THE NATIONAL TREASURY AND ECONOMIC PLANNING
PUBLIC INVESTMENT MANAGEMENT DEPARTMENT

Public Investment Management Information System
User roles and workflow manual

May 2024

Version 1

P.O. BOX 30007-00100
Email: pimis@treasury.go.ke
Website: www.treasury.go.ke

VISION

Efficiency and Accountability in Management of Public Investments

MISSION

To provide Public Investment Management Information System for Accountability, efficiency and transparency in management of Public Investments

CORE VALUES

- **Customer Focus**
- **Integrity**
- **Results Oriented**
- **Excellence**
- **Innovation**
- **Transparency and Accountability**

Contents

Table of figures

List of Tables

Acronyms

CEO – Chief Executive Officer

CG – County Government

CS – Cabinet Secretary

ERP - Enterprise Resource Planning

HTTP - Hypertext Transfer Protocol

MDAs - Ministries Departments and Agencies

MDCAs - Ministries Departments Counties and Agencies

PIM - Public Investment Management

NG – National Government

PIMIS - Public Investment Management Information System

PCN – Project concept note

PS – Principal Secretary

RDBMS - Relational Database Management System

TNT – The National Treasury

FOREWORD

This manual provides a framework for Public Investment Management for both National and County Governments and has been developed in line with the Constitution of Kenya 2010, the Public Finance Management Act 2012 and its regulations. Specifically, the policy prescribes a standard approach in project management, establishes a mechanism for enhanced project information management, reporting, transparency and accountability for prudent use of resources.

Management of public investments in Kenya has faced a myriad of challenges, key among them being inadequate project preparation and appraisal; weak institutional framework; poor project selection leading to misallocation of resources; poor costing and budgeting; poor project implementation as well as weak monitoring and evaluation mechanisms. In addition, cost and time overruns, incomplete or stalled projects, duplication of effort by different government agencies, inadequate coordination and lack of synergy among mutually dependent projects and failure to operate or maintain completed assets optimally have contributed to wastage of public resources.

The manual outlines the roles of key stakeholders at the National and County levels of Government in project preparation and implementation. These institutions include the National Treasury that is responsible for the oversight of the manual implementation; the Department responsible for Planning to coordinate strategic planning and MDAs of the National and County Governments to implement, monitor and report on respective public investments.

This manual is expected to guide Public Investment Management Information System operationalization.

CABINET SECRETARY, NATIONAL TREASURY & PLANNING

PREFACE

The Government of Kenya is committed to improving the implementation and management of Public Investment Projects within the Country. It is for this reason that the National Treasury developed a Public Investment Management (PIM) Framework. Further, the National Treasury issued the Public Finance Management (Public Investment Management) Regulations 2022. The PIM framework is expected to streamline the conceptualization and implementation of projects.

Section 29 of the Public Finance Management (Public Investment Management) Regulations, 2022 has established a Public Investment Management Information System (PIMIS) to automate the Public Investment Management process, which entails project identification and planning; pre-feasibility and feasibility; selection for budgeting; implementation, monitoring, evaluation and reporting; Project closure, sustainability and ex-post evaluation.

The National Treasury has designed, developed and installed a Public Investment Management Information System (PIMIS) to automate the PIM process, the system is role based, such that users can only perform tasks associated with the role/user group they belong.

This manual provides important control and governance tool necessary in the system administration in defining the user roles and profiles to grant access rights to the only authorized users. This is to ensure documents are handled with the highest security levels and that only the right people have the right access level to the right information in project implementation process.

The implementation of this manual will enable the MDAs to carry out their roles in a more effective manner. All MDAs are, therefore, expected to embrace the use of Public Investment Management Information System in project conceptualization and implementation. I hope that the manual will guide the MDAs in providing quality services to the Citizens and Stakeholders.

PRINCIPAL SECRETARY
NATIONAL TREASURY

CHAPTER ONE

1.1 Introduction

The Government of Kenya is committed to improving the implementation and management of Public Investment Projects within the Country. It is for this reason that the National Treasury developed a Public Investment Management (PIM) Framework. Further, the National Treasury issued the Public Finance Management (Public Investment Management) Regulations 2022. The PIM framework is expected to streamline the conceptualization and implementation of projects.

Section 29 of the Public Finance Management (Public Investment Management) Regulations, 2022 has established a Public Investment Management Information System (PIMIS) to automate the Public Investment Management process, which entails project identification and planning; pre-feasibility and feasibility; selection for budgeting; implementation, monitoring, evaluation and reporting; Project closure, sustainability and ex-post evaluation.

In this regard, the National Treasury engaged a system developer to design, develop and install a Public Investment Management Information System (PIMIS) to automate the PIM process. The System has been developed and can be accessed through the following URL: https://pimis.treasury.go.ke/ for production instance and https://pimisdev.treasury.go.ke/ for training instance.

System Overview

PIMIS is an Enterprise Resource Planning (ERP) Software, developed on My-SQL platform. ERP functionalities are managed through a system of modules, which allows for flexibility in implementing various functions. PIMIS is managed by the National Treasury and is to be rolled out in the National Government and the 47 County Governments.

The system has been developed using dynamic web technologies using an open source Relational Database Management System (RDBMS), (MySQL) for data persistence and deployed to a Microsoft webserver 2022.

PIMIS uses XAMPP as a platform stack solution to provide Apache HTTP server as the running server environment. It also stacks PHP as the server scripting language. These also work with MYSQL, which is an added database solution to the platform. Also available are a database administration tool, a file transfer protocol, a web analytics solution for tracking user logs and reporting; all of which are inbuilt into the XAMPP platform.

These components are cross platform, enabling them to work seamlessly on multiple operating systems.

For the front-end integration to these, HTML 5, CSS3, JavaScript, JSON and JQUERY are used to enable dynamic, seamless and responsive displays and views to display data and interactions by a user with the system.

1.2 Purpose of the manual

The aim of this manual is to guide the stakeholders on how to access Public Investment Management Information System, the user roles as defined in the system and the workflow management.

1.3 Objectives of the Manual

The policy objectives are to guide on;

i. PIM process as outlined in the Public Finance Management (Public Investment Management) Regulations 2022.
ii. System access levels
iii. Project approval workflow levels as developed in the system
iv. User roles as defined in the system

1.4 Scope of PIMIS Manual

The PIMIS Manual covers the management of public investments at the National and County Governments and their entities, including Constitutional Commissions, Independent offices and State organs when planning and implementing public investments.

The Manual applies to public investment projects wholly or partially funded through public resources, and projects which are implemented through Public Private Partnership arrangements, in line with the Public Private Partnership Act, 2021

1.5 Updates to the manual

The PIMIS Manual has been developed for the modules and workflows presently covered by the system. The system also integrates with various government information systems and it therefore covers the system as currently designed and the laws and regulations covering the various stages of the project life cycle. In the event of any changes in the workflows, the manual will be updated and the version with the changes indicated and shared on the National Treasury website with a section indicating the sections updated and impact on the work flows and processes.

CHAPTER TWO

2.1 PIM Process

Public Investment Management workflow comprises of the following six processes;

i. Project conceptualization, identification and planning;
ii. Pre-feasibility and pre-appraisal;
iii. Feasibility and appraisal;
iv. Project selection for budgeting;
v. Implementation, monitoring, evaluation and reporting, and
vi. Project closure, operationalization, sustainability and ex-post evaluation.

