.

(2) The Head of the department or unit responsible for Planning shall be a member of the Public Finance Management Standing Committee.

(3) In the process of discharging his or her duties under this Guidelines, an accounting officers shall—

- (a) ensure that all contracts signed by the procuring entities are uploaded in the Public Investment Management Information system;
- (b) ensure that any certificate raised for purposes of paying a contract shall be uploaded in the Public Investment Management Information system;
- (c) ensure that no certificate shall be paid by the procuring entity unless that certificate has been uploaded in the Public Investment Management Information system;
- (d) integrate project requirements in the annual work-plan, annual procurement plan and cash flow plan, which will form the basis for monitoring budget execution and performance contracting;
- (e) appoint a contract implementation team as provided for in section 151 of the Public Procurement and Asset Disposal Act, 2015;

Provided that where an accounting officer has not appointed a contract implementation team, he or she shall designate a project manager or a project coordinator and project implementation team with relevant technical expertise to implement the project as per the project implementation plan.

- (f) ensure that funds are requested in accordance with Annual Work-plans, Annual Procurement Plan and Annual Cash Flow Plans and any risks, implementation delays and challenges are captured in the Public Investment Management Information System;
- (g) ensure that all project related tax exemptions shall be processed through the project exemptions module in the Public Investment Management Information System before submission to the Cabinet Secretary for approval;
- (h) ensure that projects are monitored against plans, targets, and milestones set out in the Project Implementation plan, the signed project contract or project implementation document;
- (i) disclose reasons for any stalled projects and propose recommendations to the National Treasury;
- (j) ensure that every project report includes the monitoring of financial and non-financial data clearly providing for the following—
 - (i) monthly progress implementation reporting;
 - (ii) cumulative quarterly progress implementation reporting;
 - (iii) cumulative annual progress implementation reporting; and
 - (iv) risks, assessment of emerging challenges or issues and mitigation measures;
- (k) evaluate projects during implementation using the format provided for in the First Schedule of these Guidelines;
- (l) ensure evaluation reports are uploaded in the Public Investment Management Information System.

(4) The accounting officer shall assess the internal capacity to manage a project and where such capacity is inadequate seek assistance from other government entities before hiring external expertise.

(5) For project being implemented through multiple agencies, a project implementation team shall be established with representation from those agencies to be responsible for implementation, monitoring and evaluation to ensure that all project outputs are efficiently and effectively delivered.

(6) Projects implemented through multiple agencies shall require the establishment of a Project Steering Committee comprising of accounting officers which shall be responsible for providing strategic guidance and direction in project implementation.

Project Reporting

27. (1) An accounting officer shall ensure that the project progress or status report is updated regularly but at least on a monthly basis and in line with the monitoring plan.
- (2) An accounting officer shall prepare a report for every project on a quarterly and annual basis on the performance of the projects together with any interventions and submit to National Treasury in standard templates provided in the Sixth Schedule of these Guidelines through the Public Investment Management Information System.

(3) The cumulative quarterly project implementation report shall be submitted to National Treasury by the accounting officers in the Public Investment Management Information System every quarter on or before the 15th day of the succeeding month.

(4) The National Treasury shall analyse the cumulative quarterly project implementation reports submitted by accounting officers in the Public Investment Management Information System every quarter and prepare a consolidated project implementation status report on or before the 30th day of the succeeding month to inform the budget execution process and public investment decisions.

(5) The National Treasury shall while preparing a consolidated quarterly and annual project implementation reports incorporate the comments from the department responsible for Planning and key recommendations to be submitted to Cabinet to inform policy, planning and budgeting on public investments.

(6) Ad-hoc or any other reports necessitated by unforeseen circumstances shall be prepared and attached in the Public Investment Management Information System by the responsible accounting officer.

(7) An accounting officer shall prepare all project related exemptions and the technical assistance report to be submitted through the Public Investment Management Information System and that any request for project related tax exemptions shall be approved by the accounting officer in the Public Investment Management Information System in accordance with the format provided for under the Seventh Schedule (a) and (b) of these Guidelines.

(8) All reports in the Public Investment Management Information System shall be published and publicized by the accounting officer in accordance with the provisions of the Act.

Project closure, sustainability and ex-post evaluation

28. (1) An accounting officer shall prepare a project completion certificate and or a project completion report confirming that the project has delivered all the outputs as per the standards and specifications set out in the contract or project implementation plan.

(2) The project completion certificate shall be prepared in the format provided for under the Eighth Schedule of these Guidelines.

(3) An accounting officer shall prepare and submit a project completion report to the National Treasury in a standard template provided in the Fifth Schedule of these Guidelines through the Public Investment Management Information System.

(4) An accounting officer shall upload the project completion certificate and the project completion report in the Public Investment Management Information System.

(5) Where a project implementation unit exists, and the project either comes to an end or is terminated, the accounting officer shall ensure that project technical and financial closure are done in accordance with the financing agreement, the Act, the Public Procurement and Asset Disposal Act, 2015, and the Public Audit Act, 2015.

(6) The accounting officer shall ensure project accountability closure reports including final financial report and audit report are uploaded in the system.

(7) The project is deemed to have been successfully completed when all the project outputs have been delivered or when the contractor has fully discharged his or her responsibility and handed over the project to the relevant accounting officer.

(8) The relevant accounting officer shall record the asset in the asset register, indicating the actual value of the asset and ensure that the same is recorded in the relevant asset management information system.

(9) All project financing agreements shall have an exit provision clearly providing for conditions under which each party may terminate or exit the financing agreement and its implications on the specific project or contract agreement(s).

(10) Any contract signed pursuant to a financing agreement shall be aligned to the terms and conditions of the agreement and an accounting officer who intends to terminate the contract shall be guided by the provisions of the financing agreement, the project contract and other relevant laws while making recommendations to the Cabinet Secretary before terminating the project contract.

(11) Where a contractor has failed to meet his or her obligations as per the contract or project documents, the accounting officer shall ensure the contractor is sanctioned.

(12) An accounting officer shall, under either of the circumstances listed in paragraphs (9), (10) and (11), endeavour as a first step to negotiate with third parties to terminate the contract in accordance with the provisions in the contract or financing agreement.

