REPUBLIC OF KENYA
THE NATIONAL TREASURY

Telegraphic Address: 22921
Finance – Nairobi
FAX NO. 3108
Telephone: 2252299

THE NATIONAL TREASURY
BOX 30007 – 00100
NAIROBI
KENYA

When Replying Please Quote

Ref No.: ES 01/03 'AA' (18)

24th June, 2026

TREASURY CIRCULAR NO. 09/2026

TO: ALL ACCOUNTING OFFICERS/ PRINCIPAL SECRETARIES

RE: GUIDELINES FOR IMPLEMENTATION OF THE FINANCIAL YEAR 2026/27 AND THE MEDIUM-TERM BUDGET

I. PURPOSE

1. This circular is issued under the authority of Section 12(2)(k) of the Public Finance Management Act Cap.412A. It provides mandatory operational guidelines for the implementation of the FY2026/27 Medium-Term Budget. These guidelines are applicable to all Ministries, Departments, and Agencies (MDAs), Parliament, the Judiciary, Constitutional Commissions, and Independent Offices.

2. County Executive Committee Members responsible for finance shall realign and issue localised execution guidelines in accordance with Section 104(1)(n) of the Public Finance Management Act, Cap.412A.

II. BACKGROUND

3. The FY 2026/27 and Medium-Term Budget is designed to consolidate and scale the economic gains achieved through the Bottom-Up Economic Transformation Agenda (BETA). The budget channels targeted capital investment to core pillars and enablers using an integrated value-chain approach to accelerate recovery, expand productive capacity and distribute wealth more equitably. The strategic focus concentrates funding on five foundational sectors anticipated to deliver substantial systemic returns and strengthen household financial resilience. These priority sectors are:

- Agricultural transformation and food security;
- Micro, Small, and Medium Enterprise (MSME) development;
- Affordable housing and urban settlements;
- Universal healthcare access; and
- Digital superhighway (infrastructure) and creative industry growth.

4. To achieve effective and efficient budget execution, Accounting Officers must ensure strong institutional readiness, legal compliance, timely processing of transactions, and transparent reporting. The responsibilities set out in this Circular are intended to standardize procedures, reduce execution risk, and safeguard public funds, which include:

i. Ensure that implementing officers possess technical knowledge of the statutes, regulations and guidelines governing budget implementation, monitoring and evaluation, auditing, and reporting
ii. Obtain required administrative approvals and clearances before initiating procurement cycles to prevent delays.
iii. Process vendor and contractor invoices promptly after verifying completion certificates and delivery of goods and services.
iv. Disburse funds to Semi-Autonomous Government Agencies (SAGAs) on schedule and in full compliance with approved cash flow plans.
v. Submit statutory implementation reports as required and within timelines set by the PFM Act Cap.412A, the Public Finance Management (National Government) Regulations, 2015 (Legal Notice 34) and issued National Treasury Circulars.

vi. Enforce strict adherence to deadlines for periodic reports required under the Public Finance Management Act Cap.412A and Development Partners' agreements.
vii. Reject and prevent out-of-scope or ineligible expenditures and unsubstantiated programme outlays.
viii. Maintain full data transparency in periodic reporting to avoid qualified or adverse audit findings.
ix. Address reporting gaps and documentation bottlenecks promptly.
x. Prioritize settlement and liquidation of verified pending bills and claims without undue delay.

III. SPECIFIC GUIDELINES

5. The FY 2026/27 Budget implementation cycle commences on **1st July, 2026**. To ensure disciplined and coordinated execution, the following requirements are mandatory for all Accounting Officers:

- **Reconstitution of Budget Implementation Committees (BICs)**

6. Accounting Officers shall reconstitute Budget Implementation Committees (BICs) by **6th July, 2026**. The BICs shall be responsible for tracking, analysing, and guiding budget implementation within their institutions. The Head of Finance will chair these Committees in respective MDAs. BICs shall provide regular, structured fiscal updates on the performance of budgets to respective Accounting Officers. The operational Terms of Reference are provided in **Annex 1**.

- **Annual Work Plans**

7. Accounting Officers must prepare detailed Annual Work Plans aligned to the approved FY 2026/27 Budget. Work Plans shall set out expected outputs, timelines, responsible officers and measurable indicators for program delivery The template and preparation format are provided in **Annex 2**.