Public Investment Management Process/Cycle

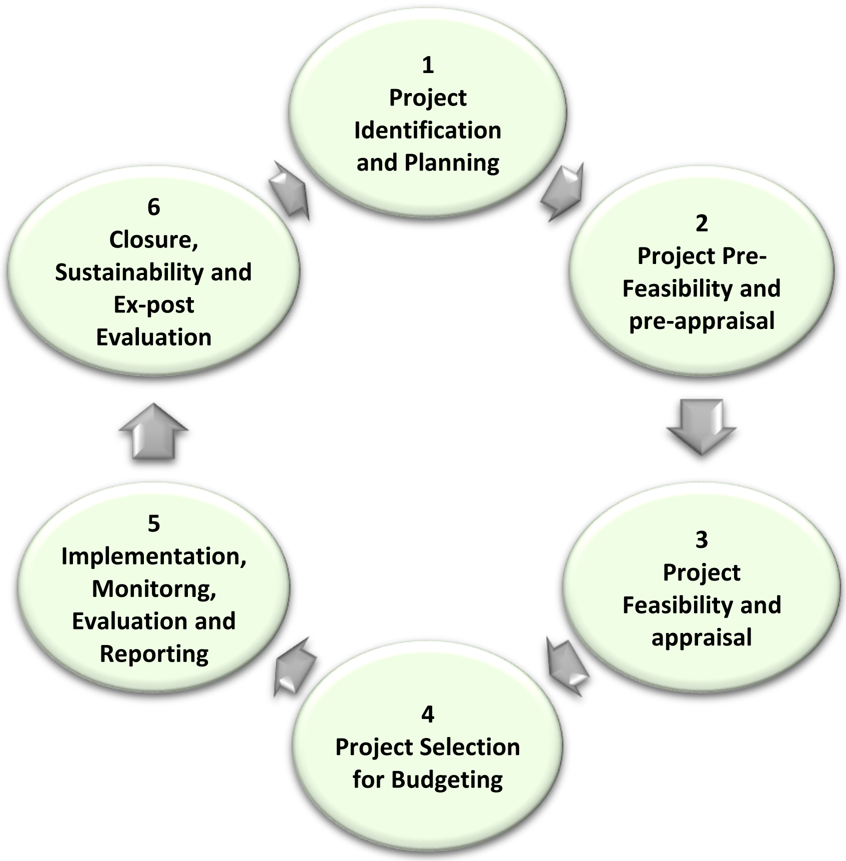

Figure 1: *Public Investment Management Process/Cycle*

2.2 Project Conceptualization, Identification and Planning Workflow

This first step is a formal process for initiating or conceptualization of a project by an MDA / county Department. The end product of this process is a Project Concept Note (PCN) expected to be approved by the Accounting Officer of the respective MDA or County Department. The process of developing a Concept Note is largely the responsibility of the MDA / County Department. However, it is a requirement that the project concept is aligned to the National or County strategic goals. Thus, each project will be adopted on the basis that it will fit within the GoK national planning framework. This is the main control element at this stage. The PCN is used to inform the decision makers whether to proceed with a project idea or not. A PCN reference code is automatically generated by the system, using an agreed standard as a unique identifier for each PCN.

A flow chart and decision options for Project identification and conceptual planning.

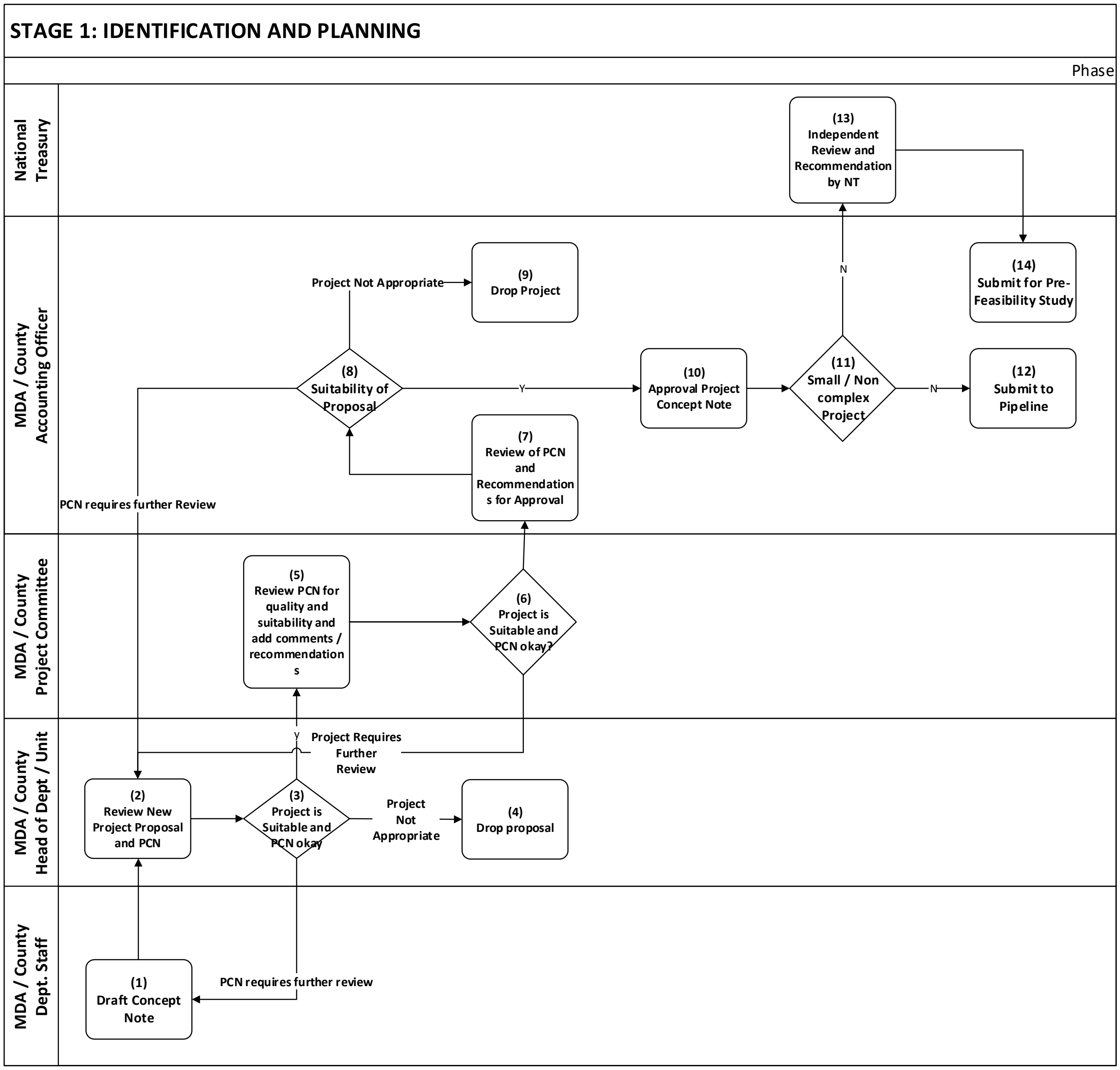

Figure 2: *Project identification and conceptual planning*

2.2.1 Project conceptualization, workflow, tracking and document attachments in the National Government Ministries.

The table 2.2.1 shows the workflow, tracking and document attachments for a project at conceptualization, in the National Government Ministries.

***Table 1**: Project conceptualization, workflow, tracking and document attachments*

PCN at National Government (NG) System Process Actors	**PCN Document Attachments**	**Process Actions**
Departmental Project Proposer (Head of Department/Section/Unit or Equivalent)	Internal Memo	Create, Edit or forward
Project Reviewer (Project Committee Chair Person/Secretary)	PCN Committee minutes	Return or forward with Remarks
Project Approver (Accounting Officer)	PCN Approval Request Letter	Return or forward for Treasury review
Small project (Kshs 500M and below) is submitted to the project pipeline.		
Medium, Large and Mega projects Kshs 500M to 5B) are submitted to the National treasury for independent appraisal before the per-feasibility studies are conducted		

***Table 2:** Approval levels at the Treasury for projects from the National Government Ministries*

TNT PCN Review	**Attachments**	**Process Actions**	**Remarks**
TNT Appraiser (Director)	PCN Appraisal report	Return or appraise	Return or Forward with Remarks to reviewer I
TNT Reviewer 1 (Director General)	PCN Review memo	Return or forward	Return or Forward with Remarks to reviewer II
TNT Approver (PS)	PCN Review memo	Return or forward	Return or Forward with recommendations to Accounting Officer relevant State Department
Project Concept Note recommendations by National Treasury Approver to the Accounting Officer Relevant State Department			

***Table 3:** Project conceptualization workflow, tracking and document attachments in Agencies*

PCN at Agencies System Process Actors	**Agencies PCN document Attachments**	**Process Actions**
Departmental Project Proposer (Head of Department/Section/Unit or Equivalent)	PCN Forwarding Memo	Create, Edit or forward
Project Reviewer (Project Committee Chair Person/Secretary)	PCN Committee minutes	Return or Forward with Remarks

