REPUBLIC OF KENYA
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Ref No.: ES 1/03 'Y' (37) **30th June, 2025**

TREASURY CIRCULAR NO. 07/2025

TO: ALL ACCOUNTING OFFICERS/ PRINCIPAL SECRETARIES

RE: GUIDELINES FOR IMPLEMENTATION OF THE FINANCIAL YEAR 2025/26 AND THE MEDIUM-TERM BUDGET

I. PURPOSE

1) This circular, issued under Section 12(2)(k) of the Public Finance Management Act Cap. 412A, provides guidelines for implementing the FY2025/26 and the Medium-Term Budget. It shall apply to all Ministries, Departments, Agencies (MDAs), the Judiciary, Parliament, Constitutional Commissions, and Independent Offices.

2) In line with Section 104 (1) (n) of the Public Finance Management Act Cap. 412A, County Executive Members responsible for Finance are required to customize and issue implementation guidelines for their respective Counties.

II. BACKGROUND

3) The FY2025/26 and Medium-Term Budget aims at consolidating the gains realized under the Bottom-Up Economic Transformation Agenda with special focus placed on promoting investment in core pillars and their enablers through a value chain approach. These initiatives focus on stimulating

economic recovery and ensuring widespread growth, by directing increased investments into a minimum of five key sectors expected to significantly benefit both the economy and household well-being. These include investments in these five key sectors:

a) Agricultural Transformation;
b) Micro, Small and Medium Enterprise (MSME);
c) Housing and Settlement;
d) Healthcare; and
e) Digital Superhighway and Creative Industry.

4) To effectively implement the FY2025/26 Budget, Accounting Officers should ensure the following:

a) Officers responsible for the implementation of the Budget have a clear understanding of the existing laws, regulations and guidelines that govern budget implementation, monitoring and evaluation, auditing, and reporting;
b) Necessary approvals are secured before the commencement of the procurement process to avoid delays;
c) Processing of payments to contractors and suppliers is done in time upon submission of completion certificates and supply of good and services;
d) Timely remittance of funds to Semi-Autonomous Government Agencies (SAGAs) as reflected in the approved cash flow plans;
e) Timely submission of implementation reports as provided for in the Public Finance Management Act Cap. 412A, Public Finance Management (National Government) Regulations, Legal Notice 34 of 2015 and Treasury Circulars;
f) Strict adherence to timelines/deadlines in submitting periodic reports as required in the Public Finance Management Act Cap. 412A and Development Partners in cases of externally funded projects;
g) Ineligible expenditures on activities outside the project approval are not incurred;
h) Adequate disclosures of material matters during reporting to avoid audit qualifications;
i) Challenges in documentation and performance reporting are addressed; and
j) Priority is given to settlement of pending bills.

III. SPECIFIC GUIDELINES

5) The implementation of the FY2025/26 and the Medium-Term Budget commences on 1st July 2025. In order to facilitate smooth implementation of the Budget, all Accounting Officers, including the Heads of SAGAs are required to undertake the following:

(i) Reconstitution of Budget Implementation Committees (BICs)

6) Accounting Officers are required to reconstitute Budget Implementation Committees (BICs) by **4th July 2025**. The Committees' key responsibility will be to oversee budget implementation. The Committee shall be chaired by the Head of Finance in respective Ministries, Departments and Agencies. The Committees will be required to regularly report to the Accounting Officers on the performance of their respective budgets. The terms of reference of the BICs are indicated in **Annex 1** of this Circular.

(ii) Annual Work Plans

7) Accounting Officers are required to prepare Annual Work Plans to guide the implementation and achievement of the planned programme outputs and outcomes. The Annual Work Plans should be aligned to the approved FY 2025/26 Budget. The format for preparing the Annual Work Plans is provided in **Annex 2** of this Circular.

(iii) Annual Procurement Plans

8) Accounting Officers, including the Heads of SAGAs, must adhere to the Public Procurement and Asset Disposal Act Cap. 412C and its associated Regulations for all procurement processes. Section 44 of the PPADA Cap. 412C outlines the specific roles and responsibilities of Accounting Officers within procuring entities. Section 53 (2) of the PPADA, Cap. 412C, provides for the creation of a Procurement Plan prior to the start of each financial year. **Annex 3** of this Circular provides the format for Procurement Plan.

(iv) Cash Flow Projections

9) Accounting Officers are required to develop Cash Flow Plans that are aligned to the timelines for their planned activities. This must be consistent with the approved Budget for the FY 2025/26, Annual Work Plans and Procurement Plans. The prescribed format for Cash Flow Plans is as indicated in **Annex 4** of this Circular.

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

10) Accounting Officers, except for security agencies, are required to submit hard and soft copies of the Annual Work, Procurement and Cash Plans to the National Treasury by 7th **July, 2025**.