- **Annual Procurement Plans**

8. All procurement shall comply with the Public Procurement and Asset Disposal Act Cap.412C and its associated Regulations. Pursuant to Section 53(2) of the Public Procurement and Asset Disposal Act Cap.412C. A comprehensive Procurement Plan must be finalized prior to the commencement of the financial year, per Section 53(2) of the Act. The Procurement Plan template is provided in **Annex 3**.

- **Cash Flow Projections**

9. Accounting Officers are required to prepare cash flow plans synchronized with the approved FY 2026/27 Budgets, Annual Work Plans and Procurement Plans. Cash Flow Plans must reflect realistic payment schedules and be structured as described in **Annex 4**.

- **Submission of the Annual Work, Procurement and Cash Flow Plans**

10. All Accounting Officers, except security agencies, must submit verified hard and electronic copies of Annual Work Plans, Procurement Plans, and Cash Plans to the National Treasury by **6th July, 2026**.

- **Categorization of Expenditures in Cash Flow Plans and Exchequer Releases**

11. To enhance predictability during execution, funding requests shall be classified into four priority categories:

   i. *Category 1:* Statutory obligations including sovereign debt servicing, public payroll, state pensions, social protection cash transfers, and County equitable shares;

   ii. *Category 2:* High-impact development programmes, core public services, governance, security and investments;

iii. ***Category 3:*** Other recurring operational expenditures funded by Government of Kenya (GoK), not included in Categories 1 or 2; and

iv. ***Category 4:*** Externally financed development projects (exchequer transfers).

12. The National Treasury will issue monthly cash allocation ceilings for each quarter based on revenue projections to ensure prompt settlement of Category 1 and 2 demands. Category 3 allocations will be made subject to revenue availability. Accounting Officers must:

i. Compile category-specific cash utilization forecasts for ***Categories 1–4*** as per **Annex 5** and upload consolidated totals into the cash management portal before **6th July 2026**;

ii. Adjust cash flows responsively to exchequer signals and provide at least one month's advance notification of significant quarterly structural changes; and

iii. Submit separate exchequer drawdown requests for Categories 1, 2, 3 and 4. Categories 1–3 drawdowns shall remain within approved ceilings. Category 4 disbursements require corresponding project account balances as detailed in Annex 6.

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

13. Every issued A.I.E must be recorded immediately as a commitment in the Master Vote Book to preserve visibility of uncommitted balances. Accounting Officers with field programmes, projects, or SAGAs shall issue quarterly A.I.Es via IFMIS not later than the 15th day of each quarter. Actual expenditures must not exceed the A.I.E limits.

- **Payment Instruction to Central Bank of Kenya**

14. Payments to CBK shall be executed only against approved Net Exchequer balances and recorded Appropriations-in-Aid. Disbursements must be made following confirmation of delivery of goods or completion of services. Internet Banking transaction files must be transmitted to CBK daily in the chronological sequence reflected in IFMIS and cashbooks to reduce strain on the exchequer.

- **Procurement of Goods and Services**

15. Procurement processes must be aligned to the Public Procurement and Asset Disposal Act, Cap.412C. Commitments shall only be made against formally approved budget allocations and consistent procurement plans. Accounting Officers shall adopt measures to maximize resource absorption while avoiding last-minute procurement and year-end bulk contracting.

- **Commitment Control**

16. All contractual commitments for supply of goods and services must be finalized by **31st May, 2027**. No commitments should be entered into without sufficient budgetary provision. Accounting Officers must implement clear controls to prevent unauthorized, wasteful, or irregular spending. Where infractions occur, immediate corrective measures, including disciplinary action, must be pursued.

- **Pending Bills and FY 2025/26 Carryover Commitments**

17. Historical verified pending bills arrears shall be reviewed and settled consistent with **Gazette Notice 13355** of **30th September, 2023**. The Pending Bills Verification Committee's findings and recommendations will guide continued management of these obligations.

18. Carryover balances from FY2025/26 must be treated as a first charge on the FY2026/27 budget limits and funded within existing MDA provisions.

Accounting Officers shall not seek supplementary funding from the National Treasury for these carryovers.

19. Accounting Officers shall compile records of all liabilities and pending bills arising after 1st July 2022 and submit them to the National Treasury by **15th July 2026,** using the reporting layout in **Annex 7**.

- **Personnel Expenditures**

20. Recruitment of temporary staff, workforce expansion, position re-designations, promotions or replacements requires prior written confirmation of funding availability from the National Treasury and approvals from the relevant public service authorities. Intern placements remain the domain of the Public Service Commission under PSC Circular Ref. PSC/GEN/1/III dated 5th December 2019 and shall proceed only when funded.