PCN at Agencies System Process Actors	Agencies PCN document Attachments	Process Actions
Project Approver (CEO)	PCN Approval Letter to Line Ministry	Return or Forward to Line Ministry with Remarks
Line(mother) Ministry CS or CS Appointee	PCN Approval Request Letter from Line Ministry to TNT	Return or Forward with Remarks to TNT for independent appraisal
Small project (Kshs 500M and below) is submitted to the project pipeline.		
Medium, Large and Mega projects (from Kshs 500M to 5B) are submitted to the National Treasury for independent appraisal before the per-feasibility studies are conducted		

Table 4: *Approval levels at the National Treasury for projects from Agencies*

TNT PCN Review	Attachments	Process Actions	Remarks
TNT Appraiser (Director)	PCN Appraisal report	Return or appraise	Return or Forward with Remarks to reviewer I
TNT Reviewer 1 (Director General)	PCN Review memo	Return or forward	Return or Forward with Remarks to reviewer II
TNT Reviewer 2 (PS)	PCN Review memo	Return or forward	Return or Forward with Remarks to Approver
TNT Approver (CS)	PCN Response Letter	Return, Approve or Reject	Return or Forward with Remarks to Accounting Officer relevant State Department
Project concept note recommendations by National Treasury Approver to the Accounting Officer Relevant State Department			

Dependency timelines

A PCN forwarded to the National Treasury for independent appraisal should be acted on within 30 working days by the Accounting Officer having gone through the appraisal levels. The system sends email alerts and dashboard notifications of the accounting officer on the 15th day, 25th day and 30th day of PCN submission from the State Department.

2.3.0 PIMIS workflow for Project Pre-Feasibility Study

All medium, large and mega projects shall require a prefeasibility study to identify and appraise the available alternative interventions that can be undertaken to solve an identified problem within the context of the country's strategic objectives and existing Government policy, legal and institutional framework.

The pre-feasibility study involves accessing all the potential alternative options available for addressing the problem identified by:

i. Exploring all potential alternative options using a criteria analysis that includes quality of results, risks, issues and assumptions in order to narrow down the potential alternative options to 3;
ii. Comparing the 3 potential alternative 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;
iii. Undertaking a cost benefit analysis or cost effectiveness analysis for the 3 identified alternatives using secondary data;
iv. Select the best option;
v. Pre-feasibility study report is reviewed by the Project Committee and recommendations submitted to the accounting officer for decision making within thirty days;
vi. Upon approval, the accounting officer submits the prefeasibility study to the Public Investment Management Department at the National Treasury or County Treasury, as the case may be, for independent review and concurrence within thirty days; and
vii. Upon clearance by the Public Investment Management Department at the National Treasury or County Treasury, the relevant accounting officer proceeds to undertake feasibility study for the project.

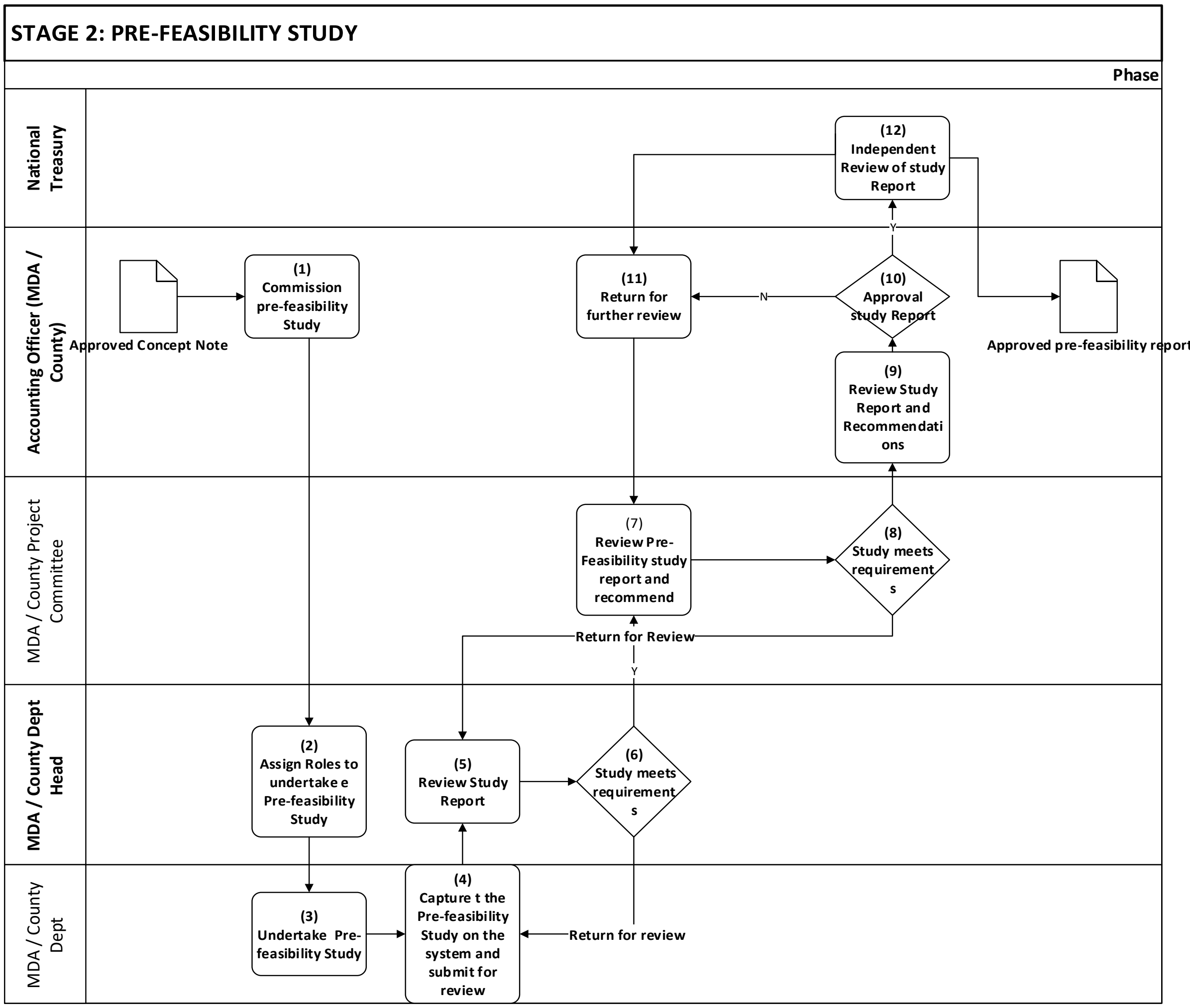

__Figure 3__: flow chart and decision options for pre-feasibility study

Table 5: *Pre-feasibility study workflow on Projects from National Government Ministries*

Pre-Feasibility Study National Government (NG)	Attachments	Process Actions
Project Proposer (Head of Department/Section/Unit or Equivalent)	Pre-Feasibility Forwarding letter	Create, Edit or Forward with Remarks
Project Reviewer (Project Committee Chair Person/Secretary)	Pre-Feasibility Committee minutes	Return or Forward with Remarks
Project Approver (Accounting Officer)	Pre-Feasibility Approval Request Letter	Return to committee or forward with remarks for Treasury Independent Pre-Appraisal
Forward Pre-Feasibility for TNT Independent Pre-Appraisal		

2.3.3 Pre-feasibility study workflow on Project from Agencies

The table below shows the workflow, tracking and document attachments for a project at the pre-feasibility study for Agencies. This flow is almost similar to that of the State Department except for the fact that for the Agencies, the pre-feasibility study has to go through the mother ministry for review.

Table 6: *Pre-feasibility study workflow on Project from Agencies*

Pre-Feasibility (Agencies)	**Agencies Attachments**	**Process Actions**
Project Proposer (Head of Department/Section/Unit or Equivalent)	Pre-Feasibility Forwarding Memo	Create, Edit or Forward
Project Reviewer (Project Committee Chair Person/Secretary)	Pre-Feasibility Committee minutes	Return or forward with Remarks
Project Approver (CEO)	Pre-Feasibility Approval Request Letter to Line Ministry	Return or forward to mother Ministry with remarks
Line Ministry CS or CS Appointee	Pre-Feasibility Approval Request Letter from Line Ministry	Return or Forward with Remarks for Treasury review (Independent Pre-Appraisal)
Forward Pre-Feasibility for TNT Independent Pre-Appraisal		

2.3.4 TNT level Pre-feasibility study Review workflow on Project from all MDAs

The table below shows the workflow, tracking and document attachments for the Pre-Feasibility Studies that have moved from creation to the review process, in the National Government Ministries and Agencies.