(13) Where a contractor or a development partner initiates a termination of a contract or a project, as the case may be, the accounting officer shall proceed in accordance with the exit provisions provided in the contract or the financing agreement.

(14) Plant and equipment or any other asset purchased using public funds shall be handed over to the government upon completion of the project and recorded in the asset management information system.

(15) Upon completion of the project, plant and equipment or any other asset purchased by a contractor that had been exempted from tax shall revert to the government or alternatively the contractor shall pay the taxes due to the asset promptly in accordance with the relevant law.

(16) Upon exit or termination of a contract or a project before completion, the accounting officer shall ensure the following—

- (a) a certificate of works completed and a termination report is issued by the relevant department;
- (b) where applicable, the project manager submits an exit report;
- (c) a final account is undertaken and a report is submitted;
- (d) the statutory obligations are settled in accordance with the relevant laws;
- (e) the residual obligations are settled in accordance with the contractual agreement and the relevant laws;
- (f) the accomplished and the unaccomplished works are recorded in the Public Investment Management Information System and the asset management information system for assets; and

29. (1) An accounting officer shall ensure that completed projects continue providing the intended services and benefits by ensuring that—

- a) the intended stakeholders are engaged throughout the life of the project;
- b) regular and periodic maintenance of assets is done after completion;
- c) there is availability of adequate resource capacity;
- d) reports for regular and periodic maintenance are compiled and updated in the asset management information system for assets including any key recommendations made thereof.

(2) An accounting officer shall ensure that scheduled routine maintenance is carried out periodically provided that such scheduled routine maintenance is approved in accordance with these guidelines.

30. (1) An accounting officer shall, within five years after project completion, undertake a project ex-post evaluation on a sample basis and submit a report to the National Treasury and copy to the department responsible for planning in a standard template provided for in the First Schedule of these Guidelines through the Public Investment Management Information System.

(2) An accounting officer shall allocate adequate resources for undertaking project ex-post evaluation within the sector budget ceilings.

VII. PUBLIC INVESTMENT MANAGEMENT INFORMATION SYSTEM

31. (1) The National Treasury shall be responsible for designing and maintaining an efficient, effective and reliable Public Investment Management Information System.

(2) The Public Investment Management Information System shall automate the public investment management processes and shall be used for managing the whole project cycle.

(3) The National Treasury shall be responsible for overall Public Investment Management Information System administration and shall assign role based user and access rights to accounting officers of national government and their entities.

(4) The National Treasury shall ensure that projects uploaded in the project pipeline of the Public Investment Management Information System are issued with unique identifier codes which shall be mapped to the Standard Chart of Accounts.

(5) Only projects processed, appraised and pipelined through this system shall receive public funding including Appropriation in Aid.

(6) All project information including approvals shall be reported through the Public Investment Management Information System.

(7) The Public Investment Management Information System shall provide for a public interface where the public will be able to access project information in accordance with the Access to Information Act, 2016.

(8) pending the operationalization of the Public Investment Management Information System, the functions of the system as provided for under these Guidelines shall continue to be performed by the electronic Project Management Information System (e-ProMIS) under the National Treasury;

(9) Before the Public Investment Management Information system envisaged in guideline 25 is fully developed the Ministries, Departments and Agencies shall submit hard copies for approval as per these guidelines.

VIII. OTHER PROVISIONS

32. (1) A project may, under exceptional circumstances and in accordance with section 21 of the Act, be exempted from the requirements of these Guidelines by an accounting officer with the approval from the National Treasury.

(2) An accounting officer may amend project details in the project pipeline in the Public Investment Management Information System subject to approval from the National Treasury.

IX. PROJECT COMMITTEE(S)

33. Accounting Officers are hereby directed to ensure that the Project Committee(s) are re-constituted as per these guidelines in order to ensure that project preparation becomes a continuous process that will allow adequate scrutiny and approval of projects throughout the financial year. It should be noted that only those projects which have been pipelined on or before 30th June of the preceding year can only be considered for financing during the budget process.
34. Accounting Officers are also directed to re-constitute the Public Finance Management Standing Committee established under regulation 18 of the act, to include the Head of Planning Units in their respective Ministry, Department or Agency in order to ensure that monitoring, evaluation and reporting for all public investment projects is properly coordinated to ensure that projects are delivered on time, to budget and to the required standards in the design specification.

X. NATIONAL TREASURY APPROVAL

35. Accounting Officers are therefore requested to ensure that National Treasury approval has been granted before approving any project with a total estimated cost of Kshs. 100 Million and above for pipelining. The Accounting Officers are therefore requested to submit the Project Concept Notes, Pre-Feasibility Study and Feasibility Study Reports together with the Minutes of the Project Committee recommending approval to the National Treasury as per these Guidelines.
36. Accounting Officers are also requested to process and approve projects with a total estimated cost of Kshs. 100 million or below internally as per these Guidelines.

XI. CONCLUSION

37. 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 Parastatals, Autonomous or Semi-Autonomous Government Agencies (SAGAs).



HON. (AMB) UKUR K. YATANI, EGH

CABINET SECRETARY/NATIONAL TREASURY & PLANNING

Copy to: Dr. Joseph K. Kinyua, EGH
Head of the Public Service
State House
Nairobi

The Auditor General
Office of the Auditor General
Nairobi

FIRST SCHEDULE

[Guideline 18(q), 26(3)(k) & 30(1)]

PROJECT EVALUATION REPORT TEMPLATE

a) Project Basic Data		
Project Name		
Project Reference Number:	Contract(s):	
Project Threshold:	Sector:	
Commencement date:	Total Project Cost:	Completion Date:
b) Executive Summary		
Section 1: Introduction		
c) Background		
Briefly describe the background of the project by reviewing the project outcomes and overall developmental objectives.		
d) Scope of evaluation		
Briefly describe the boundaries within which the evaluation will be conducted by describing what will be covered and what will not be covered by the evaluation.		
e) Evaluation methodology		
Brief describe the approach that will be used in conducting the evaluation.		
f) Limitations of the evaluation		
Briefly describe the limits of the evaluation.		
Section 2: Summary of the findings related to the following		
a) Project performance assessment:		
Did the project achieve the objective that it was set to achieve? Describe this by enumerating the progress towards achieving the overall objective of implementing the project.		
b) Relevance of the project design:		
Did the project as conceptual design address/respond to the identified problem or made use of the advantages brought in by the opportunity? Show how this was done?		