21. Accounting Officers shall confirm availability of funding from the National Treasury for structural personnel costs, including Schemes of Service revisions and rank upgrades, prior to submitting requests to the appropriate regulatory bodies.

22. Collective Bargaining Agreements (CBAs) with financial implications must first seek concurrence from the National Treasury to confirm and verify that long-term funding is sustainable before the agreement can be finalized by the Salaries and Remuneration Commission. This funding confirmation is only considered official when issued as a formal letter signed directly by the Cabinet Secretary of the National Treasury. Additionally, to protect payroll integrity and maintain overall system accuracy, entities are required to conduct regular, mandatory personnel and payroll audits.

- **Capital Projects**

23. The Development Budget for the FY 2026/27 defines capital projects with targets, performance indicators and outputs. Accounting Officers must appoint qualified Project Managers and designate A.I.E holders for each project. Project managers shall be accountable for milestones, reporting and timely

delivery. Capital projects shall be implemented efficiently to optimize resource absorption and value for money.

- **BETA Priorities**

24. Budget lines supporting BETA projects must be safeguarded from negative mid-year adjustments. Accounting Officers shall fast-track execution of BETA-funded projects and include progress against these priorities in quarterly performance reports.

- **Completion of Planned Projects**

25. The Government will continue to prioritize completion of ongoing projects within the FY2026/27. Accounting Officers must protect funding for projects due for completion within the FY 2026/27 and prioritize actions that facilitate timely handover and public benefit realization.

IV. MONITORING, EVALUATION AND PERFORMANCE REPORTING OF PROGRAMMES AND PROJECTS

- **Financial and Non-Financial Tracking**

26. Accounting Officers shall implement systems to track financial and non-financial performance indicators of programmes and projects. Quarterly performance reports are required under Section 83 of the Public Finance Management Act Cap.412A, and must be filed within 15 days after the end of each quarter. These reports inform credit limits and funding release decisions and must be accurate and timely.

27. Accounting Officers shall submit verified monthly payroll returns at the end of each month incorporating detailed personnel spending from SAGAs using the format in Annex 8. Monthly returns shall include actual expenditure, non-financial reports, Integrated Payroll and Personnel Database (IPPD) returns, pending bills and A-I-A returns. Reports must be authenticated by the Accounting Officer or an authorised delegate with a rank not lower than Chief Finance Officer or Senior Deputy Secretary. Templates for project, financial and non-financial summaries are provided in Annexes 9, 10 and 11.

- **Reporting on Disaster-Related Expenditures**

28. In line with **Treasury Circular No. 9/2020**, Accounting Officers must submit independent quarterly reports on disaster-related expenditures concurrent with their standard quarterly submissions.

- **Reporting on Climate-Related Expenditures**

29. Accounting Officers shall continue to categorize and monitor climate-related expenditures as directed during the FY 2026/27 planning cycle, following the Climate Budget Tagging Guidelines. Separate quarterly reports on climate mitigation and adaptation spending must be submitted to the National Treasury as provided in Annex 14.

- **Reallocations of Funds**

30. Reallocations of funds shall only occur in strict compliance with Section 43(1), (2), and (3) of the Public Finance Management Act Cap.412A. **Accounting Officers are expressly reminded that reallocations out of BETA priority sectors to other sectors are prohibited**. Funds shall not be moved from statutory obligations (gratuity, subscriptions, equity payments), core utilities, rent, or items explicitly provided for in the Certificate of Approval of Budget without prior authorisation. Any savings from rent or utilities must be surrendered during the formulation of subsequent Supplementary Estimates.

31. Accounting Officers shall maintain a register of all reallocations in accordance with Clause 48(2) of the Public Finance Management (National Government) Regulations of 2015 (Legal Notice 34). A reconciliation report from this register shall be submitted to the National Treasury by the 10th of each month, including measures taken to prevent recurring reallocations.

- **Supplementary Estimates/Additional Funding**

32. Requests for additional funding outside the approved budget shall be minimized. Funding under Article 223 of the Constitution will be considered only where constitutional parameters are satisfied and equivalent offsets within the MDA budget are identified. Upon withdraw under Article 223 of Constitution, beneficiary MDAs must submit a report on the actual expenditure.

33. The Controller of Budget shall immediately notify the Cabinet Secretary for the National Treasury when withdraws under Article 223 occur. Formats for requesting and reporting funds granted under Article 223 are in Annexes 12 and 13.