Table 7*: TNT level Pre-feasibility study Review workflow on Project from all MDAs*

TNT Pre-Feasibility Review	**Attachment**	**Process Actions**	**Remarks**
TNT Appraiser (Director)	Pre-Feasibility Appraisal report	Return or Appraise	Appraises the pre-feasibility document. Forwards with remarks to reviewer I or returns with remarks to the committee in the State department
TNT Reviewer 1 (Director General)	PCN Review memo	Return or forward	Return or Forward with Remarks to reviewer 2
TNT Reviewer 2 (PS)	Pre-Feasibility Review memo	Return or forward	Return or Forward with Remarks to Approver
TNT Approver (CS)	Pre-Feasibility Response letter	Return or Respond	Return or Forward with Remarks to the State Department
Pre-Feasibility Response by TNT to the MDAs			

Pre-Feasibility Study Dependencies
Time Constraints

When a Pre-Feasibility study is sent to the Accounting Officer at the National Treasury, it should be reviewed within 30 working days.

Email alerts and dashboard notifications to the accounting officer should be sent by the system on the count of the 15th day, 25th day and 30th day from the time of the Project Committee review.

2.4.0 Feasibility Study

A feasibility study for medium, large and mega projects is prepared detailing as a minimum, market and demand assessment; technical and engineering feasibility; environmental impacts; human resource and administrative capacity; legal and institutional capacity; financial/private and economic/social viability; social and distributive impacts; fiscal and risks analysis together with its long-term sustainability in accordance with the format provided for under the Fourth Schedule of PIM Regulations.

Below is a diagram showing the flow chart and decision options for Feasibility study

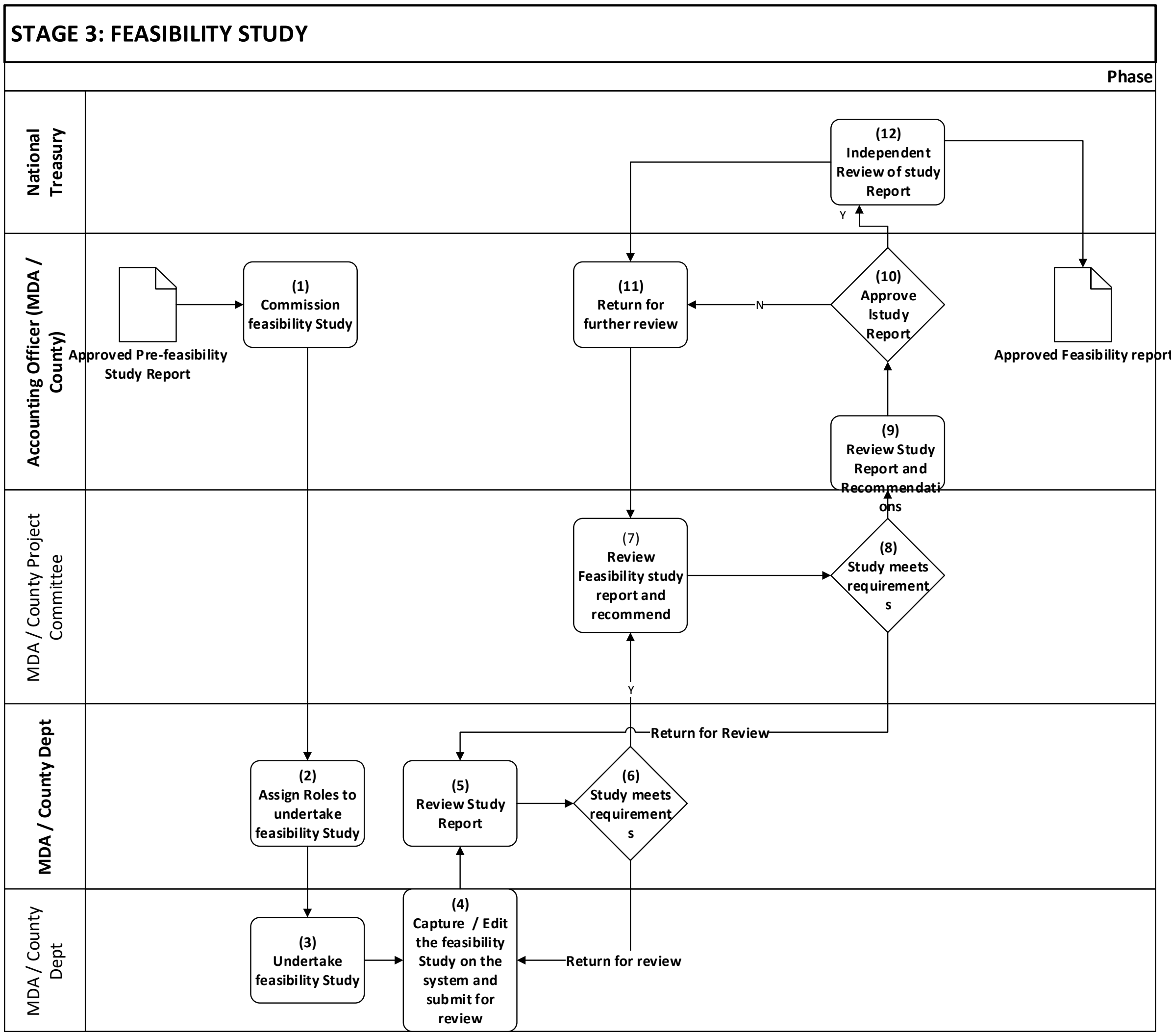

__Figure 4:__ flow chart and decision options for Feasibility study

__Table 8:__ Feasibility study workflow on Projects from National Government Ministries

Feasibility Study National Government (NG)	**Attachments**	**Process Actions**
Project Proposer (Head of Department/Section/Unit or Equivalent)	Feasibility forwarding Memo	Create, Edit or Forward with Remarks
Project Reviewer (Project Committee Chair Person/Secretary)	Feasibility Committee minutes	Return or Forward with Remarks

Feasibility Study National Government (NG)	Attachments	Process Actions
Project Approver (Accounting Officer)	Feasibility Approval Request Letter	Return or Forward with Remarks for TNT Independent Appraisal
Submit the Feasibility to the National Treasury for Independent Appraisal		

Table 9: *Feasibility study workflow on Projects from Agencies*

Feasibility (Agencies)	Agencies Attachments	Process Actions
Project Proposer (Head of Department/Section/Unit or Equivalent)	Feasibility Forwarding Memo	Create, Edit or Forward with Remarks
Project Reviewer (Project Committee Chair Person/Secretary)	Feasibility Committee minutes	Return or Forward with Remarks
Project Approver (CEO)	Feasibility Approval Request Letter to Line Ministry	Return or forward to Line Ministry with Remarks
Line Ministry CS or CS Appointee	Feasibility Approval Request Letter from Line Ministry to TNT	Return or Forward with Remarks for TNT Independent Appraisal
Forward Feasibility for TNT Independent Appraisal		

Table 10: *The National Treasury Level Feasibility study workflow on Projects for all MDAs*

TNT Feasibility Review	Attachment	Process Actions	Remarks
TNT Appraiser (Director)	Feasibility Appraisal report	Return or appraise	Yes or No
TNT Reviewer 1 (Director General)	PCN Review memo	Return or forward	Yes or No
TNT Reviewer 2 (PS)	Feasibility Review memo	Return or forward	Yes or No
TNT Approver (CS)	Feasibility Response Letter	Return, Approve or Reject	Yes or No
Feasibility Response by TNT			

Feasibility Study Dependencies
Time Constraints

When a Pre-Feasibility study is submitted to the Accounting Officer at the National Treasury, it should be reviewed within 30 working days.

Email alerts and dashboard notifications to the accounting officer should be sent by the system on the count of the 15th day, 25th day and 30th day from the time of the Project Committee review.