c) Effectiveness in the achievement of outcomes and outputs:
Did the project achieve the objective it was meant to achieve? Provide a brief description of the Project, the context in which it was designed and implemented. State the project development objective or the project purpose as set out in the PCN and assess progress. Unanticipated outcomes should also be accounted for. The consistency of the assumptions that link the different levels of the results chain in the PCN should also be considered Explain how?
d) Efficiency in terms of timelines and resource use :
Were the desired results achieved in time, budget and the right quality? Explain how using appropriate analysis.
e) Impact and progress towards the achievement of the developmental objective:
What are the effects occurring during implementation, completion, and during utilization of the project outputs (this could be intended or un-intended effects)? Did the project cause the effects (contributory or attributable)? Explain.
f) Sustainability in terms of financial, institutional and technical capacities, partnerships with stakeholders, environmental and social sustainability:
Describe the measures that have been in place to ensure that the project benefits continue to be enjoyed after the project implementation is completed. This can be shown by reviewing the operational costs, human resource and institutional arrangements in place to foster project sustainability. How will emerging issues addressed?
g) Any other findings in terms of unanticipated or additional outcomes.
Section 3: Summarize the lessons learnt and recommendations related to the following:
a) Relevance.
Describe the lessons related to relevance of the project conceptual design
b) Effectiveness
Describe the lessons related to effectiveness in terms of the achievement of outputs and outcomes.
c) Efficiency
Describe the lessons related to efficiency in terms of timelines and resource use
d) Impact

Describe the lessons related to effect/impact created by the project and progress towards the achievement of the developmental objective

e) Sustainability

Describe the lessons related to sustainability of the project benefits in terms of financial, institutional capacities, partnerships with stakeholders, environmental and social sustainability.

f) Unanticipated, unexpected or additional outcomes

Describe the lessons related to unanticipated, unexpected or additional outcomes

SECOND SCHEDULE

[Guideline 22(3), 22(7) (a) & 22(7)(c)]

PROJECT CONCEPT NOTE TEMPLATE

SECTION 1: PROJECT PROFILE			
Project Name:			
Project Reference Number:			
Ministry:			
Implementing Agency (MDA):			
Initiating Department / Division / Section / Unit:			
Budget Vote (where applicable):			
Estimated Project Cost:			
MTEF Sector:			
Accounting Officer:			
Official Contact Details (Provide email, telephone number, postal and physical address):			
Project Threshold:			
Project Geographic Location (Provide GPS Coordinates here) :			
County:	Sub-County:	Ward:	Village:
Planned Start Date:			
Planned End Date:			
Date of Submission:			
SECTION 2: PROJECT BACKGROUND			
1. Situation Analysis			
Provide a background of the project:			
a) Briefly describe the current situation that rationalizes the project			
b) Briefly describe past and on-going interventions to address the situation; quote official statistics including past trends to support your narrative, where applicable.			
2. Problem Statement			

Provide details of the problem to be addressed in terms of challenges, constraints and gaps:

1. Nature of the problem
2. Scope of the problem (How widespread or the magnitude of the problem)
3. State the likely causes and effects of the problem both direct and indirect.
4. Provide any alternative options that may be available to address the problem.

3. Relevance of the Project Idea

Justify the need for the proposed project by:

- a) Linking the project to the National / County Development Plan strategic goals and objectives that the proposed project is expected to contribute to;
- b) Linking the proposed project to Sector strategic objectives and strategies by describing the sector outcomes that the project is expected to contribute to;
- c) Briefly show the need for the project by analyzing and describing the quantitative indicators of demand for the services or goods to be delivered by project using readily available information.
- d) Describe the rationale for the government to intervene through the project, whether or not the private sector can deliver the project objectives and the consequences of not implementing the project.
- e) Describe the compatibility between the project and the timeframe for achieving the strategic goals and objectives that it is intended to serve.

4. Needs Assessment

Identify the target final beneficiaries (i.e. the end users of the services to be provided by the project) and give approximate assessment of their likely demand for the services provided by project by providing the following information:

- a) Specific target group of final beneficiaries intended to benefit from the proposed project.
- b) Approximate estimate of how many end-users there will be for the services provided by the project, indicating the units of measurement (individuals, households, business)
- c) Estimate the physical demand for the services provided by the project on completion and its growth rate, indicating the unit(s) of measurement (e.g. cubic metres of water per day, vehicles per day; and
- d) Proposed physical capacity of the proposed facilities, indicating the unit(s) of measurement e.g. cubic metres of water per day, or square metres of usable space.
- e) Identify potential benefits and make a preliminary qualitative assessment by providing the following information:

- i) The main benefits of the asset that will be created to the end-users;
- ii) Any significant external benefits or negative effects for non-users; and
- iii) Any significant differences in benefits between alternatives if any, with brief explanations.

SECTION 3: SCOPE OF THE PROJECT

Describe the scope of the project by defining the boundaries of the proposed project in terms the outputs or deliverables of the project or the statement of work that needs to be accomplished to deliver the product, service or result required.

SECTION 4: LOGICAL FRAMEWORK

This section will show intervention logic or the result chain in a logical manner with a detailed description of the project goal, objectives, outcomes, outputs and inputs

a) Goal

State the goal in the Medium Term Plan/County Integrated Development Plan that the project intends to achieve. Also define the indicator that will be used to measure success of the project against the goal and briefly explain how information on this indicator shall be obtained.

b) Project Outcomes

Define the project outcomes. These include the effects that will follow from the utilization of products or services (outputs) delivered by the project. These could be the eventual benefits to society that the project interventions are intended to achieve and are reflected in terms of what people will be able to do better, faster, or more efficiently, or what they could never do before.