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

11) Cash planning and setting of cash limits is intended to ensure more predictable execution of the budget, and subsequent delivery of goods and services and public investments. In this regard, the following expenditure categories have been identified and will be prioritized in the release of funds for implementation:

a) ***Category 1:*** expenditures represent statutory obligations, including debt repayments, salaries, pensions, social protection transfers (inua jamii) and the county equitable share;

b) ***Category 2:*** comprises major social, economic, accountability, governance and security programmes, including core services and investments;

c) ***Category 3:*** comprises all other Government of Kenya financed expenditures which are not in category 1 or 2; and

d) ***Category 4:*** comprises externally funded projects categorized as revenue in the budget and for which funds are transferred from the exchequer.

12) To facilitate an organized and structured disbursement of Exchequer and public funds, the National Treasury will establish monthly cash limits for each quarter, determined by anticipated revenues. This approach will ensure that requests for Category 1 and 2 expenditures are met promptly, while Category 3 expenditures will be addressed as cash becomes available, in line with withdrawal requests. Consequently, Accounting Officers are directed to adhere to these guidelines and are required to:

a) Prepare cash flow projections for Category 1, 2, 3 and 4 (using the format in **Annex 5**) and reflect the aggregate cash plan into the cash management system before **4th July, 2025**;

b) Review cash flow projections regularly based on actual exchequer releases and future cash flow needs within cash limits provided. The National Treasury should be informed at least one month in advance of any changes which may be required in each quarter; and

c) Prepare separate exchequer requests for Category 1, 2, 3 and 4. Category 1, 2 and 3 requests must be within the limits provided, whilst Category 4 must have equivalent funding in the project's designated account (using the format in **Annex 6**).

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

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

(viii) Payment Instruction to Central Bank of Kenya

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

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

(ix) Procurement of Goods and Services

16) All public procurement should be conducted in accordance to the Public Procurement and Asset Disposal Act Cap. 412C. Accounting Officers shall only be required to make expenditure commitments against the approved budgets and procurement plans.

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

(x) Commitment Control

18) All Commitments for supply of goods and services shall be done by **31st May, 2026.** No commitments should be entered into without adequate budgetary provision. Accounting Officers should ensure that no unauthorized, irregular and wasteful expenditures are incurred. Immediate corrective measures and disciplinary action should be taken against any Public Officer who commits an act of financial delinquency.

(xi) Pending Bills and FY 2024/25 Carryover IB Commitments

19) ***Historical Pending Bills:*** Cases of historical pending bills must be disposed of within the guidelines spelt out in **Gazette Notice 13355 of 30th September, 2023.** These bills will continue to be settled on the basis of the recommendations made by the Pending Bills Verification Committee.

20) In order to ensure that there is no accrual in payment arrears (pending bills), Accounting Officers should ensure that carryover payments emanating from the FY 2024/25 are treated as a first charge against the FY 2025/26 budgetary allocation before entering into any new commitments. The pending bills should be accommodated strictly within the budgetary provisions for respective MDAs without seeking additional funding from the National Treasury.

21) In addition, Accounting Officers are requested to update records of all outstanding pending bills incurred after the 1st July 2022 and report the same to the National Treasury, by **15th July 2025**. The format for capturing the pending bills is shown in **Annexes 7** of this Circular.

(xii) Personnel Expenditures

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

23) Recruitment and placement of interns will only be undertaken by the Public Service Commission as per PSC Circular Ref. PSC/GEN/1/III dated 5th December, 2019 on the Management of Public Service Internship Programme.

Engagement of interns under the Programme should strictly be done on the basis of appropriated budget.

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

25) All Collective Bargaining Agreements (CBAs) with Trade Unions representing public officers with cost implications must be referred to the National Treasury to confirm the availability of funds before seeking the necessary advice from the Salaries and Remuneration Commission. ***All confirmations of funding availability shall be communicated through letters duly signed by the Principal Secretary/ the National Treasury.*** In addition, Accounting Officers are required to undertake routine staff and payroll audits to ensure payroll accuracy and integrity.

(xiii) Capital Projects

26) The FY 2025/26 Development Budget reflects specific projects to be implemented and the desired outputs, performance indicators and targets. To enhance project implementation, ***Accounting Officers are required to appoint suitable Officers as project managers and AIE holders for their respective projects.*** The project managers shall be responsible for the achievement of the set targets and regular reporting on the implementation status of the projects.

27) Accounting Officers are also required to implement development projects in the most efficient and effective manner with a view to improving the absorption levels and realization of the intended benefits.

(xiv) Bottom-Up Transformation Agenda (BETA) Priorities

28) Accounting Officers are required to ensure that all the BETA priorities in the FY2025/26 budget are fast tracked and ring fenced from any adverse adjustments, and progress on implementation is done on quarterly basis on the BETA priorities alongside the quarterly performance reports.