2.5 Pipeline Management

Project pipeline means a database of projects that have been appraised and granted the necessary approvals in accordance with PIM regulations and uploaded in the Public Investment Management Information System:

i. Small projects require only Project Concept Note without a pre-feasibility or feasibility study and are approved by the accounting officer for uploading in the project pipeline. However, due to the nature of the project, a small project that is scientific by nature and requires studies continues to the pre-feasibility studies after the approvals;
ii. Upon approval of the Project concept note for a small project, is submitted in the project pipeline of the Public Investment Management Information System;
iii. Upon clearance by the National Treasury or County Treasury the project details shall be uploaded in the Project Pipeline of the Public Investment Management System by the accounting officer;
iv. Re-appraisal of projects in the project pipeline 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 or County Treasury.
v. Financing agreements with development partners are executed for projects that have been approved and submitted in the Project Pipeline; and
vi. Projects uploaded in the project pipeline of the Public Investment Management Information System are issued with unique identifier codes generated by the system.

Project Prioritization
Pipelined projects are prioritized for funding and implementation by the Accounting Officer where there is fiscal space.

Project budget estimates

Once the projects have been prioritized budget estimates are initiated by the budget proposers from the state departments which are then submitted to IFMIS for the budgeting process. This is PIMIS/IFMIS integration point.

Project implementation
Once the project has been allocated funds implementation begins

2.6 Monitoring Evaluation and Reporting

2.6.1 Mid-Term Evaluation

Mid-term evaluation will be conducted for all projects marked for investment (projects that have had their actual project cost and contract details captured through integration with IFMIS and e-procurement). These reports will be done when project reaches its midlife.

i. A reporting module should provide a project manager the ability to update the project status when a project has reached its half-life, generate reports and forward reports for review only on their respective projects;
ii. Directors and PFM standing committee representatives should be able to advance or return a report with optional remarks in the workflow;
iii. Accounting Officers should be able to approve or return a report with optional remarks in the workflow; and
iv. The table below shows the workflow and process actions for Mid-Term Evaluation reporting on projects for MDAs.

Table 11: *Mid-Term Evaluation Reporting Workflow on Projects from National Government Ministries*

Mid-Term Evaluation Report for National Government (NG)	**Actions**
Project Manager	1. Update Project status 2. Remark/Comment 3. Submit report
Head of Department/Section/Unit or Equivalent	1. Review report (remark/comment) 2. Return or forward report
PFM Standing Committee representative	1. Review report (remark/comment) 2. Return or forward report
Accounting Officer	1. Review report (remark/comment) 2. Return or approve report
Final Report viewable by (TNT)	Downloadable individual or cumulative reports

Table 12: *Mid-Term Evaluation reporting workflow on Projects from Agencies*

Mid-Term Evaluation Reporting Workflow Report for Agencies	Actions
project manager	1. Update Project status 2. Remark/Comment 3. Submit report
Head of Department/Section/Unit or Equivalent	1. Review report (remark/comment) 2. Return or forward report
PFM Standing Committee representative	1. Review report (remark/comment) 2. Return or forward report
CEO	1. Review report (remark/comment) 2. Return or forward report to Line Ministry
Line Ministry CS or CS Appointee	Review report (remark/comment) Return or approve and forward report to TNT
Final Report viewable by (TNT)	Downloadable individual or cumulative reports

Dependencies
Time Constraints

i. Email and notification alerts will be sent three (3) months before the estimated half-life date of a project notifying the report processors that reports are due in three (3) months. Consecutive email and notification alerts will be sent as reminders at the beginning of every month after the initial alert until the half-life period is reach or the report is acted upon; and
ii. In cases where a report is not submitted on time; that is at the half-life date of a project, an alert is sent to notify the Accounting Officer which projects have their reports overdue.

2.7 End-term Evaluation

End-term evaluation will be done to all projects marked for investment (projects that have had their actual project cost and contract details inserted through integration with IFMIS and e-procurement). These reports will be done when project reaches its estimate end of life.

i. A reporting module should provide a project manager the ability to update the project status generate reports and forward reports for review only on their respective projects;
ii. Directors and PFM standing committee representatives should be able to advance or return a report with optional remarks in the workflow;
iii. Accounting Officers should be able to approve or return a report with optional remarks in the workflow; and
iv. The table below shows the workflow and process actions for end-term evaluation reporting on an investment project for MDAs.

Table 13: *End-Term Evaluation reporting workflow on Projects from National Government Ministries*

End-Term Evaluation Report for National Government (NG)	**Actions**
Project Manager	Update Project status Remark/Comment Submit report
Head of Department/Section/Unit or Equivalent	Review report (remark/comment) Return or forward report
PFM Standing Committee representative	Review report (remark/comment) Return or forward report
Accounting Officer	Review report (remark/comment) Return or approve report
Final Report viewable by (TNT)	Downloadable individual or cumulative reports

Table 14: *End-Term Evaluation reporting workflow on Projects from Agencies*

End-Term Evaluation reporting workflow Report for Agencies	**Actions**
project manager	Update Project status Remark/Comments Submit report
Head of Department/Section/Unit or Equivalent	Review report (remark/comment) Return or forward report
PFM Standing Committee representative	Review report (remark/comment) Return or forward report
CEO	Review report (remark/comment) Return or forward report to Line Ministry
Line Ministry CS or CS Appointee	Review report (remark/comment) Return or approve and forward report to TNT
Final Report viewable by (TNT)	Downloadable individual or cumulative reports

Dependencies for End-Term Evaluation reporting workflow
Time Constraints

Email and notification alerts will be sent six (6) months before the actual end of life date of a project notifying the report processors that reports are due in six (6) months. Consecutive email and notification alerts will be sent as reminders at the beginning of every month after the initial alert until the half-life period is reach or the report is acted upon

In cases where a report is not submitted on time; that is at the actual end of life date of a project, an alert is sent to notify the Accounting Officer which projects have their reports overdue.

2.8 Project completion reporting

Project completion reporting will be done to all projects marked for investment (projects that have had their actual project cost and contract details inserted through integration with IFMIS and e-procurement). These reports will be done the completion of a project.

i. A reporting module provides a project manager the ability to update the project status, generate reports and forward reports for review only on their respective projects;
ii. Directors and PFM standing committee representatives submits the report to the Accounting Officer or returns to the project manager the report with remarks in the workflow;
iii. Accounting Officers approves or rejects (return) a report with optional remarks in the workflow; and
iv. Completed projects are marked within the systems as an asset, for integration to the Assets management information system.

Table 15: *Project Completion reporting workflow on Projects from National Government Ministries*

Project Completion Report for National Government (NG)	Actions
Project manager	1. Update Project status 2. Remark/Comment 3. Submit report
Head of Department/Section/Unit or Equivalent	1. Review report (remark/comment) 2. Return or forward report
PFM Standing Committee representative	1. Review report (remark/comment) 2. Return or forward report
Accounting Officer	1. Review report (remark/comment) 2. Return or approve report
Final Report viewable by (TNT)	Downloadable individual or cumulative reports

Table 16: Project Completion Reporting on Projects from Agencies workflow and process actions

Project Completion Report for Agencies	Actions
Project Manager	Update Project status Remark/Comment Submit report
Head of Department/Section/Unit or Equivalent	Review report (remark/comment) Return or forward report
PFM Standing Committee representative	Review report (remark/comment) Return or forward report
CEO	Review report (remark/comment) Return or forward report to Line Ministry
Line Ministry CS or CS Appointee	Review report (remark/comment) Return or approve and forward report to TNT
Final Report viewable by (TNT)	Downloadable individual or cumulative reports

Dependencies on completion reporting on projects from Agencies
Time Constraints

Email and notification alerts will be sent Six (6) months before the estimated end-date notifying the report processors that reports are due in six (6) months.

2.9 Post-Investment Stage

2.9.1 Ex-Post Evaluation

Ex-Post Evaluation will be done to all projects marked for investment (projects that have had their actual project cost and contract details inserted through integration with IFMIS and e-procurement). These reports will be done when project reaches five (5) years after its project completion.

i. A reporting module provides a project manager with the ability to update the project evaluation generate reports and forward reports for review only on their respective projects;
ii. Directors and PFM standing committee representatives submits the report to the Accounting Officer or returns to the project manager the report with remarks in the workflow; and
iii. Accounting Officers approves or returns the report with remarks in the workflow.