For each project outcome identified, define at least one indicator that will be used to measure performance of the project against the relevant outcome and briefly explain how information on this indicator (s) shall be obtained

c) Proposed Project Outputs

Describe the direct outputs that the project is expected to deliver. Outputs are the immediate and concrete deliverables of the implemented activities and resources used. For each project output identified, define at least one indicator that will used to track progress and the means of verification.

d) Project Activities and Inputs

For each output identified describe the major activities that should be implemented together with the inputs or resources required to deliver the

planned results. To obtain the results of a project a number of activities have to be implemented using various resources or inputs.

e) Project Logical Framework Matrix

Narrative	Indicators	Sources/Means of verification	Assumptions
Goal (MTP/CIDP)			
Project Outcomes			
Key Output			
Key Activities			
NB: Add additional rows for outcomes, outputs and activities as necessary			

SECTION 5: INSTITUTIONAL ARRANGEMENTS

a) Institutional Mandate

Describe how the project is linked to the mandate of the institution. Briefly explain the mandate of the institution while linking it to the objectives of the project. Explain how the project outcomes will assist the institution deliver on its mandate.

b) Management of the Project

Demonstrate the technical, managerial and financial capacity of the implementing agency to deliver the project. Describe the institutional arrangements in place within the Implementing agency that will assist in managing and controlling the project to completion. Also describe the human resources available in the institution showing how this will be harnessed to deliver on the project. Explain how shortfall in expertise will be handled and sources of funding to do that. This can also be better expressed by showing previous experience in handling projects of the same magnitude.

c) Monitoring and evaluation arrangements

Describe how the project will be monitored and evaluated in order to ascertain the progress towards achieving its intended objectives. Describe the M&E mechanisms in place to monitor and evaluate the project to completion. Briefly describe the resources, both budgetary and manpower, available including the sources for monitoring the project. Describe who is responsible to track the project and how data on projects will be gathered, the reporting channels within

the implementing agency and how lessons learnt will be recorded, analyzed and used to improve future interventions.

d) Risk and Mitigation Measures

Describe the potential risks that can derail the project, the likelihood of occurrence, the impact of such risks and strategies for mitigating them. A simple table in this format will be sufficient.

Risks	Likelihood/Probability (High, medium or low as categories)	Risk Impact (High, medium or low as categories)	Mitigation Strategy

e) Project Stakeholders Management

Describe the stakeholders that the project has to constantly engage and their level of influence and interest among others. List all the government agencies, utilities or regulatory institutions that will need to be involved in the planning and implementation of the proposed project including any legal issues that will need to be addressed. A simple table in this format will be sufficient.

Stakeholder	Level of influence	Engagement Strategy

f) Project Readiness

Describe how prepared the implementing agency to deliver the project by providing the following information:

- a) Has the project preliminary and detailed designs been prepared and approved?
- b) Whether the land been acquired or site readiness?
- c) Have necessary regulatory approvals been obtained?
- d) What government agencies and stakeholders will be involved in the preparation of the Project and what roles they will play in project development and approval?
- e) Have you undertaken consultations with other Government agencies in order to improve synergy and avoid duplication of effort?

If the answer is no to any of the above questions, then confirm whether this is part of the project implementation plan.

Confirm whether the project can be phased or scaled down.

SECTION 6: FINANCIAL INFORMATION

a) Capital Cost (Kshs.) to complete the project:

Estimate the capital costs required to implement the project as follows:

- a) Consultancy,detailed design and legal fees:.....
- b) Land Aquisition Costs:
.....

c) Site Access, Preparation and Utility				
d) Construction				
e) Plant and Equipment				
f) Fixtures and fittings:.....				
g) Other capital costs				
b) Recurrent Costs (Kshs.) to complete the project: Estimate the recurrent costs required to implement the project as follows:				
a) Labour cost.....				
b) Operating Costs.....				
c) Maintenance Costs.....				
d) Others.....				
c) Total Cost Breakdown in Financial Year				
FY 1	FY 2	FY 3	FY 4	FY 5
Total (K.Shs.)	Total (KShs.)	Total (KShs.)	Total (KShs.)	Total (KShs.)
d) Proposed Source of Financing				
a) Government of Kenya only b) Development partner only c) GoK and Development Partner d) Public-Private Partnership e) Private Sector Only				
e) Cost implications to other Related Projects				
Provide a breakdown of estimated cost for other related projects that have to be implemented in order for the benefits from the project to be realized. For this related project, is land expropriation required? (Yes / No) If <Yes> state the total expenses required to achieve this? Is compensation also required (compensation / legal costs etc.). What other costs are attendant on this?				
SECTION 7: OPERATIONAL SUSTAINABILITY				

Describe how the project will continue providing the intended services and benefits to the beneficiaries after the project is completed. Describe how ownership will be fostered among stakeholders including:

- a) The organization(s) that will own and operate the asset created by the project, including whether it maintains an updated asset register;
- b) Adequacy of the technical, managerial and financial capacity within the organizations responsible for operating and maintaining the capital asset once completed and any measures required to create that capacity where necessary; and
- c) Coverage of anticipated post implementation operating costs including depreciation by providing estimates for:
 - a) Average annual personnel or labour cost,
 - b) Annual operation and maintenance cost,
 - c) Other cost.
- d) Sources of revenues for operating the complete assets where applicable indicating whether the operational costs can be covered completely by revenues or whether exchequer will be required to fund some operational expenses. This can be attached in detail as an annex.

SECTION 8: PROJECT IMPLEMENTATION PLAN

Describe the schedule of key activities/tasks that can be used to track the success or failure including timelines, resources required, performance metrics and key responsible persons that can be used to track the overall project progress across the project cycle.