(xv) Completion of Planned Projects

29) The Government priority is to fast-track implementation and completion of projects in order to ensure value for money and timely realization of benefits accruing from the budgetary allocations. In this regard, Accounting Officers are required to fast-track completion of the projects identified for completion in the FY2025/26. These projects should be protected from any adverse adjustment.

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

- **Financial and Non-Financial Reporting**

30) To ensure effective implementation of Programmes and Projects, and achievement of the intended results, Accounting Officers should ensure regular monitoring of both the financial and non-financial performance indicators of programmes and projects.

31) Accounting Officers should compile and submit quarterly performance reports in accordance to Section 83 of the Public Finance Management Act Cap. 412A by 15th day after the end of each quarter. The reports submitted should be accurate and timely to facilitate informed decisions in relation to the Programmes/Projects including determining credit limits for release of funds.

32) Accounting Officers should also submit monthly payroll returns by the end of each month. The payroll returns should include spending by SAGAs on personnel emolument in the format provided (see **Annex 8).**

33) The reports should include the actual expenditure returns, non-financial reports, Integrated Payroll and Personnel Database (IPPD) returns, pending bills and A-I-A returns. The standard formats for project, financial and non-financial reporting are provided in **Annexes 9**, **10** and **11** respectively.

34) These reports should be submitted under the signature of the Accounting Officers or a delegated Senior Officer not below the level of Chief Finance Officer or Senior Deputy Secretary.

- **Reporting on Disaster-Related Expenditures**

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

- **Reporting on Climate Change Related Expenditures**

36) During the preparation of the FY 2025/26 Budget, Accounting Officers were required to identify Climate Related Expenditures as provided in the Draft Kenya Climate Budget Tagging Guidelines. To ensure compliance with local and international reporting obligations on climate change, Accounting Officers are required to monitor and continuously evaluate the performance of climate change relevant expenditures and submit quarterly reports to the National Treasury using the format provided in **Annex 14** of these Guidelines.

(xvii) Reallocations of Funds

37) Reallocations of funds should only be done in the context of the provisions of Section 43 (1), (2) and (3) of the Public Finance Management Act Cap. 412A. In addition, Accounting Officers should note that reallocations from the **BETA priorities** to other areas are not allowed.

38) Reallocation from statutory obligations (e.g. gratuity, subscriptions, equity payment), utilities (water, electricity), rent, or specific allocations indicated in the certificate communicating the approval of the Estimates of Revenue and Expenditure for FY 2025/26" or earmarked by the National Treasury for specific purpose is also not allowed. **Any savings from utilities and rent should be surrendered during the preparation of Supplementary Estimates.**

39) Accounting Officers are required to keep a register of all budgetary reallocations, in accordance with Clause 48(2) of the Public Finance Management (National Government) Regulations, 2015 (Legal Notice 34). The Register should be used to prepare a report of all reallocations to the National Treasury not later than the 10th day of each month. The report should indicate measures undertaken to address recurrence of reallocations.

(xviii) Supplementary Estimates/Additional Funding

40) Accounting Officers should avoid requesting for additional funding outside the approved budget framework. Approvals for additional funds under Article 223 of the Constitution will only be granted as provided for by the Constitution and upon identifying expenditures in the MDAs Budget to offset the required funding. MDAs granted additional funding will be required to prepare and submit a Supplementary Budget after making the first withdrawal against the additional Budget granted under Article 223 of the Constitution.

41) To ensure accurate and timely reporting of these expenditures to Parliament, ***the Controller of Budget is required to immediately notify the Cabinet Secretary of the National Treasury where such withdrawals have been made***. The format for requesting for additional funding request and reporting the expenditures granted under Article 223 of the Constitution, is shown in **Annex 12 and 13** of this Circular, respectively.

(xix) IFMIS System

42) All transactions made during the implementation of the FY 2025/26 Budget must be carried out in the IFMIS.

(xx) Consolidation of the Annual International Subscriptions

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

(xxi) Allocations for County Government Additional Allocation and Performance for Results (PfR).

44) MDAs with **County Government Additional Allocation** should prioritize these expenditures owing to the fact that County Governments have assumed the allocations as sources of revenue. Delays in disbursing these funds will lead to distorted budgets as well as late implementation of the planned programs, projects and activities at the County level.

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

(xxii) FY 2025/26 National Assembly Resolutions on Guidelines on Office Rent for Ministries, Departments, and Agencies (MDAs)

46) In line with the National Assembly resolution made while passing the FY2025/26 and Medium-Term Budget, all Accounting Officers are directed to prioritize utilization of available government office space for their respective Ministries, Departments, and Agencies (MDAs). This directive aims to significantly reduce rent-related expenditures. Accounting Officers should also note that in line with the resolution, the State Department for Public Works has been requested to review the existing guidelines governing leasing/renting of houses and offices for use by government officers.