- **IFMIS System**

34. All transactions during the FY2026/27 budget implementation must be recorded and processed through IFMIS.

- **Consolidation of the Annual International Subscriptions**

35. Subscriptions to international organisations shall be consolidated and paid centrally by the National Treasury. MDAs shall submit cash flow plans, demand notes, banking details and justification for continued membership prior to release of funds.

- **County Government Additional Allocation**

36. Releases for County Government Additional Allocations shall be prioritised because counties incorporate these funds into their baseline planning. Delays can disrupt county budgets and program delivery.

- **Performance for Results (P-for-R) Programmes**

37. P-for-R programmes tied to Disbursement Linked Indicators (DLIs) must be monitored closely. Accounting Officers shall track milestones and report

implementation challenges to the National Treasury for timely resolution to secure disbursements.

- **National Assembly Resolutions**

38. In line with National Assembly directive during the approval of the FY 2025/26 budget, Accounting Officers are required to maximise use of state-owned office accommodation to reduce rental expenditures. The State Department for Public Works will review leasing rules and procedures.

- **Management of Contracts with Legal Implications**

39. The Office of the Attorney General faces significant exposure from complex litigations and international arbitration and cases arising from contract disputes and licensing matters. Such exposures increase fiscal risk when client MDAs fail to discharge legal fees or settle claims.

40. To mitigate risks, MDAs must observe due process throughout the contract lifecycle. The following procedures shall apply:

a) **Delayed Performance:** Where vendors face barriers to timely delivery, they shall lodge a written notice detailing causes and revised timelines. On review, MDAs may authorise extensions through a contract amendment in line with Section 139 of the Public Procurement and Asset Disposal Act, Cap.412C. Delay penalties may apply where appropriate.

b) **Unsatisfactory Performance:** For substandard delivery, MDAs must: (a) assess whether MDA actions contributed to the performance issue; (b) review contractual remedies; and (c) issue a written notice to the vendor specifying the performance shortcoming, corrective steps required, the timeframe for remedy, and the legal consequences of non-compliance.

c) **Dispute Resolutions:** MDAs shall incorporate risk mitigation and progressive dispute resolution frameworks into contracts, including clear delivery targets, simple and unambiguous language, early escalation mechanisms, and staged dispute resolution beginning with non-adversarial dialogue before resorting to formal legal recourse.

- **The role of the PFM Staff in Budget Implementation**

41. Public Finance Management staff are integral to preparing, implementing and monitoring budgets. Accounting Officers shall ensure PFM personnel are engaged at all stages of implementation, monitoring and reporting to enhance fiscal discipline and reporting quality.

V. CONCLUSION

42. Accounting Officers shall comply fully with these guidelines, the Public Finance Management Act, Cap.412A, the Public Procurement and Asset Disposal Act, Cap.412C, and other applicable regulations and government procedures.

43. Accounting Officers are required to circulate the contents of this Circular to all personnel under their authority, including heads of SAGAs, program managers and relevant executives, and ensure adherence to the directives herein.

HON. FCPA JOHN MBADI NG'ONGO, EGH
CABINET SECRETARY

Copy to: **Mr. Felix Koskei, EGH**
Head of the Public Service
State House
NAIROBI

ALL CABINET SECRETARIES

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

FCPA Dr. Margaret Nyakang'o, CBS
Controller of Budget
Office of the Controller of Budget
NAIROBI

CEO, Council of Governors

ALL COUNTY EXECUTIVE MEMBERS FOR FINANCE

ANNEX 1: TERMS OF REFERENCE FOR THE BUDGET IMPLEMENTATION COMMITTEE

A Budget Implementation Committee (BIC) shall be established in each MDA at the start of every fiscal year. The Committee will meet every two weeks to monitor budget rollout milestones and ensure timely corrective action. Its strategic Terms of Reference include:

1. Auditing and analysing cash flow plans, routinely reassessing institutional cash positions and approving adjustment briefs for submission to the National Treasury.
2. Monitoring utilization of allocated cash limits and recommending structural adjustments as required.
3. Reviewing the absorption of donor-funded allocations assigned to the MDA.
4. Advising the Accounting Officer on emerging budget implementation constraints and proposed mitigations.
5. Reviewing and recommending programme reallocations or virements;
6. Reviewing and approving the submission of spending statements, performance returns, IPPD returns/reports, outstanding liabilities, and A-I-A reports for the MDA, and proposing corrective measures.
7. Representing the MDAs in Sector Working Groups.
8. Coordinating drafting of MDA budgets in collaboration with relevant Department Heads.