No	Activity/ Task Name	Expected Duration (Months)	Estimate d Cost (Kshs.)	Expected Outputs	Key Performance Indicator	FY 1	FY2	FY3	FY4	FY5

THIRD SCHEDULE

[Guideline 22(6), 23(2)(a) and 23(6)]

PRE-FEASIBILITY STUDY TEMPLATE

SECTION 1: PROJECT PROFILE			
Project Name:			
Project Reference Number:			
Date of Approval of the Concept Note:			
Ministry:			
Implementing Agency(ies) (MDA):			
Initiating Department / Division / Section / Unit:			
Budget Vote (where applicable):			
Estimated Project Cost:			
MTEF Sector:			
Accounting Officer:			
Official Contact Details (Provide email, telephone number, postal and physical address):			
Project Threshold:			
Project Geographic Location (Provide GPS Coordinates here):			
County:	Sub-County:	Ward:	Village:
Planned Start Date:			
Planned End Date:			
SECTION 2: PROJECT BACKGROUND			

1. Situation Analysis
<p>Provide a background to the project idea:</p> <ul style="list-style-type: none"> a) Briefly describe the current situation that rationalizes the project b) Briefly describe past and on-going interventions to address the situation; quote official statistics including past trends to support your narrative where applicable.
2. Problem Statement
<p>Provide details of the problem to be addressed in terms of challenges, constraints and gaps:</p> <ul style="list-style-type: none"> a) Nature of the problem b) Scope of the problem (How widespread or the magnitude of the problem) c) State the likely causes and effects of the problem both direct and indirect.
3. Relevance of the Project Idea
<p>Justify the need for the proposed project by:</p> <ul style="list-style-type: none"> a) Linking the project to the National / County Development Plan strategic goals and objectives that the proposed project is expected to contribute to; b) Linking the proposed project to Sector strategic objectives and strategies by describing the sector outcomes that the project is expected to contribute to; c) Show the need for the project by analysing and describing the quantitative indicators of demand for the services or goods to be delivered by project using readily available information.
SECTION 3: ALTERNATIVE SOLUTION/OPTION ANALYSIS
a) ASSESSMENT OF ALL POTENTIAL ALTERNATIVE OPTIONS
<p>List all potential alternative solutions/options that can meet the end-user or customer requirement or solve the problem identified by analysing all the information gathered at the conceptual stage. Then complete the following sections for each of the options.</p>

i) Alternative Option 1 <Name-of-Option>		
a) Description		
Provide a detailed description of the option and list its core components. Describe the option and explain how it can address the problem identified.		
b) Assessment Method		
Describe the assessment methods used to determine the likelihood that each alternative solution/option will meet the end-user or customer requirements or solve the identified problem. A number of assessment methods may be adopted including quality of benefits or services, cost implications, staff opinions, customer and/or end-user requirement, technology and engineering requirement, environmental and social concerns, human resource and administrative requirements, legal and institutional issues, results build prototypes or pilots, reviews on the implementation of similar solution in other projects among others. For each assessment method, describe how it was undertaken and the quality of the result.		
c) Results		
Use the following table to score the results of the assessment and describe the methods used:		
Potential Alternative Option	Pre-Feasibility Score	Assessment Method
<i>Alternative Option 1</i>	Score the viability of alternative option 1 by rating it with a value between 1 to 10, with 1 being lowest score and 10 being the highest score.	Describe the assessment method used to determine this pre-feasibility score.
d) Risks		
Describe any risks associated with implementing the alternative option by completing the following table.		

Potential Alternative Option	Risk Description	Risk Likelihood	Risk Impact	Actions Required to Mitigate Risk

e) Issues

Describe any issues associated with implementing the alternative option by completing the following table.

Potential Alternative Option	Issue Description	Issue effect/Impact on the project	Actions Required to Resolve Issue

f) Assumptions

List any assumptions that were made when assessing the viability of this Alternative Option.

ii) Alternative Option 2 <Name-of-Option> *Repeat as above for alternative options 2.*

iii) Alternative Option 3 <Name-of-Option> *Repeat as above for alternative options 3,4,5 etc.*

SECTION 3: PRE-FEASIBILITY RANKING

a) Pre-Feasibility Ranking

Using the pre-feasibility scores above, fill the table below to determine the overall pre-feasibility result. You may assign weights to criteria of 0.5 to 1.5 where 0.5 represents unimportant and 1.5 representing very important, in order to increase or decrease its importance in the analysis. Rank the overall results of the pre-feasibility assessment by completing the following sections.

b) Ranking Criteria

List the criteria used to rank the identified alternative options and describe the scoring/weighting mechanism used to produce the overall result.

c) Ranking Scores

List the criteria, scores, weights, and total scores for each solution in the following table

Criteria	Alt. Option 1			Alt. Option 2			Alt. Option 3		
	Score	weight	Total	Score	weight	Total	Score	weight	Total

Repeat this for option 4, 5,6 etc.

b) ASSESSMENT OF THE BEST ALTERNATIVE OPTIONS

From the results of the ranking in section 3(c) above select the 3 best alternative options with the highest total score then describe the following: (a) compare the alternative options using qualitative and quantitative listing of advantages and disadvantages using a multi-criteria analysis including technical and engineering, environmental and social, human resource and administrative, legal and institutional analysis among others; and (b) undertake and describe the results of a cost benefit or cost effectiveness analysis for the identified alternatives.

SECTION 4: FEASIBILITY OPTION

Based on the results of the assessment above, identify and describe the option with the highest assessment score and positive evaluation results using net present value/net present costs as the option that is most likely to meet end-user or customer requirement or solve the problem identified. This is the alternative option that will proceed for a feasibility study.

a) Identification PPP Candidate.

Based on the results of the assessment above, identify and describe whether the project is a potential PPP candidate.

b) Update Costs

Describe the updated estimates of the project's capital costs. The estimates of the project's total capital cost should be as updated to reflect the realities of the pre-feasibility study. Please provide the source of information, reasons for changes in cost estimates and justification for the same.

c) Draft TORs on Feasibility Study

From the findings of the pre-feasibility study describe key issues that may need further studies as this may form part of the terms of reference for the preparation of the feasibility study

SECTION 6: APPENDIX

Attach Supporting Documentation and any documentation you believe is relevant to the Pre-Feasibility Study, including:

- a) Market research documents and statistics
- b) Detailed problem analysis and documentation of requirements
- c) Risk and issue assessment reports
- d) Other relevant information or correspondence

FOURTH SCHEDULE

[Guideline 22(6) and 24(4)]