(xxiii) Management of Contracts with Legal Implications

47) The Office of the Attorney General continues to face challenges in the defence of the Government against litigations including international cases. This exposes the Government to huge financial risks due to the nature of the colossal claims and non-payment of legal fees and costs by client MDAs. The litigations are mostly brought about by cancellation of contracts and licenses held by investors largely due to poor contract management.

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

(i) Delayed Performance

49) If at any time during the contract period, the service provider is unable to perform in a timely manner, the service provider must notify the MDA in writing of the cause of and the duration of the delay. Upon receipt of the notification, the MDA should evaluate the circumstances and, if deemed necessary, the MDA may extend the service provider's time for performance

which will constitute an amendment to the contract in line with Section 139 of the PPADA, 2015. The MDA may decide to impose a delay penalty.

(ii) Unsatisfactory Performance

50) In event of unsatisfactory or underperformance of services by a provider, the MDA must:

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

51) The written notification sent to the service provider should clearly identify the following:

a) The problem so as to avoid any misunderstanding;
b) The corrective actions that are to be taken;
c) The time frame allowed for the service provider to address and correct the problem; and
d) The consequences that would arise in the event that the problem is not corrected within the specified period.

(iii) Dispute Resolutions

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

a) Stating the contractual requirements, such as specifications and delivery dates, as clearly as possible;
b) Using plain and clear language in the contract itself, as well as all other contract documentation;
c) Addressing issues or problems as and when they arise to prevent them from escalating;
d) Maintaining a good working relationship with the service provider; and
e) The policies and procedures regarding dispute resolution should be detailed in the contract and agreed to by both parties. The resolution

options should be listed in order of preference starting with the least severe method moving towards more severe methods.

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

53) The Public Finance Management Staff play a key role in the preparation and implementation of the budget. In this regard, to ensure smooth implementation of the FY 2025/26 Budget, Accounting Officers are required to ensure PFM Staff are involved at all stages of budget implementation, monitoring, evaluation, drafting financial and non-financial reports, and correspondences.

IV. CONCLUSION

54) Finally, Accounting Officers are required to ensure strict adherence to these guidelines, the Public Finance Management Act Cap. 412A, the Public Procurement and Asset Disposal Act Cap. 412C, and their attendant regulations, all other relevant Government Rules and Procedures applicable from time to time. Accounting Officers are also required to ensure that they bring the content of this Circular to the attention of all Public Officers working under them, including the Heads of Semi-Autonomous Government Agencies.

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

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

ALL CABINET SECRETARIES

FCPA Nancy Gathungu, CBS
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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

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

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

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 FY2025/26	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 2025						PROJECTED 2026					
			Jul.	Aug	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
		1.0 TOTAL INFLOW												
		1.1 Property Income												
		1.2 Sale of Goods & Services												
		1.3 Other Revenue												
		1.4 Appropriations in Aid												
		2.0 TOTAL CASH OUTFLOW												
		2.1 CURRENT EXPENDITURE												
		2.1.1 Compesation to Employees												
		2.1.2 Use of Goods & Services												
		2.1.3 Current Transfers to Govt. Agencies												
		2.1.4 Other Current Expenditures												
		2.2CAPITAL 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	2025						2026					
Code				Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	Jun.
	Actual (A) or Projected (P)														
	RECURRENT EXPENDITURE														
A:	**Cash Plan by Category**														
	Category 1 Expenditure														
2100000	Compensation of Employees														
	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	Appro ved	Cash	2025						2026					
Code		Budget	Plan	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	Jun.
	Actual (A) or Projected (P)														
	DEVELOPMENT EXPENDITURE														
A:	**Cash Plan by Category**														
	Category 2 Expenditure														
2610000	Grants and Other Transfers														
2630000	Grants and Other Transfers to Other Government Units														
2640000	Other Transfers and Emergency Relief														
3110000	Acquisition of Non-Financial Assets														
	Category 3 Expenditure														
0000															
0000															
0000															
0000															
0000															
	Category 4 Expenditure (External Revenue)														
0000															
0000															
0000															
0000															
0000															
	TOTAL Cashflow Projections (2+3+4)*														
	GoK Cashflow Projections (2+3)														
B:	**Overall GoK Cash Projections (to enter into System)**														
0000															
0000															
0000															
0000															
0000															

	TOTAL GoK Cashflow Projections														
C:	**Cash Limits**														
	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 Expe up to 30th June 2025	Outstanding Project Cost as at 30th June 2024/25	Approved Budget FY 2025/26		Actual Expenditure as at …………	
		GOK	Foreign	Start Date	Expected Completi on 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		