2.9.2 Ex-Post Evaluation reporting workflow on Projects from National Government Ministries

The table below shows the workflow and process actions for end-term evaluation reporting on an investment project for a MDAs.

Table 17: *Ex-Post Evaluation reporting workflow on Projects from National Government Ministries*

Ex-Post Evaluation Report for National Government (NG)	Actions
Project Manager	Update Project status Remark/Comment Submit report
Head of Department/Section/Unit or Equivalent	Review report (remark/comment) Return or forward report
PFM Standing Committee representative	Review report (remark/comment) Return or forward report
Accounting Officer	Review report (remark/comment) Return or approve report
Final Report viewable by (TNT)	Downloadable individual or cumulative reports

2.9.3 Ex-Post Evaluation reporting workflow on Projects from Agencies

The table below shows the workflow and process actions for Ex-Post Evaluation reporting on a project for Agencies

Table 18: *Ex-Post Evaluation reporting workflow on Projects from Agencies*

Ex-Post Evaluation reporting workflow Report for Agencies	**Actions**
Project Manager	Update Project status Remark/Comment Submit report
Head of Department/Section/Unit or Equivalent	Review report (remark/comment) Return or forward report
PFM Standing Committee representative	Review report (remark/comment) Return or forward report
CEO	Review report (remark/comment) Return or forward report to Line Ministry

Ex-Post Evaluation reporting workflow Report for Agencies	Actions
Line Ministry CS or CS Appointee	Review report (remark/comment) Return or approve and forward report to TNT
Final Report viewable by (TNT)	Downloadable individual or cumulative reports

Dependencies Ex-Post Evaluation reporting workflow on Projects from Agencies
Time Constraints;

Email and notification alerts will be sent fourth (4^{th}) year before the after completion of a project, notifying the report processors that reports are due in fifth (5^{th}) year. A consecutive email and notification alerts will be sent as reminders on the sixth (6^{th}) month after the initial alert.

In cases where a report is not submitted on time; that is at on the fifth (5^{th}) year after the actual end of life date of a project, an alert is sent to notify the Accounting Officer which projects have their reports overdue.

7.0 Tax Exemption for capital projects

7.1 Master List (Letter based)

In the Master list work flow, the Implementing Agency can be an Agencies or Line Ministries. The Master list generated in the system begins with a primary master list. A supplementary master list can be raised if need arises in the system and the items can be combined for execution but have to be indicated whether they are drawn from the primary master list or the supplementary.

Table 19: *Master List workflow for all MDAs*

Master List approval Process	Attachments	Process Actions
Implementing Agency	1. Letter from the contractor 2. Relevant attachments	Create, Edit or forward with remarks
Line Ministry	1. Letter from the contractor 2. Relevant attachments	Return or forward with remarks
Forward To TNT		

Table 20*: TNT level Master List workflow for all MDAs*

TNT Master list Review	Attachment	Process Actions	Remarks
TNT Assigned Assessors (Director Appointed)	1. Letter from the contractor 2. Relevant attachments	Return or appraise	Yes/No
TNT Appraiser (Director)	1. Letter from the contractor 1. Relevant attachments	Return or appraise	Yes/No
TNT First Reviewer (Director General)	1. Letter from the contractor 2. Relevant attachments	Return or forward	Yes/No
TNT Second Reviewer (PS)	1. Letter from the contractor 1. Relevant attachments	Return or forward	Yes/No
TNT Approver (CS)	1. Letter from the contractor 1. Relevant attachments	Return, Approve or Reject	Yes/No
Master List Forwarded to KRA	Master list generated and Available	Viewable by all Actors	

7.2 Specific Request

Once the master list has been approved, the accounting officer makes a specific request for tax exemptions separating local and imported goods, the import and local purchases must be applied separately. The application is reviewed to ascertain whether the items in the specific request are

among those approved in the master list. Copies of relevant documents of procurement and importation have to be attached such as, copies of invoices, airway bills/bills of lading and parking lists.
The PS at TNT approves and recommends the specific request for clearance by KRA communicating the goods that are to be exempted. The specific request is visible by all actors within the Specific request work flow Table 7.2.1.

Table 21: *Specific Request workflow for all MDAs*

Specific request approval Process	Attachments	Process Actions
Implementing Agency	1. Letter from the contractor 2. Relevant attachments (Invoice, bill of lading, IDF, packing list)	Create, Edit or forward with remarks
Line Ministry	1. Letter from the contractor 2. Relevant attachments (Invoice, bill of lading, IDF, packing list)	Return or forward with remarks
Forward to TNT		Approve, return with recommendations

There is an accountability statement generated by the system as a mandatory check box item for the Line Ministry which is in line with paragraph 23 of Treasury Circular No. 9/2018.

Table 22: *TNT level Specific Request workflow for all MDAs*

TNT Specific Request Review	Attachment	Process Actions	Remarks
TNT Assigned Assessors (Director Appointed)	1. Letter from the contractor 2. Relevant attachments	Return or Appraise	Yes/No
TNT Appraiser (Director)	1. Letter from the contractor 2. Relevant attachments (Invoice, bill of lading, IDF, packing list)	Return or Appraise	Yes/No
TNT Reviewer (Director General)	1. Letter from the contractor 2. Relevant attachments (Invoice, bill of lading, IDF, packing list)	Return or forward	Yes/No
TNT Approver (PS)	1. Letter from the contractor 2. Relevant attachments (Invoice, bill of lading, IDF, packing list)	Return, Approve or Reject	Yes/No
Specific Request Forwarded to KRA	Specific Request generated and Available	approve or Return Specific Request	

Dependencies

Time Constraints

Invoice, Proforma Invoices, Bill of Lading and Airway Bill have either a dynamic valid period from their invoice date or no specific validity period. An invoice, proforma invoice, Bill of lading or Airway Bill that exceeds this validity period (date of creation in the system verses invoice date) cannot be inserted in the system. A validity period reminder will be visible throughout the work flow till it is forwarded to KRA. If it exceeds this period before it is forwarded to KRA it shall be marked as rejected and it cannot be processed.

After the end of a project, the master list, specific requests cannot be created within the system.

CHAPTER THREE
3.0 PIMIS User Roles

PIMIS provides administration modules with capabilities to define user roles and profiles in order to grant access privilege to only the authorized users. This is to ensure documents are handled with the highest security levels and that only the right people have the right access level to the right information. Hence, the system is role based, such that users can only perform tasks associated with the role/user group they belong.

3.1 Onboarding Users to the PIMIS

The System Super Administrator will be responsible for creating and giving user rights to all the System Administrators at the organization level. However, an approval letter from the MDCAs to the PS, National Treasury will be required indicating the nominated users and their respective roles in the PIMIS system. Once the organization-level System Administrators are created, they will be responsible for creating and giving user rights to all other relevant PIMIS users within their organizations.

The other relevant PIMIS users at the organization level are elaborated in the subsequent sections below.

Table 23: *User roles table*

S/No	ACTOR	ROLE
1	Project Committee	A project Committee is appointed by Accounting officer of respective MDAs and County. The functions include; • To review project Concept Notes and make recommendations to the Accounting Officer for decision making within twenty-one days; • Review project Re-feasibility and Feasibility studies and make recommendations to the Accounting Officer; • Identify project risks and mitigation measures not covered in project concept note, pre-feasibility or feasibility studies; • Prioritize projects based on National Government Ministries, departments and Agencies or County Government Ministries departments and Agencies Strategic plan, Medium Term Plan and National and County development plans;and • To recommend mode of project financing; provide guidance on any changes in the project design.