FEASIBILITY STUDY TEMPLATE

SECTION 1: PROJECT PROFILE			
Project Name:			
Project reference number:			
Date of Approval of the Pre-Feasibility:			
Ministry:			
Implementing Agency (MDA):			
Initiating Department / Division / Section / Unit:			
Budget Vote (where applicable):			
Estimated Project Cost:			
MTEF Sector:			
Accounting Officer:			
Official Contact Details (Provide email, telephone number, postal and physical address):			
Project Threshold:			
Project Geographic Location (Provide GPS Coordinates here):			
County:	Sub-County:	Ward:	Village:
Planned Start Date:			
Planned End Date:			
Executive Summary			
In this section of the template, describe any key headline information from the components of the feasibility assessment the options evaluated, key results and recommendations.			
Section 1: Introduction			
Describe the following:			
a) Project Background: Rationale and genesis,			
b) Objectives of the feasibility study			
c) Approach and methodology of the feasibility study			
d) Organization of the feasibility study			
Section 2: Market/ Demand Analysis			

This section assesses the need for public investment which will involve the elements listed below:

- a) **Problem Statement.** Describe the problem to be addressed in terms of challenges, constraints and gaps giving the (a) Nature of the problem;(b) Scope of the problem (How widespread or the magnitude of the problem) and (c) State the likely causes and effects of the problem both direct and indirect.
- b) **Relevance of the Project Idea.** Justify the need for the proposed project by:(a) Linking the project to the National / County Development Plan strategic goals and objectives that the proposed project is expected to contribute to;(b) Linking the proposed project to Sector strategic objectives and strategies by describing the sector outcomes that the project is expected to contribute to;(c) Show the need for the project by analysing and describing the quantitative indicators of demand for the services or goods to be delivered by the project using empirical data.
- c) **Proposed Project Interventions.** Describe the project investments / outputs that need to be undertaken to address the problem as per recommendations of the pre-feasibility study
- d) **Stakeholders.** Identify the key stakeholders that are likely to be affected by the interventions.
- e) **Demand analysis.** Identify the need for public investment by assessing:
 1. Current demand (based on statistics provided by service suppliers/ regulators/ ministries / national and County statistical offices for the various types of users);
 2. Future demand (based on reliable demand forecasting models) in both the scenarios with and without the project; and
 3. The factors that constrain demand including government guidelines, technological developments etc.

Section 3: Technical or Engineering Analysis

A summary of the proposed project solution shall be presented with the following headings

- a) **Location:** provide the geographical coordinates of the location of the project including a graphical illustration (map). Availability of land is a key aspect: evidence should be provided that the land is owned (or can be accessed) by the beneficiary, who has the full title to use it, or has to be purchased (or rented) through an acquisition process. In the latter case, the conditions of acquisition should be described. The administrative process and the availability of the relevant permits to carry out the works should also be explained.
- b) **Technical design:** description of the main works components, technology adopted, design standards and specifications. Key output indicators, defined as the main physical quantities produced (example kilometres of pipeline, number of overpasses, number of trees planted, etc.), should be provided.
- c) **Production plan:** description of the infrastructure capacity and the expected utilization rate. These elements describe the service provision from the supply

side. Project scope and size should be justified in the context of the forecasted demand.

- d) **Costs estimates:** estimation of the financial needs for project realization and operations. Provide the basis for cost estimates. What financial contingencies are expected?
- e) **Implementation timing:** a realistic project timetable together with the implementation schedule should be provided including, for example, a Gantt chart (or equivalent) with the works planned. A reasonable degree of detail is needed in order to enable an assessment of the proposed schedule.

Section 4: Environmental and Social Impact Analysis

Describe and specify the economic effects of environmental norms and possible compensations for ecological damages. Key questions to address:

- a) What are the likely environmental impacts from undertaking project?
- b) What is the cost of reducing or mitigating the negative impacts?
- c) Evaluation of the environmental impacts and risks with and without the project.
- d) Technical measures are taken to reduce these impacts?
- e) Are there alternative ways of delivering the required service or the good without incurring these environmental costs?
- f) What are the costs of these alternatives?
- g) What is the cost of an environmental impact assessment?
- h) What are the costs of permits and approvals required from environmental protection agencies?
- i) What contractual provisions are needed to reset the project in cases of environmental effects escalating beyond control?
- j) What is the cost of resettlement?
- k) What are the non-market costs and benefits that need to be taken into account in the viability analysis?
- l) How will the project impact Small and Micro Enterprises, local community income, health, land value and social welfare including job creation prospects?

Section 5: Human Resources and Administrative Support Analysis

Point out the human resource requirements for implementation and operation, in terms of quantities and specialties; identify the sources of the work force. Determine the management capacity and the functional structure of the operating entity. Key issues to be addressed:

- a) What are the managerial and labour needs of the project?
- b) Does organization have the ability to get the managerial skills needed?
- c) What are wage rates for labour skills required?

- d) Are manpower requirements by category reconciled with availabilities and project timing?

Section 6: Institutional and Legal Analysis

This studies the legal restrictions that may obstruct or impede project implementation or operation. Factors to consider include;

- a) What are the legal or regulatory issues that could be detrimental or assist the project?
- b) Is the entity that is supposed to manage the project properly organized and its management adequately equipped to handle the Project?
- c) Are the capabilities and facilities being properly utilized?
- d) Is there a need for changes in the policy and institutional set up?
- e) Outside this entity, what changes may be needed in policies of the National and County Governments?
- f) What are the legal and regulatory requirements expected before the project is implemented?
- g) What are the risks, legal and regulatory obligations that could increase costs or decrease the benefits?
- h) Does the institution have requisite skills and capacity in line with the project requirements?
- i) Are there suitable incentives or penalties in place to ensure project delivery is on time and within the budget?
- j) Are there critical governance issues that may affect implementation?

Section 7: Financial or Private evaluation Analysis.

Describe the financial costs and benefits at market prices and state alternative financial leverage methods;

What is done

- a) Integration of financial and technical variables from demand, technical, and management analysis
- b) Construct cash flow profile of project
- c) Identify key variables for doing economic and social analysis.

Key questions:

- a) What is relative certainty of financial variables?
- b) What are sources and costs of financing?
- c) What are minimum cash flow requirements for each of the stakeholders?
- d) What can be adjusted to satisfy each of the stakeholders?
- e) What is the financial internal rate of return and financial net present value?
- f) What is the probability of getting a negative return?
- g)

Section 8: Economic or Social Evaluation Analysis

Economic adjustments from financial data using conversion factors; after that costs and benefits are appraised from the point of view of the entire economy.