ANNEX 2: TEMPLATE FOR ANNUAL WORK PLAN

Ministry/Department/Agency:..

Programme Name:..

Programme Outcome:..

Sub-Programme Name:..

Delivery Unit (Directorate, Department, Unit):...

S/No.	Projected Output	Activities	Approved Budget		Target in FY2026/27	Means of Verification	Timelines											
			GOK	Donor			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun

ANNEX 3: ANNUAL PROCUREMENT PLAN

Ministry/Department/Agency...

Procuring Entity's Name...

Project Name (if applicable)...

Financial Year...

No.	Item Description	Unit	Qty	Procurement Method	Source of Funds	Estimated Cost Kshs.	Time Process	Invite/Advertise Tender	Bid Opening	Bid Evaluation	Tender Award	Notification of Award	Contract Signing	Total time to Contract Signature	Date for Completion of Contract
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
							Planned Days								
							Actual Days								
1							Variance								
							Planned Days								
							Actual Days								
2							Variance								
	Total														

ANNEX 4: CASHFLOW PROJECTION

VOTE CODE	IFMIS CODE	DETAILS	PROJECTED 2026						PROJECTED 2027					
			Jul.	Aug	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
		1.0 TOTAL INFLOW												
		1.1 Property Income												
		1.2 Sale of Goods & Services												
		1.3 Other Revenue												
		1.4 Appropriations in Aid												
		2.0 TOTAL CASH OUTFLOW												
		2.1 CURRENT EXPENDITURE												
		2.1.1 Compensation to Employees												
		2.1.2 Use of Goods & Services												
		2.1.3 Current Transfers to Govt. Agencies												
		2.1.4 Other Current Expenditures												
		2.2 CAPITAL EXPENDITURE												
		2.2.1 Acquisition of Non-Financial Assets												
		2.2.2 Capital Grants to Govt Agencies												
		2.2.3 Other Development												
		NET CASHFLOW REQUIREMENT												

ANNEX 5: CASH PLANS WITH EXPENDITURE CATEGORISATIONS

Recurrent Cash Plan

Ministry / Department/ Agency: Date:

IFMIS	Details	Approved Budget	Cash Plan	2026						2027					
Code				Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	Jun.
	Actual (A) or Projected (P)														
	RECURRENT EXPENDITURE														
A:	**Cash Plan by Category**														
	Category 1 Expenditure														
2100000	Compensation of Employees														
	Category 2 Expenditure														
2211000	Specialized Materials and Supplies														
2510000	Subsidies to Public Corporations														
2610000	Grants and Other Transfers														
2630000	Grants and Other Transfers to Other Government Units														
2640000	Other Transfers and Emergency Relief														
3111100	Specialised Plant, Equipment and Machinery														
	Category 3 Expenditure														
0000															
0000															

0000															
0000															
0000															
	TOTAL Cash flow Projections (1+2+3)														
B:	**Overall Cash Projections (to enter into System)**														
0000															
0000															
0000															
0000															
0000															
	TOTAL Cash flow Projections														
C:	**Cash Limits**														
	Category 1														
	Category 2														
	Category 3														
	Total Cash Limits														
	Change Request (Cash Limits – Total Cash Projections)														

NB: Overall Cash flow Projections (B) should be entered into the IFMIS Cash Management System and projections be consistent with Cash Limits issued by the National Treasury (C). If projections cannot fit within cash limits then the MDA should request NT to change the limit

ANNEX 6: CASH PLANS WITH EXPENDITURE CATEGORISATIONS

Development Cash Plans

Ministry / Department Agency: Date:

IFMIS	Details	Approved	Cash	2026						2027					
Code		Budget	Plan	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	Jun.
	Actual (A) or Projected (P)														
	DEVELOPMENT EXPENDITURE														
A:	**Cash Plan by Category**														
	Category 2 Expenditure														
2610000	Grants and Other Transfers														
2630000	Grants and Other Transfers to Other Government Units														
2640000	Other Transfers and Emergency Relief														
3110000	Acquisition of Non-Financial Assets														
	Category 3 Expenditure														
0000															
0000															
0000															
0000															
0000															
	Category 4 Expenditure (External Revenue)														
0000															
0000															
0000															
0000															
0000															
	TOTAL Cashflow Projections (2+3+4)*														
	GoK Cashflow Projections (2+3)														
B:	**Overall GoK Cash Projections (to enter into System)**														
0000															
0000															
0000															
0000															
0000															