S/No	ACTOR	ROLE
2	Project Proposer	Project proposer is the initiator of Project Concept Note (PCN). • The major roles include Conceptualize Idea to address specific needs together with development Goals; • Conduct Stake holder consultations; and • Come up with Project Conceptual Designs and finally prepare Concept Note.
3	County Executive Committee Member (CEC)	County Executive Committee Member roles in Public Investment process includes: • Provide strategic leadership and interventions during implementation of public investment; • Provide necessary approvals for projects emanating from State or County corporations; and • Issue policies required for proper, efficient and effective processes.
4	County Department of Planning	The role of planning department at County level as far as Public Investment Process includes: • Convene public participation and stakeholder consultation forums in order to identify County sectoral and strategic priorities to be included in the County Integrated Development Plan; • Coordinate development of County, sectoral and strategic plans; • Building and strengthening the capacity of county government and its entities on the use of Public Investment processes, tools and techniques; and • Provide adequate and skilled staff for units responsible for project Planning and Monitoring in County Government.
5	Project Manager	Project Manager is an office given responsibility of; • Managing a particular project within planned time frame and planned resources; and

S/No	ACTOR	ROLE
		• Updates and Submits project progress report in the system to the authority at every required stage i.e., Monthly, Quarterly and Annually.
6	Chief Executive Officer	The Chief Executive is the in charge of Agencies and Independent Commissions, his role is approval of Concept Notes; forming of Project Committees at the Agency Level.
7	Cabinet Secretary of Line Ministry	Cabinet Secretary roles in Public Investment process includes: • Provide strategic leadership and interventions during implementation of public investment; • Provide necessary approvals for projects emanating from State or County corporations
8	Cabinet Secretary (National Treasury)	Cabinet Secretary or County Executive Committee Member roles in Public Investment process includes: • Provide strategic leadership and interventions during implementation of public investment; and • Provide necessary approvals for projects emanating from State or County corporations.
9.	Accounting Officer	An accounting officer plays a very central role in Public Investment Process these includes; • Approve and facilitate resources necessary for project pre-investment activities and effective implementation; • Be accountable for successful implementation of projects based on key performance indicators; • Build and strengthen the capacity of their respective entities on the use of public Investment Management processes tools and techniques; • Responsible for efficient and effective utilization of Resources that will be expanded in project execution; • Monitor, track and report on financial and no-financial status of projects and programmes; • Responsible for all procurements to ensure the success of the project on time, on schedule and within budget;

S/No	ACTOR	ROLE
		• Ensure that project agreements or contracts are consistent with the financing agreements for effective and efficient implementation of the project; • Declare all projects within their jurisdiction which are funded by development partners to the National Treasury or County Treasury as the case maybe; • Provide the Primary link and enhance collaboration between the relevant stakeholders, including Government, coordinate implementation to ensure efficient and effective delivery of the project objectives; • Ensure emerging issues are addressed to attain effective implementation of the project; • Responsible for monitoring, evaluation and reporting of the project including uploading and updating project monitoring and evaluation data in the system; • Responsible for successful project closure and transfer of assets and liabilities in accordance with the provisions of the project agreement and any other relevant laws; update their respective website with details of approved projects from the pipeline module of the Public Investment Management Information System; • Responsible for carrying out end-term project evaluation upon completion of the project; • Ensure that projects emanating from the state or County corporation, or autonomous or semi-autonomous government agency are cleared by the board of respective corporation or County Executive Committee Member before submission to the National Treasury or County Treasury; • 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; • Promote information sharing and coordination in public investment projects in accordance with the Inter-Governmental Relations Act 2012 which includes: ▪ Participate in Sector Working Groups in both National and County levels;

S/No	ACTOR	ROLE
		▪ Submit a status report to the Intergovernmental Budget and Economic Council for coordination on all ongoing and project pipeline; and ▪ Constitute joint committee in accordance with Section 23 of the Intergovernmental Relations Act 2012. • Receive recommendations from the project committee and make appropriate decision.
10	Parliament and County Assembly	Role of Parliament and county Assembly includes: • To provides oversight over the budgeting process and appropriate budget estimates of revenue and expenditure for by the Act; and • Ensure that appropriation for public investments is only for prioritized pipelined projects.

S/No	ACTOR	ROLE
11	National Treasury	• Responsible for developing and maintaining a framework for project planning conceptual design and implementation; • Reviewing project concept notes for medium, large and mega projects and recommending whether or not pre-feasibility and feasibility studies should be undertaken; • Reviewing pre-feasibility and feasibility studies and recommending the projects for inclusion in the project pipeline; • Monitor the use of Public Investment projects in the pipeline, which have been approved by accounting officers; • Approve new projects prioritize by accounting officers for funding where there is fiscal space; • Reporting on all ongoing projects that do not receive funding in the succeeding year to Cabinet and the National Assembly when submitting budget estimates; • Preparing analytical reports based on project data in the public Investment management information System to inform decision making on policy planning and budget execution; • Sharing project analytical reports during the intergovernmental budget and economic Council for Coordination; • Organizing annual public Investment forums for knowledge sharing.
12	County Treasury	County Treasury have the following role in Public Investment Process includes: • Establish Public Investment Management Unit at the County Treasury, which shall be the focal point for public investment management for the County Government; • Review project concept note for medium, large and mage projects, and recommending whether or not pre-feasibility and feasibility studies should be undertaken;

S/No	ACTOR	ROLE
		• Build and strengthen the capacity of County Government and its entities on the use of public Investment Management processes and systems; • 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; • Review feasibility studies and management information system to ensure that approved projects pipelined; • Report on all ongoing projects that do not receive funding in the succeeding year to County Executive Committee and County assembly when submitting budget estimates; • Consolidate portfolio of public investment projects in pipeline, which have been approved by accounting officers; • Approve new projects prioritize by the accounting officer for funding where there is fiscal space; • Prepare analytical reports based on project data in the public Investment Management Information System to inform decision making on policy planning and budget execution; • Share project analytical reports with the National Treasury during the Intergovernmental Budget and Economic Council for coordination; • Organize annual public investment forums for knowledge sharing.

3.3 PIMIS System Administration Structure

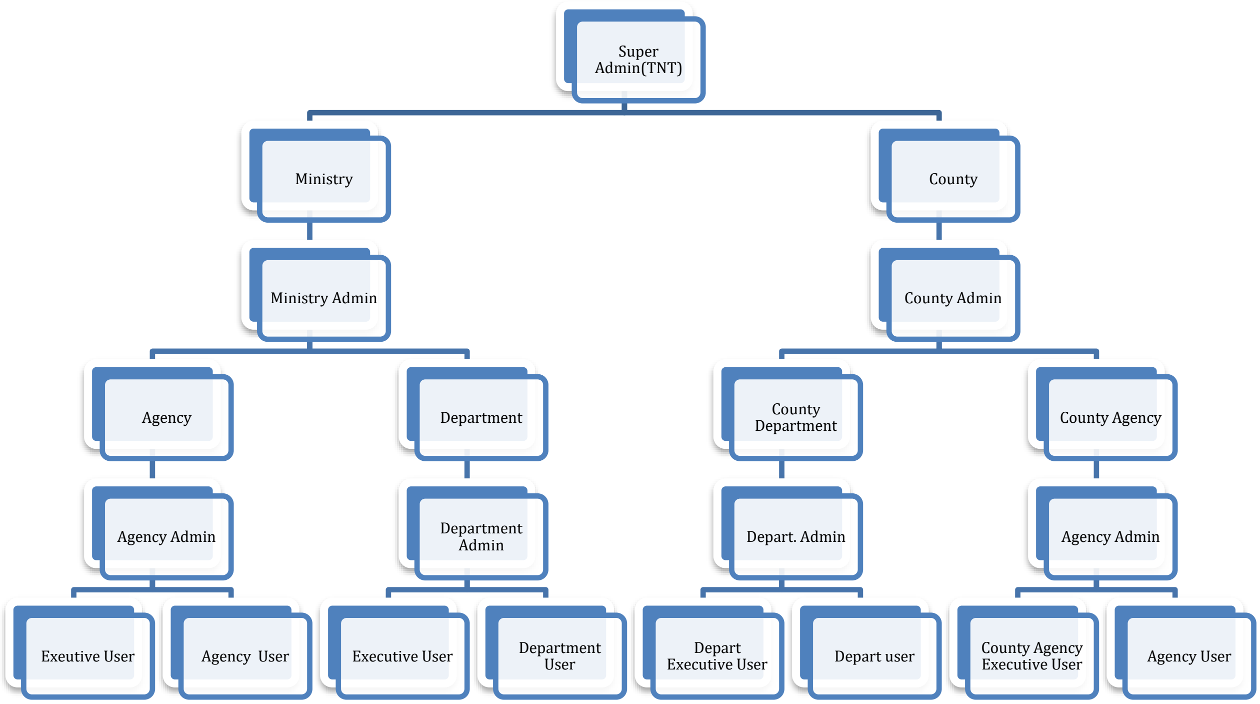

Figure 5: *PIMIS System Administration Structure*

3.4 System Administration; Users and User Roles

PIMIS provide administration modules with capabilities to define user roles and profiles in order to grant access privilege to only the authorized users. This is to ensure documents are handled with the highest security levels and that only the right people have the right access level to the right information. System administration is conducted with authorization from the Accounting Officers.