What is done:

- a) Examine the project using the whole country as the accounting entity
- b) Evaluate externalities including environmental.

Key Questions

- a) What is the difference between financial and economic values of variables?
- b) What Causes this differences?
- c) With what degree of certainty do we know the values of these variables?
- d) What is the probability of positive economic feasibility?
- e) What is the expected value of economic net benefits?
- f) What is the economic net present value in (KShs.)?
- g) What is the Economic Internal Rate of return?

Section 9: Distributional Analysis

The project is appraised from the point of view of stakeholders receiving economic benefits or costs. Economic externalities have to be calculated and distributed among different actors (stakeholders)

What is done:

- a) Identification and quantification of extra-economic impacts of project
- b) Distributive Appraisal
- c) Income, Cost, and Fiscal Impacts on various stakeholders
- d) Poverty Alleviation and Political Necessities
- e) Basic Needs: Evaluate the impact of project on achieving basic needs objectives.

Key Questions

- a) In what ways does project generate beneficial and cost impacts on stakeholders?
- b) What stakeholders could the project impact?
- c) Who benefits and who pays the costs?
- d) What are the basic needs of the society that are relevant in the country?
- e) What impact will the project have on basic needs?
- f) What alternative ways are there to generate desirable social impacts?
- g) Is project relatively cost effective in generation of desirable social impacts?

Section 10: Risk (Uncertainty) and Sensitivity Analysis

The flow of costs and benefits throughout the project life is uncertain. Given that uncertainty, consideration has to be given to the costs that those risks imply. The objective of this module is to simulate various scenarios and generate guidance on how to reduce the risk exposure through relevant contractual clauses:

The questions that need to be answered are:

- a) What are the major risks that may affect project?
- b) How will the project be affected if the risk event materializes?
- c) What are the possible mitigation measures needed?
- d) How sensitive are the assumptions used in the financial and economic models in an environment that differs significantly?
- e) What are the political risks involved?

Section 11: Updated Project Costs:

Update the projects costs to reflect the realities of the feasibility study and provide the detailed cost estimates in this section. Provide a detailed cash flow plan per year for the entire life of the project.

Section 12: Annexes

Attach detailed technical and engineering designs, plant prototypes designs etc, financial and economic models and any supporting documents.

FIFTH SCHEDULE

[Guideline 28(3)]

PROJECT COMPLETION REPORT TEMPLATE

Section 1: General Information				
a) Basic Data				
Project Name:				
Project Reference Number:	Contract(s):			
Project Threshold:	Sector:			
Commencement date:	Total Project Cost:		Completion Date:	
Financing source	Disbursed amount (Ksh)	Percentage disbursed (%)	Undisbursed amount (Ksh):	Percentage undisbursed (%)
Donor:				
GoK:				
Other				
TOTAL				
b) Background Summary				
Briefly describe or review in summary the objectives, scope, expected outputs, outcomes and goals of the project as per the project concept note.				
c) Post-implementation review by implementation team				
Evaluation reviewed by	Name	Date reviewed	Comments	
Accounting Officer				
Director				
Project Coordinator or Manager				
Section 2: Project Performance Findings				
a) Management effectiveness				
Briefly describe the effectiveness of the project implementation team as objectively as possible				
b) Quality of outputs				

Output indicators (as specified in the PCN)	Achievement(At Completion)	End target (at inception)	Percentage Completion	Remarks (on quality)
Output 1:				
Output 2:				
0				
c) Cost efficiency				
Planned project cost (Kshs. as per PCN)	Actual project cost (Kshs. at completion)	Percentage of Actual over planned	Remarks	
d) Schedule/ Timeliness				
Planned project duration (Months as per PCN)	Actual duration (months from commence to completion)	Percentage of actual over planned duration	Remarks	
e) Unplanned or unanticipated side-effects				
Description of unplanned side effects	Type (environmental, social, others)	Positive or Negative	Impact on project (High, Medium, Low)	
f) Residual risks				
Briefly describe any residual risks that can affect the realisation of the project objectives in the following format.				
Residual Risk	Likelihood or probability	Impact on the project	Mitigation Measures	
Section 3: Administrative Closure and Accomplishments				
a) Operational Performance metrics				
Briefly describe the performance standards of the completed asset using statistics from final acceptance tests or trials runs at completion.				
b) Completion criteria, customer or end user satisfaction				
Briefly describe whether the project completion criteria has been satisfied as follows:				

Completion category	Completion Criteria	Customer or end user satisfaction.
Section 4: Pending/Outstanding Issues/Open Issues		
<p>Briefly describe the outstanding issues/open issues and actions required addressing them. The actions needed to close the project shall include but not limited to the following:</p> <ul style="list-style-type: none"> a) Closing all open contracts in accordance with their terms and conditions. b) Handing over project deliverables to relevant end users. c) Handing over project documentations including copyrights, intellectual property, manuals, administrative rights and source codes among others. d) Handing over technical designs where applicable. e) Payments of contractors, suppliers and consultancies. f) Handing over or surrender of remaining financial and non-financial resources. g) Communications actions required to be done to project stakeholders on project closure. 		
Section 5: Lessons Learned and Recommendation		
Briefly describe the lessons learnt and recommendations going forward.		