	TOTAL GoK Cashflow Projections														
C:	**Cash Limits**														
	Category 2														
	Category 3														
	Total Cash Limits														
	Change Request (Cash Limits - GoK Cash Projections)														

NB: Overall GoK Cash flow Projections (B) should be entered into the IFMIS Cash Management System and projections be consistent with Cash Limits issued by the National Treasury (C). If projections cannot fit within cash limits then the MDA should request NT to change the limit

ANNEX 7: TEMPLATE FOR PENDING BILLS

Ministry, Department, Agency..						
Financial Year (When the pending bill was incurred)						
Vote	**Approved Allocation for the Contract**	**Total Cumulative payment to date**	**Unpaid Balance to date**	**Interests or Penalties**	**Total Outstanding Amount of the Pending Bill to date**	**Reasons for incurring the pending bille.g Non-provision of exchequer, court award etc**
Recurrent Contract I Contract II .... **Development** Contract I Contract II						
Memo Note Total Outstanding amount for the bill is given by Unpaid balance to date plus Interests/penalties incurred						

ANNEX 8: TEMPLATE FOR SAGAS MONTHLY/QUARTER RETURNS

Name of the Ministry/Department /Agency...

Semi Autonomous Government Agency(SAGA)..

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

ANNEX 9: PROJECT IMPLEMENTATION

Ministry/ Department/Agency.......												
Project Code &Project Title	Est Cost of Project or Contract Value(a)	Financing		Timeline		Project Status	Actual Cumulative Expenditure up to 30th June 2026	Outstanding Project Cost as at 30th June 2025/26	Approved Budget FY 2026/27		Actual Expenditure as at	
		GOK	Foreign	Start Date	Expected Completion Date		(b)	(a)-(b)	GOK	Foreign	GOK	Foreign
	KSh Million						KSh Million					
Project 1												
Project 2												

* Project status should be given in terms of ongoing, new and pipeline projects

ANNEX 10: PROGRAMME /SUB-PROGRAMME FINANCIAL PERFOMANCE REPORT

Quarterly Programme Performance Report for the Period ending..
Ministry/Department/Agency ....
Programme ....
Programme Objective..

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

NB: Reporting should be every Quarter

Memo Notes:
Target Expenditure is for the quarter
Total Expenditure for the quarter includes commitment
Variance= Total Expenditure - Target expenditure
Remarks should indicate the reasons of the findings in the above analysis

ANNEX 11: PROGRAMME /SUB-PROGRAMME NON - FINANCIAL PERFOMANCE REPORT

Quarterly Programme Performance Report for the Period Ending				
Programme :				
Programme Objective:				
Sub Programme:	Target	Achieved Target	Variance Between Target and Achieved Target	Reasons for Variation

ANNEX 12: TEMPLATE FOR ADDITIONAL FUNDING REQUEST

Description		Approved Budget	Actual Expenditure as at ……	Additional Expenditure Request	Source of Financing	Reasons for Additional Request
Vote Code& Vote Title	Total					
	Programme					
	Sub-programme					
	Activity/Project					

NB: Provide analysis of the implications for the planned outputs and outcomes of the affected programmes

ANNEX 13: TEMPLATE FOR REPORTING ACTUAL EXPENDITURE UNDER ARTICLE 223 (KSHS.)

Description	Approved Additional Expenditure	Actual Expenditure as at ……	Justification/Supporting Documentation
Vote Details			
Programme			
Item			
Sub Item			

NB: Provide analysis of the implications for the planned outputs and outcomes of the affected programmes

ANNEX 14: Reporting on Climate Relevant Expenditures

VOTE/NAME OF THE MINISTRY, COUNTY OR AGENCY:

PROJECT NAME	PROJECT OBJECTIVES	CLIMATE IMPACT (i.e Adaptation, Mitigation, Cross Cutting Or Disaster Risk Management)	CLIMATE RELEVANCE (i.e Principle, Significant, Neutral or Unfavourable)	PROJECT ALLOCATION		PROJECT PERIOD	ACTUAL EXPENDITURE (KSH)				IMPLEMENTING ENTITY	REMARKS
		Cross cutting	Significance	GOK	DONOR		Q1	Q2	Q3	Q4		