Table 24: *System Administration; Users and User Roles*

SN	USER	USER ROLES
1	Super User (TNT)	• Creates super users; • Creates Ministries and Counties; • Creates Ministry and County Admins • Assign Rights and roles to Ministry and County admins • Suspends, edit, delete, freezes super users, county admin users and ministry admin users • Manages Audit Trail at the Super level, Ministries, Counties, Agencies levels
2	Ministry Admin	• Creates Ministry Users • Creates department admins and assign rights and roles • Creates ministry users • Assign user rights and roles • Suspends, edit, freezes specific Ministry user accounts • Manage Audit trail at ministry level
3	State Department Admin	• Creates Department users • Assign user rights and roles • Suspends, edit, freezes specific Department user accounts • Manages Audit trail at department level
4	Department Executive User	• Perform policy and decision-making roles in the system
5	Department User	• Performs business processes in the system according to roles and rights

SN	USER	USER ROLES
6	Agency Admin	• Creates Agency users • Assign user rights and roles • Suspends, edit, delete, freezes specific Agency user accounts • Manages Audit trail at Agency level
7	Agency Executive User	• Perform policy and decision-making roles in the system
8	Agency User	• Performs business processes in the system according to roles and rights
9	County Admin	• Creates County Users • Creates department and Agency admins and assign rights and roles • Creates County department and County Agency admins • Assign user rights and roles • Suspends, edit, delete, freezes specific County user accounts • Manages Audit trail at County level
10	County Department Admin	• Creates County department users • Assign user rights and roles • Suspends, edit, delete, freezes specific County user accounts • Manages Audit trail at County department level
11	Department Executive User	• Perform policy and decision-making roles in the system
12	Department User	• Performs business processes in the system according to roles and rights
13	County Agency Admin	• Creates County Agency users • Assign user rights and roles • Suspends, edit, delete, freezes specific County Agency user accounts • Manages Audit trail at Agency level
14	Agency Executive User	• Perform policy and decision-making roles in the system
15	Agency User	• Performs business processes in the system according to roles and rights

ANNEX 1: PIMIS user request form

A. USER INFORMATION Tick as appropriate						
FIRST NAME		MIDDLE NAME			LAST NAME	
DESIGNATION		EMAIL ADDRESS		PHONE NUMBER		
PERSONNEL NO.		ASSIGNED INSTITUTION				
MINISTRY/STATE DEPARTMENT		SYSTEM USER ROLE	(Project proposer, Project reviewer, Project appraiser, Project approver, Budget approver etc as defined above)			
REQUEST DATE		REQUEST BY		H.O.D SIGNATURE		

B. PRE-INVESTMENT RIGHTS (TICK APPROPRIATELY)			
PROJECT CONCEPT NOTE			
PRE-FEASIBILITY STUDY			
FEASIBILITY STUDY			
C. INVESTMENT RIGHTS (TICK APPROPRIATELY)			
INVESTMENT			
PROJECT PROFILE			
PROJECT IMPLEMENTATION			
D. TAX EXEMPTION RIGHTS (TICK APPROPRIATELY)			
MASTER LIST			
SPECIFIC TAX EXEMPTIONS			
E. PIMIS VISUALIZATION (TICK APPROPRIATELY)			
DYNAMIC REPORTING			
GIS MAP			
DOCUMENT MANAGEMENT			
F. ADMIN ACCESS RIGHTS (TICK APPROPRIATELY)			
SUPER ADMIN USER			
ADMIN USER			
EXECUTIVE USER			
SYSTEM USER			
CONTRACTOR ENTITY			
G. OTHER ACTIONS (TICK APPROPRIATELY)			
BLOCK USER			
INACTIVATE USER			
ACTIVATE USER			
H. COMMENTS			

<table>
<tr><td colspan="4"></td></tr>
<tr><td colspan="4">I. MINISTRIES, DEPARTMENT, AGENCY(MDA's) AND INDEPENDENT COMMISSIONS</td></tr>
<tr><td>APPROVED BY</td><td></td><td>DATE</td><td></td></tr>
<tr><td>DONE BY</td><td></td><td>DATE</td><td></td></tr>
</table>

ANNEX 2: PIMIS change request form

PIMIS
CHANGE REQUEST FORM

Request Date: ___________________________________

Request Title: ____________________________________

Request Description

If space is not sufficient, please attach a separate sheet

Justification

By:

Name……………………………………………..Signature………………………………………

Organization……………………………………........Date……………………………………..

ANNEX 3: PIMIS Login Screenshot

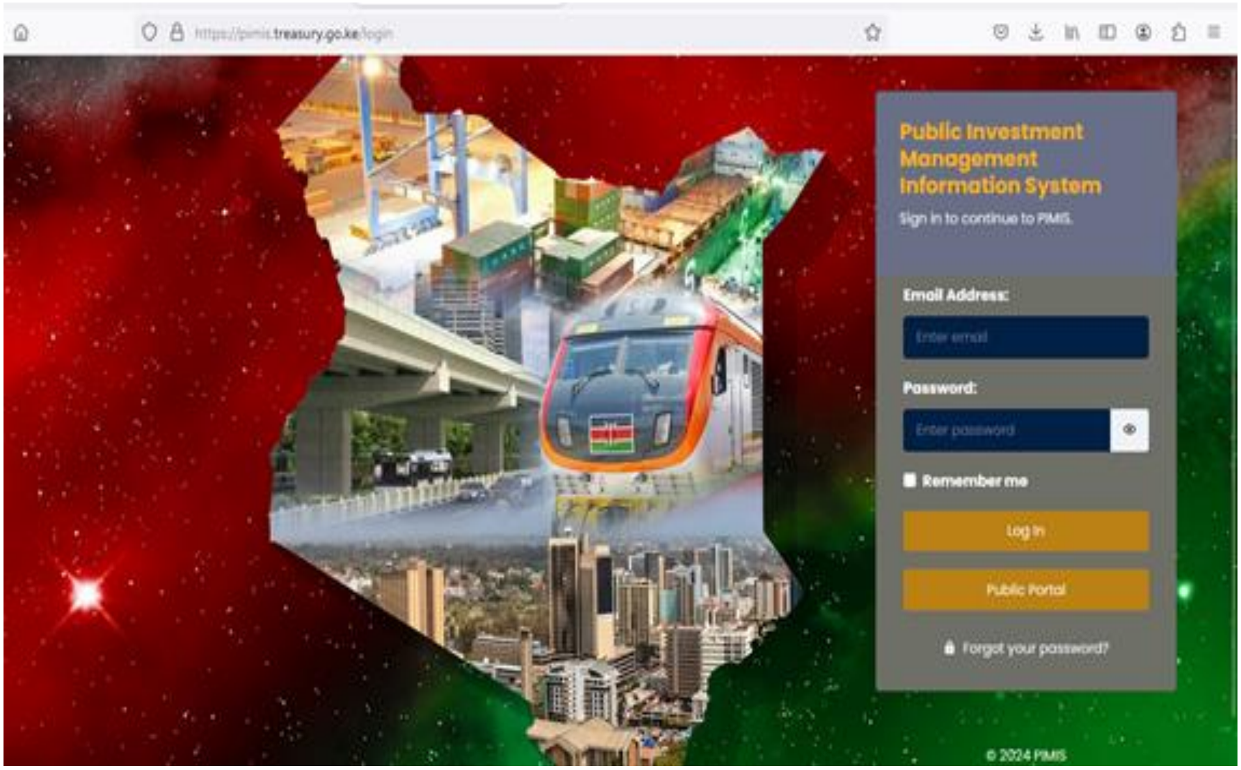

Figure 6: *PIMIS Login Screenshot*