SIXTH SCHEDULE

[Guideline 27 (2)]

QUARTERLY/ANNUAL PROJECT PROGRESS REPORT TEMPLATE

Project Code & Title	
Start Date	Project Timelines
End Date	
% of Time Elapsed	
Total Project Cost (a)	Estimated Cost of the Project
Foreign	
Gok	
	Total Allocations to Date
(b)	Actual cumulative Expenditure (As at 30 th June FYN-1)
(a-b)	Outstanding Balance as at 30 th June FYN-1
Expected Outputs at inception	Actual Physical Progress
Actual achieved Outputs as 30 th June FYN-1	
Project Completion Rate as at 30 th June FYN-1	
	Approve Budget for the FY N
	Actual Expenditure FY N
	Target Expected outputs for FY N
	Achieved Outputs as at (Date-of-Report)
	Project Completion Rate as at (Date-of-Report)
	Projected Risks
	Challenges/Emerging Issues
	Project Status(ongoing, stalled)
	Recommendations
FY N+1	Projections
FY N+2	
FY N+3	

SEVENTH SCHEDULE (a)

[Guideline 27 (7)]

**PROJECT TAX EXEMPTION SCHEDULE (LETTER BASED)
(As per guidelines/Framework circular No. 9 of 2018)**

Fields	Description
Project under implementation:	Project Title..... Financing Agreement/Memorandum of Understanding..... Date signed by The National Treasury..... Project start Date..... Project End Date.....
Project Implementing Agency/MDA Contacts:	Project Implementing Agency..... Implementing agency KRA PIN..... Postal address..... Email address..... Telephone number.....
Project Contractor/Agent Contact:	Contractor name.... Contractor KRA PIN.... Postal address... Email address... Telephone number..... Office location.....
Ministry Responsible:	Responsible Ministry name....

Fields	Description
	Accounting Officer recommendation..... Designation of recommending officer if not Accounting Officer Reference of Authority letter..... Postal Address..... Email Address... Telephone Number.... Date of recommendation
Funding	Funding Source Name..... Funding type.....(Loan/Grant) Funding Mode.....(Revenue/AIA) Repaying Agency.....
Project Master list (The National Treasury):	Master list number..... Approval date..... Approving authority..... Commencement date..... Expiry date..... List of goods/Services.....
Consignment:	Name of the consignee..... Consignment number... Port of origin of the goods.....

Fields	Description
	Country of origin of the service providers.... Description of the goods..... Bill of lading/invoice/airway bill..... Value of consignment..... Port of entry..... Supplier's Name..... Confirmation that goods/services in the master list..... (Yes or No) Explanation if consignee is different from contractor/Agent.....
Tax exemptions for imported goods/services:	Import duty..... Exercise duty..... IDF fees..... VAT..... Warehouse rent penalties..... Railway Development Levy (RDL)..... Others?(specify).....
Tax exemptions for domestic goods/services:	VAT..... Income tax..... Stamp duty.....
Approval by The National Treasury:	Approved.....(Yes or No)

Fields	Description
	Not Approved comments..... Approving officer..... Designation of approving officer..... Date of approval..... Project duration (years)..... Project end date.....
Execution:	Date forwarded for implementation to KRA..... KRA Feedback

SEVENTH SCHEDULE (b)

**[Guideline 27(7)]
DOMESTIC**

TAX EXEMPTION SCHEDULE (CASE BY CASE)

**APPLICATION TO PURCHASE EQUIPMENT/ MATERIALS/MOTOR
VEHICLES/GOODS/SERVICES FOR PROJECTS OR PROJECT
PERSONNEL ON A DUTY AND VALUE ADDED TAX-CUSTOMS
WAREHOUSE RENT AND IDF FREE BASIS**

S/No	ITEM DESCRIPTION
1.	DAI(Donor Assistant Form 1) Form Application Number..... Name of the Development Partner Agency..... i. Address..... ii. Date.....
2.	Title of the Project/Agreement/Exchange of notes..... i. Quote the article and session giving exemption..... ii. Date of agreement/Exchange of notes.....
3.	Project Identification Number.....
4.	Project Name.....
5.	Name of Consignee.....
6.	Description of the items being locally purchased.....
7.	Invoice No./Logbook No.....
8.	Name of local Supplier.....
9.	Local Supplier PIN No.....
10.	Full name of the Applicant and Designation.....
11.	Signature.....

S/No	ITEM DESCRIPTION
12.	Official stamp.....
13.	Implementing Ministry/ Agency..... i. Recommendation..... ii. Full Name..... iii. Designation..... iv. Signature of authorized officer and official stamp..... v. Date.....
The National Treasury	
14.	Resource Mobilization Department i. Recommendation..... ii. Full Name..... iii. Signature of authorized officer and official stamp..... iv. Date.....
15.	Macro and Fiscal Affairs (Authorization) i. Approved/not Approved..... ii. Full Name..... iii. Designation..... iv. Signature of authorized officer and official stamp..... v. Date.....
Kenya Revenue Authority	
16.	Value Added Tax Department i. VAT free purchase approved..... ii. Full Name..... iii. Designation..... iv. Signature of Authorized Officer..... v. VAT Free Entry No..... vi. Date.....
17.	Customs and Excise Department (Head Office) i. Remarks..... ii. Approved/Not Approved..... iii. Signature of Authorized Officer..... iv. Full Name.....

S/No	ITEM DESCRIPTION
	v. Designation..... vi. Date.....
18.	Customs and Excise Department (Port of Entry) i. Signature of the officer releasing goods..... ii. Duty Free Entry No..... iii. Full name..... iv. Designation..... v. Date.....

EIGHTH SCHEDULE

[Guideline 28(2)]
{INSERT IMPLEMENTING AGENCY}

FINAL COMPLETION CERTIFICATE (END OF DEFECTS LIABILITY)

CONTRACT NAME:

CONTRACT NO:

EMPLOYER {Insert Employer}	ENGINEER {Insert Engineer}	CONTRACTOR {Insert Contractor}
-------------------------------	-------------------------------	--------------------------------

Works Complete:	
Contract Sum:	
Revised Contract Amount:	
Revised Construction Period:	
Commencement Date:	
Completion Date:	
End of Defects Liability Period:	
Date of Final Completion:	

Pursuant to Clauseof the Conditions of Contract it is hereby certified that the Contractor has completed the Works detailed above to the satisfaction of the Engineer/Architect. Final Inspection of these works was carried out on

.....(dd/mm/yyyy) by representatives of the Employer, the Engineers/Architect Representative and the Contractors Representatives.		
CONTRACTOR	ENGINEER/ARCHITECT*	EMPLOYER
Signed:	Signed:	Signed:
Date:	Date:	Date:
{Insert Name and Address}	{Insert Name and Address}	{Insert Name and Address}

*Note that for Buildings the responsible person is the Architect while for civil works the responsible person is the Engineer.

